

**Department of Commerce & Management,
Shivaji University, Kolhapur
Syllabus**

(Introduced from 2008-09 Under Academic Flexibility Scheme)

M.Com.Part-II

Semester- III

Compulsory Papers

CP- 5. Management Accounting

Objectives : This Course provides the students an understanding of the application of accounting techniques for management.

Course Input :

UNIT 1: Management Accounting – Meaning , Nature, Objectives Scope and Function of Management accounting . Role of management accounting in decision making, Management accounting Vs Financial accounting, Tools and techniques of management accounting. **(10 Hours)**

UNIT 2: Financial Statements - Meaning and Types, Limitation of Financial statements, Objectives and methods. Analysis of Financial Statement Ratio Analysis, Classification of Ratios – Profitability ratios, turnover ratios, solvency & liquidity ratios, Advantages of ratio analysis, Limitation of accounting ratios. **(20 Hours)**

UNIT 3: Working Capital – Meaning Significance and determinates of working capital, planning of working capital requirement, sources & application of working capital, working capital forecasting **(15 hours)**

UNIT 4: Funds Flow Statement and Cash flow Statement- Changes in Working Capital, Sources and applications of funds, preparation of Funds Flow Statement and preparation of Cash Flow Statement. **(15 hours)**

Nature of Question Paper

Instructions :- 1. Q.No. 1 & 2 are compulsory

2. Attempt any 3 questions from Q.No. 3 to 7

Q.No.1a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="text"/>	7
c. True or false	
Q.No.2 A. Broad Question -	7
B. Broad Question -	7
OR	
Q.No.2 Short Note (Any 4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-II

Semester- IV

Compulsory Papers

CP- 7. Management Accounting

Objectives : This Course provides the students an understanding of the application of accounting techniques for management.

Course Input :

UNIT 1: Absorption and Marginal Costing, - Meaning, Difference between absorption & marginal costing, Applications of marginal and differential costing as a tool for decision making – make or buy decision, change of product sales mix, Break-even analysis, shut down decision. **(15 hours.)**

UNIT 2: Budgeting for Profit Planning and Control, Meaning of budget & budgetary control, objectives, merits & limitations, types of budgets – Production, sales, Cash. fixed & flexible budgeting, Capital budgeting, performances budgeting responsibility accounting,. **(20 Hours)**

UNIT 3: Standard costing and Variance Analysis, Meaning of standard cost and standard costing. Advantages and Limitations. Variance analysis – Material, labour and Overheads variances. **(15 Hours)**

UNIT 4: Reporting to Management and management Information System(MIS), Meaning of reports, essentials of ideal report, Meaning and Characteristics of M.I.S. **(10 Hours)**

Reference Books For Compulsory Paper 5 & 7:

1. Khan M.Y. and Jain P.K., Management accounting, Tata McGraw Hill, New Delhi.
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T., George Foster and Shrikant M. Daliar : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi.
4. Pandey I. M. : Management Accounting, Vani Publication, Delhi.
5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting, Profit Planning and Control, Prentice Hall, New Delhi.
6. Manmohan & Goyal : Principles of Management Accounting.
7. Maheshwari : Principles of Management Accounting.

Nature of Question Paper

Instructions :- 1.Q.No. 1 & 2 are compulsory

2. Attempt any 3 questions from Q.No. 3 to 7

Q.No.1a. Choose correct alternative given below-	7
b. Fill in the blanks <input type="checkbox"/>	7
c. True or false	
Q.No.2 A. Broad Question -	7
B. Broad Question -	7
OR	
Q.No.2 Short Note (Any 4 out of 6) -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-II

Semester- III

Compulsory Papers

CP-6. Business Finance

- 1) Introduction to Business Finance : Concept - Nature – Scope - Objectives & importance -Organisation of finance Department.
- 2) Financial Planning & Administration : Capital needs of business – Financial Plan
- 3) Capitalisation – Theories of Capitalisation – over and under capitalisation – Estimation of fixed & working capital requirements- watered stock.
- 3) Sources of Business Finance : Short Term & Long Term – Corporate Securities – Public Deposits – finance from Banks & other financial institutions – mutual funds – self financing.
- 4) Marketing of securities : Meaning – importance – Methods – Public Issue, Right Issue & Private Placement. SEBI – Objectives – functions – Role and Achievements.

