

उच्चतर लागत लेखांकन
अनिवार्य प्रश्नपत्र – द्वितीय
ADVANCED COST ACCOUNTING
Compulsory Paper - Second

M.M. 100

Unit – I	Definition and importance of Cost Accounting. Objects and classification of cost accounts Elements of cost and their accounting. Stores - control and record methods of issue of materials Analysis and Accounting for works and sales expenses, Different Methods of allocating indirect expenses.
Unit – II	Record of wages, Methods of remunerating labour and their effect on cost. Output cost accounts and operating costing. Financial and costing, records, their reconciliation, Contract cost accounts profit and loss on incomplected contracts and the valuation of work in progress.
Unit – III	Process cost accounts. Uniform costing & Estimate costing
Unit – IV	Standard costing & Vauiance Analysis (Material, Labour and overheads) Budgetary control Importance of budgets in accounting. Nature of budgetary control Organization for budgetary control preparation of fixed variable budgets. Cash Budget, Prodcution and sales Budget.
Unit – V	Marginal costing - Contribution Marginal analysis Vs. Net Profit analysis cost volume, profit studies and break even charts. Managerlal Decisions Tasted on Marginal and defferential casting.

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अनिवार्य प्रश्नपत्र – तृतीय

Income Tax Law and Tax Planning

Compulsory paper - Third

M.M. 100

Unit – I	Law relating to Income tax : Brief study of the main provisions of the Indian Income Tax Act of 1961. Important definitions. Income exempted from tax, Residence and Tax liability, calculation of taxable income under the head salary, House property.
Unit – II	Calculation of taxable income under the head : Business and profession, capital gains, Income from other sources, calculation of taxable income and tax of Individual.
Unit – III	Depreciation and Development allowance, Set off and carry forward of losses, Return of Income, Deduction of tax at source, Advance payment of tax, Provisional Regular, Ex parte and emergency assessment, Re opening of assessment, Appeals & Revisions Reference of High court & Supreme court, offences & penaltion, Income tax authourities.
Unit – IV	Assessment of Hindu Undividend; Families; Firms, Association of persons, Companies, Non-residents, Co-operative societies, preparation of income tax returns, Computation of Income Tax.
Unit – V	Concept of tax planning Tax avoidance and tax evasions; Tax Planning with reference of location, nature and form of organisation of new business. Tax planning to Capital Structure, decision dividend policy, Inter corporate dividends and bonus shares.

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वैकल्पिक समूह (A) : विपणन

Optional Group (A) : Marketing

विपणन प्रबन्ध (प्रश्नपत्र : A – प्रथम)

MARKETING MANAGEMENT

(Paper : A - First)

M.M. 100

OBJECTIVE :

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

COURSE INPUTS :

Unit – I	Introduction : Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning-an overview. Market Analysis and Selection : Marketing environment-macro and microcomponents and their impact of marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus organisational buyers; Consumer decision-making process.
Unit – II	Product Decisions : Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product lifecycle-strategic implications; New product development and consumer adoption process.
Unit – III	Pricing Decisions : Factors affecting price determination; Pricing policies and strategies; Discounts and rebates. Distribution Channels and Physical Distribution Decisions : Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.
Unit – IV	Promotion Decisions : Communication process; Promotion mix-advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection, Advertising effectiveness; Sales promotion-tools and techniques. Marketing Research : Meaning and scope of marketing research; Marketing research process.

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Unit – V	<p>Marketing Organisation and Control : Organising and controlling marketing operations.</p> <p>Issues and Developments in Marketing : Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.</p>
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ग्रामीण, कृषि एवं अन्तर्राष्ट्रीय विपणन (प्रश्नपत्र A :- द्वितीय)

Rural, Agricultural and International Marketing

(Paper A : - Second)

M.M. 100

Unit – I	<p>Rural Marketing : Image of Indian Rural Marketing and Approach to Rural Markets of India, Rural Consumer and Demand Dimensions and Market Segmentations, Channels of Distribution and Physical Distribution Product Management, Marketing Communication and Sales force Tasks.</p> <p>Agricultural Marketing : Concept, nature, Scope and Subject matter, Classification of agricultural products and their difference with manufactured goods. Agriculture market: Meaning, Components, Dimensions and Classification.</p>
Unit – II	<p>Market Structure : Dynamics of Market Structure, Components of market, Structure and Market forces.</p> <p>Market Management and Channel Strategy : Modern marketing management and agricultural products, "Structured organized markets-commodity exchange and produce exchange, Cash market, Forward Dealing, Exchange Market, Speculative Market, Channels of Distribution for consumer goods, Agricultural Consumer Goods and Agricultural Raw Materials.</p>
Unit – III	<p>Regulation of Markets : Regulated market, Genesis of Regulated Market in India, Limitations in present marketing regulation, Advantages and Limitations of regulated market, Organization of Regulated Market, Future of Regulated Markets in India.</p> <p>Marketing of Farm Products : Packaging - packing and packaging, Packing material, Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Labeling and specification, Storage and Warehousing.</p>
Unit – IV	<p>International Marketing: Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager.</p> <p>Export Organization: Meaning, affecting factors and types, Overseas Product Development: Its concept and methods, pricing and its factors, methods, of Pricing, Price quotation.</p>

