

Objective:

1. To provide the students' knowledge about use of costing data for planning, control and decision making.
2. To have a good knowledge of various accounting concepts and techniques used for managerial decision Making.

Unit-I: INTRODUCTION:

INTRODUCTION: Concept, Meaning, Objectives, Nature Scope and Functions of Management Accounting, Role of Management Accounting in Decision Making, Management Accounting V/S Financial and Cost Accounting, Management Accounting Process, Tools and Techniques of Management Accounting.

Unit-II: MARGINAL COSTING & Managerial Decisions

Marginal Costing introduction, Marginal vs. Absorption Costing, Tools of Marginal Costing, Cost-volume - Profit- Relationship, Break-even Analysis, Methods and Applications. Differential Costing and Management Decisions: Special Applications in Make or Buy, Change vs. Status quo, Optimum Sales Mix, Selling or further Processing, Shutdown or Continue, Exploring New Market, and Adding or Dropping a Product.

Unit-III Budget and standard costing

BUDGET AND BUDGETARY CONTROL SYSTEM: Meaning and Objectives of Budget, Budgetary Control: Essentials of Successful Budgetary Control, Merits, and Limitations of Budgetary Control, Fixed and Flexible Budget. Zero Base Budgeting, Programme and Performance Budgeting.

STANDARD COSTING: Meaning of Standard Cost and Standard Costing. Advantages, Limitations and Applications, Variance Analysis- Material, Labour.

Unit-IV:

CONTEMPORARY ISSUES: Responsibility Accounting: Concept, Significance, Different Responsibility Centers. Cost center, Profit Centre, Divisional Performance Management: Financial and Non-Financial Measures. Inflation Accounting: concept merits and limitations. Inflation accounting techniques-Current Cost Accounting (CCA) and Current Purchasing Power (CPP).

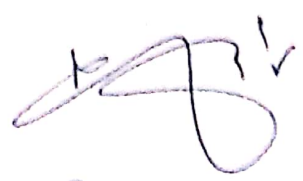
Tutorials

- Preparation of budget on any functional area of an organization viz: Production, Sales, Cash etc.*
Submission of report and Presentation of the budget in the class room by each individual student.
The concerned teacher shall evaluate each student individually based on the performance.

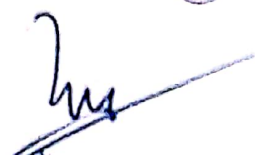
Suggested Readings (latest Edition):

1. Sharma, R. K. & Gupta, S. K., Management Accounting Kalyani Publishers, Ludhiana.
2. Sikidar, S & Gautam, H. C., Financial Statement Analysis,
3. Khan, M. Y. & Jain, P. K., Management Accounting - Tata McGraw Hill Co.
4. Arora M.N., Cost Accounting-Principles and Practices; Vikas, New Delhi.
5. Jain S.P. & Narang K.L., Cost Accounting; Kalyani, New Delhi.

1. 







RATE TAX PLANNING	Paper COMC1622M2
om. (Hons.): Semester-VI	Credits: 04

Objective:

1. To provide Basic knowledge of corporate tax planning and its impact on decision-making.

Unit 1: Introduction

Tax planning, tax management, tax evasion, tax avoidance; corporate tax in India; residential status of companies and tax incidence; tax liability and minimum alternate tax; tax on distributed profits.

Unit 2: Tax Planning-1

Tax planning with reference to setting up a new business: vocational aspect, nature of business, form of organization; tax planning with reference to financial management decisions - capital structure, dividend including deemed dividend, and bonus shares.

Unit 3: Tax Planning-2

Tax planning with reference to specific management decisions - make or buy; own or lease; repair or replace. Tax planning with reference to employees' remuneration. Tax planning with reference to receipt of insurance compensation. Tax planning with reference to distribution of assets at the time of liquidation.

Unit 4: Special Provisions

Special provisions relating to non-residents; double taxation relief; provisions regulating transfer pricing; advance rulings; advance pricing agreements.

Suggested Reading's latest edition:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22. 6.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

Journals:

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

J. Shukla

[Handwritten signature]

[Handwritten signature]

Research Methods in Business (RMB)	Paper _____	COMC2622M1
B.Com. (Hons.): Semester-V	Credits: 04+02	

Objective:

The main purpose of the course is to introduce students to quantitative and qualitative methods for conducting meaningful inquiry and research in business. The students are expected to gain an overview of research intent and design, methodology and technique, format and presentation, and data management and analysis.

Grading / Assignments: As applicable to other courses of the programme. However provision has to be made for the practical test of the last unit of this course

Unit-I

Foundations of Research: Meaning, Objectives, Motivation, Utility, Concept of theory, empiricism, deductive and inductive theory, Characteristics of scientific method – Understanding the language of research: Concept, Construct, Definition, Variable, dimension. Research Process, Problem Identification & Formulation, Research Questions and Hypothesis – Qualities of a good Hypothesis – Null Hypothesis & Alternative.

Unit-II

Research Design: Concept and Importance in Research, Features of a good research design, Exploratory Research Design: concept types and uses, Descriptive Research Design: concept, types and uses. Experimental Design: Concept of Independent & Dependent variables, Qualitative and quantitative Research, Concept of data mining and big data, Plagiarism and ethics in business research.

Unit-III

Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sample Size, Characteristics of a good sample. Probability and non-probability sampling, determining size of the sample, practical considerations in sampling and sample size, sampling error, Sampling distribution and empirical rule.

Unit-IV

Testing Hypothesis: one and two sample tests, tests on small and large samples, tests on means and proportions, Chi-square as a test of independence and goodness of fit, Analysis of variance, Correlation: Pearson and Spearman. Simple and multiple linear regression.

Unit-V (Tutorial)

Introduction to SPSS: general aspects, worksheet, functions, menus, commands, SPSS file management, exporting data, defining variable characteristics, Descriptive analysis: Frequencies, Descriptives, Explore, Crosstabs, Charts, Statistical tests: Means, T-test: one sample, dependent and independent sample, One-way ANOVA, Chi-square test and Normality Tests. Correlation and regression

Suggested Readings latest edition:

1. Cooper, Donald R., and Schindler, Pamela S. **Business Research Methods**: Tata McGraw Hill
2. C. R. Kothari : **Research Methodology** : Wishwa Prakashan, New Delhi.
3. Willkinson, Bhandarkar : **Methodology and Techniques of Social Research**, Himalaya Publishing House, New Delhi, 1999.
4. Richard I Levin and David S. Rubin: **Statistics for Management**: Pearson Education
5. Field A., **Discovering Statistics Using SPSS**, Fourth Edition, SAGE, 2013

1. Singh

[Handwritten signature]

[Handwritten signature]