Nature of question paper

Q.No.1 Objective Questions

- | | |
|--|---|
| a. Multiple choice - | 7 |
| b. Fill in the blanks <input style="width: 30px; height: 15px; border: 1px solid black;" type="text"/> | 7 |
| c. True or false | |

Q.No.2 Essay type Question

OR

Essay type Question	10
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Q.No.3 Essay type Question

OR

Essay type Question	10
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Q.No.4 Essay type Question

OR

Essay type Question	10
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Q.No.5 Short question (Any 2 out of 4) -	12
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Q.No.6 Short Notes (Any 4 out of 6) -	14
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M.Com.Part-II
Semester- IV
Compulsory Papers
CP-8. Business Finance

- 1) Stock Exchange : Definition – importance – functions – stock exchanges in India, Working of BSE & NSE, Trading Mechanism, Depository.
- 2) Foreign Capital : Forms of foreign capital – Role & Importance – Foreign Collaborations.
- 3) New Dimensions in Business Finance : Lease financing – Meaning – Importance –Types of leasing, Lease v/s Buy decision – problems & prospects of leasing in India, Venture Capital : Concept – process & methods of financing – Development of Venture Capital in India.
- 4) Credit Rating : Meaning – Need – Credit Rating Agencies in India – Methodology of Credit Rating.
- 5) Corporate Restructuring & Finance : Forms of Expansion & Diversification – Acquisition, Takeover & Mergers, Amalgamation – importance – Reason for Mergers & Amalgamation –Benefits of Merger & amalgamation.

Books Recommended for Compulsory Papers 6 & 8:

- 1) Essentials of Business Finance – Dr.R.M.Shrivastav
- 2) Business Finance – Dr.P.V.Kulkarni
- 3) Corporation Finance – S.C.Kuchal
- 4) Investment and Securities Market in India – V.A.Avdhani
- 5) Corporate Financial Policy – Guthmann and Dougall
- 6) Readings in Indian Financial Services – Digvijay
- 7) Corporate Finance – Brealey, Richard A. & Steward C Myers
- 8) Stock Exchange and Investment - Raghunathan
- 9) Stock Exchange Trading in India – Gupta L.C.
- 10) Capital Issues, SEBI and Listing – Chandratre K.R.
- 11) Corporate Mergers, Amalgamations & Take over – Verma J.C.
- 12) Corporate Restructuring and Indian Perspective – Mattoo P.K.
- 13) Financial Services in India – M.A.Kohok

Nature of question paper

Q.No.1 Objective Questions	
a. Multiple choice -	7
b. Fill in the blanks <input type="checkbox"/>	7
c. True or false	
Q.No.2 Essay type Question	
OR	
Essay type Question	10
Q.No.3 Essay type Question	
OR	
Essay type Question	10
Q.No.4 Essay type Question	
OR	
Essay type Question	10
Q.No.5 Short question (Any 2 out of 4) -	12
Q.No.6 Short Notes (Any 4 out of 6) -	

M.Com.Part-II
Semester- III
Special Group Papers
Gr-a : Paper V
ADVANCED ACCOUNTANCY

Objective :- To gain the understanding of costing concepts and procedure in cost ascertainment system.

Course Inputs :-

1. **Meaning** - nature needs scope and objective of cost accounting, Difference between Financial Accounting and Cost Accounting. **(10 Hours)**
2. **Elements of Cost** – Classification of Cost, Cost unit. Cost center. Preparation of Cost sheet. **(10 Hours)**
3. **Cost Accounting of Material** – Procurement procedure, store Procedure, Stores Accounting and control . Receipt's and Issues of materials, Different methods of pricing of issues of materials, fixation of various stock levels and economic ordering quantity **(20 Hours)**
4. **Cost Accounting of Labour** – Recording and analysis of Labour cost, overtime, Idle time, Holiday Work, holiday's with pay, Casual Workers, Labour turnover, Time & motion study, Methods of remuneration Labour and incentive system. **(20 Hours)**

Nature of Question Paper

Q.No. 1 is compulsory

Attempt any four from Q.No. 2 to 7

Q.No.1 a. Choose correct alternative give below -	7
b. Fill in the blanks <input type="checkbox"/>	7
c. True or false	
Q.No. 2 Problem -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-II
Semester- IV
Special Group Papers
Gr-a : Paper VII
ADVANCED ACCOUNTANCY

Objective :- To gain the understanding of costing concepts and procedure in cost ascertainment system.

