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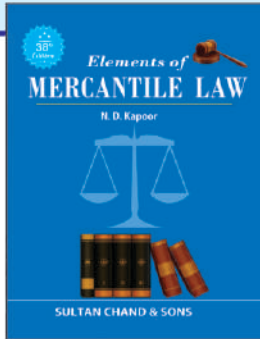
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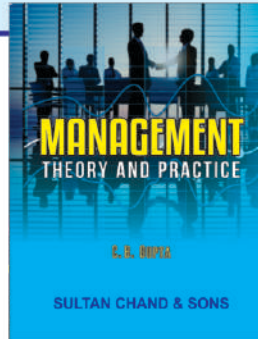
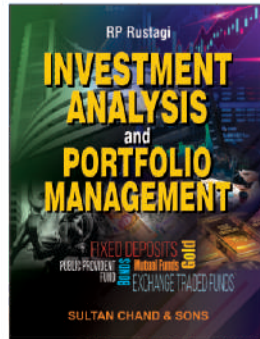


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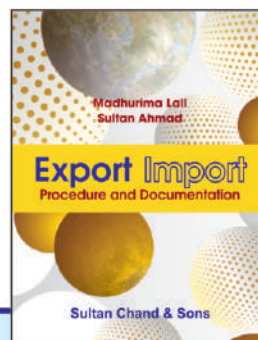
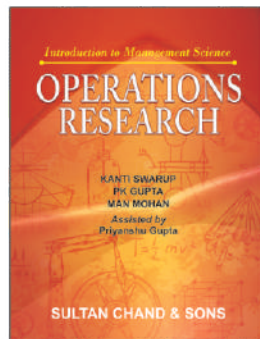
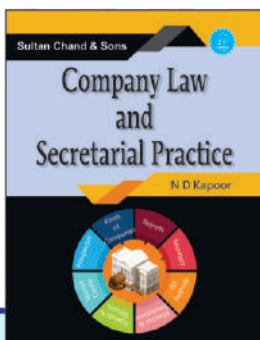
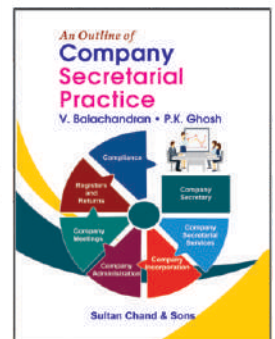
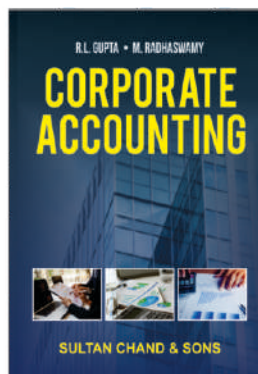
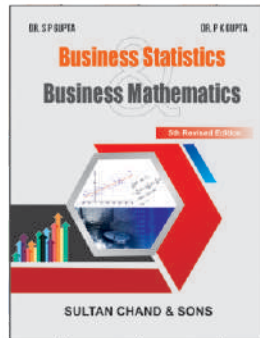
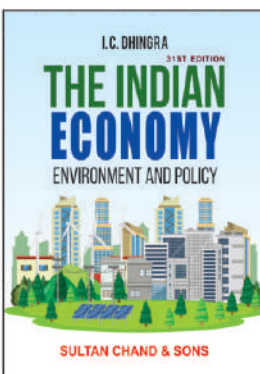
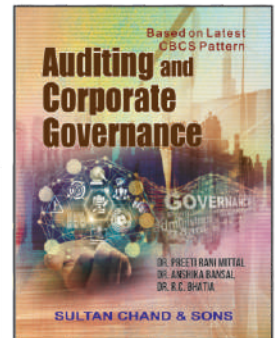
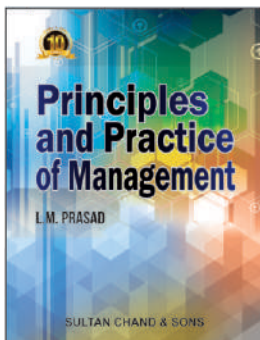
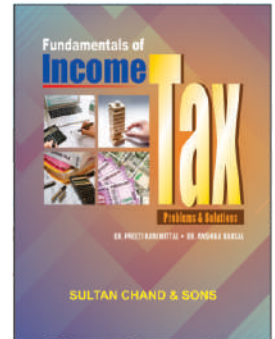
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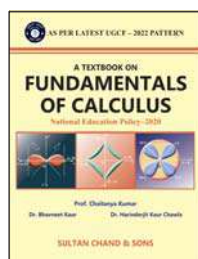
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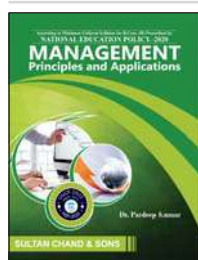
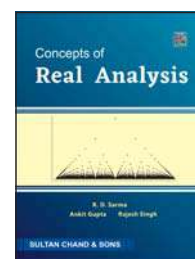
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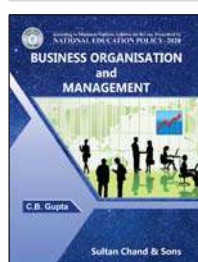
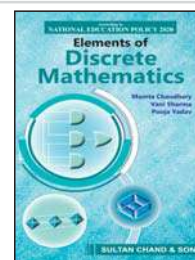
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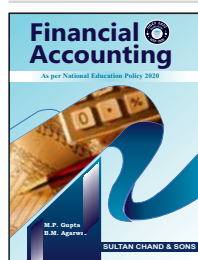
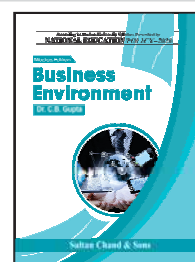
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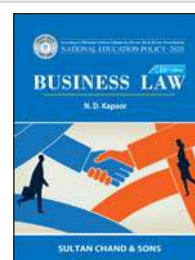
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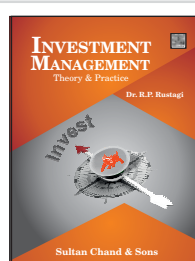
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| • Custodial Services | |

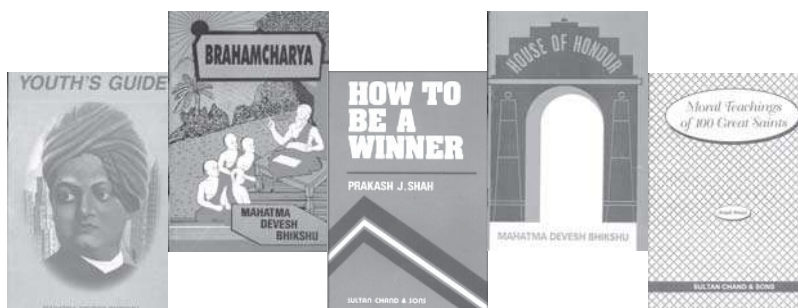


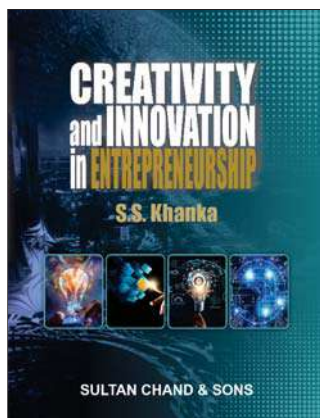
Management

Read, Lead & Succeed



Scan to Read





Creativity and Innovation in Entrepreneurship

S.S. Khanka

Scan to listen
to the Author



About the Book

Creativity and innovation as hallmarks of entrepreneurship have been recognized as the modern day mantra for success in business and industry. It is with this realization, the Government of India, by announcing a number of policies and schemes, has been giving ever increasing emphasis on developing creativity and innovation in entrepreneurship in the country. So much so, increasing number of educational institutions in the country have started offering the paper on creativity and innovation in entrepreneurship in their course curricula. Because creativity and innovation in entrepreneurship, as a subject, is relatively of recent origin in India, there has so far not been any comprehensive textbook available on the subject in the Indian context. The present book is a modest attempt to fill in this gap.

Salient Features

- Serves as a pioneering textbook on creativity and innovation in entrepreneurship written in the Indian context.
- Covers the subject matter on creativity and innovation in entrepreneurship in an all-encompassing manner.
- Each chapter begins with the specific learning objectives as takeaways.
- Each chapter and its subsequent topics begins with theme-based quotations to serve as inroad to proceed further.
- Elaborates the complex and difficult topics in an easily understandable manner with relevant cases in an anecdotal style.

Contents

Section I: Entrepreneurship

- Entrepreneur
- Entrepreneurship
- Entrepreneurship Development Programmes (EDPs)

- Management of Technology
- Asset Protection
- Technology Maturity, Obsolescence and Discontinuities

Section II: Creativity

- Introduction to Creativity
- Creative Tools and Techniques
- Entrepreneurial Creativity

Section IV: Incubators and Accelerators

- The Business Incubators and Accelerators
- The Business Incubator Players
- Start-ups and Innovations
- Design Thinking and Innovation
- Artificial Intelligence (AI) and Innovation

Section III: Innovation

- Introduction to Innovation
- Moving Innovation to Market

Organisational Behaviour

Amandeep Nahar • P.C.K. Rao • Rajesh Kumar Nigah

About the Book

Organisation Behaviour as a specialised discipline, continues to amuse the readers as well as researchers. The new paradigms always fine-tune the existing doctrines, applications, and mechanisms to ideally deal with people at work. The present book is simply not an addition to the shelf, rather unleashes the new dimensions of thought and actions in today's scenarios vis-à-vis new millennials. The book helps students, managers, and practitioners in understanding the fundamentals of 'managing people at work' with current perspectives.

The book encapsulates the entire syllabus of B.Com. (Program), B.Com. (H) of Delhi University, BBA, and BBM programs of various universities in India. The subject is explained lucidly with the help of suitable examples and illustrations, depictions wherever essential.

Salient Features

- Each chapter begins with a suitable 'story line' that captures the theme of the topic.
- Only Indian case studies are given at the end of the chapter for classroom discussion.
- Principles, and theoretical foundations are duly supported by figures and tables to make the learning simple.
- The influence of technology over behaviour is specially covered in depth with suitable illustrations.
- Book is flooded with more than 120 diagrams and comparative tables to make the material simpler and suit the exam orientation for easy recap.
- The topics are sequentially and scientifically dealt so that reader's interest be maintained continuously. The individual behaviour (micro level) is discussed before embarking on the group behaviour (macro level) so that interconnectivity can be grasped.

Contents

Unit I

- OB: An Overview
- Evolution of Management

Unit II

- Personality
- Attitude
- Learning
- Perception

Unit III

- Group Dynamics
- Communication and TA
- Motivation
- Leadership

Unit IV

- Power Politics
- Organisation Change
- Organisation Development

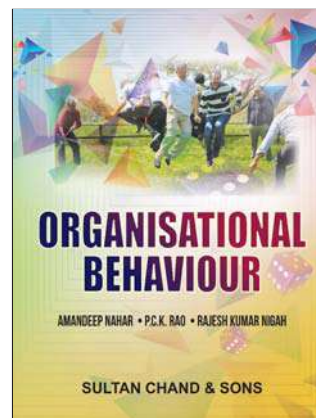
Unit V

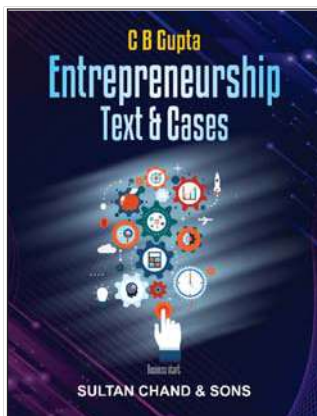
- Conflict and Negotiation
- Organisational Stress
- Organisation Culture

Figures

Case Studies

Tables





Entrepreneurship

Text & Cases

C.B. Gupta

About the Book

This book is suitable for B.Com. (Hons.), Semester-II [Paper BCH 2.4(a)], B.Com., Semester V [Paper BC 5.3 (a)], B.Com., Semester VI (General Elective) [Paper BC 6.4 (a)], B.Com. (Hons.) Semester IV (Skill Enhancement Course), Paper BCH 4.5(a), CBCS, Delhi University; BBA, B.Com. (Hons.) of Guru Gobind Singh Indraprastha University, B.Com., Paper 5.1 Entrepreneurship Development of Bangalore University; B.Com. (Hons.) Core 12, B.Com. General Madras University.

Salient Features

- Comprehensive coverage of the syllabus
- Systematic arrangement of various topics
- Examples from Indian industry
- To the point presentation
- Lucid and simple language
- Chapter outline in the beginning of every chapter to give a bird's eye-view of the contents
- Tables and diagrams to illustrate the text
- Very short answer, short answer and long answer type questions
- Case studies of Indian entrepreneurs

Contents

Unit I: Introduction

- Nature and Role of Entrepreneurship
- Routes of Entrepreneurship
- Creativity and Innovation
- Dimensions of Entrepreneurship

Unit II: Types of Business Entities

- Micro, Small and Medium Enterprises
- Business Groups, Business Houses and Family Business
- Contemporary Role Models in Indian Business

Unit III: Entrepreneurial Sustainability

- Institutions Assisting Entrepreneurs
- Entrepreneurial Development in India
- Business Incubators, Angel Investors, Venture Capital and Private Equity Funds

Unit IV: Business Plan Preparation

- Sources and Techniques of Business Ideas
- Feasibility Analysis
- Business Plan

Unit V: Marshalling Resources

- Financing the New Venture
- Production and Operations Management
- Marketing Issues in a New Venture
- Building the New Venture Team
- Forms of Ownership for New Venture
- Growth and Transition of a Venture
- Accounting and Financial Statements of a New Venture

Unit VI: Appendices

- Case Studies of Successful and Unsuccessful Entrepreneurs
- Model Feasibility Reports

Bibliography

Question Paper of B.Com. (Hons.), May 2017

Basic Human Resource Management

C.B. Gupta

About the Book

Basic Human Resource Management has been especially designed and written for paper BCS 5.1(a) (Human Resource Management) under Fifth Semester of B.Com. (CBCS) Delhi University. It will be equally useful for other similar courses of undergraduate level.

Salient Features

- Full coverage of the prescribed syllabus
- Learning Objectives in the beginning of each chapter to provide a bird's eye view of the contents.
- Summary at the end of each chapter for quick revision before the Examination.
- Test Questions culled from B.Com. Examinations of Delhi University.
- Simple and lucid language.

