

DEVI AHILYA VISHWA VIDYALAYA , INDORE

2011-12 onwards

I etVj ½Semester½	vfuok; l ½Compulsory½ ; k @ 0r o d f y i d ½Optional½	fof' k"Vdj .k fo"k; l e g ½Specialisation Subject Group½	i / u i = Øekad Question Paper No.	i / u i = dk ' k h " k z d ½Title of the Question Paper½	Marks Alloted for Two CCE n k s l r r l e x l e W ; k d u d s v d k s d k v k c a / u	Marks Alloted for Semester Ending Main Exam I etVj v r e d ; i j h k k d s v d k s d k v k c a / u	Total Marks Alloted for Paper i / u i = d s f y , d y v d k a d k v k c a / u
I i f k e	Compulsory vfuok; l	A-101	I		15	85	100
		A-102	II		15	85	100
		A-103	III		15	85	100
		A-104	IV		15	85	100
Total Marks / d y v d							400

I et Vj %Semester½	vfuok; l %Compulsory½ ; k @ Or odfid %Optional½	fof' k" Vdj .k fo" k; l eg %Specialisation Subject Group½	izu i = Øekad Question Paper No.	izu i = dk 'kn'kd %Title of the Question Paper½	Marks Alloted for Two CCE nks l rf lex el; kdu ds vdk dk vka/u	Marks Alloted for Semester Ending Main Exam I et Vj vr eq; i jhkk ds vdk dk vka/u	Total Marks Alloted for Paper izu i = ds fy, dy vdk dk vka/u
II f}rh;	Compulsory vfuok; l	B-201	I	Corporate Legal Framework fuxeh; fof/kd	15	85	100
		B-202	II	Organisational Behaviour I xBukRed 0; ogkj	15	85	100
		B-203	III	Advanced Statistical Analysis mPprj l k[; dh;	15	85	100
		B-204	IV	fo' ysk.k Functional Management dk; Red i cdk	15	85	100
Total Marks / dy vdk							400

I etVj %Semester½	vfuo; l %Compulsory½ ; k @ Or o b f y i d %Optional½	fof' k" V d j . k fo" k; l e g %Specialisation Subject Group½	i / u i = Ø e k d Question Paper No.	i / u i = d k ' k h" k d %Title of the Question Paper½	Marks Alloted for Two CCE n k s l r r l e x t e t ; k d u d s v d k s d k v k c a / u	Marks Alloted for Semester Ending Main Exam I e t V j v r e t ; i j h k k d s v d k s d k v k c a / u	Total Marks Alloted for Paper i / u i = d s f y , d y v d k a d k v k c a / u
III r r h ;	Compulsory vfuo; l	C-301 C-302 C-303 C-304	I II III IV	Managerial Economics % i c a k d h ; v f k z k k l = ½ Tax Planning & Management % d j f u ; k s t u , o a i c a k ½ Entrepreneurship Skill Development % m f e r k d k s k y f o d k l ½ Accounting for Managerial Decisions % i c a k d h ; f u . k z u d s f y , y f k d u ½	15 15 15 15	85 85 85 85	100 100 100 100
Total Marks @ d y v d							400

I et Vj %Semester%	vfuok; L %Compulsory% ; k @ Or ofdfYi d %Optional%	fof'k"Vdj.k fo"k; I eyj %Specialisation Subject Group%	i/ u i = Øekad Question Paper No.	i/ u i = dk 'kn"kd %Title of the Question Paper%	Marks Alloted for Two CCE nks l r r l ex l eV; kdu ds vdk dk vka/u	Marks Alloted for Semester Ending Main Exam I et Vj vr ed; i j hkk ds vdk dk vka/u	Total Marks Alloted for Paper i/ u i = ds fy, dy vdk dk vka/u
IV prfkz	ofdfYi d %Optional% Marketing Management foi.ku i cak	D-401 D-402 D-403 D-404 D-405	I II III IV V	Advertising and Sales Management foKki u , oafO; i cak Consumer Behaviour mi HkkDrk 0; ogkj Rural and Agricultural Marketing xteh.k rFkk df"k foi .ku International Marketing vrj kVh; foi .ku Employment Oriented Project Work jst xkj eyd i fj; kst uk dk; L	15 15 15 15	85 85 85 85	100 100 100 100 100
Total Marks / dy vad							500

I etVj %Semester½	vfuo; l %Compulsory½ ; k @ Or oñfi d %Optional½	fof'k"Vdj.k fo"i; l eñ %Specialisation Subject Group½	i zu i = Øekd Question Paper No.	i zu i = dk 'kñkd %Title of the Question Paper½	Marks Alloted for Two CCE nks l rr l ex el; kdu ds vdk dk vka/u	Marks Alloted for Semester Ending Main Exam l etVj vr eñ; i jñkk ds vdk dk vka/u	Total Marks Alloted for Paper i zu i = ds fy, dy vka dk vka/u
IV prñkz	oñfi d ¼Optional½ Financial Analysis & Control foRrh; fo' ysk.k , oa fu; æ.k	E-501 E-502 E-503 E-504 E-505	I II III IV V	Security Analysis And Portfolio Management i frñkñr fo' ysk.k , oa i k/Dkfy; ks i cak Strategic Financial Management o; ñj puk foRrh; i cak Project Planning and Management i fj; kst uk fu; kst u rFkk i cak Indian Financial System Hkkj rh; foRrh; i z kkyh Employment Oriented Project Work jst xkj ewd i fj; kst uk dk; l	15 15 15 15	85 85 85 85	100 100 100 100 100
Total Marks / dy vñ							500

I et Vj %Semester½	vfuo; l %Compulsory½ ; k @ Or oſfYi d %Optional½	fof' k" Vdj .k fo" k; l eg %Specialisation Subject Group½	i zu i = Øekd Question Paper No.	i zu i = dk ' kh" kd %Title of the Question Paper½	Marks Alloted for Two CCE ns l r r l ex z eſ; kd u ds vdk dk vkã/u	Marks Alloted for Semester Ending Main Exam I et Vj vr eſ; i j h k k ds vdk ds vkã/u	Total Marks Alloted for Paper i zu i = ds fy, dy vdk dk vkã/u
IV pr f k z	oſfYi d %Optional½ Accounting yſ k kd u	F-601 F-602 F-603 F-604 F-605	I II III IV V	Corporate Accounting fuxeh; yſ k kd u Cost Administration and Control y k x r i z k k l u , o a fu; æ . k Accounting Theory yſ k kd u fl) k r Institutional Accounting l k f k k x r yſ k kd u Employment Oriented Project Work j k s t x k j e y d i f j ; k s t u k d k ; l	15 15 15 15	85 85 85 85	100 100 100 100
Total Marks / dy v d							500

I et Vj %Semester½	vfuo; l %Compulsory½ ; k @ Or oſfyi d %Optional½	fof'k"Vdj.k fo"k; l eŷ %Specialisation Subject Group½	i/ u i = Øekd Question Paper No.	i/ u i = dk 'k"kd %Title of the Question Paper½	Marks Alloted for Two CCE nks l r f l exz eW; kdu ds vdk dk vkd/ u	Marks Alloted for Semester Ending Main Exam l et Vj vr ed; i jhkk ds vdk dk vkd/ u	Total Marks Alloted for Paper i/ u i = ds fy, dy vdk dk vkd/ u
IV prfkz	oſfyi d %Optional½ Taxation dj k/ku	G-701 G-702 G-703 G-704 G-705	I II III IV V	Direct Tax In India Hkj r ea i R; {k dj Business Taxation 0; ol kf; d dj k/ku Indirect Taxation vi R; {k dj Sales and Service Tax foØ; , oa l okdj Employment Oriented Project Work jkt xkj eyd i fj; kst uk dk;	15 15 15 15	85 85 85 85	100 100 100 100 100
Total Marks / dy vd							500

DEVI AHILAYA VISHWAVIDYALAYA, INDORE

Semester I

Paper I - 101&Management Concepts/ i cdk dh vo/kkj.kk, a

Compulsory

Max. Marks 85+15 CCE

Particulars / foaj .k

Unit-1	<p>Introduction: Concept of Management, Scope and Nature of Management, Approaches to Management, Human Relation, Behavioural and System approach.</p> <p>ifjp; & iclu/k dh vo/kkj.kk {ks= , oa iclu/k dh iclfr} iclu/k dk nfvcdksk] ekuoh; l Eclu/k] 0; kogkfj d , oa izkkyh nfvcdksk A</p>
Unit-2	<p>Planning: Concept of Planning, Objectives and components of Planning, Nature and Process of Planning, determination of Objectives. Management by objectives, Management by Exception, Concepts, Nature and Process of decision-making. Theories of decision-making.</p> <p>fu; kstu & fu; kstu dh vo/kkj.kk fu; kstu ds mnns ; , oa kvd] fu; kstu dha izfr , oa if0; k mls ; ksdk fu/kkj.kk] mls ; kafufgr icdk] viokn fufgr icdk] fu.kz u dh vo/kkj.kk iclfr , oa if0; k] fu.kz u dsfl }krA</p>
Unit-3	<p>Organization : Concept, objectives and element of organization, process and principles of organization. Organization Structure and Charts, Span of Management, Delegation of Authority, Centralization and Decentralization.</p> <p>l xBu %l xBu dh vo/kkj.kk mls ; , oa Ro] l xBu ds if0; k , oa fl)kr] l xBu l j puk , oa pkV] icdk dk foLrkj vf/kdkjks dk Hkkjki Zk dshh; dj.k , oafodshh; dj.kA</p>
Unit-4	<p>Direction : Concept, Nature, Scope, Principles and Techniques of Direction.</p> <p>Communication : concept, Process. Channel and Media of Communication. Barriers to effective communication, Building effective communication system.</p> <p>funzku %funzku dh vo/kkj.kk iclfr] {ks=} funzku dsfl }kr , oar duhdA</p> <p>l Ei xk.k % knokgu % vo/kkj.kk] if0; kA l Ei xk.k % knokgu ds ek/; e , oapsy] i Hkkoh l Ei xk.k dh ck/kk; i Hkkoh l Ei xk.k i) fr dk fuekZ kA</p>
Unit-5	<p>Control : Concept, objectives, nature and process of control. levels and areas of control. Various control techniques. Z-Theory of Management. Management Education in India: Objectives, Present position and difficulties</p> <p>fu; x.k %fu; x.k dh vo/kkj.kk mls ;] iclfr , oa if0; kA fu; x.k dsLrj , oa {ks=] fu; x.k dh foHkkUu rduhd] icdk dk tM & fl)krA Hkkjr es icdk f'k{kk % mls ; orZeku flFkfr , oadfbukb; kA</p>

