



ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+' Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Session – 2024 - 2025

SUBJECT: COMMERCE

B.com-6th Semester

Group A- Taxation

Core Paper

Goods and Service Tax and Custom Duty

CO. No.	Course Outcomes	Cognitive Level
	After completing this course; the student will be able to -	
CO1	Identify the various terminologies of GST.	A
CO 2	Apply the procedure of registration.	A
CO 3	Comparison of composition and normal tax system of GST.	U
CO 4	Calculate the Input Tax Credit.	AN
CO5	Evaluate the Custom Duty.	E

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 9 Classes, per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
Unit 1	Goods and service tax - Introduction, meaning, features, and basic Elements. Important Terms and Definitions Regarding GST. Background and implementation of GST in India. Structure and Classification of GST.	20
इकाई 1	वस्तु एवं सेवा कर - परिचय, अर्थ, विशेषताएँ एवं आधारभूत तत्व। जीएसटी संबंधी महत्वपूर्ण परिभाषाएं और शब्दावली भारत में जीएसटी की पृष्ठभूमि और क्रियान्वयन माल और सेवा कर की संरचना और वर्गीकरण।	
Unit 2	Meaning and scope of supply, tax liability on composite and mixed supply, levies and collection of taxes, and registration under GST. List of exempt goods under GST. Time and place of supply of goods and services, Determination of value of Taxable supply. practical problems, Preparation of Tax invoices and rules and proforma.	20
इकाई 2	वस्तुओं और सेवाओं की प्रदाय का अर्थ और क्षेत्र, संयुक्त और मिश्रित प्रदायों पर कर दायित्व, कर उद्ग्रहण एवं संग्रहण माल एवं सेवा कर जीएसटी के अंतर्गत पंजीकरण। माल एवं सेवा कर जीएसटी के अंतर्गत करमुक्त माल की सूची। माल एवं सेवाओं के प्रदाय का समय एवं स्थान, करयोग्य प्रदाय का मूल्य निर्धारण, व्यावहारिक समस्याएं, कर बीजक तैयार करना- नियम एवं प्ररूप	
Unit 3	Composition Levy- Person eligible to opt for composition, intermating for composition option. Condition and restriction for composition.	20
इकाई 3	कंपोजीशन लेवी- कंपोजीशन चुनने के लिए पात्र व्यक्ति, कंपोजीशन विकल्प के लिए अंतरण कंपोजीशन के लिए चुनने के लिए शर्तें एवं प्रतिबंध, कंपोजीशन लेवी के कर की दर, तथा कंपोजीशन कर से संबंधित रिटर्न, व्यावहारिक समास्याओं के नियम	



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Unit 4	Rules Provisions and procedure for Input Tax Credit, Provisions regarding job work. Classification of taxable goods and Services on the basis of tax rates and Practical Problems.	15
इकाई 4	इनपुट टैक्स क्रेडिट सम्बन्धी प्रावधान, नियम एवं प्रक्रिया जॉब वर्क सम्बन्धी प्रावधान। करयोग्य माल एवं सेवाओं पर कर की दरों का वर्गीकरण एवं व्यावहारिक समस्याएं।	
Unit 5	Introduction and brief background of customs duty, Important definitions - Goods, Dutiable goods, Person In-charge, Indian customs water, types of customs duty, Valuation for custom duty, items to be included and excluded in customs value, computation of Assessable value and custom duty (Practical Problems).	15
इकाई 5	सीमा शुल्क का परिचय एवं संक्षिप्त पृष्ठभूमि, महत्वपूर्ण परिभाषाएँ - माल, शुल्क योग्य माल, प्रभारी व्यक्ति, भारतीय सीमा शुल्क जल, सीमा शुल्क के प्रकार, सीमा शुल्क का मूल्यांकन, सीमा शुल्क में शामिल और बाहर की जाने वाली वस्तुएं, मूल्यांकन योग्य मूल्य और सीमा शुल्क की गणना (व्यावहारिक समस्याएं)। सीमा शुल्क मूल्य, निर्धारण योग्य मूल्य और सीमा शुल्क की गणना (व्यावहारिक)।	

References

Text Books:

- "GST & Customs Law" by Singhania V.K ,Taxmann Publication.
- "GST Law" by Sisodia Pushpendra, Bharat Law House.
- "GST & Customs Law " Bansal K.M., Published by Taxmann Publication.