Contents

Unit I: Introduction to Human Resource Management

- Nature and Scope of Human Resource Management
- Human Resource Department and HR Manager
- Human Resource Policies

Unit II: Acquisition of Human Resources

- Human Resource Planning
- Job Analysis – Job Description and Job Specification
- Recruitment and Selection
- Placement, Induction and Socialisation

Unit III: Training and Development

- Employee Training
- Management Development Programmes
- Career Planning and Development

Unit IV: Performance, Employee Counselling and Job Changes

- Performance Appraisal
- Employee Counselling
- Job Changes – Transfers and Promotions

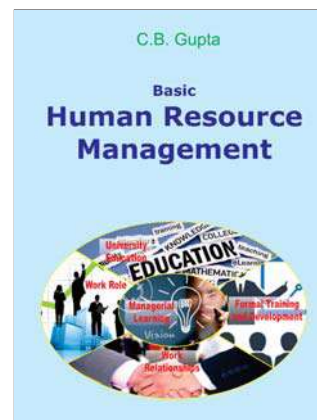
Unit V: Compensation

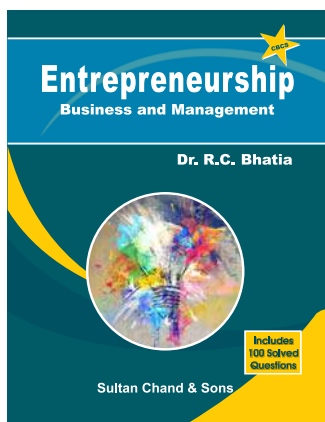
- Compensation
- Job Evaluation
- Incentive Plans and Performance Linked Compensation

Unit VI: Maintenance

- Employee Health and Safety
- Employee Welfare
- Social Security
- Grievance Handling and Redressal

*Appendix: Cases in HRM
Question Papers*





Entrepreneurship *Business and Management*

Dr. R.C. Bhatia

About the Book

The book has been designed for the CBCS (Choice Based Credit System) programme for the subject, Entrepreneurship – Business and Management for the courses B.Com. (Hons.) BCH 2.4 (a) Semester II, BCH 4.5 (a) Semester IV, B.Com. BC 5.3 (a), Semester V, B.Com. BC 6.4 (a) Semester VI (GE), University of Delhi; BBA, B.Com. (Hons.), Guru Gobind Singh Indraprastha University, Delhi; B.Com. 5.1 Bangalore University; B.Com. (Hons.) Core 12, B.Com. General, Madras University. The course aims at imparting basic knowledge on entrepreneurship and new enterprise creation so as to provide an opportunity to students to opt for entrepreneurship as an alternative career option as well as greater exposure to entrepreneurial process through hands-on training. The book is based on a practical & theory based examinations.

Salient Features

- Comprehensive coverage of all the new syllabus.
- Precise and clear exposition of text.
- At the end of every Chapter short questions with answers are given for the weaker students in the class (A total of approximately 400 questions).
- Lucid language makes book closer overview of the concepts.
- Nearly 120 Important Questions are given at the end of this book.

Contents

- | | |
|---|---|
| • Entrepreneur and Entrepreneurship | • Demand and Supply Factors |
| • Entrepreneurial Mindset – Innovation and Creativity | • Understanding Customer Adoption Process |
| • Entrepreneurial Decision Making – Biases and Heuristics | • Management |
| • Business Risks | • Managing Finance |
| • Social and Commercial Entrepreneurship | • Managing Human Resource |
| • Business Facilitators and Inhibitors of Business | • Business Ideas |
| • Role of E-Commerce and M-Commerce | • Business Plan |
| • Technological Innovation and its Viability | • Business Incubators, Angel Investors and Private Equity Funds, etc. |
| • Ethical Considerations | • Self Help Group |
| • Market and Society | • Important Questions |



*The best way to predict the future
is to create it*

Peter Drucker

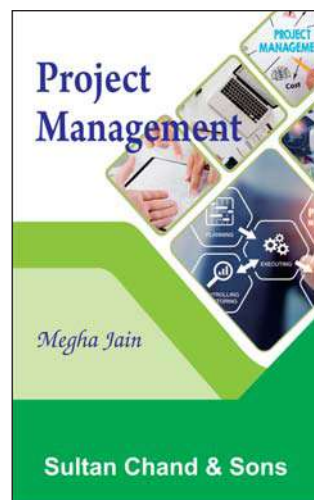


Project Management

Megha Jain

About the Book

This book is for those students and corporates who are willing to learn basic project management and associated techniques in order to ensure the incepting skill-set to be well versed with the fundamental of the field 'Projects and its Management'. One might not become a world authority on the project management subject, but one can be an effective and efficient project manager. For very large and very complex projects, you will probably need a few extra and more rigorous tools. Through this book, students will feel better equipped in the area of management of projects for its affiliated governance and broader mechanism that finds its extension today in the World of Management in the sub streams of Project Appraisal, Implementation, and Control. Although some of the examples in this book focus on projects that address technological or systems related issues – a growing industry in need of skilled project managers! – The book is intended for anyone who needs to manage projects of any sort.



Management

Salient Features

- The current edition gratefully acknowledges and acts on the comments and suggestions of esteemed readers as well as renowned authors such as Prasanna Chandra who have worked in the current field for authors' like us.
- The book includes case studies after each chapter in order to give greater insights to the readers of this book.
- The language of the book is simple at most of the places barring quite a few chapters where the technical depiction and usage is mandatory.
- The book is well equipped with objective type questions along with the essay type questions with self- assessment exercises at the end of chapter.

Contents

Unit I

- Introduction
- Project Life Cycle
- Generation and Screening of Project Ideas

Unit II

- Technical Analysis
- Market and Financial Analysis
- Network Techniques

Unit III

- Financing of Projects

Unit IV

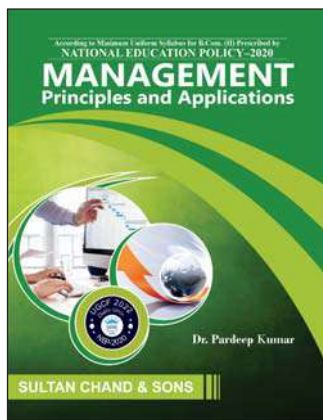
- Project Evaluation and Control
- Social Cost-Benefit Analysis
- Emerging Concepts and Issues in Project Management



*Winners never quit and
quitters never win.*

Vince Lombardi





Management: *Principles and Applications*

According to National Education Policy-2020

Dr. Pardeep Kumar

About the Book

This streamlined volume covers the principles, concepts and application of management to provide the readers with a solid foundation for understanding key issues of management. A comprehensive and updated text book on "Management: Principles and Applications" has been designed by keeping in mind the requirements of the syllabus of B.Com. (H) CBCS (LOCF) Semester III BCH: 3.3, University of Delhi. This book meets the requirement of the syllabus of Credit Based System implemented in Delhi Universities and other universities in under graduate Commerce courses. The book is structured in five parts with twenty three chapters.

Salient Features

- Texts are designed to ensure ease of grasping of concepts.
- This volume provide extensive and comprehensive coverage of all the topics in the syllabus
- The subject matter has been presented in a simple language and with a minimum of technical terminology.
- Adequate emphasis has been given to conceptual clarity and application of basic concepts to satisfy the five learning outcomes specified in the syllabus.
- Use of diagrams, exhibits, tables, and figures has been incorporated to make the complex topics self-explanatory.
- Learning outcomes in the beginning of each chapter to give a bird's eye view of the contents and a practical management in action case study.
- Important questions are given at the end of each chapter for students to test their knowledge and understanding of the topics covered in the chapter.
- The case study has been incorporated at the end of each chapter to enable the students to apply the concepts learnt.

Contents

Unit I: Introduction

- Introduction to Management
- Coordination Mechanisms in Organizations
- Theory Base of Management
- Managerial Functions, Mintzberg Roles, Levels and Competencies

Unit II: Planning

- Nature and Process of Planning
- Organizational Objective Setting
- Decision-Making
- Forecasting and Scheduling
- Strategy
- Business Environment

Unit III: Organising

- Nature and Process of Organizing
- Decentralization and Delegation
- Mintzberg's Organizational Forms

- Departmentalization
- Staffing: As a Function
- Organizational Structures and Organograms: Comparative Suitability and Changes Over Time
- Formal and Informal Organization's Interface

Unit IV: Directing and Controlling

- Motivation
- Leadership
- Nature and Principles of Controlling
- Measures of Controlling and Accountability for Performance

Unit V: Salient Development and Contemporary Issues of Management

- Management Challenges of 21st Century
- Contemporary Issues in Management

Review Questions; Case Study

Fundamentals of Business Organisation & Management

Y.K. Bhushan

About the Book

The book has been revised as per the syllabus requirements of Commerce & Management of all Indian Universities. A Section on Globalisation of Business, Entrepreneurship, Corporate Governance, Limited Liability Partnership, Transformational and Transactional Leadership, Quality of Work Life (QWL), Total Quality Management (TQM), Six Sigma, Re-Engineering, Just-In-Time (JIT), Marketing Mix, Direct Marketing, E-Commerce, HRM, CSR initiatives, Environmental Context of Business have been added.

Salient Features

- The book is written in a simple language.
- Illustrative diagrams are given to clarify abstruse aspects.

Contents

Part One: Business System

- Nature of Business
- Evolution of Business
- Launching a Business Enterprise.

Part Two: Ownership of Business Firms

- Sole Proprietorship and Partnership
- Joint Stock Company
- Limited Liability Partnership
- Co-operative Organisation
- Ownership Organisation Decision.

Part Three: Company Management

- Organs of Company Management
- Company Meetings and Resolutions
- Company Office – Its Organisation and Management.
- Corporate Governance

Part Four: Principles of Management

- Nature of Management
- Development of Management Thought
- Functions of Management
- Managerial Planning
- Organising
- Staffing and Directing
- Controlling
- Scientific Management.

Part Five: Production Function of Management

- Plant Location
- Production Planning and Control
- Work Improvement and Work Measurement

- Materials Management
- The Economics of Size.

Part Six: Human Resource Function of Management

- Personnel Selection and Development
- Employee Remuneration
- Industrial Relations
- Productivity and Labour Welfare
- Industrial Psychology.

Part Seven: Marketing Function of Management

- Marketing Functions
- Pricing Policies
- Channels of Distribution
- Salesmanship and Advertising
- Insurance & Transport
- Organised Commodity Markets
- International Marketing.

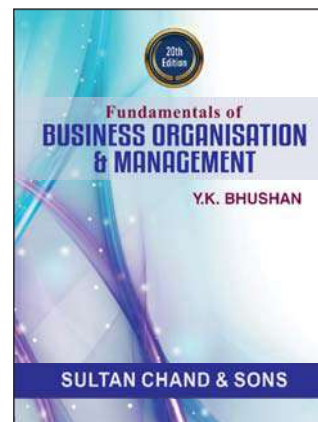
Part Eight: Financial Function of Management

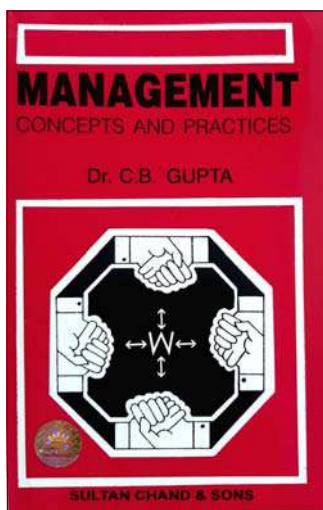
- Financial Planning
- Methods of Planning
- Institutional Financing of Industry
- Securities Market.

Part Nine: Business and its Environment

- Social Responsibilities of Business and Public Relations
- Rationalisation and Automation
- Business Combinations and Monopoly
- Government and Business
- Public Enterprise
- Public Utilities

Supplement





Management: *Concepts and Practices*

Dr. C.B. Gupta

About the Book

This book has been recommended as a textbook for Paper 101 – “Principles of Management” as per the revised syllabus of BBA Course of GGS Indraprastha University.

Salient Features

- Lucid, simple and conversational language.
- Systematic and sequential arrangement of various topics.
- Liberal use of tables and diagrams to provide a visual view of key concepts.
- Chapter outline to indicate at a glance the topics covered in each chapter.

Contents

Unit I: Introduction

- Concept and Nature of Management
- Process and Significance of Management
- Roles and Areas of Management & Coordination
- Development of Management Thought.

Unit II: Planning and Decision-making

- Nature, Scope and Objectives of Planning
- Decision-making
- Management by Objectives
- Corporate Planning and Environment
- Business Forecasting.

Unit III: Organising and Staffing

- Nature and Process of Organising
- Authority and Responsibility Relationships
- Delegation and Decentralisation
- Departmentation
- Formal and Informal Organisations

- Span of Control
- Types of Organisation
- Concept, nature and Importance of Staffing.

Unit IV: Motivating and Leading People

- Concept and Nature of Directing
- Motivation and Morale
- Leadership
- Communication

Unit V: Managerial Control

- Concept and Process of Control
- Techniques of Managerial Control.

Unit VI: Objective Type Questions

Unit VII: Case Studies

*Select Bibliography
Questions Papers of BBA Examinations of
GGS Indraprastha University.*

*Education is the key to unlocking the world,
a passport to freedom.*

Oprah Winfrey

Management: *Theory and Practice*

C.B. Gupta

About the Book

This book is designed to provide a comprehensive and contemporary study of management. A wide range of topics relevant to effective management of business and other organizations are covered. It is primarily a student-oriented book for those pursuing courses in Commerce, Management and Allied Disciplines.

Salient Features

- Comprehensive coverage of various topics.
- Systematic arrangement and analytical presentation.
- Lucid and Simple Language with emphasis on conceptual clarity.
- Precise and clear exposition of the text.

Contents

Part I: Introduction to Management

- Concept and Nature and Scope of Management
- Management Process – Functions and Principles
- Coordination – The Essence of Managing
- Evolution of Management Thought
- Modern Management Gurus
- Management and Environment.

Part II: Planning and Decision-making

- Nature, Process and Types of Planning
- Forecasting
- Management by Objectives
- Decision-making
- Strategic Management Process
- Problem Solving

Part III: Organising

- Nature and Principles of Organisation
- Departmentation
- Span of Management
- Authority and Responsibility
- Delegation and Decentralisation
- Forms of Organisation Structure
- Line and Staff Relations
- Theories of Organisation
- Management of Change
- Organisation Development
- Organisation Charts and Manuals
- Organisational Climate and Culture
- Organisational Conflicts
- Organisational Politics

Part IV: Staffing

- Nature and Scope of Staffing
- Selection, Training and Development

- Human Resources – Appraisal and Accounting
- Knowledge Management
- Learning Organisation

Part V: Directing

- Nature and Scope of Directing
- Motivation and Morale
- Communication
- Leadership
- Supervision
- Team Building
- Crisis Management
- Corporate Governance

Part VI: Controlling

- Nature and Process of Controlling
- Techniques of Control

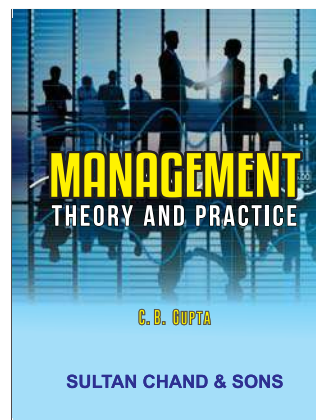
Part VII: Management and Society

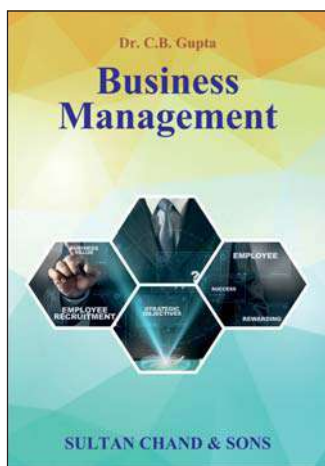
- Management of Public Undertakings
- Social Responsibilities of Business
- Business Ethics
- Japanese Management
- International Management
- Excellence in Management
- Management of Time
- Management of Family Business
- Management of Non-profit Organisation
- Management in Future
- Modern Management Techniques
- The Entrepreneurship Development

Some Syllabi on Management

Select Bibliography

Subject Index





Business Management

Dr. C.B. Gupta

About the Book

This book has been especially designed and written as the standard Textbook for B.Com., B.B.A., B.B.M. and other similar undergraduate courses.