Suggested Readings:

1. Understanding Organization - Shukla
2. . MKW l qkk- th & iZdk vo/kkj.kk o l æBukRed 0; ogkj
3. t& i h- l h & l æBukRed 0; ogkj
4. 'kg o rkrM+ & iZdkdh; vo/kkj.kk

Semester I

Paper II Business Environment/ 0; kol kf; d lk; kbj .k

Compulsory

Max. Marks **85+15 CCE**

Particulars / foj .k

Unit-1	<p>Theoretical Framework of Business Environment : Concept, Significance and nature of business environment; Elements of environment -internal and external, Changing dimensions of business environment. Liberalisation, Privatisation and Globalisation.</p> <p>0; ol kf; d i ; kbj .k dh l 9 krd l j puk %0; kol kf; d i ; kbj .k] vo/kkj .kk] egRo , oa i zfrA i ; kbj .k ds rRo & vkUrfjd , oa ckg;] 0; oLkk; i ; kbj .k ds ifjorU'khy vk; keA mnkjhdj .k] fu thdj .k , oa oShdj .kA</p>
Unit-2	<p>Economic Environment of Business : significance and elements of economic Environment, economic systems and business environment, Economic planning in India, Government policies - Industrial policy, licensing policy, fiscal policy, Monetary policy and EXIM policy.</p> <p>0; okl k; dk vkfFkd i ; kbj .k %vkfFkd i ; kbj .k dk egRo , oarRo] vkfFkd iz kfy; ka , oa 0; ol k; i ; kbj .k] Hkkjr ea vkfFkd fu; kst uA l j dkh uhfr; ka & vS] kfxd uhfr] vuKki = uhfr] iz kfd uhfr] eksnd uhfr , oa vk; kr&fu; kr ¼ fd te½ uhfr</p>
Unit-3	<p>Political and Legal Environment of Business : Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.</p> <p>0; ol k; dk jktufrd , o 8kkfud i ; kbj .k % , dkf/kdkj , oa ifrcdkRed 0; ki kj 0; ogkj vf/kfu; e ¼ e-vkj-Vh-i h½ fons kh fofue; i zdk vf/kfu; e ¼ ek¼ mi HkkDrk l j {k .k vf/kfu; e] i ¼/¼ dk uA</p>
Unit-4	<p>Socio, Cultural & International Environment : Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India</p> <p>Lkekftd] l kdfrd , oavUrjZVh; i ; kbj .k %0; ol k; dk l kekftd nkf; Ro l ekt , oa 0; ol k; ds y{k .k] rRo] {ks= , oanksks ea l Ecu/kA l kekftd&l ka—frd 0; kol kf; d i ; kbj .k & l kekftd l eoj] fo' o 0; ki kj l xBu ¼MOyVh-vk¼ vUrjZVh; eksnd dksk ¼/kbz, e, Q½ Hkkjr ea fons kh fofue; A</p>
Unit-5	<p>Technological Environment : Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce, Electronic Banking, Franchise Business.</p> <p>rduhdh i ; kbj .k & vo/kkj .kk] vkUa ykbZu pSyl vkUa ykbZu l ok; } vkUa ykbu l okvka ds ykHkA byDVrfud dkkE l j Hkkjr; n'kkvka ea byDVrfud dkkE l j byDVrfud cidax]Opkbph 0; ol k; A</p>

Suggested Readings :

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi
2. Ahluwalia, I.J.: Industrial Growth in India, Oxford University Press Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi.
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S.: Development Planning. Oxford University Press, Dehli.
6. Ghosh, Biswanath : Economic Environment of Business, Vikas Publication, New Delhi.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment; Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari : Strategic Planning for Corporate Success, Macmilan, New Delhi.
10. Sengupta, N.K. Government and Business in India, Vikas Publication, New Delhi.
11. t&] MKW ftu&nz d&kj ^ 0; kol kf; d i ; kbj.k ^ e/; i n&sk fgl&nh x&Fk vdkneh&Hk&si ky
12. vkj-, l - l kgku& 0; kol kf; d okrkoj.k
13. mi k/; k; 'kek&, oa gy & 0; kol kf; d okrkoj.k
14. x&rk&] fnu&sk , oa i k&D&] v&Hk; & 0; kol kf; d okrkoj.k

Semester I
Paper III 103-Advanced Accounting/ mPprj ys[kkadu
Compulsory

Max. Marks 85+15 CCE

Unit-1	Advanced problems of Final Accounts vire ys[k ds mPprj i zu
Unit-2	Advanced Problems of Bank Reconciliation Statement, Rectification of Errors, Accounting for Non Profit Organisation. cfd l ek/kku foj .k ds mlur i zu] =fv; ka dk l q[kkj] xj ykth l xBuka dk ys[kkadu
Unit-3	Accounting from Incomplete Records, Accounting for Insurance Claim. vi wkz vfhkys[kka l s ys[kkadu] chek nkoka dk ys[kkadu
Unit-4	Investment A/c, Voyage A/c, Insolvency A/c. fofu; ks ys[kk] tgkth ys[kk] fnokfy; k ys[kka
Unit-5	Dissolution of partnership firm including sales of Firm and Amalgamation. l k>nkjh Qel dk fo?kVu] Qel ds foØ; , oa , dhcj .k l fgr

Suggested Readings :

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R, Ahuja, Girish, and Sehgal Ashok : Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C., Grewal T .S. and Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
5. Moore C.L. and Jaccicke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
6. Modi, Oswal & S.K. Khatik; Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Pareek & Khandelwal: Company A/c, Ramesh Book Depot, Jaipur
8. Jain & Narang: Financial A/c, Kalyani Pub. Delhi.
9. MkW- jes'k eaxy& mUur ys[kkadu Advanced accounting
10. R.L. Gupta : Advanced Accounting
11. A.K. Sehgal: Advanced Accounting
12. Shukla Grewal: Advanced accounting
13. Agarwal M, : Advanced accounting

Semester I

Paper IV 104-Cost Analysis and Control/ **yx̄r fo'yšk.k , oa fu; æ.k**

Compulsory

Max. Marks 85+15 CCE

Particulars / **fooj.k**

Unit-1	Various cost concepts, Cost centre and cost unit, Methods and techniques of Costing. Installation of costing system, Methods of inventory control, Overheads Accounting. fofhkdu yx̄r vo/kkj.kk, j̄ yx̄r dñnz , oabdkbz yx̄r] yx̄r dh i) fr; ka , oar duhd] yx̄r i) fr dh LFkki uk] l kexh fu; æ.k dh fof/k; k̄ mi fj0; ; yš[kkduA
Unit-2	Process Accounting Joint product and Bye product, Equivalent Production and Inter Process Profit, Operating Cost. i f0; k yš[kkdu] l a q̄r mRi kn , oami k̄i kn] l ek̄i knu , oavlr% i f0; k yk̄k] i fj pkyu yx̄rA
Unit-3	Marginal Costing : Concepts, Break Even Analysis, Uniform costing and Inter firm comparison. Use of Managerial Costing in business Decision. I hel̄r yx̄r %vo/kkj.kk] l efopNn fo'yšk.k] , dh-r yx̄r] , oavlr% QeZ ryuk] 0; kol kf; d fu.kz u ea i cdkdh; yx̄r dk iz kx
Unit-4	Budgetary Control : Basic concepts, Preparation of functional budget: Cost Audit : Objectives and Advantages. ctVjh fu; æ.k %eny vo/kkj.kk; j̄ f0; k̄ekd ctV dh rš kjh] yx̄r vds̄k.k % m̄s; , oa yk̄kA
Unit-5	Standard Costing and Variance Analysis. ekud yx̄r , oafopj.k fo'yšk.k

Suggest Readings :

1. Mkw̄ ješk exy , oaf l ākbz & yx̄r yš[kkdu
2. Oswal Maheshwari - Cost Accounting
3. M. Agarwal & M Jain - Cost Accounting
4. Jain & Narang - Cost Accounting
5. S.N. Mahehwari - Cost Accounting
6. M.C. Agarwal- Cost Accounting
7. Jawaharlal- Cost Accounting

