

Commerce and Accountancy

POST GRADUATE DEGREE STANDARD

PAPER - I

1 Forms of Business Organisation - Joint Stock company - Memorandum and Articles of Association - Prospectus - Legal formalities required to form joint stock company - lifting of corporate veil.

2 Issue of shares - Allotment of shares - Forfeiture of shares - Transfer and transmission of shares - Members and shareholders - Rights and Liabilities of members - Meetings - Procedures - various types of meetings - Requisite of Valid meeting - Resolutions - types - resolutions requiring special notice - Public enterprises and their objectives - winding up of companies.

3 Management - modern methods of management - PERT - CPM - Principles of management - Span of control - Unity of command - Delegation and Decentralisation.

4 Organisation - Structure - Line and staff - Functional Organisations - Importance of organisation - Organisation behaviour - Planning & decision making - Importance of planning - Motivation - Leadership - Functions of leaders - Communications - Essentials of communications - Barriers of Communication - Staffing - Selection - Recruitment - Sources of recruitment - Training - Importance of Training - Performance appraisal - methods of performance appraisal - Quality of work life - Job - Evaluation and Job satisfaction - Co-ordination and control.

5 Marketing and economic Development - marketing Concept - Marketing Segmentation - Consumer Behaviour - consumer protection in India - product differentiation strategies - Marketing research - trade associations and Chamber of Commerce .

6 Business Finance - Capital Market in India - Stock Exchange - Functions of Stock exchange - SEBI guideline - Types of securities - Constituents of Indian Money Market - Functions of All India and State Financial Institutions - Working capital needs.

7 Foreign trade - law relating to imports and exports - Exports promotion council - EXIM Banks - Problems and Prospects of Export marketing.

8 Accounting Concepts - Aims and objects - Accounts from incomplete records - self - Balancing Ledgers - Departmental and Branch Accounts - Royalties - Insurance Claims.

9 Corporate Accounting - Issue of Shares and Debentures - Valuation of Goodwill and shares - Company Final Accounts - Amalgamation, absorption and reconstruction - Liquidation - Holding Companies - Accounts of Banks and Insurance Companies - Insolvency.

10 Importance and functions of cost Accounting - Cost Concepts - Cost Sheet - Process costing - Job cost and Contract Costing - Reconciliation of cost and financial accounts - Cost Audit and Management Audit.

PAPER - II

1 Banking - Types and functions of Commercial Banks - Central Banking - Nationalisation of Commercial Banks - Merits, Demerits - Lead bank - Banking reforms - Regional Rural Banks - Recommendations of various committees including Narasimhan Committee - Relationship between Banker and Customer.

2 Management Accounting - Nature Scope and objectives - Interpretation of financial Statements - Ratio analysis - Cashflow and Fundflow analysis.

3 Marginal Costing - cost - Volume profit relationship - Break even analysis - standard costing - variance analysis - Budgets and Budgetary control.

4 Cost of Capital - Capital budgeting - Various techniques of appraisal - Risk analysis.

5 Industrial relations - Trade Unionism - labour legislations relating to industrial disputes - Minimum wages, Bonus, Trade Unions, Collective bargaining, Workers participation in management.

6 Taxation - Sales Tax, Excise duty, Direct Taxation - Income Tax - Computation of Income under Various heads - Salaries - House property - Income from Business or profession - Capital Gains - Set off and carry forward of losses.

7 Income tax authorities - Powers, functions - duties and responsibilities - Filing of annual returns - procedure for assessment.

8 Auditing - Types and Objectives - Appointment of Auditors, Duties and Liabilities - Auditors report - Investigation.

9 Audit of Limited Companies - Internal Check and Internal Control - Vouching - Valuation and Verification of assets and Liabilities - Test Audit.

10 Computer Programming for Management - Concepts - languages - Basic, Cobol, Fortran 77 and - Computer Accounting.