

SD COLLEGE HOSHIARPUR
DEPARTMENT OF COMMERCE
B.com 5th Semester

SUBJECT: Management Accounting

TOTAL MARKS: 100

EXTERNAL: 80

INTERNAL: 20

UNIT-I

TOPIC	TEACHING POINTS	OBJECTIVE	METHODS AND TECHNIQUES	RESOURCES AND LINKS
Origin Concept	Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting.	To study the basic concepts of Management Accounting relevant in Business and helping the students to understand the usage of Accounting in Financial Management.	1)Class teaching with examples and cases 2)Group discussions 3)Power point presentations	1. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi 2. I.M. Pandey : Management Accounting, Vikas Publication 3. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi
Financial Statements	Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis-Trend Analysis, Common Size Financial Statements and Comparative Financial Statements,			
Ratio Analysis	Ratio Analysis.			

UNIT-II

TOPIC	TEACHING POINTS	OBJECTIVE	METHODS AND TECHNIQUES	RESOURCES AND LINKS
Fund Flow Statement	Fund Flow Statement	To study the basic concepts of	1)Class teaching with	1. Khan M.Y. and Jain P.K.,

Cash Flow Statement	Cash Flow Statement (AS-3)	Management Accounting relevant in Business and helping the students to understand the usage of Accounting in Financial Management.	examples and cases	Management Accounting; Tata McGraw Hill, New Delhi
Price Level Accounting	Price Level Accounting		2)Group discussions	2. I.M. Pandey : Management Accounting, Vikas Publication
Social Accounting	Social Accounting		3)Power Point Presentations	3. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi
Human Resource Accounting	Human Resource Accounting			
Responsibility Accounting	concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.			

NOTE- UNIT-I WILL BE COVERED BEFORE HOUSE EXAMINATION AND UNIT-II WILL BE COVERED AFTER HOUSE EXAMINATION.i.e 75% and 25% RESEPECTIVELY.

QUESTION BANK

UNIT-I

1. What is management accounting? Explain Nature and Scope of Management Accounting.
2. What is Nature, Importance and Limitations of Financial Statements?
3. What are tools of Financial Analysis?
4. Explain different ratio Techniques used by Management.
5. Methods of preparing cash flow as per accounting standard AS3

UNIT –II

1. Explain method of preparing fund flow statement.
2. Write note on social accounting.
3. Explain concept of price level accounting.
4. Write note in detail on human resource accounting.
5. Explain concept and steps in responsibility accounting.
6. What are the contemporary theories of leadership

SYLLABUS PLAN (2020-21)

B.com 3rd Semester

SUBJECT: *Company Law*

TOTAL MARKS: 100

EXTERNAL: 80

INTERNAL: 20

UNIT-I

TOPIC	TEACHING POINTS	OBJECTIVE	METHODS AND TECHNIQUES	RESOURCES AND LINKS
Introduction	Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies..	The objective of this paper is to help the students understand various provisions of Companies Act 2013..	1)Class teaching with help of legal cases 2)Group discussions 3)Power point presentations	1. Singh, Harpal, " <i>Indian Company Law</i> ", Galgotia Publishing, Delhi 2 Singh, Avtar, "Company Law", Eastern Book Company, Lucknow
Formation of Company	Promotion & Registration, Pre-incorporation Contract and Provisional Contracts.			
Memorandum of Association	Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management			
Prospectus	Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus.			
Share Capital	Kinds of Shares, Book Building Process, Information Memorandum,			

	Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.			
--	---	--	--	--

UNIT-II

TOPIC	TEACHING POINTS	OBJECTIVE	METHODS AND TECHNIQUES	RESOURCES AND LINKS
Members and Shareholders Management	<p>Their Rights and Duties</p> <p>Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Disclosures of Interest, Removal of Directors Board Meetings, Other Managerial Personnel and Remuneration, Digital Signatures of Directors.</p>	The objective of this paper is to help the students understand various provisions of Companies Act 2013..	<p>1)Class teaching with examples and cases</p> <p>2)Group discussions</p> <p>3)Power Point Presentations</p>	<p>1. Singh, Harpal, “<i>Indian Company Law</i>”, Galgotia Publishing, Delhi</p> <p>2 Singh, Avtar, “<i>Company Law</i>”, Eastern Book Company, Lucknow</p>
Winding Up	Concept and Modes			

NOTE- UNIT-I WILL BE COVERED BEFORE HOUSE EXAMINATION AND UNIT-II WILL BE COVERED AFTER HOUSE EXAMINATION.i.e 75% and 25% RESEPECTIVELY.

QUESTION BANK

UNIT-I

1. Define company? Explain its characteristics..
2. Define Memorandum of Association along with different clauses of MOM
3. Doctrine of ultra vires and its exceptions.
4. Doctrine of Indoor Management and Exceptions..
5. Legal provisions for misstatement in prospectus.

UNIT –II

1. What are rights and duties of members?
2. Explain procedure for appointment and removal of director.
3. How Board meeting is conducted?
4. Disqualification of Directors.
5. Explain modes of Winding up of company.

Dr. Sachin Kumar
(A.P in Commerce)