Semester II

Paper I - 201 - Corporate Legal Framework/ fuxeh; fof/kd l j puk

Compulsory

Max. Marks 85+15 CCE

Unit - 1 bdkbz & 1	<p>The Companies Act, 1956 (Relevant Provisions) : Definition, types of companies, Memorandum of association, Articles of association, Prospectus, Share capital and Membership, Meetings and Resolutions, Company Management, Managerial Remuneration, Winding up and dissolution of companies.</p> <p>Hkjrh; dEi uh vf/kfu; e 1956½ ¼ EcfU/kr i ko/kku½ % i fj Hkk"kk] dEi fu; ka ds i dki] i k"kn l hek fu; e] i k"kn vUrfu; e] i foof .k] vak imth , oa l nL; rk] l Hkk, a , oa i Lrko] dEi uh i dki] i dki dh; i kfj Jfed] dEi fu; ka dk i fj l eki u , oa fo?kVuA</p>
Unit - 2 bdkbz & 2	<p>The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.</p> <p>ijØKE; foy[k v/kfu; e] 1881 & i fj Hkk"kk] ijØKE; foy[k ka ds i dki] ijØKE; /kkj d vks ; Fkkfof/k/kkj d] ; Fkkfof/k Hkqrku % pd dk j[k ka du , oa i "Bka du] ijØKE; foy[k ka dk i Lrhdj .ka</p>
Unit - 3 bdkbz & 3	<p>MRTTP Act 1969 : Monopolistic trade practices; Restrictive trade practices; Unfair trade practices.</p> <p>, dkf/kdkj i frcdkRed 0; ki kj 0; ogkj v/kfu; e 1969 % , dkf/kdkj kRed 0; ki kj 0; ogkj] i frcdkRed 0; ki kj 0; ogkj] vufpr 0; ki kj 0; ogkj A</p>
Unit - 4 bdkbz & 4	<p>The consumer protection Act, 1986 : salient features; Definition of Consumer, Right of consumer; Grievance Redressal Machinery.</p> <p>mi Hkxrk l j[k.k vf/kfu; e] 1986 % fof'k"V y[k.k] mi Hkxrk dh i fj Hkk"kk] mi Hkxrk ds vf/kdkj] f'kdk; r fuokj .k ræ ½e' khujh/A</p>

<p>Unit - 5</p> <p>bdkbz & 5</p>	<p>Regulatory Environment for International Business : FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.</p> <p>vrjkZVh; 0; ki kj dsfy, i ; kbj.k fu; ked %fons kh fofu; e i zdk vf/kfu; e %QekV fo'o 0; ki kj I xBu %WT.0/2 %fo'o 0; ki kj I xBu dh fu; ked I j puk] vk/kkj Hkar fl) kar vks bl ds y{k.k] fo'o 0; ki kj I xBu esfodkl 'khy ns kka dsfy, vf/kekU; rk I xdkh 0; ogkj ds i ko/kku] {ks=h; I eghdj.k] rduhdh i eki] Hka/kj.k ifrjks kh i Hkkj vks vU; xS iz kq'd I xdkh vojkskA I hek 'kq'd eW; kadu vks fooknka d k fui Vku] cks) d I ank I xdkh 0; ki kj vf/kdkj] %TRIP% fofu; ksx I xdkh 0; ki kj 0; ogkj (TRIMS) A</p>
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Suggested Readings :

1. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.
2. The Companies Act, 1956
3. The Negotiable Instruments Act, 1881
4. SEBI Act, 1992, Nabhi Publication, Delhi.
5. Amarchand D, Government and Business, Tata McGraw Hill, New Delhi
6. Securities (Contract and Regulation) Act 1956
7. Jain Narang - Corporate Legal Framework
8. Rastogi U.S. and Shukla - Corporate Legal Framework

Semester II

Paper II - 202 - Organizational Behaviour
I xBukRed 0; ogkj

Compulsory

Max. Marks 85+15 CCE

<p>Unit - 1</p>	<p>Organization : Concept, Types and significance, Organization Goal and its determinants. Organization Behaviour : Concept, Nature and Significance, Organizational Behaviour models.</p> <p>I xBu %vo/kkj.kk] i zdkj o egRo] I xBukRed y{k; , oaml ds fu/kkj dA I xBukRed 0; ogkj %vo/kkj.kk] i zdkj vks egRo] I xBukRed 0; ogkj vfHkdYiA</p>
<p>Unit - 2</p>	<p>Personality : Concept, Theories, Determinants and importance, Perception : Concept, Process and Theories, Learning : Concept, Components, affecting factors and theories.</p> <p>0; fDrRo %vo/kkj.kk fofHkUu fl) kar] fu/kkj d , oa egRoA nF"Vdksk %vo/kkj.kk i fØ; k , oa fofHkUu fl) karA I h[kuk %vo/kkj.kk] rRo] i Hkkfor djus okys ?k Bd vks fl) karA</p>

Unit - 3	Motivation : Meaning, types and important elements, Theories of Motivation, Attitudes and Values : Concept, factors, significance and Theories vfhki j .k %vfk] idkj] vks egroi wkz rRo] vfhki j .k dsfofhku fl) kr A eW; , oa 0; ogkj %vo/kkj .kk] ?kVd] egRo vks] fofhku fl) kr A
Unit - 4	Interpersonal Behaviour : Nature, Transactional Analysis, Concept of Group, Theories of group formation, Group cohesiveness, Power and Authority. vrbs fDr d 0; ogkj %idfr] vrfØ; kRed fo'ySk.k] I eW dh vo/kkj .kk] I eW fuekZ k dsfl) kr] I eku I eW 'kfDr vks] vf/kdkj A
Unit - 5	Organizational Conflicts : Causes and suggestions. Developing sound Organizational Climate, Management of Change, Concept and Process of Organizational Development. I xBukRed fojSk %dkj .k vks] I qko] LoLFk I xBukRed okrkoj .k dk fodkl] ifjorU dk idk] I xBukRed fodkl dh vo/kkj .kk vks] i fØ; kA

Suggested Readings :

1. L.M. Prasad - Organizational Behavior
2. C.V. Gupta - Organizational Behavior
3. G.S. Sudha - Organizational Behavior
4. P.C. Jain - Organizational Behavior
5. Sareen Sandeep - Organizational Behavior
6. Icfai - Organizational Behavior

Semester II

Paper III - 203 - Advanced Statistical Analysis mPprj I k[; dh; fo'ySk.k

Compulsory

Max. Marks 85+15 CCE

Particular / foj .k

Unit - 1	Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution ikf; drk dsfl) kr & ikf; drk forj .k] f}in] ik; I u , oa I keW; forj .kA
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Unit - 2	Theory of Sampling and Test of Significance U; kn'kz ds fl) kar vks I kfkzdrk dh tkpA
Unit - 3	Analysis of Variance (including one way and two way classification), Chi-square Test. fopj.k fo'y sk ¼ dkh vks f}ekhz oxhdj.k ds I kfkz dkbz oxz i jh{k.k.kA
Unit - 4	Interpolation and Extrapolation. Association of Attributes. vUrx.ku , oe~ckg; x.ku] xqk I ECU/k A
Unit - 5	Regression Analysis, Statistical Decision Theory:- Decision under Risk and Uncertainty, Decision Tree Analysis. i rhi xeu fo'y sk I k[; dh; fu.kz fl) kar & tks[ke vks vfuf'prrk dh fLFkr ea fu.kz] fu.kz o{k fo'y sk.kA

Suggested Readings :

1. Shukla & Sahai - Advanced Statistical Analysis
2. Gupta C.B - Advanced Statistical Analysis
3. Gupta B.N. - Advanced Statistical Analysis
4. Elhance D.N - Advanced Statistical Analysis
5. Pathak & Shashtri - Advanced Statistical Analysis
6. Singh U.N - Advanced Statistical Analysis
7. Nagar K.N - Advanced Statistical Analysis

Unit - 5	<p>Production Management : Concept, Importance, Scope and functions. Types of production systems, Concept of production planning, objectives, elements and steps. Procedure of production control, Process of New Product Development, Concept of Product Diversification, Standardization, Simplification and Specialization.</p> <p>mRiknu iɔɔk %vo/kkj.kk] egRo {k=} vkj dk; } mRiknu izkkyh ds iɔɔkjA mRiknu fu; kst u dh vo/kkj.kk] m]s; rRo vkj pj.k] mRiknu fu; æ.k ifof/k] uo mRikn fodkl ifØ; k] mRikn fofo/khdj.k] iɔki hdj.k] l jyhj.k vkj fof'k'Vhdj.k dh vo/kkj.kkA</p>
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Suggested Readings :

1. Motihar M. - Functional Management
2. t] ftu]nz d]kj & foiku iɔɔk e-iz fgl]nh x]lFk vdkneh] Hk]ki ky
3. t] t]ds & dk; k]ed iɔɔk] irhd iɔk'ku bykgkckn

Semester III

Paper I - 301 - Managerial Economics

iɔɔkdh; vFkzkkL=

Compulsory

Particulars/ foj.k

Unit-1	Meaning of Managerial economics : Nature and Scope of Managerial economics, Managerial Economist : Role and Responsibilities, fundamental economic concepts Profit Maximization Theory.
bdkbz & 1	iɔɔkdh; vFkzkkL= dk vk'k; % iɔɔkdh; vFkzkkL= dh iɔlfr] {k=} iɔU/kdh; vFkzkkL=h] Hk]fedk , oa mRrjnkf; Roj vk/kkj Hk]r vkfFkz vo/kkj.kkA yk]k vf/kdrehdj.k fl)kr
Unit-2	Demand Analysis : Elasticity of Demand, Introduction Explanation Theory of Consumer Choice, Indifference Approach, Revealed Preference Theory.
bdkbz & 2	elx fo'y]k.k %ek] dh yk]p&ijp; k]ed foopuA x]gd i l Unxh dk fl)kr] mnkl hurk fo'y]k.k] vf/keku iɔVhdj.k fl)krA
Unit-3	Production Function : Law of Variable Proportions, Law of Returns to Scale.
bdkbz & 3	mRiknu Qyu % ifjor]u'khy vuq]kr fu; e] i]kus ds ifrQy dk fu; e fu.k] A
Unit-4	Business Cycles : Nature and Phases, Theories of Business Cycles.
bdkbz & 4	0; ki kj pØ % iɔlfr , oapj.k] 0; ol k; pØ dsfl)krA
Unit-5	Profit Management : Measurement of Profit, Concept of Risk and Uncertainty.
bdkbz & 5	y]k]k iɔɔk % y]k]k dk eki u] t]k]ke , oa vfuf'prrk dh vo/kkj.kkA

