

23/11/17

Master of Commerce
M.Com.(CBCS) – Sem. III
M.Com. Second Year Semester – III
Course Type : Major Course
Course Name : ADVANCED MANAGEMENT ACCOUNTING
Course Code ----

Course Outcomes

CO1	Students will be able to understand the various concepts in Management Accounting , and able to Interpretation of Ration
CO2	Students will gain some basic knowledge on preparation of budget and interpretation of financial statements.
CO3	Students will understand the use of MIS and BEP
CO4	Students will be able to sharpen their thinking skills regarding use of working capital management.

Unit- I

Meaning, objectives, functions importance of management accounting.
Tools of Management Accounting. Role and Responsibilities of Accountant in Management Accounting.
Ratio Analysis (including interpretation)- Introduction, Significance of Ratio Techniques, Interpretation of Ratios, Classification of Ratios. (Theory and Numerical)

Unit-II

Budgetary Control –Meaning, Advantages, importance and uses.
Budgets: Preparation of Flexible, Cash and Sales and production Budget.(Theory and Numerical)

Unit-III

Management Information System: Anatomy of MIS, Characteristics, Implementation and Limitation of MIS.
Marginal Costing , Break Even Analysis.
(Theory and Numerical)

Unit - IV

WORKING CAPITAL MANAGEMENT

Meaning , Concept, Classification , Importance, Advantages, of working capital.
Factors determining the working capital, estimations of working capital requirements.
(Theory and Numerical)

Books Recommended:-

1. Pillai R.S.N. - Management Accounting- S.Chand & Co.Pvt.Ltd.
2. Agarwal N.K. – Management Accounting- Galgotia Publications
3. Wilson.M. – Management Accounting – Himalaya Publications.
4. Singh .Jagwant- Management Accounting- Kitab Mahal


Dr. R. K. Sharma
Chairman


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Paper Pattern
Advanced Management Accounting

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

1	Unit –I	a. Theory/ Problem	08 marks
		b. Theory/ Problem	08marks
		OR	
		c. Theory/ Problem	16 marks
2	Unit –II	a. Theory/ Problem	08 marks
		b. Theory/ Problem	08 marks
		OR	
		c. Theory/ Problem	16marks
3.	Unit –III	a. Theory/ Problem	08 marks
		b. Theory/ Problem	08 marks
		OR	
		c. Theory/ Problem	16 marks
4.	Unit –IV	a. Theory/ Problem	08 marks
		b. Theory/ Problem	08 marks
		OR	
		c. Theory/ Problem	16marks
5	Unit-I	a Theory / Problem	04 marks
	Unit-II	b Theory / Problem	04 marks
	Unit-III	c Theory / Problem	04 marks
	Unit-IV	d Theory / Problem	04 marks

2

Master of Commerce
M.Com.(CBCS) – Sem. III
M.Com. Second Year Semester – III
Course Type : Major Course
Course Name : INCOME TAX
Course Code ----

Course Outcomes

CO1	Students will be able to understand the various concepts in Income From Profession , and able to Computation of Income From Profession
CO2	Students will gain some basic knowledge Income head and able to Computation Gross income.
CO3	Students will understand the Capital Gain, and how to calculate.
CO4	Students will gain some basic knowledge deduction under section 80, and able to Computation taxable income.

Unit-I : Income from profession:-

Meaning and concept of profession, income and expenses inadmissible as a professional income of expenses. Rate of depreciation allowed. Computation of income from profession of a Doctor or Advocate or Chartered Accountant.

Unit-II : Computation of Total Income of Individuals:

Meaning of individual, Types of an individual's Income, calculation of total income and taxable income of an individuals.

Unit-III : Capital Gains:

Meaning, concept and types of capital gain; Types of capital assets, long term and short term capital gain. Transfer of capital assets. Computation of capital gains use of cost inflation index.


