

HU 402 Sociology And Accountancy (3-1-0)

Part A. Sociology and Industrial Relations

Theory: 50. Sessional: 25

1. Concept of the state. Origin and Development of the State. The individual and the State.
2. Social Institutions and Social Groups. Non-governmental Organizations and Panchayati Raj Institutions; local communities and alternate social Groups-characteristics, functions and purposes;
3. Social structure. Social differentiation; Role, Status, Power and Authority; Social differentiation. Social order and social problems.
4. Social Change: Meaning and nature of social change; factors effecting social change; Technology and social change; Social and economic displacement. Labour and Labour Relations; Organised and unorganized labor; Problems associated with labour. Labour problems: absenteeism, labour turnover, displacement and obsolescence.
5. Human resources: Meaning and development; Relation with industrial and economic needs. Industrial productivity. Workers participation in Management.
6. Man Power Planning: Definition and Objectives. Characteristics of Man Power Planning. Manpower Demand and Supply forecasting.
7. Industrial disputes- settlement of Industrial disputes. Trade Unionism in India. Labour legislation in India- Indian Factories Act, 1948. Payment of Wages Act, 1936. workmens Compensation Act, 1923.
8. Social Security: concept of social security. Provision for Social security in India.

Recommended readings:

1. Rao, C.N. Sankara, Sociology.
2. Sarma, RN, Principles of Sociology.
3. Mukherjee, R.K, Indian Working Class.
4. Saxena, R.N, Labour Problems and Social Welfare.

Part B. Accountancy

Theory: 50. Sessional: 25

1. Dual aspect concept of Accounts, classification of Accounts, cardinal rules for Debit and Credit, Journal, Ledger, Balancing of Account.
2. Subsidiary books, types of Cashbook, Imprest, Petty cash book, Bank reconciliation statement.
3. Trial balance; Trading and Manufacturing account; Profit and Loss account; balance sheet with adjustments.
4. Concepts of Capital expenditure and Revenue expenditure; Bad debt and doubtful debt, Reserve capital and Liabilities; Outstanding expenses; Prepaid expenses, Marshalling of Balance sheet, Liquidity and Profitability of assets.
5. Cost accounting- concept, benefits and distinction between cost accounting and financial accounting- various elements of cost, cost sheet, overhead cost, Job and process costing.

6. Depreciation — concept and importance. Methods of charging depreciation on fixed assets used in industries.

Recommended readings:

1. Shukla, MC, Grewal T.S., and Gupta, SC: Advanced Accounts; S. Chand & Co. New Delhi.
2. Agarwala A. N. Agarwala K. N~ Higher Sciences of Accountancy: Kitab Mahal Allahabad.
3. Rajpurohit R. S., Bissa, and others: Financial Accounting.
4. Cost Accounts- M.C. Shukla.

HU 403 Communication skills (2-0-0)

Theory: 50

Sessional: 25

Time: 1 ½ Hours

- 1) Group Discussion: aspects; preparation; facing group discussions
- 2) Communication- Aspects, Issues and Vitals.
- 3) Body Language - Studying body language; its orientation
- 4) The art of listening: Active listening; hearing and listening; good listening; Barriers to listening.
- 5) Negotiation- The act of negotiation. Truths about negotiation; hurdles in negotiation.

RECOMMENDED BOOKS:

1. Essentials of Business Communication : Pal and Rorualling; Sultan Chand and Sons.
2. The Essence of Effective Communication: Ludlow and Panthon; PHI.
3. A Practical English Grammar by Thomson and Marlinet
4. Spoken English by V Sasikumar and PV Dhamija; Tata McGraw Hill

5. English Conversation Practice by Grount Taylor; Tata McGraw Hill
6. Developing Communication Skills by Krishna Mohan and Meera Banerji:
MacMillan India Ltd., Delhi