Web Links:

- 1.<https://www.cbic.gov.in/resources/htdocsConcept%20and%20Status01072019n.pdf>
2. <https://www.bankbazaar.com/tax/custom-duty.html>
3. <https://cbic-gst.gov.in/pdf/ovw-short.pdf>
4. <https://www.recmindore.com/wp-content/uploads/2020/12/Goods-Seervice-Tax-Costom-duty-1.pdf>



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5. <https://www.eshiksha.mp.gov.in>

List of Attainment

Unit 1- Assignments on evaluation of the tax liability under composition and normal scheme under GST. (CO3)

Unit 2- Chart Making for Applying the procedure of Input Tax Credit. (CO 4)

Unit 3- Questions based on the computation of tax liabilities of various dealers and service providers. (CO 1 / 2)

Unit 4- Assignments on the application of various custom duties.(CO 5)





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Session – 2024 - 2025

SUBJECT: COMMERCE

B.com-6th Semester

Discipline- Specific Electives I

Income Tax for Business

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To understand basic concepts and definitions of Income from business and profession.	U
CO 2	To Access companies' provisions and rules.	E
CO 3	To develop the ability to calculate taxable income of firms, cooperative societies, and charitable trusts.	A
CO 4	To acquire knowledge about the submission of Income Tax return, Advance Tax, Tax Deducted from source, and Tax collection Authorities.	A
CO5	To prepare students Competent enough to up to employment in Tax planning.	C

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4		100	

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 Classes, per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
Unit 1	Concept of income from business and profession, computation of income on the estimated basis of the particular business. (U/S 44AD, 44AE and 44ADE.)	10
इकाई 1	व्यवसाय एवं पेशे से आय की अवधारणा, विशिष्ट व्यवसाय का अनुमानित आधार पर आय की गणना (U/S 44AD, 44AE and 44ADE.)	
Unit 2	Assessment of Hindu undivided family: - provisions and rules, computation of total income and tax liability Assessment of the firms: - provisions and rules, computation of total income and tax liability.	20
इकाई 2	हिंदू अविभाजित परिवार का करनिर्धारण: - प्रावधान और नियम, कुल आय और कर देयता की गणना फर्मों का करनिर्धारण: - प्रावधान और नियम, कुल आय की गणना और कर देयता	
Unit 3	Assessment of the Companies: - provisions and rules, computation of total income and tax liability. Assessment of co-operative societies: - provisions and rules, computation of total income, and tax liability.	15
इकाई 3	कंपनियों का करनिर्धारण:- प्रावधान एवं नियम, कुल आय और कर देयता की गणना सहकारी समितियों का करनिर्धारण:- प्रावधान एवं नियम, कुल आय और कर देयता की गणना	



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Unit 4	Procedure of Assessment, Tax Deduction and Collection Number (TAN) Permanent account number (PAN) e-filing of return, Deduction of tax from source. Advance Payment of tax, Recovery, and Refund of tax, Penalties and prosecutions, Appeal and revisions and Tax Administration.	15
इकाई 4	करनिर्धारण की प्रक्रिया, कर कटौती और संग्रहण संख्या (टीएएन) स्थायी खाता संख्या (पैन) रिटर्न की ई-फाइलिंग, स्रोत से कर की कटौती। कर का अग्रिम भुगतान, कर की वसूली और वापसी, दंड और अभियोजन, अपील और संशोधन तथा कर प्रशासन।	10

References

Text Books:

- "A systematic approach to income tax" by Ahuja Girish and Gupta Ravi ,Bharat Law House, Delhi.
- "Students guide to income tax" by Singhania Vinod K. and Singhania Monica, Taxman Publication Pvt Ltd New Delhi.
- "Income Tax " Shri pal Sakelcha, Published by Satish Printers Indore.
- "Income Tax Law and Practice"Dr. H. C. Mehrotra, Sahitya Bhawan.

Wweb Links:

List of Attainment

Unit 1- Assignment on computation of total income of the individual (CO1)

Unit 2- To access the tax liability of HUF (CO2)

Unit 3- Presentation of assessment of FIRM(CO3)

Unit 4- Class Test on Total Income & Tax Liability of company. (CO4) and Assignment on computation of total income of cooperative society (CO5)





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Session – 2024 - 2025

SUBJECT: COMMERCE

B.com-6th Semester

Discipline- Specific Electives II

Income Tax Planning and Management

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
CO1	Understand the objectives of Tax Planning and analyze the problems of tax planning.	U
CO 2	Evaluate and analyze how the salaried person can minimize liability of tax.	E, AN
CO 3	Evaluate and analyze how to minimize liability of tax from house property & business/professional income.	E, AN
CO 4	Analyze how capital gains and other incomes to reduce tax Liability.	AN
CO5	Cultivates the habit of tax planning & tax management.	C