Course Inputs :-

- 1. Cost Accounting of Overhead's :-** Classification. Allocation and Apportionment, Departmentalization and Absorption of overheads. Under and over absorption of Overheads. Treatment of depreciation. Interest on capital and Research and Development cost. **(20 Hours)**
- 2. Method of Costing :-** Job costing, Contract Costing, Operating Costing, Process costing – Equivalent production, Costing of Joint product and By products. **(20 Hours)**
- 3. Reconciliation of cost and Financial accounts.** **(10 Hours)**
- 4. Integral systems of Accounting.** **(10 Hours)**

Reference Books for Special Group Paper a V and a VII:

1. Cost Accounting –Methods and Practice- B K Bhar
2. Cost Accounting – Jain and Narang
3. Cost Accounting - Jawahar Lal
4. Cost Accounting – S N Maheshwari
5. Cost Accounting – Problems and Solutions- Khanna, Pandey, Ahuza.

Nature of Question Paper

Q.No. 1 is compulsory

Attempt any four from Q.No. 2 to 7

Q.No.1 a. Choose correct alternative give below -	7
b Fill in the blanks <input type="checkbox"/>	7
c. True or false	
Q.No. 2 Problem -	14
Q.No.3 Problem -	14
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-II
Semester- III
Special Group Papers
Gr-a : Paper VI
ADVANCED ACCOUNTANCY
(Research Methodology)

Course Objectives : To Provide basic research knowledge on formulation, appraisal, financing, administration and control of projects.

Course Inputs :

1. **Research :** Meaning, Objectives, Types of research, Methods of research – Survey Method and Case Study Method.
2. **Research Design:** Meaning and Objectives, Characteristics of good research design, Components of the research design.
3. **Data Collection:** Meaning, Method of Data Collection, Analysis and Interpretation of Data .
4. **Report Writing -** Elements Characteristics of good report.

Nature of Question paper

Q.No.1 Objective type question

a. Choose correct alternative give below -	7
b. Fill in the blanks <input type="text"/>	7
c. True or false	
Q.No.2 A. Broad Question -	7
B. Broad Question -	7
OR	
Q.No.2 A. Broad Question-	7
B. Broad Question-	7
Q.No.3 Broad Question -	20
OR	
Q.NO.3 Broad Question -	20
Q.No.4 Short Notes (Any 4 out of 6) -	22

M.Com.Part-II
Semester- IV
Special Group Papers
Gr-a : Paper VIII
ADVANCED ACCOUNTANCY
(Project Work)

Project Reports : -

All Students should prepare the project report on any one of the following areas.

- Financial Statements Analysis
- Accounts of Professionals
- Accounts of sole Trader, Partnership, Company and cooperative societies
- Funds Managements
- Costsheets
- Issue of Materials
- Stores Accounting
- Inventory Control System
- B.E.P Analysis
- Auditing Practices in firms companies co-operative societies Banks
- Internal Check
- Audit Report
- Any suitable Area.

(There will be no Theory Examination of this Paper. Project Work will have 70 marks and viva-voce 30 marks.)

Reference Books :

1. Research Methodology – C.R. Kothari Willey Eastern Ltd. New Delhi.
2. Research Methodology in Management Dr. V.P. Michael, Himalaya Publication House New Delhi.
3. Research Methodology in Social Sciences B. C. Tondan, Himalaya Publication House New Delhi.
4. Research Methodology in Social Sciences – P.C. Tripathi
5. Methodology & Technique of Social Research Wilkinson & Bhandarkar, Himalaya Publication House, New Delhi.

M.Com.Part-II
Semester- III
Special Group Papers
Gr-b : Paper V
Advanced Costing

Course Objectives : The Objective of this course is to help the students in understanding the conceptual frame work of Financial Management.