Salient Features

- Lucid, simple and conversational language.
- Liberal use of diagrams and tables to illustrate the text.
- Full coverage of the prescribed syllabus.
- Points to remember for quick revision.
- Questions from university examinations.
- Case Study in each chapter for practical learning.
- Chapter Outline at the beginning of every chapter to give a bird's eye view of the topics covered.

Contents

Unit I: Introduction

- Nature and Scope of Management
- Management Process, Functions and Principles
- Evolution of Management Thought
- Social Responsibility and Ethics.

Unit II: Planning and Decision-making

- Nature and Process of Planning
- Methods and Types of Plans
- Forecasting and Decision-making
- Management Information System.

Unit III: Organising

- Nature and Process of Organising
- Organisation Theory & Behaviour
- Departmentation
- Span of Management
- Authority and Responsibility
- Delegation and Decentralisation
- Types of Organisation Structure
- Groups in Organisation
- Organisation Charts and Manuals.

Unit IV: Staffing

- Nature and Scope of Staffing
- Recruitment, Selection and Training
- Performance Appraisal and Promotion
- Job Analysis and Job Evaluation.

Unit V: Directing

- Nature and Scope of Directing
- Supervision
- Motivation and Morale
- Leadership
- Communication.

Unit VI: Control and Coordination

- Nature and Process of Controlling
- Techniques of Managerial Control
- Coordination – The Essence of Management
- Techniques of Management.

Case Studies

Selected Bibliography

Objective Type Questions

Model Question Papers

Human Resource Management: *Text & Cases*

C.B. Gupta

About the Book

The present edition of the book has been divided into 8 sections to provide a comprehensive and balanced coverage of the subject. The topics covered are strategic human resource management (HRM), Systems approach to HRM, environment of HRM, work – life balance and international HRM.

Salient Features

- Systematic arrangement and analytical presentation of the subject matter
- Contemporary approach
- Comprehensive arrangement of topics
- Insights from Indian Industries in the form of boxes
- Provides an in-depth understanding of the subject

Contents

Part I: Introduction to HRM

- Nature and Scope of HRM
- Organising the HRF
- Strategic HRM
- Human Resource Policies

Part II: Acquiring Human Resources

- Human Resource Planning
- Job Analysis & Job Design
- Recruitment and Selection
- Placement, Induction and Socialisation

Part III: Developing Human Resources

- Employee Training
- Executive Development
- Career Planning and Development
- Human Resource Development
- Employee Empowerment

Part IV: Managing Performance & Compensation

- Performance Appraisal
- Job Evaluation
- Wage and Salary Administration
- Incentive Compensation

Part V: Maintaining & Retaining Human Resources

- Job Changes – Transfers, Promotions and Separations
- Absenteeism and Labour Turnover
- Employee Health & Safety

- Employee Welfare (Employee Benefits & Engagement)
- Social Security
- Work Environment
- Discipline and Grievance

Part VI: Integrating Human Resources

- Industrial Relations and Industrial Disputes
- Trade Unions
- Collective Bargaining
- Workers' Participation in Management
- Morale
- Job Satisfaction
- Human Relations
- Quality of Working Life
- Management of Stress and Burnout

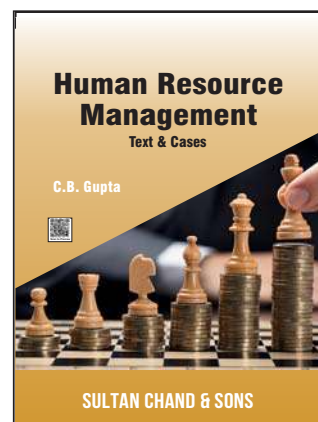
Part VII: Human Resource Control

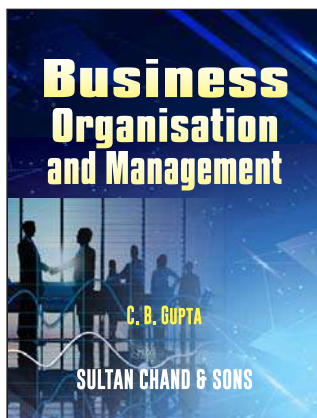
- Human Resources Records, Research and Audit
- Human Resource Accounting and Information System

Part VIII: Emerging Horizons in HRM

- Human Resource Management in Virtual Organisation
- International HRM
- HRM in a Changing Environment

Appendix
Syllabi on HRM
Bibliography
Index





Business Organisation and Management

C.B. Gupta

About the Book

This book has been designed primarily as a textbook for B.Com. Degree Students of Delhi University and of other Indian Universities. It describes the basic concepts and techniques in a simple and lucid manner.

The book is divided into six parts, namely – Introduction of Business, Organising a Business, Marketing of Products, Financing the Business, Business Horizons and Principles of Management.

Salient Features

- Learning objectives at the beginning of each chapter to provide at a glance the topics covered.
- Tables and Diagrams to illustrate the text.
- Summary and Key-terms at the end of each chapter for quick revision.
- Test questions culled from B.Com. and BBA Examinations of various Universities for self-examination.

Contents

Section I: Introduction

- Nature and scope of business
- Business System and Its Environment
- Objectives of Business
- Social Responsibilities of Business

Section II: Organising A Business

- Promotion: Legal and Procedural Aspects (Launching a Business Enterprise)
- Location: Selection of Region and Site
- Forms of Ownership Organisation – I (Proprietorship and partnership)
- Forms of Ownership Organisation – II (Company and Cooperative)
- Choice of Suitable Form of Business Organisation

Section III: Marketing of Products

- Nature and Functions of marketing
- Channels of Distribution (Home Trade)
- Exports and Imports (Foreign Trade)
- Advertising, Salesmanship and Sales Promotion
- Business Risks
- Elements of Insurance

Section IV: Financing the Business

- Financial Planning (Capitalisation and Capital Structure)
- Source of Corporate Finance

- Special Financial Institutions
- Stock Exchange and SEBI

Section V: Business Horizons

- Public Enterprises and Public Utilities
- Small Business in India

Section VI: Principles of Management

- Nature and Scope of Management
- Functions and Principles of Management
- Coordination – The Essence of Management
- Approaches to the Study of Management
- Nature and Significance of Planning
- Process and Types of Plans
- Nature and Process of Organising
- Departmentation
- Delegation and Decentralisation of Authority
- Forms of Organisations
- Nature and Functions of Staffing
- Recruitment, Selection and Training
- Nature and Scope of Directing
- Motivation and Morale
- Leadership
- Communication
- Nature and Process of Control
- Techniques of Managerial Controls

Appendix; Bibliography; Index

Entrepreneurial Development

Dr. C.B. Gupta • Dr. N.P. Srinivasan

About the Book

The book is relevant for the disciplines of developing the skills of entrepreneurs. The text contains current theory and practice of entrepreneurship.

Each chapter of the thoroughly revised and enlarged edition of this book contains very short, short and long answer type questions as per the latest examination pattern. Case Studies of start-up entrepreneurs in India are given at the end.

Salient Features

- New topics have been added – New Startups, MTR Foods, GST and MSMEs, Fintech and Services.
- Easily understood logical flow
- Reasonable Priced
- Lucid, Concise and Simple Language.

Contents

Part I

- Entrepreneurial Culture and Structure
- Competing Theories of Entrepreneurship
- Entrepreneurial Traits and Types
- Entrepreneurial Motivation
- Establishing Entrepreneurial Systems

Part II

- Project Identification and Classification
- Project Formulation
- Project Design and Network Analysis
- Project Appraisal
- Financial Analysis
- Social Cost Benefit Analysis
- Factory Design and Layout

Part III

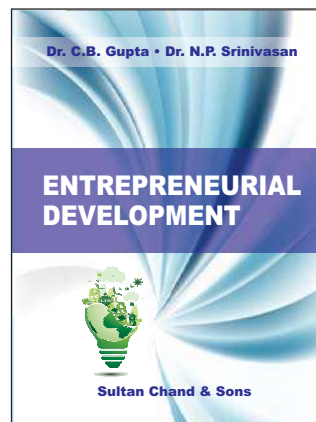
- Steps for Starting a Small Industry
- Selection of Types of Organisation
- Incentives and Subsidies
- Exports and Imports
- Sources of Project Finance
- Institutional Finance to Entrepreneurs

Part IV

- Institutions Assisting Entrepreneurs
- Innovation and Entrepreneurship
- Intrapreneurship or Corporate Venturing
- Intellectual Property

Part V

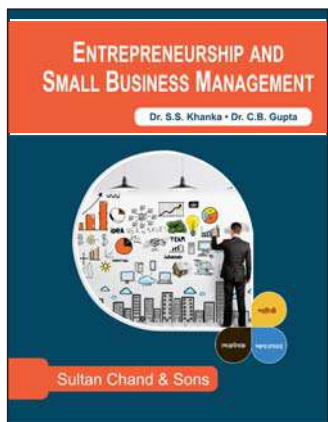
- Appendix I: Case Studies of Start Up Entrepreneurs
- Appendix II: Objective Type Questions



An investment in knowledge pays the best interest.

Benjamin Franklin





Entrepreneurship and Small Business Management

Dr. S.S. Khanka • Dr. C.B. Gupta

About the Book

The 8th revised and enlarged edition of the edition of the book has been designed to meet the growing need of students pursuing B.Com., BA, BBA, BBM, M.Com., MBA and diploma courses in Management and Entrepreneurship. The new topics added in this edition are: OPC vs. Entrepreneurship, Business Incubators, Business Plan, Franchising, E-Commerce and others.

Salient Features

- Each chapter opens with theme-based quotation as a window to peep into the subject matter discussed in the chapter.
- Each chapter begins with the specific learning objectives as takeaways from the chapter to arouse interest among the students / readers.
- The emerging topics in the domain of entrepreneurship are included to make the book all-encompassing and contemporary.
- The subject matter is presented in a lucid and easy to understand style.
- The complex and difficult topics are elaborated in an easily understandable manner with relevant cases in an anecdotal style.
- The questions are given at the end of each chapter to enable the students to recapitulate all what they have learnt from the chapter.

Contents

Part I: Entrepreneur and Entrepreneurship

- Women Entrepreneurship
- Tourism Entrepreneurship
- Rural Entrepreneurship
- Social Entrepreneurship
- Entrepreneurship Development Programmes (EDPs)
- Entrepreneurial Motivation

Part II: Business: Its Nature and Scope

- Micro, Small and Medium Enterprises (MSMEs)
- Establishing a Micro and Small Enterprise (Steps in Setting up a Business Venture)
- Small Enterprises (MSMEs) in International Business
- Family Business in India
- Start-ups

Part III: Business Incubators, Accelerators and Angel Investors

- Forms of Ownership
- Financing of Small Business

- Lease Financing and Hire-Purchase
- Management Process in Small Business
- Working Capital Management
- Purchasing and Inventory Management
- Production and Operations Management
- Issues in Small Business Marketing
- Human Resource Management (HRM)
- Profit Planning and Budgeting
- Accounting for Small Business
- Growth Strategies for Small Business Enterprises
- Office Organization for Micro and Small Enterprises
- Institutional Assistance to Small Enterprises
- Policy Support to Micro and Small Enterprises
- Legal Framework for Small Business

Bibliography

Appendix

Question Papers

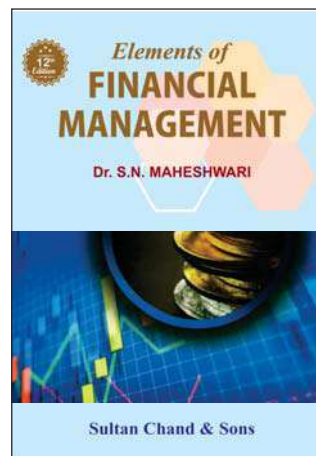
Elements of Financial Management

Dr. S.N. Maheshwari

About the Book

The book provides a comprehensive coverage of the course-content requirements of the students appearing the paper 'Financial Management' at the B.Com. and B.B.A. Examinations of different Indian Universities as per CBCS syllabus. The book has been divided into FOUR convenient Sections. Each Section covers a different aspect of 'Financial Management' with the subject divided into chapters covering different topics in a systematic and concise manner.

The unique feature of this book lies in its simple and systematic presentation of theory, which would enable the students to solve practical problems with ease. The other main strengths of this book are: plentiful illustrative examples and end-of-the-chapter exercises with short answers.



Management

Salient Features

- Incorporates latest relevant provisions of different legislations viz., The Companies Act, 2013, The Companies (Amendment) Acts 2015 & 2017, The Finance Act, 2018: Industrial Development Regulation Act, 1951, etc., having a bearing on financial management of an organization.
- Updates the details regarding working of different financial institutions providing finance to various sectors of economy.
- Explains recent measures taken by the Securities Exchange Board of India (SEBI) and financial institutions including Reserve Bank of India for strengthening the financial sector.
- The book has 238 Illustrations, 219 Essay Type Questions, 195 Practical Problems apart from 84 Small Answer Questions, 60 Short Answer Questions & 30 Objective Type Questions from recent university examinations.

Contents

Section A: Foundations of Finance

- Financial Management – Meaning and Scope
- Concepts in Valuation
- Valuation of Securities
- Risk and Return

Section B: Funds Management

- Financial Planning – Meaning and Scope
- Capital Structure
- Sources of Finance
- Leverages

Section C: Long-Term Financial Planning

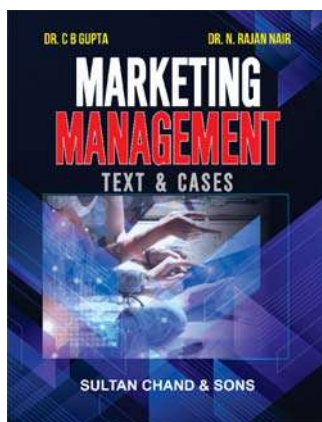
- Basics of Capital Budgeting
- Risk Analysis in Capital Budgeting
- Dividend Policy
- Cost of Capital

Section D: Working Capital Management

- Basics of Working Capital Management
- Management of Cash
- Management of Accounts Receivable and Payable
- Management of Inventory

Section E: Appendices

- **Appendix I:** Table I – Present Value Factor of ₹ 1
- **Appendix II:** Table II – Present Value Factor of ₹ 1 Received Annually for N Years – i.e., PVAF ($r\%$ n)
- **Appendix III:** Table III – Compound Value of ₹ 1
- **Appendix IV:** Table IV – The Compound Value of an annuity of ₹ 1
- **Appendix V:** Table V – Factor for Compounded Value of an annuity i.e., CVAF ($r\%$ n)



Marketing Management

Text & Cases

Dr. C.B. Gupta • Dr. N. Rajan Nair

About the Book

The book is an indispensable and well-written book on Marketing and contains several distinctive features. It contains several topics of contemporary interest eg., Relationship Marketing, Social Marketing, Rural Marketing, Market of Services, Consumer Protection, Strategic Marketing, Online Marketing and so on.

Salient Features

- Learning Objectives to give a bird's eye-view of the topics covered in each chapter.
- Lucid, concise and simple language.
- Systematic arrangement and analytical presentation.
- Liberal use of tables and diagrams to illustrate the text.
- Summary at the end of every chapter for quick revision.
- Case Study at the end of each chapter.
- Test Questions culled from examinations of various Universities and Business Schools.