Unit-IV : Deductions u/s 80:


General principles for deduction from incomes, persons entitled to deduction u/s 80c, 80cc, 80ccc, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80QQB, 80RRB, 80TTA and 80U. Rules for deduction allowed u/s 80c to 80U

BOOKS RECOMMENDED

1. Direct Taxes, Law and practice:- Dr.H.C.Mehrotra & Dr.S.P.Goyal, Sahitya Bhavan.Agra
2. Direct Taxes : V.S.Datey (Taxmann)
3. Tax Planning and Management - Dr.S.P.Goyal, Sahitya Bhavan Publication,Agra
4. Vinod Singhania : Direct Taxes (Taxmann)


Dr. R. Karmore
(Chairman)


(DR. M. L. VANSARI)


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Paper Pattern
INCOME TAX

Time: 3 Hours

Marks: 80

N.B. 1) All questions are compulsory.

2) All questions carry equal marks.

Q.1- Unit –I

a. Theory/Problem 08 marks

b. Theory/Problem 08marks

OR

C. Theory/Problem 16 marks

Q.2 - Unit –II

a. Theory/Problem 08 marks

b. Theory/Problem 08 marks

OR

c. Theory/Problem 16marks

Q.3 - Unit –III

a. Theory/Problem 08 marks

b. Theory/Problem 08 marks

OR

c. Theory/Problem 16marks

Q.4 - Unit –IV

a. Theory/Problem 08 marks

b. Theory/Problem 08 marks

OR

c. Theory/Problem 16 marks


Q.5 –

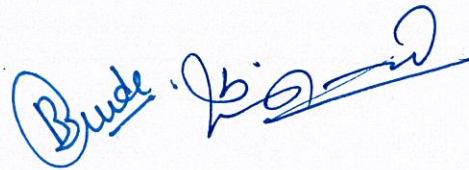
Unit-I a) Theory/Problem 04 marks

Unit-II b) Theory/Problem 04 marks

Unit-III c) Theory/Problem 04 marks

Unit-IV d) Theory/Problem 04 marks


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Master of Commerce
M.Com.(CBCS) – Sem. III
M.Com. Second Year Semester – III
Course Type : Major Course
Course Name : **SPECIAL AREAS IN ACCOUNTING**
Course Code ----

Course Outcomes

CO1	Students will be able understand revenue based accounting standards.
CO2	Students will be able understand knowledge of valuation type of Shares and Goodwill.
CO3	Students will be able understand knowledge of preparation of final statement of liquidation.
CO4	To impart knowledge of accounts and records under students GST.

Unit - I

REVENUE BASED STANDARD AND ACCOUNTS

INDIAN AS 115 – Revenue from Contract with Customers

Sale of Goods, Sale of Services, Construction Contracts, Five Step Model (Theory)

Unit - II ACCOUNTS AND RECORDS UNDER GST

Introduction, Accounts and Records, Compulsory Audit, Period for Retention of Accounts (Theory)

Unit - III

VALUATION OF SHARES AND GOODWILL:

- A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method .
- B. Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.

Unit - IV

LIQUIDATION OF COMPANY:

Meaning Types of Liquidation, Steps in voluntary Liquidation, Functions of Liquidator, Liquidators remuneration and Commission. Preparation of Liquidators Final Statement of Account only. (Problems based on the Indian companies Act, 2013) (Theory & Numerical) The Financial year ends on 31st March.

Books Recommended:-

- 1) Gupta R. L.-Advanced Financial Accounting-S. Chand & Sons
- 2) Kumar, Anil S.-Advanced Financial Accounting-Himalaya Publication House
- 3) Shukla and Grewal: Advanced Accounts (S. Chand & Ltd. New Delhi)
- 4) Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana)Modi.P.K, (2009). Corporate Social Capital Liability, Arise Publishers & Distributors. First Editions.