Suggested Readings :

1. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Varian, H.R. International Micro Economics: A Modern Approach, East West Press, New Delhi.
4. Varshney, RL and Maheshwari, KL Managerial Economics; Sultan Chand and Sons New Delhi.
5. Dwivedi D.N.: Managerial Economics, Vikas Publishing House, New Delhi.
6. Sinha V.C - Managerial Economics
7. Shareen Kerpel - Managerial Economics
8. Varshney R.C.- Managerial Economics
9. Shrivastava O.S. Managerial Economics Quality Publishing Company, Bhopal
10. fl g i ks vkj-, u-] 'kekZ MKW ds, u-] pkskj h l h, e-] i zdkdh; vFkZ kKL= & jes k cpd fMi k\$ t; i j
11. MKW 'kekZ , oa MKW ds ds t jhoky] i zU/kdh; vFkZ kKL=] l kfgR; Hkou i (yhd\$ ku] vkxjk
12. t\$ ftu\$nz d\$kj & 0; kol kf; d vFkZ kKL= e-i z fgl\$nh x\$Fk vdkneh] Hkks ky

Semester III

Paper II - 302 - Tax Planning and Management
dj fu; kstu , oa i zdk

Compulsory

Particulars/ fooj .k

Unit-1	Concept of Tax Planning : Meaning, Scope, Importance, Objectives of Tax Planning.
bdkbz & 1	dj fu; kstu dh vo/kkj .kk % vFkZ {ks=} egRo] dj fu; kstu ds mn\$S ;] , oa m\$S ; A
Unit-2	Areas of Tax Planning : Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.
bdkbz & 2	dj fu; kstu ds {ks= % Lokfero i gyw fO; k'khyrk i gyw LFkkuh; dj .k i gyw 0; ol k; dh i zfr , oa dj fu; kstu A
Unit-3	Tax Planning and Setting up New Business : Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning. Special Tax Provisions - Tax Provisions Relating to Free Trade Zones, Infrastructure Sector & Backward Areas.
bdkbz & 3	u; s0; ol k; dh LFkku , oa dj fu; kstu % ubz vks] k\$xd bdkbz ka dks i klr NW\$, dh dj .k] l foy; u , oa dj fu; kstu fo'k\$ dj i ko/kku eDr 0; ki kj {ks= l j pukRed {ks= , oa fi NM\$ {ks= l ECU/kh dj i ko/kku A

Unit-4	Tax Planning and Financial Decisions : Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares.
bdkbz & 4	dj fu; kst u , oafOrrh; fu.kz u % i pth l j puk fu.kz] ykHkka k] vlrzEi uh ykHkka k] cksuI vAk
Unit-5	Tax Assessment : Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions
bdkbz & 5	dj fu/kk].k % ifjp;] dj fu; kst u , oadj icU/k es vlrj] dj icU/k ds {ks=} vk; dk foj.k , oadj fu/kk].k] vFkh.M , oavfHk; ks] vihy , oaiufopkjA

Suggested Readings :

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.
2. Lakhotia, R.N.; Corporate Tax Planning; Vision Publication, Delhi.
3. Singhanian, V.K. Direct Taxes: Law and Practice; Taxman's Publication, Delhi.
4. Sainghanian, Vinod K; Direct Tax Planning and Management; Taxman's Publication, Delhi.- Tax Planning and Management
5. Mehrotra S.- Tax Planning and Management
6. Lakhotia - Tax Planning and Management
7. Saklecha Shripal - Tax Planning and Management
8. Goyal R.S. - Tax Planning and Management

Semester III

**Paper II - 303 - Entrepreneurship Skill Development
m | ferk dskj fodkl**

Compulsory

Unit-1	Entrepreneur: Definition, emergence of Entrepreneurial class; Theories of Entrepreneurship, Socio-economic Environment and Entrepreneur.
bdkbz & 1	m eh & ifjHkka k] m e oxl dk mnHko] m ferk ds fl) kr] l keftd & vkfFkd ifjoSk , oam eh A
Unit-2	Promotion of a venture: Opportunity analysis, External Environmental forces, economic, Social, Technological and Competitive factors, Establishment of a new unit.
bdkbz & 2	Lkgl h m eh ds fy; si oru % vol j fo'ySk.k] ckg; i ; kbj .kh; 'kDr; k] vkfFkd] l keftd] rduhdh , oafir; ks; kRed dkjd] , d ubz bdkbz dh LFki ukA
Unit-3	Entrepreneurial Behaviour: Innovation and Entrepreneurship, Entrepreneurial Behaviour, Social Responsibility.
bdkbz & 3	m eh 0; ogkj % uokpj , oam ferk] m eh 0; ogkj] l keftd mRrjnkf; RoA
Unit-4	Entrepreneurial Development Programme: Entrepreneurial Development

	Programme relevance and achievements, role of Government in organising such programmes.
bdkbz & 4	m ferk fodkl dk; Øe %m ferk fodkl dk; Øe dh i kl fædrk , oami yfC/k; k] bu dk; Øekads vk; kstu es l jdkj dh Hkfedk A
Unit-5	Entrepreneurship and Industrial Development: Planning and growth of industrial activities through industrial Policy of the Government, Role of Industrial Estates, Role of Central and State level Promotional Services.
bdkbz & 5	fØ; kvks dk fu; kstu , oafodkl] vks] kfxd i fj {ks-ka dh Hkfedk dñz , oajkT; Lrjh; i k&l kgu l dk; A

Suggested Readings :

1. Kenneth R Van Voorthis: Entrepreneurship and small business management.
2. Hass School hammer & Arthur Kuri: Entrepreneurship and small
3. Sharma RA. : Entrepreneurial Change in Indian Industries.
4. Dhar P.N. and Lydall H.F. The role of small enterprises in Indian Economic Development.
5. Shukla M.B - Entrepreneurship Development
6. t]j] MKW ftuñz d]k] m | ferk&fodkl] e-iz fglñh x]Fk vdkneh] Hkks ky
7. MKW ješk exy] m | ferk&fodkl

Semester III

**Paper II - 304 - Accounting for Managerial Decisions
i cl/kdh; fu.k; u dsfy, y[kkdu**

Compulsory

Particulars/ foøj .k

Unit-1	Management Accounting : Its meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting.
bdkbz & 1	i cl/kdh; y[kkdu ; vFk] iz-fr , oaegRo] i cl/kdh; y[kkdu] ykxr y[kkdu , oafOrrh; y[kkdu ea vlrj A
Unit-2	Nature and Limitations of Financial Statements: Needs and objectives of financial Analysis.
bdkbz & 2	foRrh; foøj .k dh i- fr , oa l hek, a% foRrh; fo' yšk.k dh vko' ; drk , oamls ; A
Unit-3	Fund Flow analysis and Cash Flow analysis (Application of A.S.-3).
bdkbz & 3	dišk i ðkg fo' yšk.k , oajkd i ðkg fo' yšk.k ¼A.S-3 dk iz kx¼A

Unit-4	Capital Budgeting : Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.
bdkb7 & 4	ih ctVu % nh?kdkyhu fuosk fu.kz ka dh i dfr , oafok'kkrk, i fuosk i Lrkoka dh Jskh; u dh fof/kA
Unit-5	Management Reporting System : Types of Reports, Responsibility Accounting.
bdkb7 & 5	icU/k ifronu i)fr % ifronu ds izkj mRrjnkf; Ro yfkkaduA

Suggested Readings :

1. M.R. Agarwal – Accounting for Managers
2. Agarwal & Agarwal – Accounting for Managers
3. Agarwal, Jain & Jain – Management Accounting
4. vxoky ,oa tñ & icdkdh; yfkkadu
5. xlrk ,l-ih & icU/kdh; yfkkadu

Semester IV

Paper I - D- 401 - Advertising and Sales Management foKki u ,oafok; icdk

Optional / odfiyid %

Particulars/fooj.k

Unit - 1	Introduction : Concept, Scope, Objectives and Functions of advertising. Role of advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising. ifjp; %foKki u dh vo/kkj.kk} {k=} mnns; , oadk; i foKki u ea foi .ku feJ.k , oafokki u ifok; k dh Hkfedk} foKki u ds usrd} fof/kd , oal kelftd igyA
Unit - 2	Pre-launch Advertising Decision : Determination of target audience, Advertising media and their choice. Advertising measures, Layout of advertisement and advertising appeal, Advertising copy. foKki u fu.kz u iwz in'ku % yf{kr Jkrk} xtgdks dk fu/kkj.k} foKki u ek; e %ehfM; k/2 , oa mudk p; u} foKki u mik; foKki u vihy , oa foKki u foll; kl } foKki u ifr
Unit - 3	Promotional Management : Advertising department, Role of advertising agencies and their selection, Advertising budget, Evaluation of Advertising effectiveness. idrzuh; icdk %foKki u foHkx} foKki u , tñ h dk ; kxnu , oa ml dk p; u}

	foKki u ctV] foKki u dh i Hkko' khyrk dk eW; kaUa
Unit - 4	Personal Selling : Meaning and Importance of personal selling,-Difference between personal selling, Advertising and sales promotion. Methods and procedure of personal selling. o\$ fDr d foØ; %o\$ fDr d foØ; dk vFkz , oa egRo] o\$ fDr d foØ;] foKki u , oa foØ; iDrU ea vlrj] o\$ fDr d foØ; dh fof/k; ka vKj i fØ; ka
Unit - 5	Sales Management : Concept of sales management, Objectives and Functions of sales managements. Sales organization, Management of sales force and Sales force objectives, Sales force recruitment, selection, training, compensation and evaluation. foØ; iCU/k %foØ; iCU/k dh vo/kkj.k mnas ; , oa dk;] foØ; I xBu] foØ; 'kDr; ka dk iCU/k , oa foØ; 'kDr ds mnas ;] foØ; 'kDr; ka dh Hkrh] p; u] i f'k{k.k} {kfr i frL , oa eW; kaUa