Course Inputs:

- 1. Financial Management :** Meaning, Nature and Scope of Financial Management.
- 2. Capital Budgeting :** Nature of Investment Decisions, Investment evaluation criteria- Net present value, Internal Rate of Return, Profitability Index, Payback Period, Accounting Rate of Return, NPV and IRR comparison, Capital Rationing, Risk Analysis in Capital Budgeting.
- 3. Management of Working Capital :** Meaning, Significance and types of working capital, Change in working capital, Operating cycle period and estimation of working capital requirements, Financing of working capital Source and Application of working capital, Dimension of working capital management.
- 4. Cost of Capital :** Meaning and Significance of cost of capital, Calculation of cost of debt, Preference capital, Capital structure, Determining capital structure in practice, Debt Equity Ratio, Capital Gearing Ratio.

Nature of Question Paper

Q.No.1 - A-Choose correct alternative -	7
B Fill in the blanks <input type="checkbox"/>	7
C. True or false	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
OR	
Q.No.2. A. Broad question -	7
B. Broad Question -	7
Q.No.3 Broad question -	14
OR	
Q.No.3 Short notes (Any 4 out of 6)	
Attempt any two for Q.P.4 to 7	
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-II
Semester- IV
Special Group Papers
Gr-b : Paper VII
Advanced Costing

Course Objectives : The Objective of this course is to help the students in understanding the conceptual frame work of Financial Management.

Course Inputs:

1. **Operating and Financial Leverage:** Meaning, Concept, Measurement of leverages, Effects of Operating and financial leverage on Profit, Analyzing alternate financial plans, Combined financial and operating leverage.
2. **Dividend Policy :** Issue in dividend decision, Walter's model, Gordon's model, M-M(Miller and Modigliani) hypothesis, Dividend and uncertainty, Relevance of dividend, Forms of dividends, Stability in dividend policy, Corporate dividend behaviour.
3. **Analysis of Financial Statements :** Analysis and interpretation of published statement of accounts, Comparative statement analysis, Inter firm comparisons, Trend analysis, Ratio analysis, Limitations in using published figures for managerial analysis.
4. **Evaluation and Decision Making :** Make or Buy, Repairs or Renew, Now or Later, Sale or Retain, Export or Local sale, Retain or Replace, Shut down or Continue, Expand or Contract.

Nature of Question Paper

Q.No.1 - A-Choose correct alternative -	7
D. Fill in the blanks <input type="text"/>	7
E. True or false	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
OR	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
Q.No.3 Broad question -	14
OR	
Q.No.3 Short notes (Any 4 out of 6)	
Attempt any two for Q.P.4 to 7	
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-II
Semester- III
Special Group Papers
Gr-b : Paper VI
ADVANCED COSTING
(Research Methodology)

Course Objectives : To Provide basic research knowledge on formulation, appraisal, financing, administration and control of projects.

Course Inputs :

1. **Research :** Meaning, Objectives, Types of research, Methods of research – Survey Method and Case Study Method.
2. **Research Design:** Meaning and Objectives, Characteristics of good research design, Components of the research design.
3. **Data Collection:** Meaning, Method of Data Collection, Analysis and Interpretation of Data .
4. **Report Writing -** Elements Characteristics of good report.

Nature of Question paper

Q.No.1 Objective type question

- | | |
|--|---|
| a. Choose correct alternative give below - | 7 |
| B. Fill in the blanks <input style="width: 30px; height: 15px; border: 1px solid black;" type="text"/> | 7 |
| C. True or false | |

Q.No.2 A. Broad Question -	7
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B. Broad Question -	7
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OR

Q.No.2 A. Broad Question-	7
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B. Broad Question-	7
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Q.No.3 Broad Question -	20
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OR

Q.No.3 Broad Question -	20
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Q.No.4 Short Notes (Any 4 out of 6) -	22
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M.Com.Part-II
Semester- IV
Special Group Papers
Gr-b : Paper VIII
ADVANCED COSTING
(Project Work)

Project Reports : -All Students should prepare the project report on any one of the following cases

- Cost Ascertainment
- Cost Structure
- Cost Control
- Cost benefit Analysis
- B.E.P. Analysis
- Budgetary Control
- Preparation of Budget
- Service Cost
- Cost Management
- Cost and Productivity Management
- Reconciliation of Cost and Financial Accounts
- Inventory Control System
- Any Suitable Area Coming under the Tittles of Costing

(There will be no Theory Examination of this Paper. Project Work will have 70 marks and viva-voce 30 marks.)

