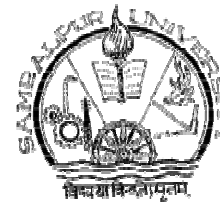




COURSES OF STUDIES

PRIVATE EXAMINATION



Sambalpur University



+ 3 Com. Second Univ. Examination

2012

Published by

**PRIVATE EXAMINATION CELL
SAMBALPUR UNIVERSITY**

Jyoti Vihar, Sambalpur
(Odisha)



POPULATION STUDIES

Full Marks -100

1. Demography And Population Studies.
2. Population Census, Registration Of Vital Events, Demographic Surveys.
3. Population Change, Population. Distribution And Density.
4. Demographic Data, Population And Sample, Variable, Rates Ratios And Proportion, Collection Of Data, Processing Of Data.
5. Use Of Mortality Rates, Sources Of Mortality Data, Mortality Measures, And Life Table.
6. Sources Of Data For Fertility Analysis, Some Important Fertility Measures, Gross Reproduction Rates, Net Reproduction Rate.
7. Migration: Some Basic Terms And Concepts, Factors Affecting Migration, Importance Of Study Of Migration, Importance Of Study Of Migration, Types Of Migration.
8. Population Projection: Use Of Projection, Techniques Of Projection.
9. Theories Of Population Growth: The Malthusian Theory Of Population, Karl Marx's Theory Of Population.
10. World Population~Growth And Distribution: Introduction And Growth Of World Population, History Of Population—Growth, Growth Of Population In Different Continents.
11. Demographic Profile Of India: Structure Of Indian Population Causes Of High Fertility In India.

SECOND YEAR

Ind. Soc. Culture/Popul.Study/Comp.Appl 100 marks

Pass - 4 (POM)	100 marks
Pass - 5 (CA)	100 marks
Pass - 6 (CAS)	100 marks
Pass - 7 (MA)	100 marks
Total	500 marks

INDIAN SOCIETY & CULTURE

SECOND UNIVERSITY EXAMINATION, 2012

Full Marks - 100

Duration - 3 hours

Section - I : Indian Culture:

Unit - I

Roots of Indian Culture : Concept of Bharatavarsa; Religious faith and belief. Social systems. Characteristics of Indian Culture : Protestant Religious movement during 6th century B. C. Cultural attainment with reference to the Gupta period.

Unit · II

Cultural Expansion :- Overseas trade and commerce and its impact on south - East Asia. External impact on Indian culture: Helenistic impact on art and architecture; impact of islam on Indian life socio· religious Reforms movement: Bhakti Movement, Brahma Samaj and Arya Samaj.

Unit - III

Nationalism in India, Freedom struggle and the role of Gandhi, Tagore, Nehru, Subhas and Jinna.

Section - II : Indian Society

Unit - I

Indian Society : Origin and Composition, Formation of castes and tribes, Their religion and tradition, conflict and threats to unity step for social integration.

Unit - II

Changes in Social ~ cultural pattern; impact of changes in different period of culture. Sanskritisation, secularisation, impact of western culture and modernisation, changes due to democratisation.

Unit - III

Liberalisation and Globalisation and its impact on Indian Society; conflict and adjustment to the emerging situation, the role of civil society.

Books for Indian Culture and Society :

1. A Social, Cultural and Economic History of India : by P.N. Chopra, B.N.Puri and M.N.Das in 3 Volumes (Macmillan)
2. The History and Culture of Indian People - Vol. III, IV, IX, XI : by Bharatiya Vidya Bhawan Series - Edited _ R. C. Majumdar.
3. Social History of India : Romila Thaper
4. R. K. Mission Series Relevant Chapter Volume 1,2,4,5
5. S. P. Nanda : Economic and Social History of Modern India.

COMPUTER APPLICATIONS

Full Marks 100

Duration - 3 hours

1. Computer Preliminaries : Binary System, Microprocessor Block Diagram of a digital Computer and Application of Different units. (CPV, ILU, Input/Output etc.), different types of Computer.
2. Data and File, Creation, Storage and Retrieval Information and Data.
3. Basic Indian about BASIC, FORTRAN, Language, Interpreter, Machine Language.
4. Preliminary idea about operating system, DOS.
5. MS word and MS Excel, Simple Idea about word Processing, Graph and Pattern drawing.
6. General Features of Data Communication and Computer Networking, Internet and Its application.
7. Business application of Computer - Accounting, Marketing, Pay register, Idea about data base Management.
8. Sound wave, Propagation of Sound wave, Idea of Acoustic of building, Ultrasonic.

COST ACCOUNTING

(PASS - 5)

Full Marks - 100

Unit - I

1. Nature and Scope of Cost Accounting, Objectives, Importance, Advantages and Limitations of Cost Accounting, Financial Accounting Vs. Cost Accounting.
2. Cost Analysis and Classification : Elements of Cost, Classification of Cost, Cost Sheet.