Suggested Readings:

1. Philip Kotler – Marketing Management
2. Sontaka – Marketing Management
3. P.C. Tripathi – Marketing Management
4. Bhadad & Porwal – Marketing Management
5. tU ftuUnz dKj & foi.ku ds fl) kUr e-iz fglUnh xDFk vdkneh] Hkki ky

Semester IV

Paper I -D- 402 - Consumer Behaviour mi HkDrk 0; ogkj

Optional / odfYid %

Unit - 1	Introduction : Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and consumer movement in India. ifjp; % mi HkDrk 0; ogkj dk vFkz , oa egRo] mi HkDrk 0; ogkj ds fu/kkj d rRo] mi HkDrk 0; ogkj cuke Ørk 0; ogkj] mi HkDrk dh Ø; i) fr , oa Hkjr ea mi HkDrk vkuNyUA
Unit - 2	Organisational Buying Behaviour and Consumer Research : Characteristics and Process of organizational buying behaviour Determinants of organizational buying behaviour. History of consumer research and Consumer research process. Ørk dk I xBukRed 0; ogkj , oa mi HkDrk vuq U/kku % fo'kSkrrk, a , oa I xBukRed Ø; 0; ogkj dh i fØ; k] I xBukRed 0; ogkj ds fu/kkj d rRo] mi HkDrk vuq U/kku dk bfrgl , oa mi HkDrk vuq dku dh i fØ; ka
Unit - 3	Consumer Needs and Motivations : Meaning of motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, measurement of motives and Development of motivational research. mi HkDrk dh vko'; drk , oa vfHki j.k % vfHki j.k dk vFkz vko'; drk , oa y{;] mi HkDrk vfHki j.k dh xfr'khyrk , oa LoHkkoA mi HkDrk dh vko'; drk vka ds iCU/k , oa i) fr; k] vfHki j.k vka ds mi k; , oa vfHki j.k vuq dku dk fodkl A

Unit - 4	Personality & Consumer Behaviour : Concept of personality, theories of personality, Personality and understanding, consumer diversity, Self and self-images miHkDrk 0; fDrRo , oa 0; ogkj % 0; fDrRo dh vo/kkj .kk] 0; fDrRo ds fl) klr] 0; fDrRo vls] l e>] miHkDrk fofo/krk] Lo; avls] Lo; a dk i frfcEA
Unit - 5	Social Class and Consumer Behaviour : Meaning of social class, Measurement of social class, Lifestyle profiles of the social class, Social-class mobility, Affluent and Non-affluent consumer, Selected consumers behaviour, applications of social class. Lkekftd oxl , oamiHkDrk 0; ogkj % l kekftd oxl dk vfk] l kekftd oxl eki u] l kekftd oxl dh thou 'kkyh dk Lo: i] l kekftd oxl dh xfr' khyrk] l e) , oax] l e) miHkDrk] miHkDrkvka ds pqs gg s oxl ea 0; kogkfj d vuq z kx

Suggested Readings:

1. Philip Kotler – Marketing Management
2. Jain, Jinendrakumar - Marketing Management

Semester IV

Paper III -D- 403 - Rural & Agricultural Marketing xkeh.k , oa -f"k

Optional / odfyi d %

Particulars/fooj .k

Unit - 1	Rural Marketing: Position 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. xkeh.k foi .ku %ctkj % Hkkjrh; xkeh.k foi .ku dh flFkr , oa Hkkjrh ds xkeh.k cktjka ds ifr n"Vdksk] xkeh.k miHkDrk vls] ekax ds vk; ke , oa cktkj foHkDrdj .k] forj .k okfgdk ; vls] Hkksrd forj .k mRikn izak] foi .ku l pkj vls] foØ; 'kfDr ?kVdA
Unit - 2	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. Market structure: Dynamics of market structure, Components of market, structure and Market forces. -f"k foi .ku & vo/kkj .kk] iz-fr] {ks= vls] fo"k; l kexh] -f"k ml; knks dk oxhdj .k vls] mudk fufeR eky l svlrj] -f"k cktkj & vfk] ?kVd vk; ke vls] oxhdj .ka cktkj l jpuk & cktkj l jpuk dh foØ; k' khyrk cktkj ds ?kVd] cktkj l jpuk dh 'kfDr; kx

Unit - 3	<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> <p>Øktkj iædk , oa okfgdk 0; g jpuK % vk/kfud foi .ku iædk vksj –f"K mRikn] I jpuKRed I æfBr cktkj oLrfofue; vksj mRikn fofue; udn cktkj vxsf"kr 0; ogkj fofue; cktkj] I VVk cktkj mi HkkDrk eky dsfy, forj.k ofgdk, –"kdh; mi HkkDrk eky –f"Kdh; dPpk eky</p>
Unit - 4	<p>Rural Market in India : 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 and regulated markets in India.</p> <p>Hkkjr ea xkeh.k cktkj % Øktkjka dk fu; eu & fu; fer cktkj Hkkjr ea fu; fer cktjks dh I jpuK] oræku foi .ku fu; eu I hek, j fu; fer cktkj ds ykHk vksj I hek, afu; fer cktjks dk I æBu Hkkjr ea fu; fer cktkjka dk Hkfo";</p>
Unit - 5	<p>Marketing of Farm Products : Packaging - Packing and Packaging, Packing material. Transportation Advantages, Means of transport and Transportation cost. Grading and Standardization - Meaning, Type, Criteria, Labeling and specification, storage, Warehousing, Processing and Selling.</p> <p>–f"K mRikns dk foi .ku % I øSBu&I øSBu vksj i fclæ] I øSBu] I kexh] –f"K mRikn foi .ku ; krk; kr ykHk] ; krk; kr ds ek/; e vksj ; krk; kr ykxRA Js kh; k@xMæ , oa iæki hdj .k & vfkZ iædkj] dl kS/h] ycfyx , oafof'k"Vhdj .k] I æg.k i fØ; .k vksj fcØ; A</p>

Suggested Readings:

1. Marketing Management – Sontaka
2. Marketing Management – R.L. Vashney
3. Marketing Management – Bhadada & Porwal
4. Marketing Management – Jain J.K.

Semester IV

**Paper IV - D-404 - International Marketing
vürjkVh; foi .ku**

Optional / ødfyi d %

Particulars/fooj .k

Unit - 1	<p>International Marketing : Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External Environment, International Market, Orientation, Identification and Selection of foreign market, Functions and qualities of an Export Manager.</p> <p>vürjkVh; foi .ku % vfkZ {k=] iæ-fr] egRo vürjk"Vh; cktkj okrkøj.k & vkrfjd , oa ckg; okrkøj.kA vürjk"Vh; cktkj] fonskh cktkj ds p;u vksj ifjp;] vfhke[khdj .kA , d fu; kr iædkd ds xqk vksj dk; A</p>
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Unit - 2	Export Organization : Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods, of Pricing, Price quotation. fu; k̄r l̄ aBu % vFk̄ i Hkkfor djus okys ?kVd vks̄ i d̄kj] l̄ ep̄i kjh; mRi kn fodkl % bl dh vo/kkj .kk , oa fof/k; k̄A eV; fu/k̄kj .k vks̄ bl ds ?kVdA eV; fu/k̄kj .k dh fof/k; k̄A eV; fufonkA
Unit - 3	Direct Trading and Indirect Trading : Meaning and Methods, Methods of Payment in international Marketing. iR; {k 0; ki kj vks̄ viR; {k 0; ki kj % vFKz vks̄ fof/k; k̄A vr̄jzVh; cktkj ea Hk̄qrku dh i) fr; k̄A
Unit - 4	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. fu; k̄r l̄ k[k % vFKz iz-fr egRo vks̄ i Hkkfor] djus okys ?kVd fu; k̄r l̄ k[k dh fof/k; k̄A Hkkjr ea fu; k̄r l̄ k[k vks̄ foRRA fu; k̄r 0; ki kj ea tks̄ [keA fu; k̄r l̄ k[k xkjUVh dkj i kjs̄ku dh Hk̄fedk Hkkjr dk vk; kr fu; k̄r c̄dA
Unit - 5	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. fu; k̄r vk; kr i fof/k % fonskh 0; ki kj ea i i =hdj .k] f}i {kh; , oa cgq̄ {kh; 0; ki kj l̄ e>kr̄s & vFKz mn̄s̄ ;] i d̄kj] vks̄ egRoA l̄ kmFk , f'k; k , l̄ ks̄'k , 'ku vk̄ND jhtuy dks̄/ki kjs̄ku ¼ kdl̄ fonskh 0; ki kj ea fo'o 0; ki kj l̄ aBu dh Hk̄fedkA

Suggested Readings:

1. International Marketing – V.S. Rathore

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Semester IV

Paper V - 405 – Employment Oriented Project work

lfj; k̄st uk j̄k̄st xkj̄ eyd̄ i fj; k̄st uk dk; l̄

Optional / ōdf̄ȳi d̄ %

mPPk f'k{k̄ foHk̄x }kjk fn; s x; s fun̄z̄kkud̄ kj i fj; k̄st uk dk; l̄ fo | k̄f̄kz̄ ka dks̄ i wkz̄ djuk ḡA

Students have to complete their project work as per instructions given by the Department of Higher Education.