Reference Books: Paper III and IV

1. Cost Accounting – Methods & Practice: B K BHAR
2. Cost Accounting – Jain & Narang.
3. Chandra, Prasanna – Financial Management, Tata McGraw Hill, Delhi.
4. Khan M. Y., Jain P. K. - Financial Management, Tata McGraw Hill, Delhi.
5. Van Horne, James C - Financial Management & Policy, Prentice Hall, Delhi
6. Research Methodology – C.R. Kothari Willey Eastern Ltd. New Delhi.
7. Research Methodology in Management Dr. V.P. Michael, Himalaya Publication House New Delhi.
8. Research Methodology in Social Sciences B. C. Tondan, Himalaya Publication House New Delhi.
9. Research Methodology in Social Sciences – P.C. Tripathi
10. Methodology & Technique of Social Research Wilkinson & Bhandarkar, Himalaya Publication House, New Delhi.

M.Com.Part-II
Semester- III
Special Group Papers
Gr-c : Paper V
Taxation

Course Objectives: -This course aims at imparting basic knowledge about Wealth Tax and major Indirect Taxes.

Course Inputs :-

1. Wealth Tax Act.

1. Definition(Sec.2)
2. Charge of Wealth Tax.
3. Deemed Wealth
4. Exemptions.
5. Computation of Net Wealth.
6. Assessment & Penalties.
7. Valuation of Asset.

2. The Bombay Sales Tax Act, 1959

1. Definitions (Sec.2)
2. Incidence & Levy of Tax.
3. Types of the Taxes (Sec.5,7,8,9,15IA).
4. Authorization ,Permit
5. Schedules – A,B,CI,CII.
6. Set-off (under rule 41D,42D,44D,45)
7. Returns (Sec.32),Penalties (Sec.36,37),offences prosecution (Sec.63)
8. Appeals (Sec.55,56)
9. Assessment (Sec.33),Rectification (Sec.32),Reassessment (Sec.35)
10. Sales Tax Authorities.

3.The Central Sales Tax Act, 1956 :-1.

- Definitions (Sec.2)
2. Sale & Purchases in the course of inter state sale (Sec.3)
3. Sale or Purchases out side state (Sec.4)
4. Sale or Purchases of goods in the course of import or export (Sec.5)
5. Liability to pay Tax (Sec.6)
6. Exempted inter state sale [Sec.6(2),6A]
7. Registration (Sec.7) & Cancellation of Registration.
8. Rates of Taxes(Sec.8)
9. Forms – C,D,E-I,E-II,F.
10. Penalties (Sec.10)

Nature of Question Paper

Q.No.1 - A.-Choose correct alternative -	7
B. Fill in the blanks <input type="text"/>	7
C. True or false	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
OR	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
Q.No.3 Broad question -	14
OR	
Q.No.3 Short notes (Any 4 out of 6)-	14
Attempt any two for Q.P.4 to 7	
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	

M.Com. Part-II

Semester- IV

Special Group Papers

Gr-c : Paper VII

Taxation

Course Objectives: -This course aims at imparting basic knowledge about Wealth Tax and major Indirect Taxes.

Course Inputs :-

1. Central Excise

1. Nature , Scope and liabilities of Central Excise.
2. Important terms and definitions under the Central Excise Act.
3. Classification and valuation
4. Small scale industries and Central Excise Act.
5. CENVAT
6. Assessment and appellate procedure under Central Excise.