Contents

Part I: Introduction (Identifying and Understanding the Market)

- Nature, Scope and Importance of Marketing
- Modern Marketing Concept
- Marketing Environment and Marketing System
- Consumer or Buyer Behaviour
- Market Segmentation and Marketing Mix
- Marketing Research and Marketing Information System

Part II: Product Mix (Creating Value)

- Product Planning and Product Mix
- New Product Development

Part III: Pricing (Capturing Value)

- Price Mix

Part IV: Distribution (Delivering Value)

- Channels of Distribution
- Physical Distribution of Goods

Part V: Promotion (Communicating Value)

- Promotion Mix
- Advertising
- Personal Selling
- Sales Promotion, Publicity and Public Relations

Part VI: Marketing and Society

- Consumer Protection in India
- Marketing of Services
- Rural Marketing
- Strategic Marketing
- Recent Issues and Developments in Marketing

Appendix

Syllabi on Marketing Management

Select Bibliography

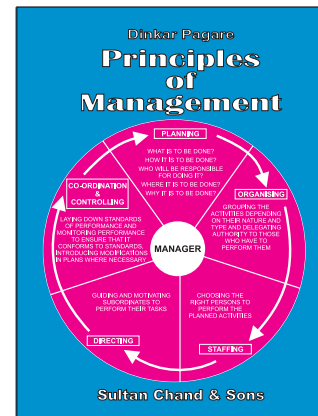
Index

Principles of Management

Dinkar Pagare

About the Book

This book is the revised version of one of the bestselling books of the author. The book has been prescribed by scores of Universities in India, Africa, Middle East, South East Asia and professional institutes like Institute of Chartered Accountants of India, Institute of Cost and Management Accountants, Institute of Company Secretaries, etc. The book has been recommended by renowned professors, college teachers and appreciated by students across generations. The first edition of the book appeared in 1980.



Management

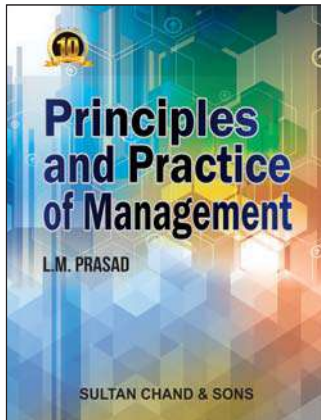
Salient Features

- The current edition acknowledges the additions and improvements suggested by valued readers.
- The chapter 'Types of Organization', gives a detailed discussion on Project, Matrix, Committee and Free-Form Organizations.
- The chapter 'Groups in Organization' presents an informed discussion on Group Dynamics and Sociometry.
- The chapter 'Types and Techniques of Training' presents well-researched matter on Role Playing, Management Games, Brainstorming and Sensitivity Training Techniques.
- The chapter, 'Motivation' incorporates the modern theories of motivation, e.g., Expectancy, 'Z' and Job Satisfaction.
- The chapter, 'Control Devices' presents a comprehensive discussion on Break-Even Point Analysis, Return on Investment Control (ROI), Programme Evaluation and Review Technique (PERT), Management Information System (MIS), and Cybernetics.

Contents

- Introductory
- Evolution of Management Thought and Practice
- Schools of Management
- Scientific Management
- Fayol's Theory of Management
- Hawthorne Experiments
- Nature and Importance of Planning
- Process of Planning
- Decision-Making
- Methods of Planning
- Nature and Importance of Organization
- Organization Theory
- Types of Organization
- Assignment of Responsibility and Delegation of Authority
- Informal Groups Within formal Organization
- Role of Communication in Management
- Methods of Communication
- Nature and Functions of Personnel Management
- Personnel Planning
- Recruitment
- Selection
- Types and Techniques of Training
- Motivation
- Job Design, Job Analysis, and Job Evaluation
- Personnel Compensation and Methods of Wage Payment
- Directing Function of Management
- Directing Function – Leadership
- Nature and Process of Control
- Control Devices
- Coordination
- Business Objectives and Social Responsibilities

Case Study
Review Questions



Principles and Practice of Management

L.M. Prasad

About the Book

The book in the present edition has been thoroughly revised and restructured. All the chapters have been re-written not only to incorporate new developments in Principles and Practice of Management but also to make the subject-matter more lucid and crisp. Thus, the present edition is vastly improved both in terms of contents and presentation.

Salient Features

- Comprehensive coverage of Subject-matter with latest developments.
- Authentic presentation of the subject matter with suitable Figures, Tables and Exhibits
- Proper blend of theory and practice.
- An opening case study so that the concerned concepts can be related to practices easily.
- Multiple choice questions, short answer questions, and discussion/application questions at the end of each chapter to test the assimilation of subject-matter concerned.
- Awareness Developer at the end of each chapter to enable the reader to assess her/his behavioral pattern.
- Case study at the end of each chapter for class-room discussion to sharpen diagnostic and analytical skills of the readers.
- Guidelines for learning through cases at the end of the book to enable the readers to make full use of learning through cases.

Contents

Part I: Conceptual Framework of Management

- Introduction to Management
- Development of Management Thought
- Management Challenges and Opportunities
- Social Responsibility and Ethics

Part II: Planning

- Fundamentals of Planning
- Organizational Plans
- Decision Making

Part III: Organizing

- Fundamentals of Organizing
- Power and Authority
- Conflict and Coordination
- Organizational Change

Part IV: Staffing

- Fundamentals of Staffing
- Employee Development and Performance Appraisal

Part V: Directing

- Fundamentals of Staffing
- Motivation
- Leadership
- Communication

Part VI: Controlling

- Fundamentals of Controlling
- Control Techniques

Part VII: Management Practices

- Management Practices of Prominent Countries and Business Leaders

Appendices

Glossary

Subject Index

Organizational Behaviour

L.M. Prasad

About the Book

The book in the present edition has been thoroughly revised and restructured. All the chapters have been re-written not only to incorporate new developments in Organizational Behaviour but also to make the subject-matter more lucid and crisp. Thus, the present edition is vastly improved both in terms of contents and presentation. The book is ideally suited to MBA/PGDBM and other relevant courses.

Salient Features

- Most comprehensive coverage of subject-matter with latest development.
- Subject-matter presented in simple and lucid style with suitable Figures, Tables and Exhibits.
- Proper blend of theory and practice.
- An opening case of organizational behaviour so that the concerned concepts can be related to practices easily.
- Multiple choice questions, short answer questions, discussion/application questions at the end of each chapter to test the assimilation of subject-matter concerned.
- Awareness Developer at the end of each chapter to enable the reader to assess her/his behavioural pattern.
- Case at the end of each chapter for class-room discussion to sharpen diagnostic and analytical skills of the readers.
- Guidelines for learning through cases at the end of the book to enable the readers to make full use of learning through cases.
- Glossary at the end of the book for bird's eye view.

Contents

Part I: Conceptual Framework for Organizational Behaviour

- Introduction to Organizational Behaviour

Part II: Foundations of Individual Behaviour

- Nature of Human Behaviour
- Personality
- Perception
- Learning
- Attitudes and Values
- Emotional Intelligence
- Motivation: Concepts and Theories
- Motivation: Applications
- Individual Decision Making

Part III: Foundations of Group Behaviour

- Interpersonal Behaviour
- Group Dynamics

- Work Teams
- Power and Politics
- Leadership
- Communication
- Conflict Management

Part IV: Organization Systems

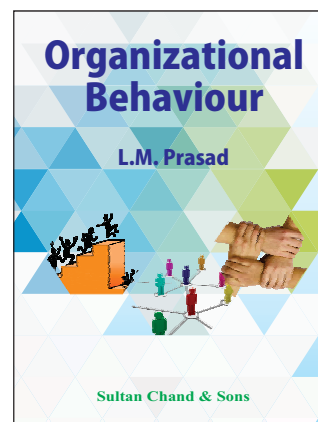
- Design of Organization Structure
- Organizational Culture
- Organizational Change and Stress Management

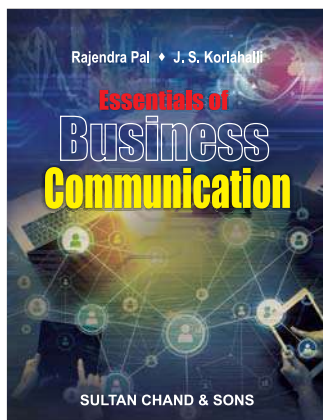
Appendix 1

Appendix 2

Glossary

Index





Essentials of Business Communication

Rajendra Pal • J.S. Korlahalli

About the Book

The book is designed for all courses such as MBA, BBA, B.Com. and Professional Courses. The book includes topics on Essentials of Communication, Electronic Communication, Intercultural Communication and Oral Communication.

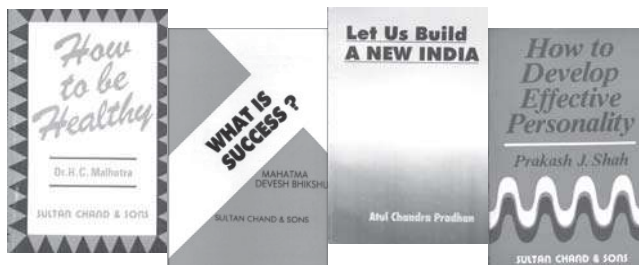
Salient Features

- The key points of each chapter are given as boxed items to refresh your memory.
- Diagrams and tables are not only interesting and educative but also aid to memory.
- The section *English for Effective Business Communication* will help you to keep your language free from grammatical and spelling errors and also refine your vocabulary.
- There is an easy exposition of the theoretical aspects of the subject and also carefully designed illustrations.

Contents

- | | |
|--|---|
| • Essentials of Communication | • Electronic Communication |
| • English for Effective Business Communication | • Intercultural Communication |
| • Business Correspondence | • Oral and Other Forms of Communication |
| • Employment Related Communication | • Essay Writing |
| • Interdepartmental Communication | |
| • Other Forms of Written Communication | <i>Appendix 1</i> |
| • Precis Writing | <i>Appendix 2</i> |

Empower your mind with the power of reading.



Project Management & Control

P.C.K. Rao

About the Book

The aim of this book is to present the basic concepts and essential tools that help govern such monumental projects. The book has been logically organized into 8 sections covering the entire syllabus of ICMA course.

Salient Features

- Presentation of material in a simple and lucid style.
- Informative illustrations.
- Presentation of flow charts.
- Discussion of case studies.

Contents

Section I: Identification and Formulation of Projects

- Project Management : An Overview
- Identification and Formulation of Projects
- Life-cycle Phase and Systems Approach of a Project

Section II: Project Section, Consideration and Feasibility

- Pre-feasibility and Post-conception Studies
- Project Feasibility Studies and Considerations
- Detailed Project Report as submitted to the Financial Institutions

Section III: Project Appraisal: A Multi-dimensional View

- Financial Appraisal
- Technological Appraisal
- Socio-Economic Appraisal
- Managerial Appraisal

Section IV: Project Financing

- Sources and Patterns of Finance
- Public Sector Project Financing
- Role of Tax Planning in Projects

Section V: Project Evaluation Techniques

- Project Planning and Scheduling
- Network Fundamentals
- PERT Cost/Time Trade-off
- Application of PERT/CPM to Real Life Projects

Section VI: Project Designing and Cost Controls

- Conceptual Designing and Value Engineering
- Project Cost Estimation and Control
- Role of the Cost Accountant in Project Management

Section VII: Project Administration

- Role and Leadership of the Project Manager
- Structure and Team Building of Project Organisation
- Bids and Contracts in Project Development

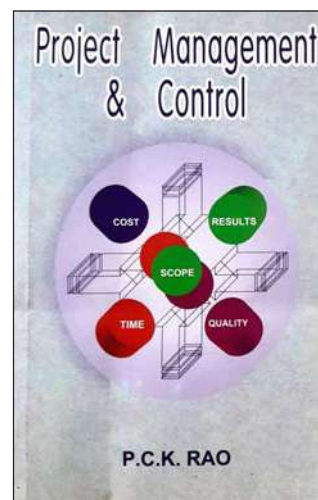
Section VIII: Post-Project Evaluation

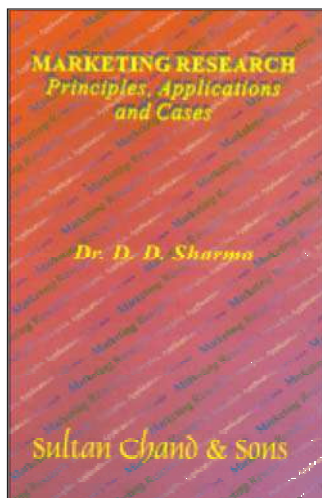
- Aftermath of Project Implementation
- Sample Project Plans
- Exercises

Statistical Tables

Selected References

Past Question Papers with Suggested Answers





Marketing Research

Principles, Applications and Cases

Dr. D.D. Sharma

About the Book

This book provides a down-to-earth description of techniques involved in designing, conducting and applying marketing research to the problems in business organisations. The emphasis is on developing an understanding of the principles and their applications. Case studies on actual Indian market situations have been included. This book can be used as a textbook by the management students specialising in the area of marketing.

Salient Features

- Revised version of the book has been made crisp and interesting
- The text has been put in a more appropriate and scientific manner
- The Indianised version of this book becomes the hallmark of its presentation

Contents

Part I – Principles

- Marketing Research – An Overview
- Problem Discovery and Formulation
- Marketing Research Process
- Scientific Method
- Research Design
- Experimental Research Designs
- Secondary Data
- Primary Data
- Methods of Primary Data Collection
- Questionnaire Design
- Attitude Measurement and Scaling Techniques
- Collecting Primary Data – Observation Method
- Sampling Techniques
- Selecting a Sample
- Processing of Collected Data
- Cross Tabulation of Data

- Data Analysis and Interpretation
- Data Analysis and Interpretation (*Continued*)
- Multivariate Analysis
- Presentation of Research Finding

Part II – Applications

- Product Research
- Advertising Research
- Motivation Research
- Sales Control Research

Part III – Miscellaneous Issues

- Ethical Issues in Marketing Research
- Future of Marketing Research

Part IV – Cases

Appendices

Impossible is just an opinion.

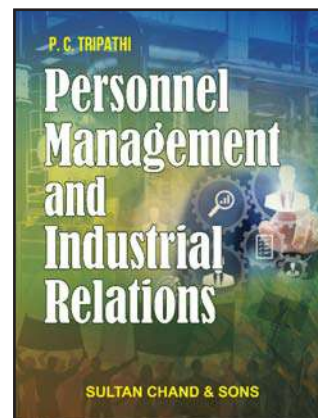
Paulo Coelho

Personnel Management and Industrial Relations

P.C. Tripathi

About the Book

The present text deals with the subject of Personnel Management comprehensively and cogently in the light of the practices prevailing in our country. The book presents a systematic and unified approach to the personnel tasks of Business Organisation. Though this text book is written on the basis of syllabi of personnel Management Courses in various Indian Universities it also promises to be of interest to Management Practitioners, Administrators and Executives as well.