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 Classes. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
Unit 1	Concept of Tax Planning: Meaning, Features, Scope, Importance, Objective of Tax Planning. Difference between Tax Planning and Tax evasion. Types of Tax Planning. Problems in Tax Planning.	10
इकाई 1	कर नियोजन की अवधारणा: अर्थ, विशेषताएं, क्षेत्र, महत्व, कर नियोजन का उद्देश्य। कर नियोजन और कर चोरी के बीच अंतर कर नियोजन के प्रकार कर नियोजन में समस्याएँ	
Unit 2	Recognized Methods of Tax Planning. Tax Planning for salaried persons – Prior to appointment, During service, after retirement. Salary Package.	20
इकाई 2	कर नियोजन की मान्यता प्राप्त विधिया वेतनभोगी व्यक्तियों के लिए कर नियोजन - नियुक्ति से पहले, सेवा के दौरान, सेवानिवृत्ति के बाद। वेतन पैकेज।	
Unit 3	Income from house property and Tax Planning. Avail benefit of various exemptions and deductions relating to let out and self-occupied property. Measures regarding minimizing Tax liability under business and profession. Tax Planning of long-term capital gains. Exemptions relating to long-term capital gain investments.	20
इकाई 3	मकान संपत्ति से आय और कर नियोजन। किराए पर दी गई संपत्ति और स्वयं के कब्जे वाली संपत्ति से संबंधित विभिन्न छूटों और कटौतियों का लाभ उठाएं। व्यवसाय एवं पेशे के तहत कर देयता को कम करने के उपाय। दीर्घ कालीन के पूंजीगत लाभ की कर नियोजन दीर्घ कालीन के पूंजीगत लाभ निवेश से संबंधित छूट।	



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Unit 4	Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Preparation of Return, Payment of Tax, Advance Payment of Tax, Tax Deduction at source etc.	10
इकाई 4	कर प्रबंधन: परिचय, कर नियोजन और कर प्रबंधन के बीच अंतर, कर प्रबंधन के क्षेत्र, रिटर्न की तैयारी, कर का भुगतान, कर का अग्रिम भुगतान, स्रोत पर कर कटौती आदि।	

References

Text Books:

- "Tax Planning and Management" by Ahuja Girish and Gupta Ravi, Bharat Law House, Delhi.
- "Tax Planning and Management" by Singhanian Vinod K. and Singhanian Monica, Taxman Publication Pvt Ltd New Delhi.
- "Income Tax Planning and Management" Shri pal Sakelcha, Published by Satish Printers Indore.
- "Tax Planning and Management" Dr. H. C. Mehrotra, Sahitya Bhawan.

Web Links:

List of Attainment

Unit 1- Assignment on objectives of Tax Planning and analyze the problems. (CO1)

Unit 2- Evaluate how the salaried person can minimize liability of tax (CO2)

Unit 3- Presentation on how to minimise liability of tax from house property & business/profession income (CO3)

Unit 4- Class Test on capital gains and other incomes to reduce tax liability (CO4) and Group discussion on tax planning & tax management (CO5)





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Session – 2024 - 2025

SUBJECT: COMMERCE

B.com-6th Semester

Group B- Marketing

Core Paper

Human Resource Management

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
CO1	Explain the basic concepts, functions, and processes of human resource management.	U
CO 2	Classify the role, functions, and challenges of the human resource department of the organizations.	AN, U
CO 3	Explain the concept of manpower planning regarding recruitment and selection.	U, E
CO 4	Design and formulate various techniques of training and development programmes.	C
CO5	Differentiate between Performance appraisals, Reward Systems, Compensation Plans and Ethical Behavior of different level of employees.	U, AN
CO6	Illustrate and compare various wages and salary structure and benefits of employees in different designations	U, AN

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 9 Classes. per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
Unit 1	Introduction- Human Resource Management: Concept and Functions, Role, Status and Competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD, Emerging Challenges of Human Resource Management, Work diversity, Empowerment, Downsizing, Human Resource Information System, Role of Indian Value system in HRM.	20
इकाई 1	परिचय- मानव संसाधन प्रबंधन: संकल्पना और कार्य, मानव संसाधन प्रबंधक की भूमिका, स्थिति और दक्षताएं, मानव संसाधन नीतियां, मानव संसाधन प्रबंधन का विकास, मानव संसाधन प्रबंधन बनाम मानव संसाधन विकास मानव संसाधन प्रबंधन की उभरती चुनौतियाँ, कार्यबल विविधता अधिकारिता, डाउनसाइजिंग; मानव संसाधन सूचना प्रणाली एचआरएम में भारतीय मूल्य प्रणाली की भूमिका।ना प्रणाली, एचआरएम में भारतीय मूल्य प्रणाली की भूमिका।	
Unit 2	Manpower Planning- Meaning & concept, need for manpower planning, types of manpower planning, meaning and concept of job analysis, job description & job specification, uses of job analysis information, recruitment, selection- meaning and steps of selection process, meaning of induction, staffing, career planning.	20
इकाई 2	श्रमशक्ति नियोजन- अर्थ एवं अवधारणा, श्रमशक्ति नियोजन की आवश्यकता, श्रमशक्ति के प्रकार, नौकरी विश्लेषण का अर्थ और अवधारणा, नौकरी का विवरण और नौकरी विनिर्देश, नौकरी विश्लेषण जानकारी का उपयोग, भर्ती, चयन- अर्थ और चयन प्रक्रिया के चरण, प्रेरण का अर्थ स्टाफिंग भविष्य की योजना।	



