

RKM Vivekananda College Evening College (Autonomous)
For Candidates admitted from 2006-07
Semester VI

Subject	Principles of Management Accounting
Subject Code	UCRAM17
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Management Accounting: Meaning & Nature – Functions – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.
 Financial Statement Analysis: Internal & External analysis – Tools of analysis – Limitations – Common size financial statements – Trend Analysis.

Unit II

Ratio Analysis: Meaning – Advantages & Limitations – Classification of ratios – Profitability ratios – Turnover ratios – Liquidity Ratios - Long term Solvency Ratios. (Individual Ratios and Comprehensive problems)

Unit III

Funds Flow Analysis - Cash Flow analysis (AS-3)

Unit IV

Budgeting & Budgetary Control: Budgets – Classification of Budgets – Advantages & Limitations of Budgetary control.
 Preparation of Budgets: Sales – Production– Materials - Labour – Overheads – Cash Budget – Flexible Budget.

Unit V

Marginal Costing: Meaning – Absorption Costing Vs Marginal Costing – CVP analysis – Break-even point – Advantages and limitations – Break even charts – Margin of Safety – Key Factor & Limiting Factor – Product Mix.

Unit VI

Variance Analysis: Material Cost Variance – Labour Cost Variance – Overhead Cost Variance (Fixed & Variable) – Sales Variances (Based on price and Margin). (Simple problems only)

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	8	40
Section C	0	4	4	2	20	40

TEXT AND REFERENCE BOOKS

1. Management Accounting by T.S.Reddy & Y. Hari Prasad Reddy, Margham Publications.
2. Management Accounting by S.N.Maheswari, Sultand Chand & Sons.

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Subject	Financial Management
Subject Code	UCRAM18
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Financial Management: Definition – Objectives – Functions of a finance manager – Financial Planning – Time value of money – Measuring Return and Risk.

Unit II

Capital Structure: Sources of long term finance - Factors influencing Capital Structure – Importance of capital structure - EBIT/EPS analysis – Indifference point - Financial, Operating and Combined Leverage – Capital Structure Theories (except MM Theory).

Unit III

Cost of Capital: Measurement and Significance – Cost of Debt – Cost of Preference Capital – Cost of equity – Cost of retained earnings - Weighted Average Cost of Capital.

Unit IV

Capital Budgeting Decisions: Nature of Investment Decisions – Investment evaluation criteria - Payback Period – Accounting Rate of Return – Discounted Payback Period – Net Present Value – Internal Rate of Return – Profitability Index.

Unit V

Working Capital Management: Sources of short-term finance - Concept of Operating/ Working Capital Cycle – Determinants of working capital - Estimation of Working Capital.

Unit VI

Cash Management: Liquidity Needs – Cash Management Techniques (Lock Box system, concentration banking, collection centres & Factoring).
 Receivables Management: Ageing Schedule – Credit Policy alternatives (Credit Period, Credit Limit, Discounts, Collection efforts & Credit Standards).

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	6	6	12	10	2	20
Section B	3	4	7	5	8	40
Section C	2	2	4	2	20	40

TEXT AND REFERENCE BOOKS

1. Fundamentals of Financial Management by Dr.S.N.Maheswari, Sultan Chand & Sons.

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Subject	Taxation – II
Subject Code	UCRAM19
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Assessment of Individuals: Clubbing of Income – Computation of Gross Total Income – Deductions from Gross Total Income – Computation of Tax liability.

Unit II

Assessment of Partnership Firms (As Firm and As AOP); Assessment of Companies.

Unit III

Income Tax Administration in India: Authorities constituted u/s 116 – Appointment & Control of Income Tax Authorities – Jurisdiction - Powers of Income tax authorities - Return of Income - Permanent Account Number.

Types of Assessment: Self-Assessment – Regular Assessment – Best Judgement Assessment – Income escaping assessment.

Unit IV

Collection and Recovery of Tax: Advance Tax - Instalments – Consequence of Failure to pay advance tax – Tax Deducted at Source on various payments.

Offences, penalties & prosecution under the Income Tax Act, 1961.

Unit V

Meaning & Scope of Indirect taxes (Laws excluded): Excise – Customs –Service Tax.

Unit VI

Sales Tax and VAT: Single-point taxation Vs multi-point taxation – General Sales Tax and Central Sales Tax - Cascading effect – Concept of Value Added Tax – Merits and limitations of VAT.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	6	6	12	10	2	20
Section B	3	4	7	5	8	40
Section C	2	2	4	2	20	40

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Semester VI

Subject	Human Resource Management
Subject Code	UCRAM20
Core/Allied/AOS	Core Paper
Maximum Marks	100

Unit I

Human Resource Management: Nature and Scope – Functions of HRM – Human Resource Planning – Job Specification – Job Description.

Unit II

Procurement Function: Recruitment Process – Sources of Recruitment – Selection Process – Uses of various tests – Interviews – Types of Interviews – Interview Process – Guidelines for effective interviewing – Placement.

Unit III

Training, Development & Appraisal: Induction – Need and Importance of Training – Identifying training needs – Methods and Techniques of Training – Promotions & Transfers – Career Planning & Development – Performance Appraisal – Need and Significance – Methods of Appraisal.

Unit IV

Compensation & Rewards system: Job Evaluation – Concept and Need for Job Evaluation – Components of Worker Remuneration – Incentive Schemes – Benefits – Welfare and Social Security Measures.

Unit V

Absenteeism: Meaning – Causes – Consequences of higher rate of absenteeism – Measures to control absenteeism.

Labour Turnover: Causes – Consequences – Cost of labour turnover – Measures to control labour turnover.

Unit VI

Stress: Meaning – Causes of Stress – Consequences of Stress – Coping with Stress – Prevention of Stress.

Counseling: Characteristics – Importance – Functions – Types – Participative counseling.

Q.P. pattern	Theory	Problems	Total Questions	To answer	Marks per Question	Total Marks
Section A	12	0	12	10	2	20
Section B	7	0	7	5	8	40
Section C	4	0	4	2	20	40

TEXT AND REFERENCE BOOKS

1. Human Resource Management by L.M.Prasad, Sultan Chand & Sons.

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Subject	Secretarial Training Report
Subject Code	UCRAO02
Core/Allied/AOS	AOS
Maximum Marks	100

1. The duration of the training shall be for a period of 30 days during the Sixth Semester.
2. The training shall broadly relate to Secretarial Practice.
3. The training relating to Secretarial Practice may be designed to acquaint the trainees with:
 - a) Company's activities, organisation structure, departments and authority relationship
 - b) Study on Memorandum and Articles of Association
 - c) Organizational layout, working conditions, office maintenance, safety and sanitary conditions.
 - d) Analysis of financial performance of the company (Ratios)
 - e) Training on Secretarial functions in a company
4. The training shall be undergone in a Public Company.
5. The training should be given under the joint supervision and guidance of a Company Secretary of a Public Company and Faculty member of Corporate Secretaryship of the College.
6. The Evaluation Scheme would be as follows:
 - a) Continuous Internal Assessment - 25 Marks
 - b) Secretarial Training Report - 50 Marks
 - c) Viva-Voce Examination - 25 Marks
7. The Examiner for the Viva-voce examination shall be nominated by the Chairman of the Board of Studies.