Semester IV

Paper I - E- 501 – Security Analysis Portfolio Management i frHkr fo' ySk.k , oa i k/Dkfy; ks i zdk

Optional / odfyid %

Unit - 1	<p>Investment: Concept, objectives and types, Investment and speculation, Factors of Sound Investment. Financial Markets: Meaning and Types, Investment opportunities available in India.</p> <p>fofu; kx% vo/kkj .kk] mnns ; , d i zkj] fofu; kx , oa l Vvk l q<+fofu; kx ; kst uk ds ?kVd] forrh; cktkj% vfkz , oa i zkj] Hkkjr eami yG/k fofu; kx vol jA</p>
Unit - 2	<p>Concept of Return and Risk: Sources and Types of Risk, Measurement of Risk, Concept of Portfolio Management, Portfolio selection, Markowitz, Model, Capital Assets Pricing Model.</p> <p>iR; k; , oa tk[ke dh vo/kkj .kk % tk[ke ds L=kr , oa i zkj tk[ke dh eki] i k/Dkfy; ks i zdk dh vo/kkj .kk] i k/Dkfy; ks p; u] ekdkcV-t ik: i] i pth] l EifRr] dher ik: iA</p>
Unit - 3	<p>Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis, Technical Analysis: Dow Theory, Elliott wave Theory, Charting, Efficient Market Hypothesis</p> <p>vk/kkjHkr fo' ySk.k% vkfFkd fo' ySk.k] m kx fo' ySk.k , oa dEi uh fo' ySk.k] rdudh fo' ySk.k] MkA fl) kr] bfy; j oofl) kr] pkfVx] dqky cktkj</p>

	ifjdYi ukA
Unit - 4	Stock Exchange in India: B.S.E., N.S.E., O.T.C., Interconnected Stock, Exchange In India, Stock Indices and their computation, SEBI: Their Power and Functions. Hkkjr ea ifrHkkjr cktkj % ch, l -bZ] , u-, l -bZ] vksVh- l h-] Hkkjr ea ifrHkkjr cktkj dk vrZ cZk] ifrHkkjr funZ kkd , oamI dh x.kuk] l cH% ml dh 'kFDr; kW, oa dk; A
Unit - 5	Emerging Trends in India Capital Market: Depositories and Script less Trading, Book Building, Stock Lending Scheme, Rolling Settlement, Green Shoe Option, Responsibilities and code of conduct for portfolio manager. Hkkjr; iHh cktkj dh mHkkjr iDfRr; kV% l xkgd , oa dLxt jfgr foi .ku] cD fcfYMax] LdU/k __.kkJo; u ; kst uk] jkfyx l vyeV] xhu 'kwfodYi] i kVZky; ks i cZkd ds mRrjnkf; Ro , oa l kktU; vkpj .k fu; eA

Suggested Readings:

1. Investment Management - R.P. Rastogi
2. Security Analysis and Portfolio Management - P. Pandian
3. Security Analysis and Portfolio Management - S. Guruswami
4. Security Analysis and Portfolio Management - Jordon / Fischer

Semester IV

Paper II - E- 502 – Strategic Management

0; vjpk foRrh; iZk

Optional / odfYi d %

Particulars/fooj .k

Unit - 1	Leverage Analysis : Concept of Time Value of Money, Financial and Operating Leverage. mRrkyu fo'ySk.k %Ekpk ds l e; eW; dh vo/kkj .kk] foRrh; , oa ifjpkYu mRrkydA
Unit - 2	Earning Before Interest & Tax (EBIT) : EPS Analysis, Financial Break-Even level, Indifference level of EBIT, Value of the Firm: Net Income and Net operating Income Approach, Traditional Approach, MM Hypothesis. C; kt , oadj ds iDZ vk; % ifr vak vk;] fo'ySk.k] foRrh; l efoPNn Lrj] C; kt , oadj ds iDZ vk; dk mnkl hurk Lrj] QeZ dk eW;] 'kD vk; , oa 'kD ifjpkYu vk; nFVdks k] ijEi jkxr nFVdks k] , e- , e- ifjdYi ukA
Unit - 3	Value of Equity and Preference Share, Valuation of debentures. Lkerk vakks , oa iDkZ/kdkj vakks dk eW;] __.k i =ka dk eW; kDUa
Unit - 4	Dividend Decision : Relevance and Irrelevance of Dividend Policy, Dividend Policy and Retained Earning, Stability of Dividends, Legal Constraints, Bonus

	Share. यहकाक फु.क; %यहकाक उह्र दह इ कल ङखद्रक] यहकाक उह्र , ओ इ फर/कफ्र वक;] यहकाक फु/कक] दकुुह इ को/ककु] ककु वक
Unit - 5	Working Capital Analysis: Concept, Needs and Affecting factors, Methods of Financing of working capital, Working Capital Monitoring and control. Estimation of working capital क; कथ इतह फो'यस.क %वो/कक.क] वको'; द्रक , ओ इ ककफोर दकुस ओकस ?कव] क; कथ इतह दसफररह; उ दह फो/क; क] क; कथ इतह क ल; बसक.क , ओ फु; ँ.क] क; कथ इतह क वुपकु

Suggested Readings:

1. Strategic Financial Management - G.P. Lakhotia
2. Strategic Financial Management (Hindi) - N.P. Agarwal

Semester IV

Paper III - E- 503 – Project Planning and Management
इज; कसुक फु; कसु , ओ इ क

Optional / ओडयि द %

Particulars/फो.क

Unit - 1	Project : Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Role and qualities of a project Manager Classification of project, Project Identification, Sources of project ideas, Considerations for initial selection of projects. इज; कसुक %वफ] फो'कसुक, , ओ प.क] इज; कसुक थो पØ इज; कसुक वल कुर दस क.क] इज; कसुक इ क दस खक , ओ मल दह हकदक] इज; कसुक क ओखड.क इज; कसुक इ गकु] इज; कसुक फोक दस ल=क] इज; कसुक दस इ क फेहक प; उ दस फोक.क; ?कव
Unit - 2	Project Formulation : Pre-feasibility study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis. इज; कसुक इ: इ & इड 0; ओ कफ्रक व/; ; उ इज; कसुक 0; ओ कफ्रक फो'यस.क] कतक] फो'यस.क रदुहद फो'य.क] फेररह; फो'य.क वकफकड फो'यस.क
Unit - 3	Project Finance : Direct Financial Assistance, Bridge Loans, Specific assistance scheme of Financial Institutions. Project Organization structure,

	<p>Selection of project manager. Authority and Responsibilities of a project manager.</p> <p>ikfj; kst uk foRr% iR; {k foRr; l gk; rk} fczt yku foRrh; l uFkkus dh foF'kf"V l gk; rk ; kst uk, ifj; kst uk l xBu l j puk} ifj; kst uk} iZU/kd dk p; uA ifj; kst uk iZU/kd ds vf/kdkj , oankf; RoA</p>
Unit - 4	<p>Project Implementation : Pre-requisites for successful implementation. Project Management Systems; characteristics, Necessity, Project Management Information System.</p> <p>ikfj; kst uk fØ; klu; u % ifj; kst uk ds l QyrkiwD fØ; klu; u dh iwZ vko'; drk; j ifj; kst uk iZU/k 0; oLFkk} fo'kkrk, j vko'; drk} ifj; kst uk iZU/k l puk izkkyhA</p>
Unit - 5	<p>Project Audit : Ex-post project evaluation, Human aspect of project management, Environment Appraisal of Projects (a brief review).</p> <p>ifj; kst uk val{k.k %lk' pkrorh} ifj; kst uk eW; kadu} ifj; kst uk iZU/k ds ekuoh; igy} ifj; kst uk dk lk; kbj.kh; eW; kadu % d l f{klr i qjkoykadu/A</p>

Suggested Readings:

1. N.P. Agarwal - Project Planning & Management
2. Prasanna Chand - Project Planning & Management
3. Chowdhri S.C - Project Planning & Management
4. Singh Narendra - Project Planning & Management
5. vxoKy fl g o feJk & ifj; kst uk fu; kst u} jesk cD fMiks t; ij