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Dr. R. R. Karmore
(Chairman)

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(Dr. M. L. Vankar)

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Paper Pattern
SPECIAL AREAS IN ACCOUNTING

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

1	Unit-I	a. Theory	OR	08 marks
		b. Theory		08marks
		c. Theory		16 marks
2	Unit-II	a. Theory	OR	08 marks
		b. Theory		08 marks
		c. Theory		16marks
3.	Unit-III	a. Theory /Problem	OR	08 marks
		b. Problem		08 marks
		c. Problem		16 marks
4.	Unit-IV	a. Theory/ Problem	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
5	Unit-I	a Theory		04 marks
	Unit-II	b Theory		04 marks
	Unit-III	c Problem		04 marks
	Unit-IV	d Problem		04 marks

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Dr. R. K. Garmore
(Chairman)

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Master of Commerce
M.Com.(CBCS) – Sem. III
M.Com. Second Year Semester – III
Course Type : Elective Course
Course Name : **OPERATIONS RESEARCH**
Course Code ----

Course Outcomes

CO1	Students will develop an understanding of basic linear Programming.
CO2	Students will gain some basic knowledge on recent trends in Transportation and Assignment.
CO3	Students will understand the use of Replacement and Inventory models
CO4	Students will be able to sharpen their thinking skills regarding use of PERT/CPM.

Unit- I

Linear Programming: Introduction to Linear Programming Problems, Graphical Method
- Assumptions, Formulation and Solution by Graphical Method: Feasibility Region (maximization, minimization and with mixed constraints).

Unit -II

Transportation & Assignment – Transportation: Formulation and Solution by North West Corner Rule (NWC), Least Cost Method (LCM) and Vogel's Approximation Method (VAM); Optimization by Modified Distribution Method (MODI).
Assignment: Formulation and Solution.

Unit -III

Replacement & Inventory models - Replacement Policies: Equipment Deteriorate Gradually, Time Value of Money Considered. Equipment Fail Suddenly (Group Replacement), Staff Replacement. Inventory Models with Probabilistic & Deterministic Demand. Classic EOQ, EOQ with bulk purchasing, EOQ with storage limitations, Simulation on Inventory System.

Unit- IV

PERT/CPM - CPM and PERT: construction of network diagrams; network calculation; concept of float; probability consideration in PERT; calculation of float under PERT, Game Theory- Terminology, Game Models, Two Person Zero Sum Games and their Solutions, Graphical Method

Books Recommended

1. Introduction to Operations Research- Hillier & Liberman – McGraw Hill
2. Quantitative Techniques in Management by N. D. Vohra – Tata McGraw Hill
3. Operations Research - Paneersevam – Prentice Hall of India
4. Operations Research – Hira and Gupta – S. Chand & Co.
5. Operations Research – V.K. Kapoor – Sultan Chand & Sons, New Delhi.

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Paper Pattern
Operations Research

Time: 3 Hours

Marks: 80

N.B. 1) All questions are compulsory.

2) All questions carry equal marks.

Q.1- Unit –I

a. Theory / Problem 08 marks

b. Theory / Problem 08marks

OR

c. Theory / Problem 16 marks

Q.2 - Unit –II

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16marks

Q.3 - Unit –III

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16marks

Q.4 - Unit –IV

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16 marks


Q.5 –


Unit-I a Theory / Problem 04 marks


Unit-II b Theory / Problem 04 marks

Unit-III c Theory / Problem 04 marks

Unit-IV d Theory / Problem 04 marks


Dr. R. Karmore
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Dr. M. L. Varghese


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DR. M. L. VAN DUSEN

16/02/20

Paper Pattern
STRATEGIC MANAGEMENT

Time: 3 Hours

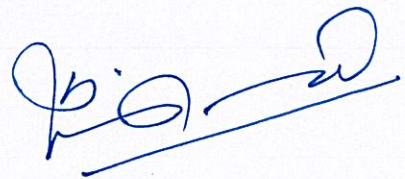
Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

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|----|-----------|-----------|----------|
| 1 | Unit –I | a. Theory | 08 marks |
| | | b. Theory | 08marks |
| | | OR | |
| | | c. Theory | 16 marks |
| 2 | Unit –II | a. Theory | 08 marks |
| | | b. Theory | 08 marks |
| | | OR | |
| | | c. Theory | 16marks |
| 3. | Unit –III | a. Theory | 08 marks |
| | | b. Theory | 08 marks |
| | | OR | |
| | | c. Theory | 16 marks |
| 4. | Unit –IV | a. Theory | 08 marks |
| | | b. Theory | 08 marks |
| | | OR | |
| | | c. Theory | 16marks |
| 5 | Unit-I | a Theory | 04 marks |
| | Unit-II | b Theory | 04 marks |
| | Unit-III | c Theory | 04 marks |
| | Unit-IV | d Theory | 04 marks |


