



**Chaudhary Charan Singh
University, UP B.Com - Meerut
GEN Second Year syllabus**

Company Law

Unit -1: Introduction to Companies Act, 2013; Important Definitions; Incorporation of a company and matters incidental thereto.

Unit -2: Prospectus and Allotment of Securities- Public Offer & Private Placement; Share Capital & Debentures; Acceptance of Deposits by Companies; Registration of charges.

Unit -3: Management & Administration - Register of Members, Annual Returns, Annual General Meeting, Extra -ordinary General Meeting; Declarations and Payment of Dividend ; Accounts and Audit of Companies.

Unit - 4: Directors -Appointment & Qualification; Meeting of Board and its powers; Prevention of oppression & Mismanagement.

Unit - 5: Winding up - Modes of winding up, Winding up by Tribunal, Voluntary winding up, Official Liquidator.

Cost Accounting

Unit I: Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.

Unit II: Basics of Material, Labour and Overhead cost:

- a. Concept of Material, Pricing of material issues; Treatment of material losses.
- b. Labour turnover ;Idle time and overtime; Methods of wage payment-time and piece rates;
- c. Classification and departmentalization of overhead, Absorption of overheads;
Determination of overhead rates; Machine hour rate.

Unit III: Cost Ascertainment: Unit costing; Operating costing.

Unit IV: Job, Batch and Contract costing; Process costing including inter-process profit; Joint and By product.

Unit V: Cost Records: Integral and non-integral system; Reconciliation of cost and financial accounts.

Income Tax

INCOME TAX

Unit I: Basis Concept: Income, Agricultural income, Casual income, Assessment year, Previous year, Gross total income, person; Tax evasion, Avoidance and tax planning.

Unit II: Basis of Charge: Scope of total income, Residence and tax liability, Income which does not form part of total income.

Unit III: Heads of Income: Salaries; Income from house property; Profit and gains of business or profession, Including provision relating to specific business; Capital gains; Income from other sources.

Unit IV: Computation of Tax Liability: Computation of total income and tax liability of an

individual Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income.

Unit V: Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; IT Authorities.

Public Finance

Public Finance

Unit I: Meaning & Scope of Public Finance Public Finance Vs Private Finance, Principle of Maximum Social Advantage, Public Budget, Techniques of Budgeting (ZBB PBB), Deficit Financing.

Unit II: Public Expenditure: Meaning & Nature Wanger's views on increasing state activities Wiseman-peacock hypothesis, Cannons and classification of public expenditure effects on production, Distribution and economic stability.

Unit III: Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, Proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, Effect on production & distribution

Unit IV: Public Debts: Role and classification of Public debts and methods of their redemption.

Unit V: Indian Public Finance: Financial Federalism under constitution, Financial Adjustment in India, Finance Commission, Review of Indian Tax System Budgetary Procedure and Financial Control in India.

Principles of Business Management

PRINCIPLES OF BUSINESS MANAGEMENT

Unit I: Introduction : Concept, nature process and significance of management ; Managerial roles (Mintzberg); An overview of functional areas of management. Development of management thought ; Classical and neo-classical system : Contingency approaches.

Unit II: Planning : Concept, process , Types. Decision making- concept and process; Bounded rationality ; Management by objective ; Corporate planning ; Environment analysis and diagnosis ; Strategy formulation.

Unit III: Organizing : Concept, nature, process, and significance; Authority and responsibility relationship.

Unit IV: Motivating and Leading People at work : Motivation - concept; Theories-Maslow, Herzberg, McGregor, and Quich; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Trannenbaum and Schmidt.); Likert's System Management; Communication-nature process, Network and barriers; Effective communication.

Unit V: Managerial Control: Concept and process; Effective control system; Techniques of control -traditional and modern.

Fundamentals of Entrepreneurship

Unit I :

Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of the socio-economic environment; Characteristics of entrepreneur; Leadership; Risk-taking; Decision-making and business planning.

Unit II:

Promotion of a Venture: Opportunities analysis; External environmental analysis-economic, social, and technological; Competitive factors; Legal requirements for the establishment of a new unit, And the raising of funds; Venture capital sources and documentation required.

Unit III:

Entrepreneurial Behaviour: Innovation and entrepreneur;
Entrepreneurial behavior and
Psycho-Theories, Social responsibility.

Unit IV:

Entrepreneurial Development Programmes (EDP): EDP, Their role, Relevance, And achievements; Role of Government in organizing EDPs; Critical evaluation.

Unit V:

Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator,
Generation of employment opportunities, Complimenting and supplementing economic growth, Bringing stability and balanced regional development of industries; Role in export promotion and import substitution, Forex earning, and augmenting and meeting local demand.