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Unit 3	Training and Development -Meaning, need & importance for training, Method of training, development- meaning of development, method of development, employee counselling, executive development programmes, evaluation of training and development programmes, career development, promotion, transfer and demotion.	20
इकाई 3	प्रशिक्षण एवं विकास-प्रशिक्षण का अर्थ, आवश्यकता एवं महत्व, प्रशिक्षण की विधि, विकास- विकास का अर्थ, विकास की विधि कर्मचारी परामर्श, कार्यकारी विकास कार्यक्रम, प्रशिक्षण और विकास कार्यक्रमों का मूल्यांकन, कैरियर विकास: पदोन्नति, स्थानान्तरण और पदावनति।	
Unit 4	Performance Appraisal - Nature, objectives and importance, modern techniques of performance appraisal, potential appraisal and employee counselling, job changes- transfers and promotions, compensation- concept and policies, job evaluation, methods of wage payments and incentives plans, fringe benefits, performance linked compensation.	15
इकाई 4	निष्पादन मूल्यांकन- प्रकृति, उद्देश्य और महत्व, निष्पादन मूल्यांकन की आधुनिक तकनीकें, संभावित मूल्यांकन और कर्मचारी परामर्श, नौकरी में परिवर्तन- स्थानान्तरण और पदोन्नति, मुआवजा- अवधारणा और नीतियां, कार्य मूल्यांकन- वेतन भुगतान और प्रोत्साहन योजनाओं के तरीके, अनुषंगी लाभ, निष्पादन से जुड़ा हुआ मुआवजा।	
Unit 5	Wage and Salary Administration - Meaning, purpose & principle of Wage and Salary Administration, methods of wage payment- time rate & piece rate, incentive, health, safety and welfare facilities, social security. Industrial Disputes- causes and settlement machinery.	15
इकाई 5	मजदूरी और वेतन प्रशासन- मजदूरी और वेतन प्रशासन का अर्थ, उद्देश्य और सिद्धांत, मजदूरी भुगतान की विधिया- समय दर और टुकड़ा दर, प्रोत्साहन, स्वास्थ्य, सुरक्षा और कल्याण सुविधाएं, सामाजिक सुरक्षा, औद्योगिक विवाद: कारण और निपटान मशीनरी।	



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References

Text Books:

- "Personnel Management" by AC.B. Matoria & V.S.P. Rao, Himalaya Publishing House Pvt. Ltd., Nagpur.
- "Personnel Management & Industrial Relations" by P.C.Tripathi, Schand & Company Ltd., New Delhi.
- "Industrial relation, Trade Union & Labour Relation" G.P.Sinha & PRN Sinha, Published by Pearson Education, New Delhi.
- "Personnel and H.R. Management" P.Subba Rao, PHI, New Delhi

Web Links:

1. http://14.139.206.50:8080/jspui/bitstream/1/3317/1/INDUSTRIAL_RELATIONS.pdf
2. <file:///C:/Users/Admin/Downloads/srshrm.pdf>
3. [http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human Resource Mana nt 32088.](http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf)
4. <https://backup.pondiuni.edu.in/sites/default/files/IRMt200813.pdf>
5. [https://www.freebookcentre.net/business-books-download/Management-of-Industrial Relations.html](https://www.freebookcentre.net/business-books-download/Management-of-Industrial-Relations.html)
6. http://www.kaavpublications.org/abstract/SAMPLE_0412.pdf (IN HINDI)
7. <https://hi.wikipedia.org>> wiki

List of Attainment

Unit 1- Summary writing on introduction, functions and process of Human Resource Management (CO1)

Unit 1- Graphical Presentation of report regarding roles and challenges of HR Department (CO2)

Unit 2- Summary on Recruitment & Selection criteria of any two different Companies (CO3)

Unit 3- Report presentation on methods of Training (CO4)

Unit 4- Preparation of report survey graph on compensation plans and reward system of private and public companies (CO5)

Unit 5- Debate on Wage and Salary Administration. (CO6).





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Session – 2024 - 2025

SUBJECT: COMMERCE

B.com-6th Semester

Discipline- Specific Electives I

Accounting for Managerial Decisions

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	Understand thoroughly the conceptual framework of Management accounting.	U
CO 2	Understand financial position through financial statement analysis and accounting ratios of any business concern.	U, AN
CO 3	Facilitating the idea analysis and interpretation of financial data in an industry with fund issues.	AN, E
CO 4	Equipped with technical knowledge about decisions to be taken by the financial manager in different situations.	A, U
CO5	Understand Management accounting issues of Responsibility accounting.	U

