

(for odd semester)

for the month of July :

Issue of Shares : Concept, types, process and procedure, Transfer of shares, DEMAT, Bonus shares, Sweat Equity shares.

for the month of August :

Right Shares, Buy Back of shares  
Redemption of Preference shares  
Probit Prior to incorporation

for the month of September : Underwriting of shares

Amalgamation of Companies as per

As-14

for the month of October :

Internal Re construction:

Concept and Accounting treatment excluding scheme of reconstruction

for the month of November :

Overview of ICS

Final Accounts of Companies :

Concept and Preparation

P. K. Saini

(for odd semester) (Goods and services Tax)

for the month of July : Tax structure in India  
overview of GST  
Administration of GST

for the month of August : Taxable Event and Scope of supply  
under GST, Levy and Collection of  
Tax, Small Taxable Persons, Time of  
supply

for the month of September :  
The Integrated GST Act, 2017,  
Nature of supplies, Place of supply,  
value of Taxable supply

for the month of October :  
Input Tax credit  
Registration  
Tax invoice, Credit and Debit  
Notes,  
Returns, Assessment and Audit

for the month of November :  
Payment of Tax  
offences and Penalties.

Kaushik

for odd semester) (Accounting for Managerial Decisions)

for the month of August: Management Accounting: Meaning, objectives, nature, tools and techniques of management accounting, Installation of MAS, MIS and Reporting, Reporting: objectives, types, Designing and Installation.

for the month of September: Responsibility Accounting: meaning and fundamental aspects, Responsibility centres, Divisional performance evaluation, Measures of performance, Budgeting: Essentials, kinds, Budgetary control, Zero Base Budgeting.

for the month of October:

Standard costing and variance Analysis: Types of standards, setting of standards and their revision, variance Analysis - material, labour and overheads, Control of variances, Marginal Costing and Break Even Analysis: Concept, MC vs. AC, Income Statements

for the month of November:

Break Even Analysis and CVP Analysis, Composite Break-Even Point, Managerial Applications of marginal Costing, Contemporary Issues in Management Accounting: Price level Adjustment Accounting, Value chain Analysis, ABC, Quality Costing, Target and Life cycle costing.

Kaushik