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Master of Commerce
M.Com.(CBCS) – Sem. IV
M.Com. Second Year Semester – IV
Course Type : Major Course
Course Name : ACCOUNTING FOR MANAGERIAL DECISIONS
Course Code ----

Course Outcomes

CO1	To understand the concept of management Accounting .
CO2	To understand the concept & implementation of Decision making and accounting.
CO3	To understanding the Fund Flow Statement.
CO4	To understanding the Cash Flow Statement.

Unit - I

INTRODUCTION TO ACCOUNTING:

Management Accounting as a field of Accounting. The concepts of Management Accounting – objective; Nature and Scope. Financial Accounting, Cost Accounting and Management Accounting Account's position as a member of the management team. Accounting Plan and Responsibility Centres: Meaning and significance of Accounting, Responsibility Centre, project centres, and investment centres problem of transfer pricing. Objective and determinants of Responsibility Centres.(Theory)

Unit - II

DECISION-MAKING & DECISION ACCOUNTING

Decision-Making, Decision-Making through Managerial Cost Accounting, (Make or Buy Decision) Purchasing and Leasing, Phases of Decision- Making, Types of Decisions, Techniques for Decision-Making, Decision-Making and Accounting, Important Decision areas and Accounting. (Theory & Numerical)

Unit - III

FUND FLOW STATEMENT-

Fund Flow Statement, Objectives of Fund Flow Statement, Importance of Fund Flow Statement Problems on Fund Flow Statement

Unit - IV

CASH FLOW STATEMENT


Introduction Cash Flow Statement, Purposes of Cash Flow Statement ,Types of Cash Flow Activities , Problems on Cash Flow, Analysing Cash Flow Information.

Reporting to Management: Objects of Reporting, reporting needs of different management levels. Types of report, modes of reporting reports to different levels of management.

Books Recommended:-

1. Pillai R.S.N. - Management Accounting- S.Chand & Co.Pvt.Ltd.
2. Agarwal N.K. – Management Accounting- Galgotia Publications
3. Wilson.M. – Management Accounting – Himalaya Publications.
4. Singh ,Jagwant- Management Accounting- Kitab Mahal


Dr. R. K. Sharma
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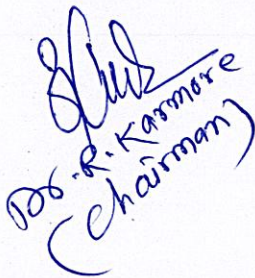
Paper Pattern
ACCOUNTING FOR MANAGERIAL DECISIONS

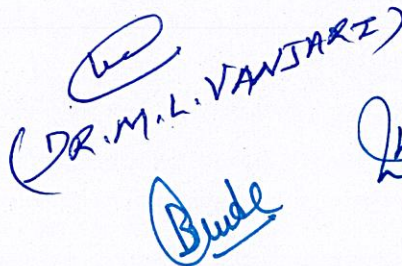
Time: 3 Hours

Marks: 80

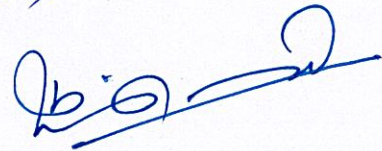
- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

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|----|-----------|--|----------------------|
| 1 | Unit –I | a. Theory
b. Theory | 08 marks
08marks |
| | | OR | |
| | | c. Theory | 16 marks |
| 2 | Unit –II | a. Theory/ Problem
b. Theory/ Problem | 08 marks
08 marks |
| | | OR | |
| | | c. Theory/ Problem | 16marks |
| 3. | Unit –III | a. Theory/ Problem
b. Theory/ Problem | 08 marks
08 marks |
| | | OR | |
| | | c. Theory/ Problem | 16 marks |
| 4. | Unit –IV | a. Theory/ Problem
b. Theory/ Problem | 08 marks
08 marks |
| | | OR | |
| | | c. Theory/ Problem | 16marks |
| 5 | Unit-I | a Theory | 04 marks |
| | Unit-II | b Theory / Problem | 04 marks |
| | Unit-III | c Theory / Problem | 04 marks |
| | Unit-IV | d Theory / Problem | 04 marks |