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4		100	

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 Classes. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
Unit 1	Introduction of Management Account: Meaning, Objectives, Nature and Scope of Management Accounting, Tools and Techniques of Management Account, Difference between Cost Accounting and Management Accounting.	20
इकाई 1	प्रबंधकीय लेखांकन का परिचय: प्रबंधकीय लेखांकन का अर्थ, उद्देश्य, प्रकृति और दायरा प्रबंधन खाते के उपकरण और तकनीक, लागत लेखांकन और प्रबंधकीय लेखांकन के बीच अंतर।	
Unit 2	Financial Statements and Accounting Ratios: Financial Statements: Meaning, objective, Significance, Types and Limitations, Ideal Financial Statement. Ratio Analysis: Meaning, Advantages and Limitations, Classification of Ratios.	20
इकाई 2	वित्तीय विवरण और लेखांकन अनुपात: वित्तीय विवरण: अर्थ, उद्देश्य, महत्व, प्रकार और सीमाएँ, आदर्श वित्तीय विवरण। अनुपात विश्लेषण: अर्थ, लाभ और सीमाएँ, अनुपात का वर्गीकरण।	
Unit 3	Analysis and Interpretation of Financial Statements: Cash Flow Statement (As per Indian AS 3): Meaning, Importance and Limitations. Provisions of Cash Flow Statement in India: Familiarity with Accounting Standard 3. Classifications of Cash Flows. Concept of Management Audit.	15



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इकाई 3	वित्तीय विवरण का विश्लेषण और व्याख्या: नकदी प्रवाह विवरण (भारतीय एएस 3 के अनुसार): अर्थ, महत्व और सीमाएँ। भारत में रोकड प्रवाह विवरण के प्रावधान: लेखांकन मानक 3 से परिचित .रोकड प्रवाह का वर्गीकरण. प्रबंध अंकेक्षण की अवधारणा.	
Unit 4	Marginal Costing: Need for Marginal Costing, Concept of Marginal Costing, Features, Assumptions, Advantages. Tools of Decision Making: - Make or Buy decision, Change of Product mix, Pricing, Exploring new markets, Shutdown decision. Break Even Analysis. Responsibility Accounting. Budgetary Control: Meaning of Budget, Characteristics, Types of Budgets: Cash Budget, Flexible Budget, Zero Base Budgeting, Performance Budgeting.	15
इकाई 4	सीमांत लागत निर्धारण: सीमांत लागत निर्धारण की आवश्यकता, सीमांत लागत निर्धारण की अवधारणा, विशेषताएँ, मान्यताएँ, लाभ। निर्णय लेने के उपकरण: - उत्पादन या खरीद का निर्णय, उत्पाद मिश्रण में बदलाव, मूल्य निर्धारण, नए बाजारों की खोज, बंद करने का निर्णय। सम विच्छेद बिन्दु . उत्तरदायित्व लेखांकन बजटीय नियंत्रण: बजट का अर्थ, विशेषताएँ, बजट के प्रकार : नकद बजट, लचीला बजट, शून्य आधार बजटिंग, प्रदर्शन बजटिंग	

References

Text Books:

- "Management Accounting", K.L.Gupta, Sahitya Bhawan, Agra.
- "Management Accounting (Theory, Problems & Solutions)", M.N.Arora and Bhagwati, Himalaya Publication Nagpur.
- "Management Accounting", R.S.N. Pillai and Bhagwati, S.Chand, Agra.
- "Management Accounting", I.M. Pandey. Vikas Publications, New Delhi.

Web Links:



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List of Attainment

Unit 1- Presentations on the roles and functions of management accounting as . (CO1)

Unit 2- Case Study on Financial Statement Analysis and Ratio Analysis (CO2)

Unit 3- Presentations & Peer Tutoring on Cash Flow Statement (CO 3)

Unit 4- Class Test on Break-Even Analysis (CO 4) and Project on Preparation of Cash Budget and Flexible Budget (CO 5)





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Session – 2024 - 2025

SUBJECT: COMMERCE

B.com-6th Semester

Discipline- Specific Electives II

International Business

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO 1	To Understand the most widely used international business terms and concepts.	U
CO 2	To Identify the role and impact of political, economic social and cultural variables in international business.	A
CO 3	To Analyze international business from a multi-centric perspective, avoiding ethnocentrism.	AN
CO 4	To understand the process of globalization, its impact on the evolution and growth of international business.	U
CO 5	To understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organization such as the WTO, UNCTAD, IMF and World Bank.	U

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of the Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 Classes. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
Unit 1	Introduction to International Business: Concept, Need, and Importance of International Business, Globalization and its importance in world economy international business vs. domestic business, Complexities of international business. Modes of entry into international business. International Business Environment: National and foreign environments and their components. Economic, cultural, political and legal environments.	20
इकाई 1	अंतर्राष्ट्रीय व्यवसाय का परिचय: अवधारणा, आवश्यकता और महत्व वैश्वीकरण एवं इसका विश्व की अर्थव्यवस्था में महत्व अंतर्राष्ट्रीय व्यवसाय बनाम घरेलू व्यवसाय अंतर्राष्ट्रीय व्यवसाय की जटिलताएँ। अंतर्राष्ट्रीय व्यवसाय में प्रवेश के तरीके अंतर्राष्ट्रीय व्यवसाय पर्यावरण, राष्ट्रीय एवं विदेशी वातावरण और उनके घटक, आर्थिक, सांस्कृतिक, राजनेतिक और कानूनी वातावरण।	
Unit 2	Theories of international trade: Absolute advantage theory, Comparative advantage theory, Factor proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory. Regional Economic Integration Forms of regional integration: Integration efforts amongst countries in Europe, North America, and Asia. EU, NAFTA, SAARC and ASEAN International Economic Organisations: WTO, UNCTAD, World Bank and IMF.	20