Semester IV

Paper IV - E- 504 – Indian Financial System Hkjr; foRrh; izkkyh

Optional / odfyi d %

Unit - 1	<p>Introduction to Financial System : Components, functions, Nature and Role, Relationship between financial system and Economic growth.</p> <p>foRrh; 0; oLFkk dk ifj; % ?kVd} dk; l iz-fr , oa Hkfedk} foRrh; 0; oLFkk , oa vkfFkd fodkl ds e/; l Ecu/kA</p>
Unit - 2	<p>Money Market in India : Meaning, functions, Development of Money Market in India, Money Market Instruments. Capital Market: Meaning, functions and reforms</p> <p>Hkjr; epk cktkj % vFk} dk; jz Hkjr; epk cktkj dk fodkl } epk cktkj ds</p>

	midj.k] ipth cktkj & vfkj dk;Z, oaHkkjrh; ipth cktkj ea l qkkj
Unit - 3	Depositories and Custodians : Depository System NSDL, CSDL, Stock Holding Corporation of India. Derivatives Market, Concept, Benefits and Need. Types of Financial derivatives, Forward and future contracts, Options, Futures, Types and Benefits. Lkxkgd ,oa vfej{k.k %l xg.k izkyh NSDL, CSDL LVkd gksYMax dki kj sku vkid bñM; k Mjhofo cktkj vo/kkj.kk] ykHk ,oa vko'; drk foRrh; Mjhofo ds izdkj vxfr'kr ,oaHkfo"; vuqU/k] fodYi] Hkfo"; izdkj ,oa ykHkA
Unit - 4	Credit Rating : Concept and significance, Credit Rating Agencies in India, Factoring and Forfeiting. Lkjo pj.k %vo/kkj.k ,oa egRo] Hkkjr dh l k[k eki u l LFkk,] QDVfjx ,oa gj.kA
Unit - 5	Mutual Funds : Introduction, History, Types, Organization, Regulation over Mutual Funds, Financial, Objectives of Financial system reforms E; ppy QUM %ifjp;] bfrgkl] izdkj] l xBu] E; ppy QUM fu; eu 0; oLFkk] foRrh; izkkyh ea l qkkj ds mnas;

Suggested Readings :

1. Indian Financial System - B. Pathak
2. Indian Financial System - Khan & Jain
- 3- Mkw oh, l - JhokLro

Semester IV

**Paper V - E- 505 – Employment Oriented Project Workd
ifj; kst uk jst xkj eyd ifj; kst uk dk;Z**

Optional / odfyi d %

mPPk f'k{kk foHkx }kjk fn; s x; s fun?kkud kj ifj; kst uk dk;Z fo | kFkz; ka dks i wkZ djuk gA

Students have to complete their project work as per instructions given by the Dept. of Higher Education.

Semester IV

Paper I - F- 601 – Corporate Accounting

fuXeh; y[kkdu
Optional / odfyi d %

Particulars/fooj .k

Unit - 1	Issue and Forfeiture of shares. Accounting for Redemption of Preference Share and Debenture, Buy back of Equity Share, Bonus Shares. v[ks dk fuxeu , oa gj .kA i wI/kdkjh v[ks , oa __.ki =ks ds 'kkku grq y[kkdu] l erk v[ks dk i pOz] ckul v[ka
Unit - 2	Company Final Accounts AS-4, AS-5, Disposal of Profit. dEi uh v[re y[ks & , -, l &4] , -, l -&5 ykHks dk cVokj kA
Unit - 3	Mergers of Companies AS-14 dEi uh l fofy; u , -, l &14
Unit - 4	Internal Reconstruction of a Company, Liquidation of a company. dEi uh dk vkrfjd i pfuzk k] dEi uh dk vol k; uA
Unit - 5	Valuation of Goodwill and Shares. v[ks , oa [; kfr dk eW; kduA

Suggested Readings:

1. Modern Accountancy - Mukharjee, Haif 5. jeSk exy & fuXeh; y[kkdu
2. Advance Accountancy Vol-2 - A.K. Sehgal6. vxdky , oa tU & fuXeh; y[kkdu
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy Vol-2 - Shukla & Grewal

Semester IV

Paper II - F- 602 – Cost Administration and Control
ykxr izkl u , oafu; .k
Optional / odfyi d

Particulars/fooj .k

Unit - 1	Application of Marginal Costing, Key factor analysis, Profit planning, optimum product mix, Make or Buy decision, Price fixation, Discontinuance of product, Diversification of product line, Acceptance of new order, close down decision. l hekUr ykxr dk mi ; ks] l hekdkjh ?kVd fo'ySk .kA ykHk fu; kstu] vuphyre mRi kn feJ .k fuekzk vFkok O; fu.kz dher fu/kkz .k] mRi kn ifjR; kx] mRi knu j[kk ea ifjorU u; svknsk dh Loh-fr cln djus l Ecu/kh fu.kz A
Unit - 2	Budgeting Process : Budget Manual, Zero Base Budget, Planning, Programming, Budgeting system, Performance Budgeting, Disposal of variance in standard costing, Transfer Pricing: Meaning, necessity and methods. ctv ifO;k %ctv iqlrdk 'kk; vk/kkj ctv] fu; kstu , oa ctv i) fr dk; Oe] fu"iknu ctv] ekud ykxr ea fopj .kks dk fuLrkj .k] LFkkukUrj .k dher % vfkz

	vko'; drk , oai) frA
Unit - 3	<p>Pricing Strategy : Factors influencing, product pricing, Pricing decision process, Pricing Methods: Cost plus pricing, Standard cost pricing, Marginal cost pricing, Pricing for target rate of return : Added value, Method of Pricing, Differential cost pricing, Going rate pricing, Opportunity cost pricing, Administered Pricing, Export pricing, Skimming and penetration pricing policy, Price discrimination target pricing, Non financial factors of pricing.</p> <p>dher 0; g jpuk % mRi kn dher dks i lkkfor djus okys ?kVd] dher fu/kkj .k ifØ; k] dher fof/k; ka % eW; ykxr dher] ekud ykxr dher] l heklr ykxr dher] yf{kr iR; k; nk dher] of/k- eW; dher dh fof/k; k] fooskkRed ykxr dher] pkyw nj dher] vol j ykxr dher] izkkl fud dher] fu; k- dher] eykbh kj , oa xgjh iB eW; ufr] fooskkRed dh er] y{; dher] dher ds xj foRrh; ?kVdA</p>
Unit - 4	<p>Cost reduction and cost control, cost control process, Cost Reduction Process, Planning for cost Reduction Techniques for cost control and reduction, Value Analysis, Inventory control Techniques.</p> <p>Ykxr deh , oa ykxr fu; U=.k ykxr fu; U=.k ifØ; k] ykxr deh ifØ; k] ykxr deh grq fu; kstu ykxr fu; U=.k , oa deh dh rduhd] eW; fo'yšk.k l kexh fu; U=.k rduhd]</p>
Unit - 5	<p>Total Quality Management (TQM) in costing, Material Requirement Planning, Manufacturing Resource Planning, Product Life Cycle Costing, Feedback control system, Activity Based costing, Target costing, Enterprises Resource Planning, Synergy Benchmarking, Bussiness Process Outsourcing (BPO)</p> <p>ykxr eadg xqkoRrk i cl/ku] l kexh vko' ; drk fu; kstu] mRi knu l d k/ku fu; kstu] mRi kn thou pØ ykxr] ifri qV fu; U=.k i) fr] fØ; k vk/kkfjr ykxr] y{; ykxr] l lFkk l d k/ku fu; kstu] 0; kol kf; d mRi kn ifØ; k vkmV l ksl x dk Lo: i fp=.kA</p>

Suggested Readings:

1. Cost Accounting - Jawahar Lal
2. Cost Accounting - M.N. Arora
3. Cost Accounting - Ravi M. Kishore
4. Cost Accounting - M.L. Agarwal
5. Cost Accounting - R.N. Khandelwal
6. Cost Accounting - M.L. Oswal
7. Cost Accounting - Mahesh Agarwal
8. Cost Accounting - B.L.M. Nigam

Semester IV

Paper III - F- 603 – Accounting Theory /y{kkadu fl) kr

Optional / 06fvi d

<p>Unit - 1</p>	<p>Principles of Accounting: as information system, as a language factors influencing accounting environment. Accounting and economic development. Concept of Accounting Theory. Role and classification of Accounting Theory. Approaches of Accounting Theory. y[kkadu ds fl)kr & l puk i) fr ds : i e[y[kkadu okrkoj.k dks i Hkkfor djus okys Hkk"kk ?kVd]ds : i e[y[kkadu , oa vkfFkd fodkl] y[kkadu fl)kr dh vo/kkj .kk] y[kkadu fl)kr dh Hkkiedk , oa oxh[d j .k] y[kkadu fl)kr ds nf"Vdks k]</p>
<p>Unit - 2</p>	<p>Accounting Concepts, Postulates, and Principles: G.A.A.P., Accounting Policies. Revenue Recognition, Study of AS-9, Concept of Expenses, Gain and losses. y[kkadu dh vo/kkj .kk, [eku; rk, a rFkk fl)kr% l keku; Loh-fr y[kkadu fl)kr] y[kkadu uhr; ka vkxe eku; rk] A99 dk v/; ; u] 0; ;] ykHk , oa gkfu dh vo/kkj .kkA</p>
<p>Unit - 3</p>	<p>Revenue Measurement and its relevance: various concept of Income: Accounting concept, Economic concept and capital maintenance concept, Operating and Non-operating activities, Concept of comprehensive Income, Prior period items and extraordinary items. vkxeu eki u , oa ml dh ikl ixdrk % vk; dh fofo/k vo/kkj .kk & y[kkadu vo/kkj .kk] vffkd vo/kkj .kk , oa i p[h v{kq rk vo/kkj .k] ifjpkYu , oa x[ifjpkYu f0; k; [vk; dh 0; ki d vo/kkj .kk] i mkb[f/k ena , oa vl k/kkj .k ena</p>
<p>Unit - 4</p>	<p>Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting. eW; ifjor[ds fy, y[kkadu dk vo/kkj .kkRed v/; ; u] [k.M ifronu] l kekf t d y[kkaduA</p>
<p>Unit - 5</p>	<p>Interim Reporting, Conceptual Human Resource Accounting, Value Added Reporting. Environmental Accounting and reporting. vrfje ifronu] ekuo l d k/ku y[kkadu dh vo/kkj .kk] eW; of/k[ifronu] lk; kbj .kh; y[kkadu , oa ifronu A</p>

Suggested Readings:

1. Accounting Theory - Jawahar Lal
2. Accounting Theory - J.C. Maheshwari
3. Accounting Theory - L.S. Porwal
4. Accounting Theory - R. Mangal