Dr. R. Karmore
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Master of Commerce
M.Com.(CBCS) – Sem. IV
M.Com. Second Year Semester – IV
Course Type : Major Course
Course Name : BUSINESS TAX ASSESSMENT AND PLANNING
Course Code ----

Course Outcomes

CO1	Students will be able to understand the various concepts in Income From Business , and able to Computation of Income From Business
CO2	Students will gain some basic knowledge assessment of Firm and able to Computation book profit of a firms.
CO3	Students will understand the Assessment of firm, and computation of tax on companies.
CO4	Students will gain some basic knowledge clubbing of Income, and able to Set-off of losses and its types. Carry forward and set-off of losses, Treatment of carried forward losses.

Unit-I : INCOME TAX BUSINESS:

Meaning of assessment of Income tax business, important rules regarding assessment and gains of business, computation of taxable Income or gains from business, Allowed and Disallowed items while calculating taxable profit form business.

Unit-II : ASSESSMENT OF FIRMS:

Meaning of firms, Assessment of firms, computation of firms income, and computation of book profit of a firms. Adjustment of profit and loss A/c of a firms, Treatment of firms losses.

Unit-III : ASSESSMENT OF COMPANIES:

Meaning and concept of companies, Types of companies, computation of total income of company, assessment of companies computation of tax on companies. Computation of book Profit of company. Computation of taxable income & tax liability of a company.

Unit-IV : CLUBBING OF INCOMES AND SET OFF/CARRY FORWARD OF LOSSES:

Meaning of clubbing of Income, Income of other persons included in the assessment total income, Aggregation of incomes or deemed incomes. Set-off of losses and its types. Carry forward and set-off of losses, Treatment of carried forward losses.

BOOKS RECOMMENDED

1. Direct Taxes, Law and practice:- Dr.H.C.Mehrotra & Dr.S.P.Goyal, Sahitya Bhavan.Agra
2. Direct Taxes : V.S.Datey (Taxmann)
3. Tax Planning and Management - Dr.S.P.Goyal, Sahitya Bhavan Publication,Agra
4. Vinod Singhania : Direct Taxes (Taxmann)

Dr. R. Karmore
(Chairman)

DR. M. L. VANDARI

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Paper Pattern
BUSINESS TAX ASSESSMENT AND PLANNING

Time: 3 Hours

Marks: 80

N.B. 1) All questions are compulsory.

2) All questions carry equal marks.

Q.1- Unit –I

a. Theory/Problem 08 marks

b. Theory/Problem 08marks

OR

C. Theory/Problem 16 marks

Q.2 - Unit –II

a. Theory/Problem 08 marks

b. Theory/Problem 08 marks

OR

c. Theory/Problem 16marks

Q.3 - Unit –III

a. Theory/Problem 08 marks

b. Theory/Problem 08 marks

OR

c. Theory/Problem 16marks

Q.4 - Unit –IV

a. Theory/Problem 08 marks

b. Theory/Problem 08 marks

OR

c. Theory/Problem 16 marks

Q.5 –

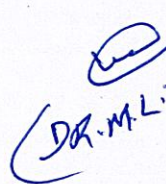
Unit-I a) Theory/Problem 04 marks

Unit-II b) Theory/Problem 04 marks

Unit-III c) Theory/Problem 04 marks

Unit-IV d) Theory/Problem 04 marks


R. Karmore
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Master of Commerce
M.Com.(CBCS) – Sem. IV
M.Com. Second Year Semester – IV
Course Type : Major Course
Course Name : INDIRECT TAXES
Course Code ----

Course Outcomes

CO1	Students will be able to basic and practical knowledge of Indirect Tax specially of GST .
CO2	Students will be able to practical knowledge of GST input and output tax payable.
CO3	Students will be able to basic knowledge of GST liabilities of multiple suppliers.
CO4	Students will be able to basic and practical knowledge of Indirect Tax specially of Customs Duty .