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इकाई 2	अंतर्राष्ट्रीय व्यापार के सिद्धांत: निरपेक्ष लाभ सिद्धांत, तुलनात्मक लाभ सिद्धांत, कारक अनुपात सिद्धांत और लियोन्टीफ विरोधाभास, उत्पाद जीवन चक्र सिद्धांत, राष्ट्रीय प्रतिस्पर्धात्मक लाभ सिद्धांत। क्षेत्रीय आर्थिक एकीकरण: क्षेत्रीय एकीकरण के रूप: यूरोप, उत्तरी अमेरिका और एशिया के देशों के बीच एकीकरण के प्रयास यूरोपीय संघ, नाफ्टा, सार्क और आसियान अंतर्राष्ट्रीय आर्थिक संगठन: विश्व व्यापार संगठन, अंकटाड, विश्व बैंक और अंतरराष्ट्रीय मद्रा कोष।	
Unit 3	International Financial Environment: Foreign exchange market, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount. Arbitrage, Hedging and Speculation. Types of exchange rate systems- fixed and floating, soft peg, crawling peg, free float, managed float. Foreign exchange risk and exposure. Exchange rate Determinations. Tariff and Non-Tariff Barriers. Balance of payment account and its components.	15
इकाई 3	अंतर्राष्ट्रीय वित्तीय वातावरण: विदेशी विनिमय बाजार, स्पॉट मार्केट, स्पॉट रेट कोटेशन, बिड-आस्क स्प्रेड, स्पॉट मार्केट में व्यापार, क्रॉस एक्सचेंज रेट, वायदा बाजार, वायदा दर दीर्घ एवं अल्पकालीन वायदा स्थिति, वायदा प्रीमियम और बट्टा अर्बिट्रिज, हेजिंग और स्पेकुलेशन विनिमय दर प्रणाली के प्रकार- स्थाई एवं चल, सॉफ्ट पेग, काउलिंग पेग, फ्री फ्लोट, मैनेज्ड फ्लोट। विदेशी विनिमय जोखिम एवं एक्सपोज़र। विनिमय दरों का निर्धारण। प्रशुल्क और गैर प्रशुल्क बाधाएँ। भुगतान संतुलन खाता और उसके घटक।	
Unit 4	Foreign Trade promotion measures and organization in India: Special Economic Zones (SEZs), foreign investment- concept, type and flow. Financing of foreign trade and payment terms- sources of trade finance (Banks, factoring, forfeiting Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).	15
इकाई 4	भारत में विदेश व्यापार : संवर्धन उपाय और संगठन विशेष आर्थिक क्षेत्र विदेशी विनियोग अवधारणा, प्रकार एवं प्रभाव, विदेशी व्यापार में अर्थ प्रबंधन एवं भुगतान की शर्तें व्यापार बिन के साधन (बैंक, फैक्ट्रिंग, फॉरफ़ाइटिंग बैंकर्स स्वीकृति और कॉरपोरेट गारंटी) और भुगतान के तरीके (अग्रिम में रोकड, साख पत्र, अभिलेख संग्रह खुलें खाते)।	



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References

Text Books:

- "International Business", Bennett Roger, Pearson New Delhi.
- "International Business", Charles, W L Hill, Jain, Tata Mc Graw Hill New Delhi.
- "International Business", Sinha V.C., SBPD Agra.
- "International Business", Gupta C.B., S. Chand Publishing Delhi.
- "International Business", Bhalla V.K., S. Chand Publishing Delhi.
- "International Business", Rao P. Subba, Himalaya publishing House New Delhi.
- "International Business", Jaiswal Bimal, Himalaya publishing House New Delhi.

Web Links:

List of Attainment

Unit 1- Presentation on Concept and need of International Business, Modes of entry into international business (CO1) International Business Environment (CO2).

Unit 2- Assignment on Theories of international trade, Tariff and Non-Tariff Barriers, Balance of payment (CO3).

Unit 3- Field survey-based report on the Foreign exchange market, Spot market, Hedging, and Speculation. Exchange rate Determination, Government controls, and expectations. (CO3 and CO6) .

Unit 4- A case study on Foreign Trade promotion measures, SEZs, and foreign investment (CO4) and A case study on SAARC and ASEAN, WTO, UNCTAD, World Bank and IMF, etc. (CO5) .