Semester IV

Paper IV - F- 604 – Institutional Accounting/ l fFkkr y[kkadu

Optional / 06fvi d

Particulars/fooj .k

<p>Unit - 1</p>	<p>Accounting for holding company. Lk[= /kkjh dli uh grq y[kkaduA</p>
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Unit - 2	Accounting for Bank and Insurance Company (including Life Insurance). cfd , oachek dEi uh ¼t hou chek l fgr½ grqy[kkaDuA
Unit - 3	Double Accounts System. nkgjk [kkrk iz kkyhA
Unit - 4	Accounting for Co-operative societies, Hotel Accounting. l gdkjh l fefr grqy[kkaDu] gk/y ys[kkaDuA
Unit - 5	Government Accounting. 'kkl dh; ys[kkaDuA

Suggested Readings:

1. Advance Modern Accountancy - Mukharjee & Hanif
2. Advance Accountancy Vol-2 - AK. Sehgal
3. Advance Accountancy Vol-2 - R.L. Gupta
4. Advance Accountancy - Shukla & Grewal

Semester IV

Paper V - F- 605 – Employment oriented Project Work
jkt xkj eyd ifj; kst uk dk; l

Optional / odfyi d

mPPk f'k(kk foHkx }kjk fn; s x; sfun?kkuq kj ifj; kst uk dk; l fo | kFkz; ka dks i wLZ djuk gA

Students have to complete their project work as per instructions given by the Dept. of Higher Education.

Semester IV

Paper I - G - 701 – Direct Tax in India Hkjr ea iR; {k dj

Optional / odfyi d

Particulars/fooj .k

Unit - 1	Basic concepts and Definitions, Residential status and tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section-80. vk/kkj Hkwr vo/kkj .kk, , oa ifj Hk"kk, p fuokl LFkku , oa dj nkf; Ro] djeDr vk;] ekuh gDZ vk;] vk; dk feyku] /kkjk 80 dh dVksr; kA
Unit - 2	Computation of Tax Liabilities of Individual . Taxation on Agriculture Income. 0; fDr ds dj nkf; Ro dh x.kuk] –f"k vk; ij dj kj ksi .k
Unit - 3	Assessment of Tax and Return of Income Tax, Types of Assessment. Dj fu/kkj .k , oa vk; dj dh foj .kh] dj fu/kkj .k ds i zkj
Unit - 4	Advance payment of tax, Tad Deduction at Source, Penalties and Prosecution, Refund of excess payment. dj dk vfxe Hkqrku] mnxe LFkku ij dj dh dVks-h] vFkh.M , oa vfhk; ksA

	vf/kd Hkqrku dh okfi l hA
Unit - 5	Income Tax Authorities, Appeal and Revisions, Settlement of cases. vk; dj inlf/kdkjh vihy , oa iufopkj i dj .kka dk fui Vkj kA

Suggested Readings:

- | | | | | | |
|---------------|---|---------------|---------------|---|-----------------|
| 1. Income Tax | - | Gupta & Ahuja | 2. Income Tax | - | V.K. Singhanian |
| 3. Income Tax | - | R.K. Jain | 4. Income Tax | - | S.C. Jain |

Semester IV

Paper II - G- 702 - Business Taxation/0; kol kf; d dj k/ku

Optional / odfyi d

Particulars/fooj .k

Unit - 1	Computation of Income from Business and Profession, Assessment of Hindu Undivided Family (H.U.F.) including tax liabilities. 0; ol k; , oa i s ks l s vk; dh x.kuk] fglnq vfoHkftr ifjokj dk djfu/kkj .k dj nkf; Ro l fgr]
Unit - 2	Assessment of firm and Association of Person. computation of Tax Liabilities. QeZ , oa 0; fDr; ka ds l eng dk djfu/kkj .k] dj nkf; Ro dh x.kuk]
Unit - 3	Assessment of Companies, including tax computation dj dh x.kuk l fgr dEi fu; ks dk dj fu/kkj .k
Unit - 4	Assessment of Co-operative society, Charitable and other Trust including tax calculation Lkgdkjh l fefr; ka dk dj fu/kkj .k] i q; kFkZ , oa vU; i B; kl ks dk dj fu/kkj .k dj dh x.kuk l fgr
Unit - 5	Double Taxation Relief, Assessment of Non-Residents nkqjs dj kj ki .k dh NW] vfuokfl ; ks dk dj fu/kkj .k

Suggested Readings:

1. Income Tax - Gupta & Ahuja
2. Income Tax - V.K. Singhanian
3. Income Tax - R.K. Jain
4. Income Tax - S.C. Jain

Semester IV

Paper III - G- 703 - Indirect Tax/vi R; {k dj

Optional / odfyi d

Particular / fooj .k

Unit - 1	Concepts of Indirect Taxes, Basic conditions of Excise liability, Concept of goods, Excisable goods, Manufacture, Manufacturer. Principles of Classification.
bdkbz &1	vi R; {k dj dh vo/kkj .kk} mRi kn 'kYd dh vk/kkj Hkr 'kr} eky dh vo/kkj .kk} mRi kn 'kYd ; kx; eky] mRi knu] mRi kn d] oxh d] .k dk fl) karA
Unit - 2	Valuation of Excisable goods, Definition of assessable value, Inclusion and exclusion from assessable value, Concept of CENVAT (CENTral Value Added Tax).
bdkbz &2	mRi kn 'kYd ; kx; eky] dj ; kx; eW; dh i j Hk'kk] dj ; kx; eW; ea 'krfey ena , oa NWA I uoV ½ CENVAT ½ dh vo/kkj .kk v d] bh; eW; of/kr dj ½ A
Unit - 3	Administrative set-up of central excise, registration of factory, declaration of goods manufactured, Storage, Accounting and clearance of goods from factory.
bdkbz &3	d] bh; mRi kn 'kYd dk iz kkl dh; < k] dk] [kkus dk i at h; u] mRi kn eky dh ?kxk .kk] Hk'kkj .k] dk] [kkus ds eky dk y[k] du , oa fu Lr k] .kA
Unit - 4	Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.
bdkbz &4	I hek 'kYd dh iz dfr] I hek 'kYd dk iz d]] eW; k] du] 'krfey ena , oa Nv\$ I hek 'kYd ds v l r x r eW; k] du] I hek 'kYd ds v l r x r vk; kr , oa fu; kr dh dk; fof/ka
Unit - 5	Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.
bdkbz &5	fu; kr i k l kgu] I hek 'kYd dh dfe; k] I hek 'kYd vf/klkj; ka dh 'kfr; k] 'kflrA

Suggested Readings:

1. Indirect Tax - V.S. Datey
2. Indirect Tax - Sakhlecha

Semester IV

**Paper IV - G- 704 - Sales & Service Tax@
foØ; , oa l økdj**

Particulars/fooj .k

Unit -	Central Sales Tax : Background, basic Definitions, Interstate sale, Persons
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1	liable to pay CST, calculation of Sales, Turnover and CST, Examples and restrictions on CST, Registration under CST. dlnh; foØ; dj % i"B Hkfe] em/Hkur ifjHkk"kk, a vUrjkT; h; fcØh] dlnh; fcØh dj ds Hkqrku grqmRrjnk; h 0; fDr] foØ; dj dh x.uk] dlnh; foØ; dj vkoT] dlnh; foØ; dj ij ifrcdk] dlnh; foØ; dj ds v/khu iath; uA
Unit - 2	Madhya Pradesh (M.P.) Value Added Tax (VAT) : Introduction, Tax free goods, Registration of Dealers. Computation of Taxable Turnover, Assessment, Procedure and other provisions related with VAT. e/; insk eW; of/kT dj % ifjp;] djeDr eky] fcØrk dk iath; u] dj ; kK; vkoT dh x.kuk] dj fu/kkj.k ifØ; k , oa oV I ECU/kh vU; i ko/kkuA
Unit - 3	Payment and Recovery of VAT : Payment and Recovery of VAT Input Tax Rebate, Authorities, Power and Duties, appeal and revision. oV dk Hkqrku , oa oI yh % oV dk Hkqrku , oa oI yh vkr dj NW] eW; of/kT dj vf/kdkjh & vf/kdkj , oa drD; vihy , oa i qfoPkJA
Unit - 4	Wealth Tax : Basic concept, definitions, Incidence of tax, Exempted wealth, deemed wealth, Valuation of assets. Computation of Net wealth and wealth tax, Assessment procedures, Penalties and prosecution, Appeal and revision. /ku dj % v/k/kj Hkur vo/kkj.kk, ð ifjHkk"kk, ð djki kr] djeDr /ku] ekuk x; k /ku] I EifRr; ka dk eW; ka du] 'kD /ku , oa /ku dj dh x.kuk] dj fu/kkj.k ifØ; k] vFkh.M , oa l tk,] vihy , oa i qfoPkJA
Unit - 5	Service Tax : Concept, Objectives, Features, Scope of Service Tax, Application and Computation of Service Tax, other provision related with Service Tax. Lkdkj % vo/kkj.kk] mnas;] y{k.k] dj; kK; I oKvka dk {k=} I oKdj dh x.kuk , oa vuqz, ks] I oKdj I s I EcfU/kr vU; i ko/kkuA

Suggested Readings:

1. VAT - Sakhlecha
2. Wealth Tax - H.C. Mehrotra
3. Service Tax - Holani Ravi

Semester IV

Paper V - G- 705 - Employment Oriented Project Work jkt xkj eyd ifj; kst uk dk; Z

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Students have to complete their project work as per instructions given by the Department of Higher Education.