Management

Salient Features

- Subject matter presented in simple and lucid style with suitable use of Figures and Tables.
- Emphasis is laid upon the principles of Personnel Management followed by digested descriptions of practices in our country.
- A list of carefully selected supplementary reading and discussion questions provided at the end of each chapter to enable the student to test his post reading acquisition of knowledge.
- New Concepts introduced in this edition:
 - VRIO Framework, Corporate Business Strategies
 - Job designing, Motivation Theories and Performance Appraisal.
 - Strategic Management View and Competency Assessment.
 - Career planning from organisational and individual perspective, Time management and Pareto Analysis.
 - Mechanistic and Organic Compensation
 - Segmentation approach, Mentoring, Human resource Strategy for successful mentoring programme.

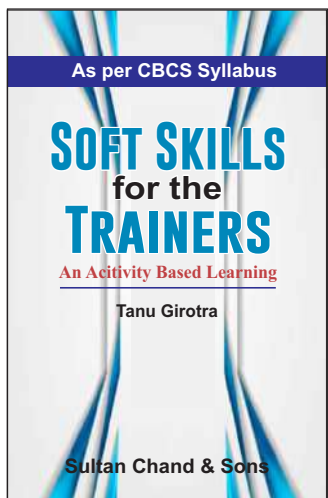
Contents

- | | |
|-------------------------------------|---|
| • Introduction | • Employee Compensation |
| • Future Personnel Manager | • Labour Welfare and Social Security |
| • Planning the Personnel Function | • Grievance |
| • Organising the Personnel Function | • Employee Discipline |
| • Leadership | • Trade Unions |
| • Motivation | • Collective Bargaining |
| • Job Satisfaction and Morale | • Industrial Relations and Industrial Disputes in India |
| • Employee Communication | • Worker Participation in Management |
| • Control and Audit | • Records and Research |
| • Procurement of Personnel | |
| • Performance Management | |
| • Training and Development | |
| • Career Planning, Promotion | |
| • Change, Absenteeism & Turnover | |

Test Yourself (Objective Type Questions)

Bibliography

Glossary



Soft Skills for the Trainers

An Activity Based Learning

Tanu Girotra

About the Book

Soft Skills have become absolutely essential for the growth and success of an individual, students, employees and organizations. The reliance on soft skills is on the increase due to constant change in the work environment, changing education system, information-based economy, globalization and customer-driven market. Soft skills are not replacement for any technical skills, in fact, they are complementary to each other and serve to unlock the potential of people equipped with technical or knowledge-based skills. This book on Soft Skills is a comprehensive source of information and provides elements of training methodology, instructions and tips for the trainers and facilitators to conduct Soft Skill training programmes in their Schools,

Colleges, Institutes, NGOs, Government Organizations and Corporate sector. It enables the trainers to provide effective, joyful and practical based learning and experiences to their target groups.

Salient Features

- This book will equip students, employees, employers, trainers with the skills needed to work effectively with stakeholders, co-workers, target groups and trainees.
- This book mainly deals with the topics on Soft skills which enable the facilitators to provide effective, joyful based experiences to their target groups.
- This book offers innovative and engaging activities designed by leading soft skills expert.
- Lucid and simple language.

Contents

- | | |
|--|---|
| • Soft Skills | • Personality Development |
| • Stress Management | • Time Management |
| • Communication | • Presentation Skills |
| • Anger Management | • Career Planning |
| • Leadership | • Inter-Personal Relationship and Conflict Resolution |
| • E-Learning for Youth with Disability | |

References

*Management is doing things right.
Leadership is doing the right things.*

Peter Drucker

Human Resource Management

L.M. Prasad

About the Book

The book in the present edition has been thoroughly revised and restructured. All the chapters have been re-written not only to incorporate new developments in Human Resource Management but also to make the subject-matter more lucid and crisp. Thus, the present edition is vastly improved both in terms of contents and presentation. The present edition is ideally suited to MBA/PGDM and other courses.

Salient Features

- Most Comprehensive coverage of subject-matter with latest development.
- Subject-matter presented in simple and lucid style with suitable Figures, Tables and Exhibits.
- An opening illustration of HRM practice of a prominent company in each chapter to enable readers to relate HRM concepts with HRM practices easily.
- Questions at the end of each chapter to test the assimilation of subject-matter concerned.
- Case at the end of each chapter for class-room discussion to sharpen diagnostic and analytical skills of the participants.
- Guidelines for learning through cases at the end of the book to enable the readers to make full use of learning through cases.

Contents

Part I: Framework of Human Resource Management

- Introduction to Human Resource Management
- Human Resource Management Environment
- Strategic HRM
- Human Resource Information System Accounting and Audit.

Part II: Acquiring Human Resources

- Human Resource Planning
- Job Design and Job Analysis
- Recruitment
- Selection
- Induction and Placements.

Part III: Human Resources Development

- Human Resource Development System
- Career Planning & Development
- Training and Development

Part IV: Managing Performance and Compensation

- Performance Management
- Compensation Management
- Incentives and Benefits.

Part V: Motivating and Maintaining Human Resources

- Motivational Environment
- Empowerment and Participation
- Safety and Health Management
- Human Resource Mobility.

Part VI: Managing Industrial Relations

- Dynamics of Industrial Relations
- Discipline and Grievance Management
- Management of Industrial Disputes.

Part VII: Human Resource Management for Global Business

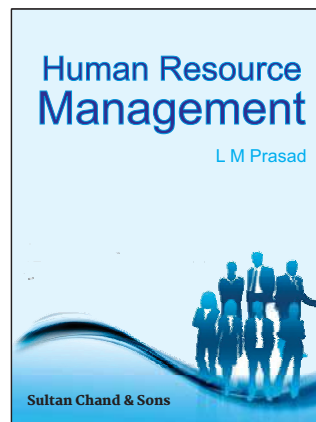
- International Human Resource Management

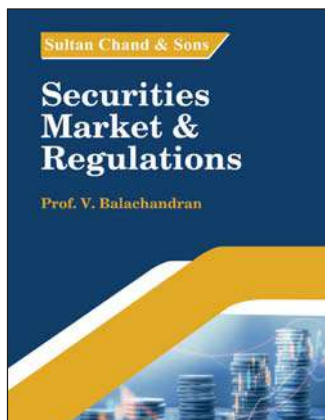
Appendix: Learning Through Cases

Name Index

Organisation Index

Subject Index





Securities Market & Regulations

Prof. V. Balachandran

About the Book

Securities are financial instruments issued to raise funds. The Primary function of the securities markets is to enable to flow of capital from those that need it. This book have been taken to consider the syllabi at All India Level and it will be useful very much for B.Com., BBA, MBA, M.Com. and Business related courses.

Salient Features

- Written in a lucid and simple style, the book comprises of five parts covering various aspects of Securities Market and Security Laws or SEBI regulations governing the Securities Market.
- The initiatives of SEBI for promoting and regulating securities market are well discussed at the appropriate places of the book
- The book covers Basics of Investing, Do's and Don'ts of Investing, measures taken by SEBI to safeguard the investing community, Redressal of grievances of Investors, Investor education and awareness programs.
- Part IV titled Knowledge Refresher covers Quizzes on Securities Market, Model question papers, Past years question papers of reputed universities and The Institute of Company Secretaries of India, New Delhi.
- The practical aspects of stock exchange operations and important stock exchanges functioning in India and at International level are covered in chapter 6 of the book.

Contents

Part I: Securities Market – New Issues & Stock Exchange

- Indian Financial System
- Basics of Investing
- Capital Market Instruments
- Money Market
- Primary Market/New Issues Market
- Stock Exchanges – National and International

Part II: Securities Market – Regulatory Framework

- Mutual Fund
- SEBI-Establishment, Structure, Composition Powers and Securities Appellate Tribunal
- Regulation of Contracts in Securities
- SEBI (Delisting of Equity Shares) Regulations, 2021
- Buy-Back of Securities
- SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

Part III: Securities Market Intermediaries – Regulatory Framework

- Securities Market Intermediaries – Role and Responsibilities
- Depository System

- Derivatives
- Insider Trading
- Investor Protection – Role of SEBI and Ombudsman

Part IV: Knowledge Refresher

- QUIZ on Securities Market
- Model Question Paper
- Past Years Question Papers of Universities
- Past Years Question Papers of ICSI
- Case Laws Relating to Securities Market and Regulations
- Figures / Charts
- Problems & Keys

Part V: Annexures

- Annexure-I: List of Recognised Investor Associations in India
- Annexure-II: Registered List of Depositories
- Annexure-III: Registered List of Depository Participants
- Annexure-IV: NISM Certification Examinations – An Overview

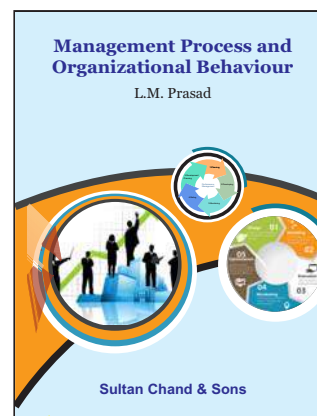
Management Process and Organizational Behaviour

L.M. Prasad

About the Book

Textual Materials of the book have been divided into two parts with each part dealing with a set of dimensions of Management Process and Organizational Behaviour. Each part has been divided into relevant chapters. Part I presents Management Process containing six chapters: Introduction to management, Planning, Organizing, Staffing, Motivating and Leading, Controlling. Part II presents Organizational Behaviour containing four chapters: Introduction to Organizational Behaviour, Individual Behaviour, between Group Behaviour, Team Development.

The book is ideally suited to BBA/BBM and other relevant courses.



Management

Salient Features

- Most Comprehensive coverage of subject-matter with latest developments.
- Most authentic presentation of the subject-matter.
- Subject-matter presented in simple and lucid style with 26 Figures, 12 Tables, and 4 Exhibits.
- Proper blend of theory and practice.
- An opening case relevant to Management Process and Organizational.
- Chapter at a glance to enable the reader to have a glimpse of the chapter.
- Discussion / application questions at the end of each chapter to test the assimilation of subject-matter concerned.
- Awareness Developer at the end of each chapter to enable the reader to assess her / his behavioural pattern.
- References at the end of each chapter will facilitate further reading of the subject-matter.
- Glossary at the end of the book for bird's eye-view.

Contents

Part I: Management Process

- Introduction to Management
- Planning
- Organizing
- Staffing
- Motivating and Leading
- Controlling

Part II: Organizational Behaviour

- Introduction to Organizational Behaviour
- Individual Behaviour
- Group Behaviour
- Team Development

Appendix
Glossary



The great aim of education is not knowledge, but action.

Herbert Spencer





Business Environment

C.B. Gupta

About the Book

The 11th Revised and Enlarged edition of the book is targeted for the students of commerce, management, economics etc. The book is divided into 32 chapters and each chapter deals with specific elements of business.

Salient Features

- Lucid, simple and conversational language.
- Latest policy guidelines and government regulations.
- Full coverage of the latest prescribed syllabi
- Summary at the end of every chapter for quick revision.
- Tables and diagrams to illustrate the text.
- Chapter outline at the beginning of every chapter to provide overview of the chapter contents.
- Test questions on the pattern of examination question papers.

Contents

Unit I: An Overview of Business Environment

- Introduction to Business Environment
- Environmental Analysis
- Managing Diversity
- Nature and Scope of Business

Unit II: Political and Legal Environment

- The Constitutional Environment
- Functions and Roles of the State • Legal Environment

Unit III: Social and Cultural Environment

- Demographic Environment
- Culture and Business
- Business and Society
- Social Responsibilities of Business
- Business Ethics and Values
- Corporate Governance

Unit IV: Economic Environment

- Economic Systems
- Economic Planning
- Economic Parameters
- Economic Policies

Unit V: Financial Environment

- Economic Systems
- The Reserve Bank of India (RBI)
- Commercial Banking
- Financial Institutions
- Stock Exchange and SEBI

Unit VI: Natural and Technological Environment

- Natural Environment
- Technological Environment

Unit VII: Global / International Environment

- Globalisation
- Foreign Direct Investment
- Multinational Corporations
- India, WTO and Trading Blocks

Unit VIII: Industrial and Labour Environment

- Public Enterprises and Privatisation
- Small Scale and Cottage Industries
- Industrial Sickness
- Industrial Labour in India

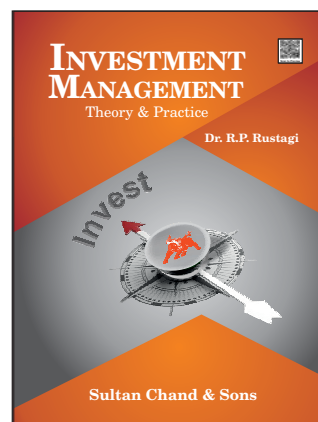
Investment Management

Theory & Practice

Dr. R.P. Rustagi

About the Book

'Investment Management' has been written to meet the need of the students taking B.Com. (H.) and other Undergraduate Courses in Finance in the light of NEP 2020. The scope of investment decision making has substantially widened with new concepts appearing on the horizon. Appropriately, the syllabi of different courses have been modified and updated. Consistent with the objective, this book presents analytical framework of the related subject matter in the light of SEBI Rules, Regulations and Guidelines. Numerical examples and illustrations have been used extensively to explain the applications of different concepts.



Management

Salient Features

- Comprehensive and systematic coverage and analytical presentation of the subject matter.
- Reader-friendly and frequent references to Indian environment to enhance the understanding of the subject.
- Detailed exposition of Stock Exchange operations and latest developments and emerging trends in Indian capital market given in a capsulated form.
- Frequent references to SEBI Guidelines, Rules and Regulations.
- 'Chapter Theme' and 'Chapter Plan' given in the beginning of each chapter to present the bird's eye view of the contents of the chapter.

Contents

Part I: Investment Environment

- Understanding Investment
- Financial Markets, Participants and Instruments

Part II: Risk-return Relationship and Portfolio Management

- Risk and Return
- Portfolio Selection and Management

Part III: Securities Analysis and Valuation

- Fixed Income Securities: Yield and Valuation
- Equity Shares: Fundamental and Technical Analysis
- Valuation of Equity Shares

Part IV: Mutual Funds and Financial Derivatives

- Mutual Funds
- Financial Derivatives

Part V: Indian Capital Market

- Indian Capital Market: Structure and Emerging Trends
- Investors' Protection, Unfair Trade Practices and Insider Trading

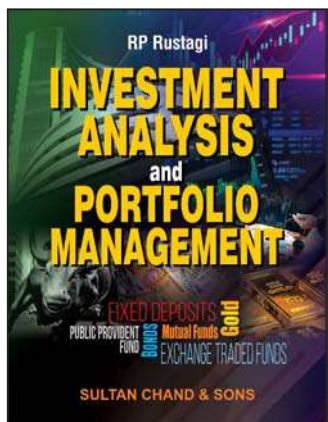
Appendices



*The best investment you can make is an investment in yourself...
The more you learn, the more you'll earn.*

Warren Buffett





Investment Analysis and Portfolio Management

R.P. Rustagi

About the Book

Investment Analysis and Portfolio Management has been prepared to meet the requirements of students taking M.Com., MBA, CFA, PGDBM and other courses in Finance. The scope of investment decision making is widening as new concepts and financial products are appearing on the horizon. The book attempts to comprehend the developments taking place in the area of investment analysis. It aims to present the intricate and complex tools and techniques of investment management in a simplified way. Numerical examples and illustrations have been used extensively to explain the application of different concepts. The book is equally useful for the investment researchers, investment practitioners and all types of investors.