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Session – 2024 - 2025

SUBJECT: COMMERCE

B.com-6th Semester

Corte Paper

Group C- Finance

Auditing

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To Understand the concepts of Auditing and to construct the factors involved in the preparation of the Audit plan and Audit program.	U
CO 2	To evaluate the importance of the assessment of internal control and internal checks. To restate the objectives and basic principles of establishing an internal audit and its usefulness.	U and EV
CO 3	To learn about Test checks and Audit sampling as audit techniques, To understand auditors" legal liabilities,	U and AN
CO 4	To understand to describe the various levels of the persuasiveness of different type	U
CO 5	To explain the internal and external audit process including the professional standards applicable to the internal audit profession.	EV



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Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	6	40	60	100
Total	6	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 9 Classes. per week

Total No. of Lectures: 90 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
Unit 1	Introduction- Meaning and Nature of Auditing, Objectives, Limitations, Classification of Audit, Errors & Frauds, Code of Conduct & Value system for auditors. Audit plan & program.	20
इकाई 1	परिचय- अंकेक्षण का अर्थ और प्रकृति, उद्देश्य, सीमाएं, लेखा परीक्षा का वर्गीकरण, त्रुटियां और धोखाधड़ी, आचार संहिता और लेखा परीक्षकों के लिये मूल्य प्रणाली लेखा परीक्षा योजना और कार्यक्रम	
Unit 2	Internal control and Internal check- Meaning and objectives, Features of a good internal control system. Internal Control Questionnaire, Checklist, Tests. Internal Audit, Test-checking, Audit Sampling.	20
इकाई 2	आंतरिक नियंत्रण और आंतरिक जांच- अर्थ और उद्देश्य, एक अच्छी आंतरिक नियंत्रण प्रणाली की विशेषताएं आंतरिक नियंत्रण प्रश्नावली, चेकलिस्ट, टेस्ट। आंतरिक लेखापरीक्षा, नमूना जाँच, लेखापरीक्षा नमूनाकरण	
Unit 3	Vouching and Verification - Vouching- Meaning & objectives, Procedure. Verification-Assets and Liabilities.	20
इकाई 3	प्रमाणन और सत्यापन -प्रमाणन- अर्थ और उद्देश्य, प्रक्रियाएं। सत्यापन-संपत्ति और दायित्व।	
Unit 4	Audit of Companies- Audit of company under Company Act 2013, Appointment, Removal, Rotation, Remuneration of Auditor, Rights & Duties of Auditor, Auditors Report.	15



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इकाई 4	कंपनियों का ऑडिट- कंपनी अधिनियम 2013 के तहत कंपनी का ऑडिट, नियुक्ति, निष्कासन, रोटेशन, अंकेक्षक का पारिश्रमिक, अंकेक्षक के अधिकार और कर्तव्य, अंकेक्षण प्रतिवेदन।	
Unit 5	Special Areas of Audit- Cost Audit, Tax Audit, Management Audit, Performance Audit, Social Audit, Environmental Audit, Audit of Banking & Insurance Company, Audit of Educational Institute, Club & Charitable organization.	15
इकाई 5	अंकेक्षण के विशेष क्षेत्र- लागत अंकेक्षण। कर अंकेक्षण, प्रबंधन अंकेक्षण, निष्पादन अंकेक्षण, सामाजिक अंकेक्षण, पर्यावरण अंकेक्षण, बैंकिंग और बीमा कंपनी की अंकेक्षण, शैक्षिक संस्थान का अंकेक्षण, क्लब और धर्मार्थ संगठन।	

References

Text Books:

- “ Fundamentals of Auditing”, Basu, Pearson.
- “ Principles of Auditing”, Francis, R., Himalaya Publications Nagpur.
- “ Auditing”, Porwal/TH Bhat/ Lone, Kitab Mahal Agra.
- “ Auditing and Corporate Governance”, Anil Kumar, Lovleen Gupta, Jyotsna Rajan Arora, Taxman.
- “ Principles and Practice”, Dinkar Pagare, S.Chand and Comp.
- “ AUDITING”, Dr. T.R. Sharma, Sahitya Bhavan Agra
- “M.P.Hindi Granth Academy Books “.

Web Links:

- 1.https://www.acecollege.in/CITS_Upload/Downloads/Books/1068 File.pdf
- 2.<https://www.msuniv.ac.in/Download/Pdf/f7c1594f97a24f3>
- 3.https://archive.mu.ac.in/myweb_test/study TY BCom Accountancy Auditing-II.pdf
- 4 <https://oms.bdu.ac.in/ec/admin/contents-n/148 20220207121144975.pdf>
- 5.<https://www.distanceeducationju.in/pdf/B Com Sem V Sub Auditing Course BCG 603.pdf>
- 6.<https://www.eshiksha.mp.gov.in>



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List of Attainment

Unit 1- Assignment on the Audit Plan and Programme of the company. (CO1) (CO2)

Unit 2- Class Test on Internal Check and Internal Control system. (CO3, CO4, CO5)

Unit 3- Presentation on Verification of different types of assets and liabilities. (CO6, CO7)

Unit 4- Case Study on Audit of Companies. (CO8)

Unit 5- Group Discussion on special areas of audit. (CO9)