Unit - II

3. Material Cost Control - Meaning and objectives, Inventory control techniques : EOQ, Fixation of Stock level, ABC analysis, Bin Card, Stores, Ledgers, Perpetual inventory Periodic inventory and Material turn over ratio.
4. Pricing the issue of materials.
5. Treatment of Material loss-Wastage, scrap, spoilage, defective & obsolete materials.

Unit - III

6. Labour Cost Control - Meaning, Need, Time keeping, Time booking, Idle time, Overtime, Casual workers, Out workers, Labour Turnover.
7. Labour Cost Accounting - Remuneration of labour, system of wages payment, Premium bonus plan.

12. Demographic Profile Of Orissa: Growth Of Population, Structure Of Population, Vital Rates.
13. India's Population Policy: India's Population Policy: A Survey, Family Planning And Welfare.
14. National Population Policy: 2000 : Introduction, Objectives, Strategic Themes, Legislation, Public Support, New Structures
15. Population Education: Introduction, Need For Population Education, Emergence Of Population Education, Population Education And Related Concepts.

Book for Reference:

- 1) A Text Book Of Popuumon Srumts By A. K. P Swain, Kalyani Publishers, 4779, Ansari Road , 23 Dariyaganj, New Delhi - 110 002.
Ch. 1 (1.1) Ch.2 (2.2, 2.3,2.4) Ch.3 (3.1,3.2), Ch.4 (4.1,4.2,4.3, 4.4, 4.5, 4.6), Ch.5(5.2, 5.3,5.4, 5.5) Ch. 6(6.2,6.3, 6.4,6.5) Ch.7 (7.2, 7.3,7.4, 7.5), Ch. 8(8.2,8.3), Ch9 (9.2, 9.3) Ch.10 (10.1, 10.2) Ch. 11 11.2, 11.3),Ch.12(12.2,12.3, 12.4), Ch.13 (13.1, 13.2), Ch.14, Ch.16(16.1, 16.2,16.3, 16.4)
2. Applied Statistics By Gupta And Kapoor. S. Chand, Comp. New Delhi.
3. India's Population Problem By S.N. Agrawala, Tata Mc Graw Hill Bombay (1985).
4. India Basic Demographic Statistics By A. Bose, B.R. Publishing Corporation, New Delhi (1996).
5. Principles Of Demography By D.J. Bogne, Johu Wiley, New Yord (1997)
6. Census Of India Govt. Of India, Various Reports, New Delhi.

PRINCIPLES OF MANAGEMENT

(PASS - 4) (POM)

UNIT - I

1. Definition, Objective, Principles, Nature and Scope of Business, Organisation.
2. Promotion, Formation and Commencement of Company.

UNIT — II

3. Business growth and combination - meaning nature and Need for business growth, factors affecting business growth, meaning causes, forms, types, advantages & disadvantages of business combination.
4. Plant Location & Layout - Theories of Location, factors affecting location, Balanced growth of industries. Types of lay out, factors affecting layout, different types of layout advantages & disadvantages.

UNIT - III

5. Production function-definition, Scope of production function. Organisational setup & responsibility of production function.
6. Finance Function - objective, scope, estimating financial requirements, Source of finance.

UNIT - IV

7. Marketing function & importance of marketing, organisational setup of marketing, advertising-need, importance & types of advertising.
8. Management function - nature and purpose of planning, methods of planning, organisation - Types of Organisation, Principles of organisation.

UNIT - V

9. Departmentation, Delegation & Decentralisation.
10. Scientific Management - Meaning, Objectives, Principles, benefits & Criticism of Scientific Management.

Books Recommended:

1. Sharma Gupta - Business organisation and Management - Kalyani Publisher.
2. Lele Mahajan - Business organisation - Modern approach - Pitambar Publication Home.
3. T.N. Chhabra - Business Organisation - Dhanpat Rai & Sons.
4. Y.K. Bhusan - Business Organisation and Management - Sultan Chand & Sons.
5. Sholekar & Sherlekar - Modern Business Organisation and Management - Himalaya Pub. Home.
6. Basu - Business Organisation and Principles of Management - Tata Mc. Hill Publ. Company.

MANAGEMENT ACCOUNTING

(PASS - 7)

Full Marks - 100

Unit - I

1. Nature & Scope of Management Accounting, Functions, Objectives of Management Accounting, Advantages and Limitation of Management Accounting, Management Accounting Vs. Financial Accounting, Management Accounting Vs. Cost Accounting, Role of Management Accountant.

Unit - III

2. Financial Statements - Meaning, nature, Essentials of good Financial Statement, Importance and Limitations of Financial Statement.
3. Financial Statement Analysis - Meaning, Types and Procedure of Analysis and Interpretation, Objectives, Importance and Techniques of Analysis. Lamination of Financial Statement Analysis.