Salient Features

- Comprehensive and systematic coverage and analytical presentation of the subject matter.
- Reader-friendly and frequent references to Indian environment to enhance the understanding of the subject.
- Detailed exposition of Stock Exchange operations and latest developments and emerging trends in Indian capital market given in a capsulated form.
- Frequent references to SEBI Guidelines, Rules and Regulations.
- 'Chapter Theme' and 'Chapter Plan' given in the beginning to present the bird's eye view of the chapter.
- More than 90 examples, nearly 350 solved illustrations, more than 280 assignments and around 150 problems given at the appropriate places.

Contents

Part I: Investment Environment

- Understanding Investment
- Financial Markets, Participants and Instruments.

Part II: Indian Capital Market

- Securities Market in India: Structure and Trading
- Mutual Funds.

Part III: Fixed Interest Securities

- Bond Fundamentals
- Bond Valuation and Management.

Part IV: Equity Shares : Analysis and Valuation

- Fundamental Analysis : E-I-C Approach
- Technical Analysis and Market Efficiency
- Valuation of Equity Shares

Part V: Risk-Return Relationship and Portfolio Management

- Risk-Return Analysis in Investment
- Portfolio Theory : Portfolio Selection and Management
- Capital Assets Pricing Model, Arbitrage Pricing Theory and Portfolio Evaluation

Part VI: Derivatives and Risk Management

- Financial Derivatives: Forwards and Futures
- Options : Strategies and Valuation
- Swaps and Credit Derivatives

Part VII: Changing Structure of Indian Capital Market

- Indian Capital Market : Emerging Trends
- Investors' Protection, Unfair Trade Practices and Insider Trading

Part VIII: Miscellaneous Topics

- Structured Debt, Securitization and Assets – Backed Securities.
- Investment in Real Assets

Appendices

Glossary

Bibliography

Compounded Value Tables, Present Value Tables and Standard Area Table

Advertising and Personal Selling

C.B. Gupta

About the Book

The book has been revised keeping in view the new syllabus of B.Com. and B.Com. (Hons.) of Delhi University.

Advertising Self-Regulation, Information needs of Sales force, Changing Role of Personal Selling and Forms of Internet advertising have been added in the book.

Salient Features

- Comprehensive Coverage of all the prescribed topics
- Systematic arrangement and analytical presentation
- Lucid and simple language
- Focus on conceptual clarity
- Precise and clear exposition of the text
- Chapter outline in the beginning of every chapter to provide a bird's eye view of the contents
- Extensive use of tables and diagrams to illustrate the text
- Summary at the end of every chapter for quick recapitulation
- Test Questions at the end of every chapter for self-examination.

Contents

Section A: Advertising

- Introduction to Advertising
- Media Decisions
- Message Development
- Measuring Advertising Effectiveness
- Advertising Agency
- Ethical and Legal Aspects of Advertising

Section B: Personal Selling

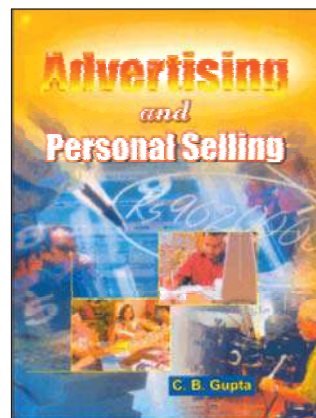
- Introduction to Personal Selling
- Process of Effective Selling
- Sales Planning and Control
- Management of Sales Force
- Appendix

Question Papers

Objective Type

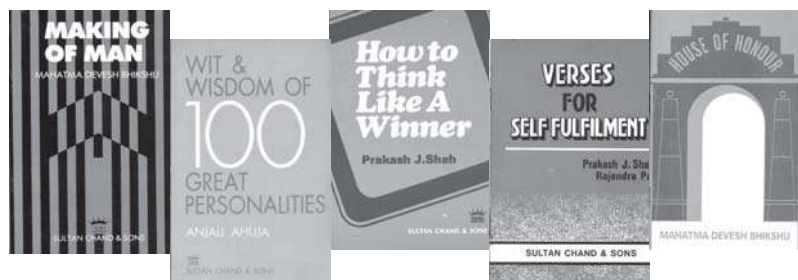
Questions

Select Bibliography

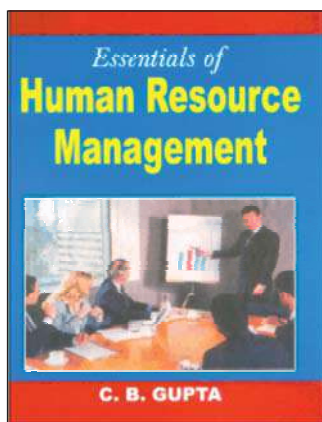


Management

Let the journey of Reading and learning never end.



Edition: 9th, 2017; Pages: xvi + 348; Size: 185 × 240 mm; ISBN: 978-93-5161-091-5 (TC 1133); ₹ 295.00



Essentials of Human Resource Management

C.B. Gupta

About the Book

The book has been designed as per the revised syllabus of B.Com. Course for University of Delhi. The book has been especially designed and written for one of the optional paper, namely 'Human Resource Management'.

Salient Features

- Systematic arrangement and analytical presentation of the subject-matter.
- Contemporary approach and Comprehensive arrangement of topics.
- Insights from Indian Industry in the form of boxes and provides an in-depth understanding of the subject.

Contents

Unit I: Introduction

- Concept of Human Resource Management
- Nature of Human Resource Management
- Functions of Human Resource Management
- Importance of Human Resource Management
- Development of Human Resource Management
- Contribution of Industrial Psychology
- Organisation of Human Resource Department
- Human Resource Policies
- Unit At a Glance
- Test Questions

Unit II: Procurement

- Concept and Process of Human Resource Planning
- Concept of Job Analysis, Job Description and Job Specification
- Nature and Sources of Recruitment
- Nature and Process of Selection
- Role of Tests and Interviews
- Concepts of Induction and Socialisation
- Unit at a Glance
- Test Questions

Unit III: Training and Development

- Concepts of Training and Development
- Importance of Training and Development
- Types of Training
- Identifying Training Needs
- Designing a Training Programme
- Methods of Training (On-the-job and off-the-job)
- Concept and Methods of Executive Development
- Unit at a Glance
- Test Questions

Unit IV: Performance Management System

- Concept of Performance Appraisal
- Objectives of Performance Appraisal
- Problems in Performance Appraisal
- Essentials of an Effective Performance Appraisal System
- Methods of Performance Appraisal
- Job Changes – Transfers and Promotions
- Employee Counselling
- Unit At a Glance
- Test Questions

Unit V: Compensation Management

- Concept of Compensation
- Components of Compensation
- Fringe Benefits
- Concept of Compensation Management
- Performance Linked Compensation
- Profit-sharing
- Labour Co-partnership
- Employee Stock Option Plans (ESOPs)
- Employee Health
- Employee Welfare
- Social Security
- Unit At a Glance
- Test Questions

Unit VI: Emerging Horizons in HRM

- Impact of IT on Human Resource Management
- Business Process Re-engineering (BPR)
- Downsizing
- Voluntary Retirement Scheme (VRS)
- Changing Role of Human Resource Management
- Unit At a Glance
- Test Questions

Basic Financial Management

Dr. R.P. Rustagi

About the Book

Basic Financial Management has been prepared to meet the requirements of students taking B.Com. (Programme) of University of Delhi. The Scope of financial decision-making has substantially widened with new concepts appearing on the horizon. Consistent with the objective, the book presents an analytical framework of the related subject-matter. Numerical examples and illustrations have been used extensively to explain the application of different concepts.

Salient Features

- Comprehensive and systematic coverage and analytical presentation of the subject matter.
- Chapter Theme and Chapter Plan in the beginning of each chapter to give the bird's eye-view of the contents of that chapter.
- Objective Type Questions (with answers) given at the end of each chapter.
- Sufficient examples and solved illustrations/problems given at appropriate places.
- Extensive use of Charts, Graphs and Diagrams.

Contents

Part One

- Financial Management – An Introduction
- Time Value of Money

Part Two

- Capital Budgeting – An Introduction
- Capital Budgeting – Techniques of Evaluation

Part Three

- Cost of Capital
- Leverage Analysis
- EBIT – EPS Analysis
- Leverage, Cost of Capital and Value of the Firm
- Factors of Capital Structure

Part Four

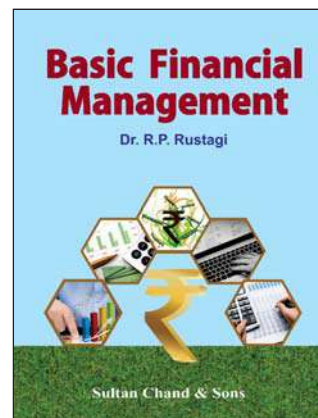
- Dividend Decision and Valuation of the Firm
- Dividend Policy : Determinants and Constraints

Part Five

- Introduction to Working Capital
- Working Capital : Estimation and Calculations
- Management of Cash
- Receivables Management
- Inventory Management

Appendix 1

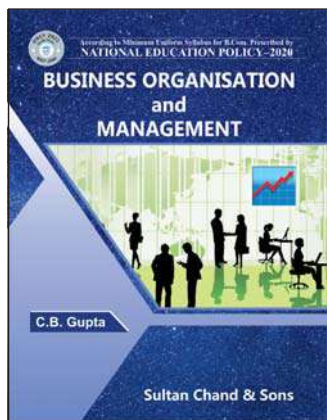
Appendix 2



*Wealth like a tree, grows from a seed.
The sooner you plant that seed the
sooner shall the tree grow.*

George S. Clason





Business Organisation and Management

According to National Education Policy-2020

C.B. Gupta

About the Book

The Book has been thoroughly revised so as to meet fully the requirements of Paper BC 1.3 Semester I of B.Com. Course (NEP 2020). The new topics added in this edition are:

- Business Formats: Franchising & E-Commerce.
- Business Environment.
- Business Ethics and Social Responsibility.
- Social Entrepreneurship.
- Techniques of Controlling.
- Contemporary Issues in Management

Salient Features

- Chapter Outline to give an overview of topics covered in each chapter.
- Full coverage of the prescribed syllabus.
- Systematic and sequential arrangement of topics as per the revised syllabus.
- Tables, diagrams and real life examples to illustrate the text.
- Lucid and simple language.
- Review Questions at the end of every chapter for self-examination.

Contents

Unit I: Introduction to Business Organisation Management

- Meaning and Role of organization and Management
- Function of Management
- Forms of Business Ownership
- Business Formats
- Micro, Small and Medium Enterprises

Unit II: Business Environment and Entrepreneurship

- Business Environment
- Business Ethics and Social Responsibilities
- Business and Social Entrepreneurship

Unit III: Planning and Organising

- Planning
- Decision-Making: Process and Techniques
- Organising: Concept and Structure

Unit IV: Directing and Controlling

- Motivation
- Leadership
- Communication
- Controlling
- Techniques of Control: Financial, Quality and Operating Controls

Unit V: Salient Development and Contemporary Issues in Management

- Contemporary Issue in Management

Principles of Marketing

C.B. Gupta

About the Book

Principles of Marketing has been especially designed and written for the new syllabus of paper CH 3.4 (Principles of Marketing) for the B.Com. (Hons.) Semester III course of Delhi University. The book will also be useful for similar courses at the undergraduate level.

Salient Features

- Comprehensive and analytical presentation of the subject matter.
- Learning objectives in the beginning of each chapter to give a bird's eye view of the contents.
- Tables and diagrams to facilitate understanding.
- Examples from Indian Industry.
- Summary at the end of each chapter for quick revision before the examination.
- Reader friendly format and simple language.
- Test questions culled from B.Com. (Hons.) examinations of Delhi University.

Contents

Unit I: Introduction and Consumer Behaviour

- Nature, Importance and Scope of Marketing
- Evolution of Marketing Concepts
- Marketing Mix
- Marketing Environment
- Consumer Behaviour – An Overview

Unit II: Market Selection and Product

- Market Segmentation Targeting and Product Positioning
- Product Decisions
- New Product Development

Unit III: Pricing and Promotion

- Pricing Decisions
- Promotion Decisions

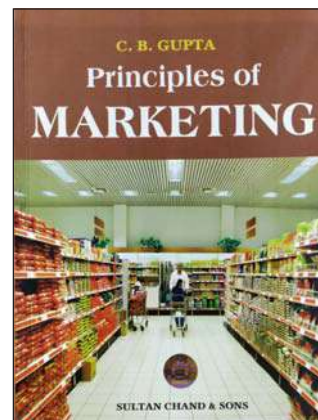
Unit IV: Distribution and Retailing

- Channels of Distribution
- Physical Distribution
- Retailing in India: Changing Scenario

Unit V: Rural Marketing and Consumer Protection

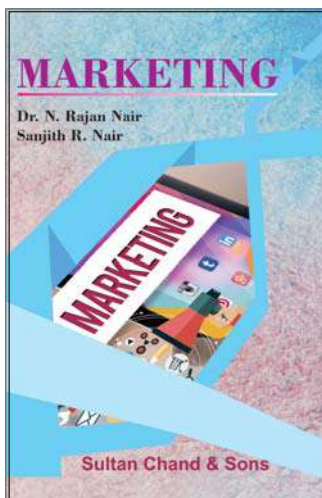
- Rural Marketing
- Recent Developments and Issues in Marketing

Delhi University Question Papers



*Education ... is the most powerful weapon
which you can use to change the world.*

Nelson Mandela



Marketing

Dr. N. Rajan Nair • Sanjith R. Nair

About the Book

The course on Marketing was limited at the post-graduate level. Since, then the development and growth of marketing was so tremendous that universities were compelled to incorporate courses on Marketing at UG level. The book has been divided into 3 parts. Each part is self contained dealing respectively in Macro, Micro and Specialties in Marketing.

Salient Features

- Each chapter is a module with a central theme and has been developed logically from basics to advanced concepts.
- Summary is given at the end of each chapter.

Contents

Part I: Marketing – A Macro Approach

- Markets: Meaning and Classification of Market
- Evolution of Marketing Concept
- Marketing Definition – Macro and Micro Marketing
- Features of Modern Marketing
- Approaches to Study of Marketing
- Marketing Environment
- Marketing Functions I – Functions of Exchange and Physical Distribution
- Marketing Functions II – Facilitating Functions

Part II: Marketing – A Micro Approach

- Marketing Management and Planning Process
- Marketing Organisation
- Marketing Research and MIS
- Consumer Behaviour

- The Product Mix
- The Price Mix
- The Promotion Mix-I: Sales Promotion and Advertising
- The Promotion Mix-II: Personal Selling
- The Physical Distribution Mix

Part III: Marketing – Specialties

- Marketing of Industrial Products
- Marketing of Consumer Products
- Marketing of Services
- Marketing of Agricultural Products
- Rural Marketing

Problems and Prospects
Question Papers

*If your actions inspires others to dream more,
learn more, do more and become more.
You are a leader.*

Export Import

Procedure and Documentation

Madhurima Lall • Sultan Ahmad

About the Book

The book is a comprehensive book on export process and documentation. It seeks to explain in a simple manner the export procedure, documentation and export pricing, costing and export financing. It covers the syllabus of B.Com., B.Com. (Hons.), M.Com. and MBA and is also a good book for beginners in export business.

Salient Features

- The Book has been presented in a very simple manner.
- An in-depth analysis of export process, documentation and regulations has been made.
- Specimen of all major documents provided.
- Comprehensive coverage of syllabi of Indian Universities.