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Session – 2024 - 2025

SUBJECT: COMMERCE

B.com-6th Semester

Discipline- Specific Electives I

Management Accounting

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To recognize the knowledge of management accounting techniques in business decision-making.	A, AN
CO 2	To Analyze the Financial Statements of Companies.	AN
CO 3	To apply the cash flow technique for the use of cash in the organization.	A
CO 4	To demonstrate the marginal cost technique for managerial decisions.	U
CO 5	To apply the budgetary concepts for the preparation of the managerial report of the company.	A, U

Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	40	60	100
Total	4	100		

Evaluation Scheme

	Marks	
	Internal	External
Theory	3 Internal Exams of 20 Marks (During the Semester) (Best 2 will be taken)	1 External Exams (At the End of Semester)



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Content of the Course

Theory

No. of Lectures (in hours per week): 6 Classes, per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
Unit 1	Management Accounting: Meaning, Nature, Scope and Functions. Role of Management Accounting in Decision Making, Advantages and Limitations of Management Accounting. Analysis of Financial Statements: Meaning, objects, Nature, Methods, Techniques and Limitations.	20
इकाई 1	प्रबंधकीय लेखांकन: अर्थ, प्रकृति, क्षेत्र और कार्य, निर्णयन में प्रबंधकीय लेखांकन की भूमिका, प्रबंधकीय लेखांकन की तकनीके एवं विधिया, प्रबंधकीय लेखांकन के लाभ एवं सीमाएँ वित्तीय विवरण का विश्लेषण: आशय, उद्देश्य, प्रकृति, विधिया, तकनीके एवं सीमाएँ।	
Unit 2	Ratio Analysis: Meaning, Importance and Limitations. Precautions in using Ratios, Classification of Ratios, Profitability Ratios, Turnover Ratios, and Financial Ratios. Interpretation of Ratios.	20
इकाई 2	अनुपात विश्लेषण: अर्थ, महत्व और सीमाएँ। अनुपातो का उपयोग में सावधानियां, अनुपातो का वर्गीकरण, लाभदायकता अनुपात, आवर्त अनुपात और वित्तीय अनुपात, अनुपातो का निर्वचन	



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Unit 3	Cash Flow Statement (As per Indian AS 3): Meaning, Importance, and Limitations. Provisions of Cash Flow Statement in India. Marginal Cost Accounting: Meaning, Advantages, and Limitations of Marginal Costing, Meaning, and Process of Decision making, Types of Decision- Make or Buy decision, Change of Product mix, Pricing, Exploring new markets, Shutdown decision. Break Even Analysis.	10
इकाई 3	रोकड प्रवाह विवरण (भारतीय लेखांकन मानक 3 के अनुसार): अर्थ, महत्व और सीमाएँ। भारत में रोकड प्रवाह विवरण के प्रावधान। सीमांत लागत लेखांकन: आशय, सीमांत लागत लेखांकन का उपयोग, लाभ और सीमाएँ, निर्णयन की आशय, निर्णयन की प्रक्रिया, निर्णय के प्रकार- बनाओ या खरीदो निर्णय, उत्पाद मिश्रण में परिवर्तन, मूल्य निर्धारण, नवीन बाजारों की खोज, उत्पादन बंदी, सम-विच्छेद विश्लेषण।	
Unit 4	Budgetary Control: Meaning of Budget, Meaning, Characteristics, Objectives, Merits and Limitations of Budgetary Control, Organization of Budgetary Control system, Types of Budgets: Cash Budget, Flexible Budget.	10
इकाई 4	बजटरी नियंत्रण: बजट का आशय, बजटरी नियंत्रण का आशय, विशेषताएँ, उद्देश्य, गुण और सीमाएँ, बजटरी नियंत्रणपद्धति का संगठन, बजट के प्रकार: रोकड बजट, लोचदार बजट।	

References

Text Books:

- “ Management Accounting,” K.L.Gupta, Sahitya Bhawan, Agra
- “ Management Accounting (Theory, Problems & Solutions)”,M.N.Arora and Bhagwati,Himalaya Publication Nagpur.
- “ Management Accounting”, R.S.N. Pillai and Bhagwati, S.Chand, Agra.
- “ Management Accounting”, I.M. Pandey, Vikas Publications, New delhi

Web Links:



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1. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Management%20Accounting%20&%20Financial%20Management.pdf>
2. https://www.academia.edu/27871831/MANAGEMENT_ACCOUNTING_STUDY_NOTES
3. <https://www.fao.org/3/w4343e/w4343e05.htm>

List of Attainment

Unit 1- Presentations on the roles and functions of management accounting as . (CO 1, CO 4)

Unit 2- Case Study on Financial Statement Analysis and Ratio Analysis (CO-2)

Unit 3- Tutorial/ Presentations on Cash Flow Statement (CO 3)

Unit 4- Assignment on Break-Even Analysis (CO 4) and Assignments on specific questions of preparation Cash Budget, Flexible Budget for problem-solving skills (CO 5)

