

Commerce

POST GRADUATE DEGREE STANDARD

UNIT I

Company organisation and management - types of companies - promotion, incorporation, commencement of business - Memorandum - Articles - prospectus - Board of Directors.

UNIT II

Company law - provisions regarding allotment, transfer and forfeiture - kinds of shares and debenture - doctrine of indoor management - meetings notice - Agenda - winding up.

UNIT III

Business objectives - concept and rationals of social responsibility - business and environment - Interface - legal, political, economic, social and cultural aspects.

UNIT IV

Management - definition, significance and concept of management - principles, functions of management - planning - organisation - direction - motivation staff - Co-ordination and control management and administration - scientific management - rationalisation - personnel management - nature, scope, labour problem, wage payment, trade union.

UNIT V

Marketing - Internal and International - Market channel - Pricing - advertisement and salesmanship - promotional strategies - consumer protection in India - Market Intelligence - Procedure and Law to import and export - Quality control Standardisation agencies - national and international - Liberalisation policies of the Government of India.

UNIT VI

Taxation - sales tax, excise duty. Direct taxation: Income tax: Computation of Income under heads salaries and house property - Gift tax.

PAPER II

UNIT I

Accounting concepts - Advanced problems in partnership accounts, Departmental and branch accounts - Hire purchase and Instalment system - Royalties.

UNIT II

Accounts of Joint stock companies - shares, debentures, valuation, of goodwill - shares, Amalgamation, Absorption, Reconstruction, Holding companies - Liquidation.

UNIT III

Accounts of Banks and Insurance Companies - Insolvency - Insurance Claims including loss of profit.

UNIT IV

Management Accounts - principles - cash flow, fund flow - Ratio analysis - interpretation of financial statements - Marginal costing cost - Volume Profit relationship, Break even - analysis - budgets - budgetary control.

UNIT V

Nature and function of Cost Accounting - Standard Costing - Variance analysis - responsibility accounting - profit planning and control.

UNIT VI

Auditing: Audit of companies - appointment, status, Powers, duties. Liabilities - audit report of share capital and transfer of shares - Investigation.

UNIT VII

Computer programming for Management - Concept, languages: Basic, Cobol, Fortron 77 - Computer Accounting.