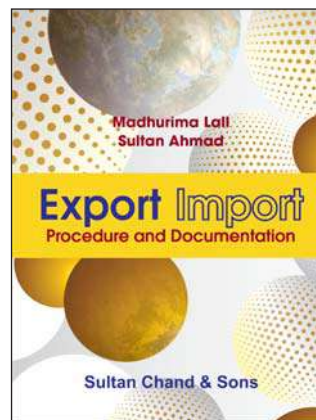
Contents

- Export – Introduction and Procedure
- Export Order and Export Contract
- Standardization and Packaging
- Export Costing and Pricing
- Export Documentation
- Methods of Payment
- Export Financing
- Export Credit Guarantee Corporation (ECGC)
- Quality Control and Inspection in Exports
- Cargo Insurance and Inco terms
- Central Excise and Custom Clearance Regulation – Procedures and Documentation
- Export Houses – Trading, Star Trading and Super Trading Houses
- Policy for EOU/EPZ/FTZ
- Institutional Support for India's Foreign Trade
- Export Incentives
- Schemes for Import of Capital Goods – Procedures and Documentations
- International Logistics

Multiple Choice Questions

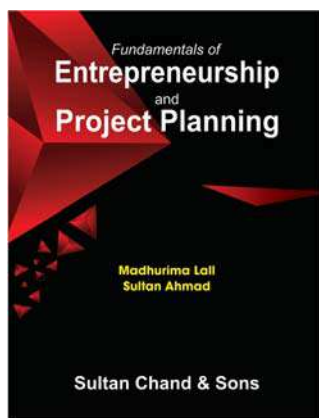
Essay Type Questions

Model Question Papers



*Management is about arranging and telling.
Leadership is about nurturing and enhancing.*





Fundamentals of Entrepreneurship and Project Planning

Madhurima Lall • Sultan Ahmad

About the Book

The book has been designed specifically for students of B.Com., B.Com. (Hons.), BBA, MBA. The book is also helpful to persons starting their own business. The book explains the concepts of entrepreneurship, innovation, Business Plan and financing of new ventures in a very simple manner so it provides in-depth knowledge of the subject.

Salient Features

- This book has been presented in a very simple manner
- Easy to understand
- Student friendly approach
- In-depth and detailed explanation of the concepts
- Useful for teachers students as well as future entrepreneurs

Contents

- | | |
|--|---|
| • Introduction to Entrepreneurship | • Financial Plan |
| • Entrepreneurship: Motivation, Types and Barriers to Entrepreneurship | • Financing of New Ventures: Stages and Source of Financing |
| • Creativity, Innovation and Entrepreneurship | • Funding Opportunities and Institutional Support to Entrepreneurs in India |
| • New Ventures | • Financial Indicators |
| • Intellectual Property Rights (IPR) | • Micro, Small and Medium Enterprises |
| • Business Plan: Purpose and Contents of a Business Plan | • Women Entrepreneurship |
| • Marketing Plan | |
| • Operation and Production Plan | |
| • Organizational Plan | |

Multiple Choice Questions (MCQs)
Question Papers



*Develop a passion for learning.
If you do, you will never cease to grow.*



Business Environment

(Madras Edition)

According to National Education Policy-2020

Dr. C.B. Gupta

About the Book

This book has been especially designed and written for the student of Commerce, Management, Economics etc., for Madras University, Periyar University, Madurai Kamaraj & Similar University.

Salient Features

- Lucid, simple and conversational language.
- Latest policy guidelines and government regulations.
- Full coverage of the latest prescribed syllabi as per NEP-2020.
- Summary at the end of every chapter for quick revision.
- Chapter outline at the beginning of every chapter to provide over-view of the chapter contents.

Contents

Part I : An Overview of Business Environment

- Introduction to Business Environment
- Environmental Analysis
- Managing Diversity
- Nature and Scope of Business

Part II : Political and Legal Environment

- The Constitutional Environment
- Functions and Role of the State
- Legal Environment

Part III : Social and Cultural Environment

- Demographic Environment
- Culture and Business
- Business and Society
- Social Responsibilities of Business
- Business Ethics and Values
- Corporate Governance

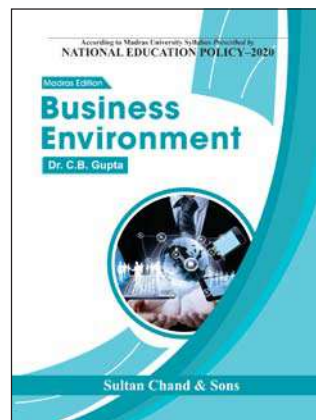
Part IV : Economic Environment

- Economic Systems
- Economic Planning
- Economic Parameters
- Economic Policies

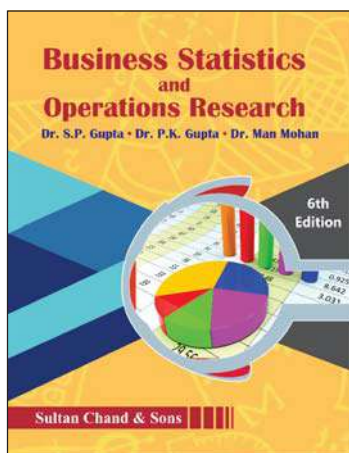
Part V : Financial Environment

- Indian Financial Systems
- The Reserve Bank of India (RBI)
- Commercial Banking
- Financial Institutions
- Stock Exchange and SEBI

University Question Papers



Integrity, insight, and inclusiveness are the three essential qualities of leadership.



Business Statistics and Operations Research

Dr. S.P. Gupta • Dr. P.K. Gupta • Dr. Man Mohan

About the Book

The text book on “Business Statistics and Operations Research” provides a conceptual understanding of basic techniques of Statistics and Operations Research for solving managerial and business problems. The book discusses comprehensively the essential topics of quantitative decision-making by using various illustrations and examples. The book covers complete syllabus of B.Com. & BBA prescribed by most Indian Universities.

Salient Features

- Book is divided into two parts: Part I gives basic concepts of Statistics and Part II provides various Operations Research Techniques.
- There are detailed self contained chapters covering the syllabus completely.
- The language used in the text is simple and subject-matter has been presented in a lucid style.
- Special care has been taken to develop the concepts in an easy to understand manner.
- Chapter on Network Analysis is discussed in detail due to its importance in solving complex business problems.

Contents

Business Statistics

- Introduction
- Classification and Tabulation
- Diagrammatic and Graphic Presentation
- Measures of Central Tendency
- Measures of Variation
- Skewness, Moments and Kurtosis
- Correlation Analysis
- Regression Analysis
- Index Numbers
- Analysis of Time Series
- Tests of Hypotheses
- Chi-Square Test
- Analysis of Variance
- Statistical Quality Control

Appendix

Operations Research

- Operations Research — An Overview
- Linear Programming
- Linear Programming Problem – Solution Methods
- Duality in Linear Programming
- Transportation Problem
- Assignment Problem
- Network Analysis — PERT/CPM

Introduction to Management Science

Operations Research

Kanti Swarup • P.K. Gupta • Man Mohan

About the Book

For over four decades, Operations Research: An Introduction to Management Science has provided its readers with a sound conceptual understanding of various mathematical approaches and techniques that have shaped management science. This book aims to make these concepts and methods easily understandable, enabling its readers to appreciate the role of 'Management Science' in the organizational decision-making processes. The book is intended to serve as a core textbook for the students who can equip themselves with a robust understanding of operations research concepts before applying them directly to real-life business problems.

Salient Features

- This thoroughly revised and enlarged edition of the book presents the fundamental concepts of Operations Research in a comprehensive yet easy-to-understand manner.
- The text uses simple language, lucid style, cogent presentation and clarity of exposition. It is self-contained and adopts a practical approach to learning.
- The book focuses on marrying theories and concepts with their practical applications. There is an adequate emphasis on real-life applications from different spheres of business and industry.

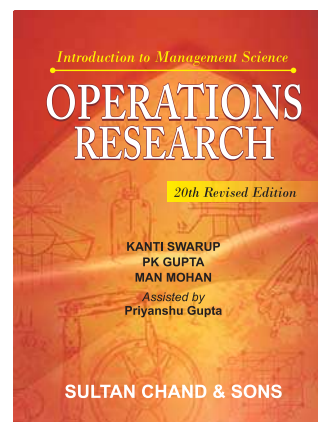
Contents

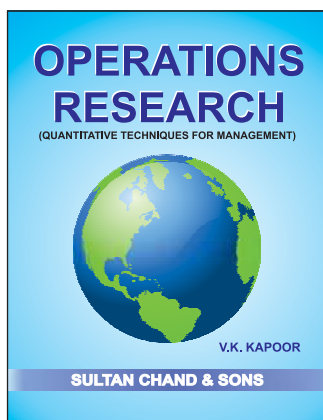
- | | |
|--|---|
| • Operations Research – An Overview | • Decision Theory |
| • Linear Programming | • Queuing Theory |
| • Solving Linear Programming Problems | • Replacement Decisions |
| • Theory of Simplex Method | • Inventory Management – Deterministic |
| • Duality in Linear Programming | • Inventory Management – Probabilistic |
| • Post – optimal Analysis | • Simulation |
| • Transportation Problem | • Non-Linear Programming and Optimization |
| • Assignment Problem | • Solving Non-Linear Programming Problems |
| • Other Methods of Solving Linear Programming Problems | • Geometric Programming |
| • Operations Scheduling | • Information Theory |
| • Integer Programming | • Investment Analysis and Break-even Analysis |
| • Goal Programming | • Business Forecasting |
| • Scheduling Techniques | • Learning Curve Theory |
| • Resources Analysis in Project Management | • Statistical Quality Control |
| • Dynamic Programming | |
| • Network Routing Problems | |
| • Probability | |
| • Markov Analysis | |

Some Case Problems

Appendices

Index





Operations Research

Quantitative Techniques for Management

V.K. Kapoor

About the Book

This book is intended to serve as a comprehensive text for students of undergraduate, postgraduate in commerce and management courses, *i.e.*, MBA/PGDBM, M.Com., CA. It will also meet the requirement of students of MA/M.Sc. (Statistics, Applied Operations Research), MCA, B.Tech. who need both theoretical and practical knowledge of Operations Research. The book will also meet the requirements of academicians as well as the research scholars & teachers, and also practitioners in the field of management, etc. The book will also be found useful by the students preparing for various competitive examinations.

Salient Features

- The book is oriented towards applied approach.
- The book maintains user friendly simple language, lucid style, cogent presentation, clarity of exposition, self – contained & practical approach involving hundreds of business applications which provides both motivation and physical insight to the readers.
- One of the novel features of the text-book is that all major steps in the computational procedure of important techniques are presented in a step by step algorithm format.
- The book is student friendly containing plenty of problems from real – life situations, which are included in each chapter to enable the reader to gain further insight and clarity of the application of various OR Techniques.

Contents

- Operations Research
- Linear Programming – I: Problem Formulation and Solution by Graphical Method
- Linear Programming – II: Simplex Method
- Linear Programming – III: Duality and Sensitivity Analysis
- Transportation Problem
- Assignment Problem
- Sequencing Problem
- Replacement Theory
- Queuing Theory
- Decision Analysis
- Theory of Games
- Inventory Management
- Project Network Analysis: CPM/PERT
- Simulation
- Goal Integer and Dynamic Programming
- Markov Chains

Fundamentals of Applied Statistics

S.C. Gupta • V.K. Kapoor

About the Book

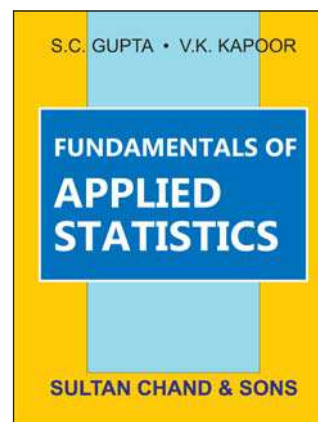
The thoroughly revised fourth edition of this indispensable authoritative, well-written & Best - selling textbook for all introductory & Advance courses in Applied Statistics, while retaining its analytical and modern approach now includes new chapters, extensively revised and rewritten material, updated information and various distinct pedagogical features.

Salient Features

- Comprehensive coverage of topic on Statistics.
- Systematic arrangement and analytical presentation of the subject matter.
- Large number of illustrative solved examples.
- Requires no previous knowledge of the subject.
- Difficult concepts have been explained in a simple and easy manner.
- Provides an in-depth understanding of the subject.
- Hints and answers to selected Self-Practice Problems enable readers to learn the subject faster. Problems have been graded according to the intricacies involved.

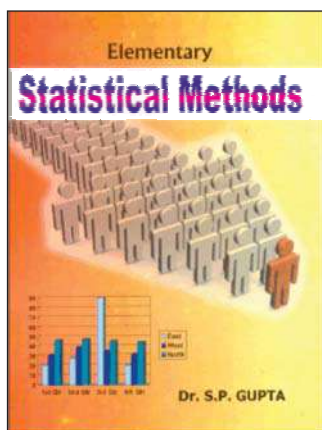
Contents

- Statistical Quality Control
- Analysis of Time Series
- Index Number
- Demand Analysis
- Analysis of Variance
- Design of Experiments
- Design of Sample Surveys
- Statistics in Psychology and Education
- Vital Statistics



सफलता की कुंजी





Elementary Statistical Methods

Dr. S.P. Gupta

About the Book

This book is especially designed for B.Com. and B.A. Economics Courses of Indian universities. It has devoted maximum space to explain in simple and clear language the topics and at the level required for them. It covers syllabus completely. It is primarily meant for B.Com. and B.A. Students of various Universities

Salient Features

- The Language is simple and the text material self – explanatory.
- Solved illustrations of varied types & unsolved questions are given to help the students to acquire proficiency and develop confidence.

Contents

- | | |
|---|-----------------------------------|
| • Introduction | • Analysis of Time Series |
| • Classification and Tabulation | • Probability Theory |
| • Diagrammatic and Graphic Presentation | • Small Sampling Theory |
| • Measures of Central Tendency | • Chi-Square Test |
| • Measures of Variation | • Analysis of Variance |
| • Skewness, Moments and Kurtosis | • Statistical Quality Control |
| • Correlation Analysis | • Interpolation and Extrapolation |
| • Regression Analysis | • Interpretation of Data |
| • Index Numbers | |

Appendix

Elevate your life with the power of self discovery.



Elements of Operations Research

(Quantitative Techniques for Decision Making)

Dr. P.K. Gupta

About the Book

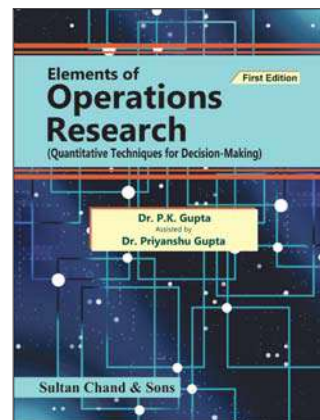
This book: "Elements of Operations Research" has been designed as an introductory text to the world of Operations Research. Primarily, it has been written for B.Com and BBA students of Madras University and Guru Nanak Dev University, Amritsar, yet the book will be suitable for the similar undergraduate and postgraduate courses in Operations Research/Quantitative techniques of other universities.