Unit-1 : INTRODUCTION OF RECENT INDIRECT TAX

Historical background of current Goods and Services Tax. Meaning ,Aims, Advantages and Disadvantage of GST. Registration of GST, Compulsory Registrations and Voluntary Registration of GST. Case study based numerical problems of GST Registration .

Unit-II : TYPES OF GST AND INPUT TAX CREDIT & OUTPUT TAX PAYABLE

Types of GST. CGST, SGST, UTGST, IGST. Input Tax Credit and Output Tax payable. Computation of Input Tax Credit and Output Tax payable by a single trader only.

Unit:-III : GST LIABILITIES OF MULTIPLE SUPPLIERS

Meaning of GST liabilities, calculation of Input Tax Credit, Output Tax Payable, Utilization of Input Tax Credit and net GST liabilities of multiple suppliers . Calculation of Net GST liabilities of every suppliers who are involved in business transactions.

Unit-IV : CUSTOM ACT

Introduction of Customs Act and Customs Duty. Meaning, Aims and Various Definition relating to Custom Duty . Calculation of FOB value, CIF Value, Assessable Value, Customs Duty, Use of IGST, Total Customs Duty and Landing value of goods imported .

List of Reference Books:-

1. Indirect Taxes, :- Dr.H.C.Mehrotra & Dr.S.P.Goyal, Sahitya Bhavan.Agra
2. Taxes : V.S.Datey (Taxmann)
3. Tax Planning and Management - Dr.S.P.Goyal, Sahitya Bhavan Publication,Agra
4. Vinod Singhania : Direct Taxes (Taxmann)

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Paper Pattern

Indirect Taxes

Time: 3 Hours

Marks: 80

N.B. 1) All questions are compulsory.

2) All questions carry equal marks.

Q.1- Unit -I

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16marks

Q.2 - Unit -II

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16marks

Q.3 - Unit -III

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16marks

Q.4 - Unit -IV

a. Theory / Problem 08 marks

b. Theory / Problem 08 marks

OR

c. Theory / Problem 16 marks

Q.5 -

Unit-I a Theory / Problem 04 marks

Unit-II b Theory / Problem 04 marks

Unit-III c Theory / Problem 04 marks

Unit-IV d Theory / Problem 04 marks

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Dr. R. Karmore
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Master of Commerce
M.Com.(CBCS) – Sem. IV
M.Com. Second Year Semester – IV
Course Type : Elective Course
Course Name : **HUMAN RESOURCES ACCOUNTING**
Course Code ----

Course Outcomes

CO1	Student will be able to understand the values of Human Resources in Organisations
CO2	To acquaint the students with the process and approach of Human Resource Accounting
CO3	To acquaint the students with the process and approach of Human Resource Planning.
CO4	To familiarise the students with the process and approach of Human Resource Investment.

Unit - I

HUMAN RESOURCES ACCOUNTING

Meaning and Definition of HRA – Importance, Objective, Limitation of HRA – Development of Concept – History of Score Card – HRA for Managers and HR Professionals – Investment in Human Resources – Workforce and Performance Quality of Organizations – Efficient Use of Human Resources – Modern Market Investment Theory.

Unit - II

HUMAN RESOURCES PLANNING

Human Resource Planning – Human Capital Investment – Expenditure Vs Productivity – Training – Human Capital & Productivity – Human Resource Accounting – Measurement of Human Value addition into Money Value – Objectives of Human Resources Accounting – Approaches to Human Resource Accounting.

Unit - III

HUMAN RESOURCES INVESTMENT APPROACH

Investment Approach – Investment in Human Resource – Human Resource Value – Concepts, Methods and Mechanisms – Recruitment and Training Costs – Depreciation – Rate of Return – Organization Behaviour vs Turnover – Values, Measures and Prevention in Human Resource Management – Changes in Human Resource Variables – Incremental Costs, Costs Low and future performance.