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Unit – V	<p>Direct Trading and Indirect Trading: Meaning and Methods, Methods of Payment in international Marketing.</p> <p>Export Credit: Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee Corporation of India Limited, The Export-Import Bank of India.</p> <p>Export and Import Procedure, Documentation ;in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, _ objective, types and significance, SAARC, Role of WTO in Foreign Trade.</p>
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वैकल्पिक समूह (B) : प्रबंध
Optional Group (B) : Management

वित्तीय प्रबंध (प्रश्नपत्र : B – प्रथम)
FINANCIAL MANAGEMENT

(Paper : B - First)

M.M. 100

OBJECTIVE

The objective of this course is to help students of understand the conceptual framework of financial management, and its applications under various environmental constraints.

COURSE INPUTS

Unit – I	Financial Management : Meaning, nature and scope of finance; Financial goal-profit Vs. wealth maximisation; Finance functions - investment, financing and dividend decisions. Capital Budgeting : Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.
Unit – II	Cost of Capital : Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.
Unit – III	Operating and Financial Leverage : Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage. Capital structure Theories : Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice.
Unit – IV	Dividend Policies : Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.

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Unit – V	Management of Working Capital : Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management. Management of cash, receivables and inventory.
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मानव संसाधन एवं उत्पादन प्रबन्ध (प्रश्नपत्र : B – द्वितीय)

Human Resource and Production Management

(Paper : B - Second)

M.M. 100

Unit – I	<p>Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with behavioural sciences.</p> <p>Personnel policies, programmes & procedures.</p> <p>Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.</p>
Unit – II	<p>Man power planning Recruitment and Selection, Training & Development of Employees & Executives.</p> <p>Promotion, Demotion, Transfers, Absentecism & Turnover.</p> <p>Performance Appraisal and Merit Rating, Discipline.</p>
Unit – III	<p>Job evaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.</p> <p>Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare.</p> <p>Motivation and Moral.</p>
Unit – IV	<p>Fundamental of production management - Nature, scope, Functions, Problems. Production and Productivity organising for production. Types of Manufacturing systems.</p> <p>Production Planning objectives and methods, Techniques of process planning, Process design, Factors affecting design Relation with types of manufacturing plant location.</p>
Unit – V	<p>Management of industrial power, work measurement and work standards, Production Control, and inspection.</p>

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वैकल्पिक समूह (C) : बैंकिंग एवं बीमा
Optional Group (C) : Banking and Insurance
 बैंकिंग व्यवहार एवं संस्थाएं (प्रश्नपत्र : C – प्रथम)
Banking Practices and Institutions
(Paper : C - First)

M.M. 100

Unit – I	<p>Bank - Concept, Functions and Services, Bandand Customer Relationship, Concept of customer general relationship, Rights and obligation Termination of Relationship,</p> <p>Accounts of customers: Various customers account, Opening an account Nomination, Special types of customers - Minors, Pardanshin women, Lunatics, Intoxicated persons, Joint Hindu Family, limited companies and Non-trading concern.</p>
Unit – II	<p>Employment of Bank Funds, Importance of Liquidity, cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liuid Assets, Principles of lending, Types of Loan, Interest Tax Act.</p> <p>Purchase/Discounting of Bill, legal Position, Cheques - Crossing, collection and Payment system securities for Advances, Lien and Mortgage, Hypothecation, Pledge.</p>
Unit – III	<p>Indian banking system - Structure of Indian banking system in pre-independence and post- independence, E-Banking & Green Banking.</p> <p>Commercial Banks : Meaning functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking.</p> <p>Development Banks : Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI; State development banks, state financial corporations.</p>
Unit – IV	<p>Non-Banking Financial Institutions : Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Investment policies of non banking financial institutions in India.</p>