2. Service Tax : -1.

Important terms and Definitions

2. Taxable service
3. Exemption
4. Procedure for filling of returns
5. Payment of Taxes
6. Assessments
7. Appeals
8. Service Tax Authorities
9. Penalties and Prosecution

3. Customs: -1.

Scope , Nature & types of Custom duty

2. Important terms
3. Clearance procedure –
 - For Home Consumption,
 - For Ware Housing,
 - For Re-export.

Reference Books: –•

Ahuja Girish & Gupta Ravi : Practical Approach to Income Tax, Wealth Tax and Central Sales Tax Act.

- Indirect Taxes : V.S.Datey (Taxmann)
- Vinod Singhania : Direct Taxes (Taxmann)
- Indirect Taxes Made Easy : Prof. N.S.Govidan , C.Sitarman&co.Pvt.Ltd
- The Bombay Sales Tax Act : Mahendra Jain , Laxs Times ,Mumbai
- The Bombay Sales Tax Act : By Shantilal Shaha
- Service Tax Practice Made Easy : Avdesh Oza & Shrikant Oza ,The Tax Publisher Jodhpur.

Nature of Question Paper

Q.No.1 - A-Choose correct alternative -	7
B. Fill in the blanks <input type="text"/>	7
C. True or false	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
OR	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
Q.No.3 Broad question -	14
OR	
Q.No.3 Short notes (Any 4 out of 6)	
Attempt any two for Q.P.4 to 7	
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part-II
Semester- III
Special Group Papers
Gr-c : Paper VI
TAXATION
(Research Methodology)

Course Objectives : To Provide basic research knowledge on formulation, appraisal, financing, administration and control of projects.

Course Inputs :

1. **Research :** Meaning, Objectives, Types of research, Methods of research – Survey Method and case study method.
2. **Research Design:** Meaning and Objectives, Characteristics of good research design, Components of the research design.
3. **Data Collection :** Meaning, Method of Data Collection, Analysis and Interpretation of Data .
4. Report Writing – Elements, Characteristics of a good report.

Nature of Question Paper

Q.No.1 - A-Choose correct alternative -	7
B. Fill in the blanks <input type="checkbox"/>	7
C. True or false	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
OR	
Q.No.2 A. Broad question -	7
B. Broad Question -	7
Q.No.3 Broad question -	14
OR	
Q.No.3 Short notes (Any 4 out of 6)	
Q.No.4 Problem -	14
Q.No.5 Problem -	14
Q.No.6 Problem -	14
Q.No.7 Problem -	14

M.Com.Part- II
Semester- IV
Special Group Papers
Gr-c : Paper VIII
Taxation
(Project Work)

Project Reports : -All Students should prepare the project report on any one of the following areas.

- Taxation of Co-operative Societies (Income Tax)
- Taxation of Charitable Trust / Societies (Income Tax)
- Taxation of Private / Public Ltd. Co.(Income Tax)
- Taxation of Partnership Firm and HUF(Income Tax)
- Tax Planning for individual (Income Tax)
- Tax Deduction at Sources – under Income Tax Act.
- Taxation (BST & CST) for Manufactures
- Sales tax benefits under Packages Schemes of incentives, 1993
- Wealth tax of individual
- Approval under section 80G and section 35A under Income Tax Act
- Excise procedure applicable to Decentralized Textile Sector
- Central Excise as applicable to Small Scale Industries
- Service Tax applicable to Professional
- Taxation aspects for an Exporter – Excise, customs & Income Tax
- Taxation of Non-Residents

(There will be no Theory Examination of this Paper. Project Work will have 70 marks and viva-voce 30 marks.)

Reference Books

1. Singhanian V.K.- Student guide to Income Tax, Taxman, Delhi .
2. Prasad Bhagawati – Income Tax Law and Practice, Willey Publication, New Delhi.
3. Mehrotra H. C. – Income Tax Law and Accounts, Sahitya Bahavan, Agra.
4. Dinker Pagare – Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.
5. Research Methodology – C.R. Kothari Willey Eastern Ltd. New Delhi.
6. Research Methodology in Management Dr. V.P. Michael, Himalaya Publication House New Delhi.
7. Research Methodology in Social Sciences B. C. Tondan, Himalaya Publication House New Delhi.
8. Research Methodology in Social Sciences – P.C. Tripathi
9. Methodology & Technique of Social Research Wilkinson & Bhandarkar, Himalaya Publication House, New Delhi.