Unit - IV

HR ACCOUNTING – DESIGN, PREPARATION & IMPLEMENTATION

HR Accounting – Design, Preparation & Implementation - Responsibility Accounting and Management Control - Management Control Structure and Process - Design of HR Accounting Process & Procedures for each of the HR Sub-system including Recruitment, induction, Performance Appraisal and Training. and

Books Recommended:-

1. M. Saeed, D.K. Kulshreshtha, HUMAN RESOURCE ACCOUNTING, *Anmol Publications*.

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DR. M. L. VANJARI

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Paper Pattern
HUMAN RESOURCES ACCOUNTING


Time: 3 Hours

Marks: 80


- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

1	Unit -I	a. Theory b. Theory	OR	08 marks 08marks
		c. Theory		16 marks
2	Unit -II	a. Theory b. Theory	OR	08 marks 08 marks
		c. Theory		16marks
3.	Unit -III	a. Theory b. Theory	OR	08 marks 08 marks
		c. Theory		16 marks
4.	Unit -IV	a. Theory b. Theory	OR	08 marks 08 marks
		c. Theory		16marks
5	Unit-I	a Theory		04 marks
	Unit-II	b Theory		04 marks
	Unit-III	c Theory		04 marks
	Unit-IV	d Theory		04 marks


Dr. R. Karmore
(Chairman)


(Dr. M. L. VANKAR)


B. S. Jadhav


K. S. Jadhav

Master of Commerce
M.Com.(CBCS) – Sem. IV
M.Com. Second Year Semester – IV
Course Type : Elective Course
Course Name : TAX ASSESSMENT PROCESS AND APPEALS
Course Code ----

Course Outcomes

CO1	Students will be able to understand the various concepts in Income tax authorities and power.
CO2	Students will gain some basic knowledge on filling of income tax returns.
CO3	Students will understand the assessment procedure.
CO4	Students will gain some basic knowledge of appeals and revision

Unit-I : INCOME TAX AUTHORITIES AND THEIR POWERS:

Composition and tarnation of central Board of Direct Taxes. Assessing officer, Commissioner, Director General or Directors, Tax recovery officer, General power of Income Tax authorities.

Unit-II : FILLING OF INCOME TAX RETURNS:

Filling of Income tax return, voluntary return and compulsory return of Income. Verification of Income Tax return. Forms to be used by a tax payers to file the Income tax return. Scheme for submission of return of Income through Tax return proposers (TRP). E-Filling of Income Tax Return.

Unit-III: ASSESSMENT PROCEDURE:

Self-assessment, assessment on the basis of return, Regular assessment by assessing officer, Re-assessment and Precautionary or Protective assessment. Rectification of mistake faceless assessment scheme and its procedure.

Unit-IV : APPEALS AND REVISION:

Appeals to the national faceless appeal canter, time limits, procedure, Payment of tax, Fees, Appeals to the Income Tax appellate Tribunal. Appeal to High Court. Appeal to the Supreme Court Revision of orders Prejudicial to revenue, Revision of other orders, faceless revision.

Books Recommended:-

1. Direct Taxes, Law and practice:- Dr.H.C.Mehrotra & Dr.S.P.Goyal, Sahitya Bhavan.Agra
2. Direct Taxes : V.S.Datey (Taxmann)
3. Tax Planning and Management - Dr.S.P.Goyal, Sahitya Bhavan Publication,Agra
4. Vinod Singhania : Direct Taxes (Taxmann)

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Dr. R. Karmore
(Chairman)

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DR. M. L. VANDHAR

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Paper Pattern
Tax Assessment Process And Appeals

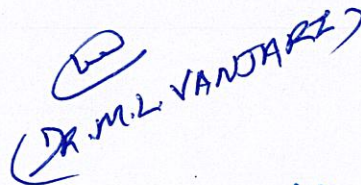
Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

1	Unit –I	a. Theory b. Theory	08 marks 08marks
		OR	
		c. Theory	16 marks
2	Unit –II	a. Theory b. Theory	08 marks 08 marks
		OR	
		c. Problem	16marks
3.	Unit –III	a. Theory b. Theory	08 marks 08 marks
		OR	
		c. Theory	16 marks
4.	Unit –IV	a. Theory b. Theory	08 marks 08 marks
		OR	
		c. Theory	16marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks


R. Karmire
(Chairman)


M.L. VANDARI


Bude