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	<p>Mutual Funds : Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview.</p> <p>Merchant Banking : Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.</p>
Unit – V	<p>Reserve Bank of India : Organisation, management and functions; Credit creation and credit control; Monetary policy. Banking Regulation Act, 1949, Important features .</p>

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बीमा के सिद्धांत एवं व्यवहार (प्रश्नपत्र : C – द्वितीय)

PRINCIPLES AND PRACTICES OF INSURANCE

(Paper : C - Second)

M.M. 100

Unit – I	Origin of Insurance, its development, and organization Utility of Insurance, Fundamental principles of insurance Insurable Interest, almost good faith, other principles, Indemnity, subrogation warranties, mitigation of laws, attachment of risk, cause proxima, contribution, hazards physical and morale. Re-Insurance - General Principles, various methods of reinsurance, under - insurance; over-insurance, double Insurance.
Unit – II	Functions & Benefits of Life Insurance, History of Life Insurance Bussiness, Life Insurance Policies, its kinds, procedure for effecting life Insurance, hazards of life, and basis of rating Annuities Condition of life insurance policies. Premium - Elements of premium Methods of premium computation, Natural Premium plan, Level premium plan, Net & Gross Premium, loading settlement of claims Role of Life insurance Agent and his working. Valuation of surplus, and investment sources of surplus, and use, Role of Life Insurance Corporation. of India and its development.
Unit – III	Marine Insurance - Essentials of Marine Insurance Contract Marine Insurance Act. 1963. Procedure of Taking out Marine Insurance Policy, kinds of Marine Insurance Policies, Computation of Maine Insurance Premiums and Returns, Marine Losses - Total Loss, Actual and Constructive, Partial Loss - Particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and particular charges.
Unit – IV	Fire Insurance : Physical and moral haxards, functions of fire insurance, history of fire insurance; principles of fire insurance, meaning of fire, characteristics of fire Insurance, Contract rights of insurer under a fire insurance contract, procedure of taking out a fire insurance policy kinds of fire policies, computation of premium under fire insurance policy, fire policy conditions, settlement of claims.
Unit – V	Miscellaneous Insurance Personal accident insurance, Motor, employer's liability fidelity guarantee, burglary, live stock, crop., and workmen's compensation insurance, Cattle Insurance. Privatization of insurance in India. Insurance Regulatory & Development Authority Act, 1999, Power and functions of authority.

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वैकल्पिक समूह (D) : करारोपण एवं लेखांकन
Optional Group (D) : Taxation and Accounting

भारत में करारोपण (प्रश्नपत्र : D – प्रथम)

Taxation in India

(Paper: D - First)

M.M. 100

Unit – I	Basic Concepts and Definitions, Residential Status and Tax Incidence, Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80. Computation of Tax Liabilities of Individual. Taxation on Agriculture Income.
Unit – II	Return of Income and Assessment, Various Types of Return, Types of Assessment. Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment. Income Tax Authorities, Appeal and Revisions, Settlement of cases.
Unit – III	Observation & Introduction of GST Act-2017, Nature, Important Definitions, Levy And Collection of Tax, Taxation And Exemption of Tax, Registration Procedure, Meaning & Probability of Supply. Assessment of Tax in GST, List of Tax-free & Taxable Goods, E Billing.
Unit – IV	Electronic Commerce (E-Commerce), Job Work, Inputs Tax Credits, Concept of Input Service Distributors in GST, Procedure of Returns & Checking of Inputs Tax Credit. Valuation & Checking of Accounting, Payable & Refunds, Demand & Recovery, Appeals & Amendment in GST, Advance Judicial Decisions, Composition Scheme, E Way Billing.
Unit – V	Organisation & Administrative Structure, Settlement Commission, Appointment of Officer, Inspection, Searching, Confiscations (Seizure) & Arrest, Offences & Penalties, Prosecution & Compounding. Observation of GST Act, Place of Services & Supply, Fronted Business

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लेखांकन पद्धतियाँ (प्रश्नपत्र : D – द्वितीय)
ACCOUNTING METHODS

(Paper : D - Second)

Unit – I	Preparation of Accounts from incomplete records and single entry system. Branch Accounts - Independent and foreign branch, Department accounts.
Unit – II	Lease accounts, Accounting for Price level changes, Human Resource Accounting.
Unit – III	Accounts of Hotel Companies, Accounts for Hospitals, Accounts of professional people.
Unit – IV	Accounting for educational institutions Accounts of Co-operative societies. Accounts of Agricultural farms.
Unit – V	Government Accounting. Insolvency accounts (individual and firm).

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