Unit - III

4. Ratio Analysis - Meaning & Utility of Funds Flow Statement, Preparation, Limitation of funds flow Statement.

Unit - IV

5. Funds Flow Statement - Meaning and Utility of Funds Flow Statement, Preparation, Limitation of funds flow Statement.

Unit - IV

8. Manufacturing Overhead - Definition, Classification, Collection, Allocation & Apportionment, Re-apportionment, Overhead absorption.
9. Administration, Selling & Distribution Overheads - Meaning, Accounting & Control.

Unit - V I

10. Reconciliation of Cost and Financial Statement.
11. Unit or Output Costing.

Book Recommended :

1. N. K. Prasad : Costing Principal and Practice, Calcutta Academic Press.
2. Jain & Naranga: Cost Accounting, Kalyani Publishers.
3. Nigam Sharma: Cost Accounting, Himalaya Publ. House.
4. M. Y. Khan & R K. Jain : Cost Accounting, Tata Mc. Graw Hill Publ. V ·
5. M. Ravi Kumar : Cost Accounting, Taxman Publication.
6. Basu : Cost Accounting, New Central Book Agency, Calcutta.
7. B. K. Bhar : Cost Accounting.

COMPANY ACCOUNTS

(PASS - 6)

Full Marks — 100

Unit - I

1. Final Accounts of Companies : Legal provision as to preparation & presentation of Final Accounts, Forms, Contents & Requirements of P/L Account and B/S. Treatments of Provisions, Reserves and Funds, Managerial Remuneration & Bonus Share.
2. Shares :- Issue, Forfeiture and Re-issue of Forfeited Share, Right Share.

Unit - II

3. Issue and Redemption of Debenture Redemption of Preference, Shares, Issue of bonus share, Profit prior to incorporation.

Unit - III

4. Valuation of Share and Goodwill.
5. Liquidation of Companies - Preparation of Statement of affairs and Deficiency Accounts Liquidators Final Statement of Accounts.

Unit - IV

6. Amalgamation, Absorption & Reconstruction. Alteration of Share Capital & Internal Reconstruction including capital Reduction.

Unit - V

7. Accounts of Insurance Companies - General Insurance, Business and Life Insurance Business, Accounts of Banking Companies - Books of

Accounts, Special Features of Bank Accounting, P/L Account, Balance Sheet, Treatment of Interest on Doubtful Debts & Rebate on Bills discounted.

Book Recommended :

1. R. L. Gupta & M. Radhaswami : Adm Accounts. Sultan Chand & Sons., New Delhi
2. Jain & Narang : Fin A/C Kalyani Publication.
3. Hanif & Mukharjee : Mod. Accounts, Tata Mc. Graw Hills.
4. Basu & Das : Practice in AI C, Rabindra, Calcutta.
5. S. K. Paul : Acc0unting, Pixman Publication, New Delhi.
6. Arulardam & Rome : Adv. Accounts, Himalaya Publication.
7. A. Sehgal & D. Sehgal : Adm Accounts, Pixman Publication, New Delhi.

6. Cash Flow Statement - Meaning and Utility of cash flow statement. Cash flow from operating investment and financial activity · Limitations of Cash Flow Statement. Difference between Funds Flow and Cash Flow Statement.

Unit - V

7. Source of Finance : Classification of sources, Retained Earnings, Depreciation as a source of fund. Sources of short - term borrowings.
8. Working Capital Management - Meaning, Need, Concept, Classification of Working Capital, Advantages of sufficient working Capital, Dangers of inadequate working Capital, determinants or working Capital, Measuring Working Capital needs.

Book Recommended :

1. Sharma & Gupta : Management Accounting, Kalyani Publisher.
2. Khan & Jain : Management Accounting, Tata Mc. Hill Publishing Comp.
3. Nisher Ahmad : Management Accounting Anmol Publication.
4. Jawaharlal : Management Accounting, Himalaya Pub.
5. S. N. Maheswari : Management Accounting Sultan Chand & Sons
6. Dr. S: P. Gupta : Management Accounting. Sahitya Bhawan, Agra.
7. Man Mohan & Goel : Management Accounting, Sahitya Bhawan, Agra.

6. Cash Flow Statement - Meaning and Utility of cash flow statement. Cash flow from operating investment and financial activity · Limitations of Cash Flow Statement. Difference between Funds Flow and Cash Flow Statement.

Unit - V

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1. Sharma & Gupta : Management Accounting, Kalyani Publisher.
2. Khan & Jain : Management Accounting, Tata Mc. Hill Publishing Comp.
3. Nisher Ahmad : Management Accounting Anmol Publication.
4. Jawaharlal : Management Accounting, Himalaya Pub.
5. S. N. Maheswari : Management Accounting Sultan Chand & Sons
6. Dr. S: P. Gupta : Management Accounting. Sahitya Bhawan, Agra.
7. Man Mohan & Goel : Management Accounting, Sahitya Bhawan, Agra.