Salient Features

- The book covers complete syllabus in Operations Research for BBA, B.Com and M.Com of almost all the Universities.
- There are detailed self-contained chapters on all the syllabus elements.
- The text uses simple language, lucid style, cogent presentation, and clarity of exposition.

Contents

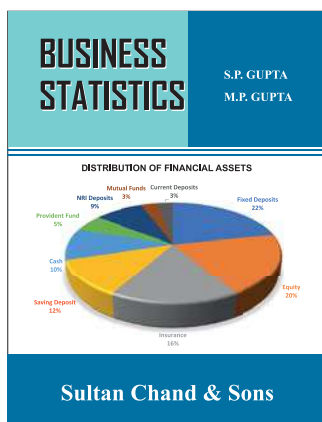
- | | |
|---|-------------------------------------|
| • Decision-Making and Operations Research | • Network Analysis – PERT/CPM |
| • Linear Programming | • Decision Theory |
| • Linear Programming Problem – Solution Methods | • Game Theory |
| • Duality in Linear Programming | • Queuing Models |
| • Transportation Problem | • Inventory Control |
| • Assignment Problem | • Replacement Decisions |
| | • Sequencing: Operations Scheduling |



Listen to our Authors



<https://www.youtube.com/@SultanChandSons1950>



Business Statistics

S.P. Gupta • M.P. Gupta

About the Book

The book is designed with the basic objective of introducing students of Business Administration to the statistical concepts that help in decision-making.

Salient Features

- The entire text of this edition has been thoroughly revised. In particular more attention has been given to chapters like Tests of Hypothesis, Estimation, Chi-Square Test, Statistical Decision Theory.
- A unique feature of the book is that most chapters have an interesting write up in the form of *Ethical Considerations*.
- Every effort has been made to reduce to the minimum the printing or calculation mistakes.

Contents

- Business Statistics – What & Why
- Collection of Data
- Presentation of Data
- Measures of Central Tendency
- Measures of Variations
- Skewness, Moments and Kurtosis
- Correlation analysis
- Regression Analysis
- Index Numbers: Concepts and Applications
- Business Forecasting and Time Series Analysis
- Probability
- Probability Distributions
- Sampling and Sampling Distributions
- Estimation of Parameters
- Test of Hypothesis
- Small Sampling Theory
- Chi-Square Test
- Analysis of Variance
- Statistical Quality Control
- Partial and Multiple Correlation and Regression
- Statistical Decision Theory

Appendix: Statistical Tables



*Success is not final; failure is not fatal;
it is the courage to continue that counts*

Winston Churchill



Business Mathematics

D.C. Sancheti • V.K. Kapoor

About the Book

The book is designed for the students of CA, ICMA and B.Com. A complete section on linear programming has been added. Moreover a new feature is addition of application to commerce and economics and probability.

Salient Features

- A number of typical problems have been added as solved examples in each chapter. These will enable the reader to have a better and thoughtful understanding of the basic concepts of the theory and its various applications
- A conscious effort has been made to make the presentation of all topics discussed very simple and to develop the subject-matter in such step-by-step manner that the book can serve as self-study text for the students
- The book has 989 illustrations, 112 diagrams and 1,149 exercises with answers for practice.

Contents

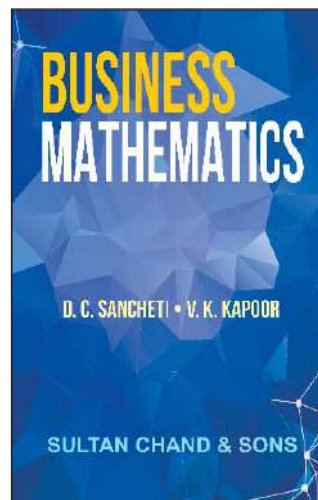
- Logical Statements and Truth Tables
- Theory of Sets
- Boolean Algebra
- Real Number Systems
- Groups, Ring and Field
- Indices and Surds
- Logarithms
- Equations : Linear Quadratic, Cubic and Higher Order
- Permutations and Combinations
- Binomial Theorem
- Mathematical Induction, Sequence and Series
- Arithmetic and Geometric Progressions
- Convergence and Divergence of Series
- Circular Functions and Trigonometry

- Coordinate Geometry
- Functions, Limits and Continuity
- Differential Calculus
- Integral Calculus
- Vector Algebra
- Matrix Algebra

Supplement

- Applications to Business and Economics
- Linear Programming
- Probability
- Some Additional Topics
- Numerical Tables

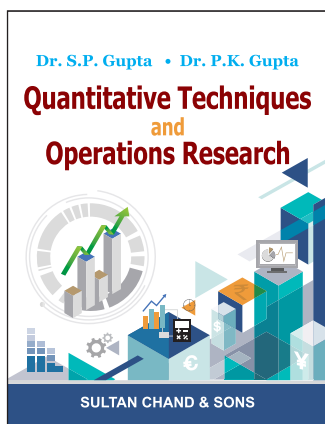
Index



*Don't sit down and wait
for the opportunities to come.
Get up and make them.*

Madam C. J. Walker





Quantitative Techniques and Operations Research

Dr. S.P. Gupta • Dr. P.K. Gupta

About the Book

This book on Quantitative Techniques and Operations Research provides a conceptual understanding of basic quantitative techniques/methods used in solving managerial problems. It discusses comprehensively the essential topics of quantitative decision-making by using illustrations and examples. With revised and updated contents, this edition of the book will be useful to the students pursuing the undergraduate programme in Management and Commerce.

Salient Features

- The chapters on Linear Programming Problems are rewritten and have been designed to take the reader through gradual increase in complexity. Chapter 2 of part II is completely dealt with the formulation of linear programming models from business and economics.
- Given its importance in the current business environment, chapter on Operations Scheduling has been dealt with at length.

Contents

Part I: Quantitative Techniques

- Quantitative Techniques – Introduction
- Introduction to Statistics
- Classification and Tabulation
- Diagrammatic and Graphic Presentations
- Measures of Central Tendency
- Measures of Variation
- Skewness Moments and Kurtosis
- Correlations and Analysis
- Regression Analysis

Questions Papers
Appendix

Part II: Operations Research

- Managerial decision-making and Operations Research
- Linear Programming
- Linear Programming Problem – Solution Method
- Duality in Linear Programming Problem
- Transportation Problem
- Assignment Problem
- Operations Scheduling



*Education breeds confidence.
Confidence breeds hope.
Hope breeds peace.*

Confucius



Business Statistics & Business Mathematics

Dr. S.P. Gupta • Dr. P.K. Gupta

About the Book

This textbook covers complete syllabus in Business Mathematics & Business Statistics paper of B.Com. 2nd year students. The Book has been designed strictly according with the latest updated syllabus prescribed by University of Delhi. Besides revising and simplifying the text, a number of illustrations and examples are added to explain various concepts introduced in the text. Also, new problems mostly from recent university examinations have been added in this edition. At the same time old stereotype problems have been removed. In fact the whole book has been rewritten and given a new look altogether.

Salient Features

- Book covers complete syllabus in Business Mathematics & Business Statistics paper of B.Com. examination.
- There are detailed self-contained chapters on all the syllabus elements.
- Part I of the book starts with the introduction to Statistics and discusses measures of central tendency and of variation, correlation & regression analysis, index numbers, time series and interpretation of data.
- Part II of the book begins with introducing the concept of matrices and determinants. Their applications to business and economic problems are discussed in the chapter.
- Concept of differentiation & integration along with their applications are given in chapters 3 & 4 of part II.
- The language used in text is simple and the subject matter has been presented in a lucid and straightforward style.
- Special care has been taken to develop the concepts in an easy to understand manner and are self explanatory.
- The book does not require any previous knowledge of the subject.

Contents

Part I: Business Statistics

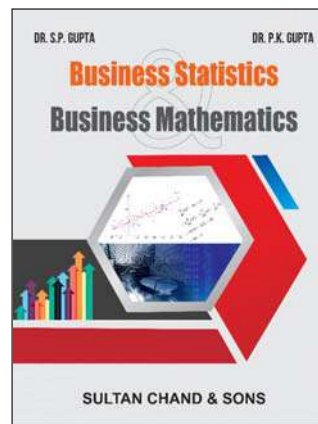
- Introduction to Statistics
- Classification and Tabulation
- Graphic Presentation
- Measures of Central Tendency
- Measures of Variation
- Correlation Analysis
- Regression Analysis
- Index Numbers
- Analysis of Time Series
- Interpretation of Data

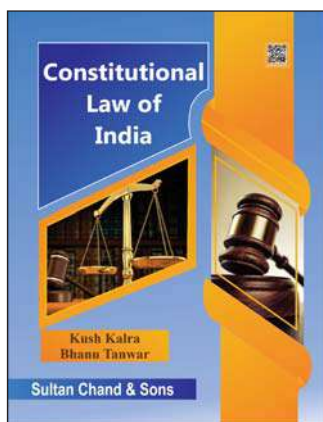
Appendix

Part II: Business Mathematics

- Matrix Algebra
- Function, Limits and Continuity
- Differentiation and its Application
- Integration and Its Applications
- Mathematics of Finance

Appendix





Constitutional Law of India

Kush Kalra • Bhanu Tanwar

About the Book

A constitution is essentially the aggregate of the basic principles and laws of a political community, which is either a nation or a state, that determines the powers and duties of its government and the rights guaranteed to its citizens. It determines the structure and operation of government bodies and the political principles of the system.

The presence of a constitution is relevant in any modern democratic State in order to ensure that the principles of democracy are always upheld. It serves the purpose of limiting the government and distributing and separating powers among different organs and institutions of the government. It has a huge role in maintaining a

balanced government. This book covers the Constitution of India in a simple and easy to understand language. The beauty of this book is that it will be of good use to one and all who are curious to know and study about Indian Constitution.

Salient Features

- Covers the Syllabus of Competitive Exams
- Easy to Understand Language
- Case Laws
- Up-to-date Amendments
- Useful for LL.B and LL.M students

Contents

- Introduction
- Salient Features of The Constitution
- Nature of Indian Constitution
- Preamble
- The Union and Its Territories (Articles 1 to 4)
- Citizenship (Articles 5 to 11)
- Fundamental Rights (Articles 12 to 35)
- Rights to Equality (Articles 14 to 18)
- Rights to Freedom (Articles 19 to 22)
- Rights Against Exploitation (Articles 23-24)
- Freedom of Religion (Articles 25 to 28)
- Cultural and Educational Rights (Articles 29-30)
- Rights to Constitutional Remedies (Articles 32 to 35)
- Directive Principles of State Policy (Articles 36 to 51)
- Fundamental Duties (Articles 51A)
- The Union Executive (Articles 52 to 78, 123 and 361)
- Union Legislature (Articles 79 to 122)
- Union Judiciary (Articles 124 to 147)
- State Executive (Articles 153 to 167 and 213)
- The State Legislature (Articles 168 to 212)
- Subordinate Courts (Articles 233 to 237)
- The Union Territories (Articles 239 to 241)
- Panchayats (Articles 243 to 243O)
- Municipalities and Cooperative Societies: (Articles 243P to 243ZG and Articles 243ZH to 243ZT)
- Relations Between the Union and the States (Articles 245 to 293)
- Rights to Property (Articles 294 to 298)
- Trade, Commerce and Intercourse (Within the Territory of India) (Articles 301 to 307)
- Services Under the Union and the States (Articles 308 to 314)
- Tribunals (Articles 323A and 323B)
- Elections (Articles 324 to 329)
- Official Language (Articles 343 to 351)
- Emergency Provisions (Articles 352 to 360)
- Amendment of the Constitution (Article 368)
- Leading Judgments on Constitutional Law

Corporate Laws

Including Companies (Amendment) Act, 2019

G.K. Kapoor • Sanjay Dhamija

About the Book

The book has been designed for the students of B.Com. The book covers the Corporate Law syllabus of B.Com., B.Com. (Hons.) of Delhi University as well as other Universities.

Salient Features

- A comprehensive text book on Corporate Laws covering provisions of the Companies Act, 2013 and the Depositories Act, 1996, especially conceived for the students of B.Com.
- An authentic, up-to-date, simple and lucid analysis of the provisions of the Companies Act, 2013, as amended by the Companies (Amendment) Act, 2019 / Rules made under the Companies Act, 2013/SEBI Regulations.
- Detailed analysis of the provisions of the Depositories Act, 1996 (as amended by the Finance Act, 2018).
- The language of the book is simple and treatment of the subject lucid. An effort has been made to present the complicated provisions in a simple manner so that students can easily grasp.
- Questions and practical problems selected from past examination questions of various Universities, including Delhi University have been given along with hints to their answers at the end of each chapter.
- Important circulars, notifications, amendments and case laws (up to 15th July, 2019) have been incorporated at appropriate places.
- Law stated in this book is as amended up to 1st August, 2019.

Contents

Unit I: Introduction

- History of Company Legislation
- Meaning and Characteristics of a Company
- Kinds of Companies
- Formation and Incorporation of a Company

Unit II: Documents

- Memorandum of Association and Its Alteration
- Articles of Association and its Alteration
- Prospectus
- Shares and Share Capital
- Membership

Unit III: Company Management and Meetings

- Appointment of Directors
- Legal Position of Directors

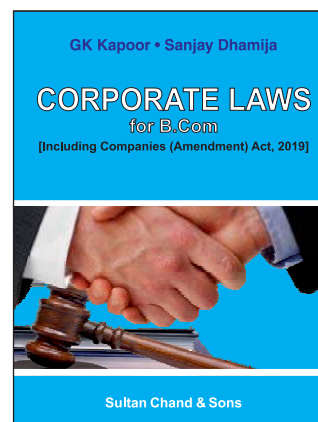
- Disqualifications and Removal of Directors
- Powers and Duties of Directors
- Key Managerial Personnel, Managing Director, Manager and Whole Time Director
- Board Meetings Including Meeting Through Video Conferencing
- Meeting of Shareholders

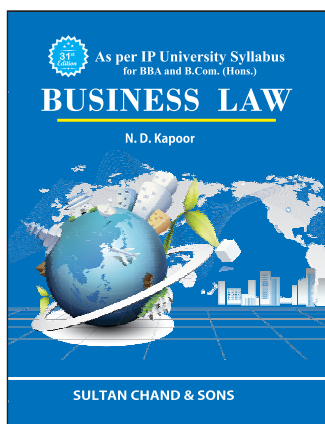
Unit IV: Dividends, Audit and Winding Up

- Divisible Profits and Dividend
- Company Audit
- Winding Up Under the Companies Act, 2013
- Insolvency and Bankruptcy Code, 2016

Unit V: The Depository Act, 1996

- The Depositories Act, 1996





Business Law

As per IP University Syllabus BBA and B.Com. (Hons.)

N.D. Kapoor

About the Book

The Thirty-first Revised Edition of 'Business Law' as per Guru Gobind Singh Indraprastha University, Delhi, syllabus for BBA and B.Com. (Hons.) students, like its predecessors, attempts to present the basic principles of Law in a way that makes the subject easily intelligible even to a non-specialist. The present edition incorporates amendments made by the companies (Amendment) Act, 2019.

Salient Features

- Each Unit contains Illustrative Cases, Test Questions, Practical Problems, MCQs & etc.
- New typography of the book makes the book strain-free and reader friendly. Comprehensive & easy to Understand

Contents

Unit I: The Indian Contract Act, 1872

- Introductory
- Nature of Contract
- Offer and Acceptance
- Consideration
- Capacity to Contract
- Free Consent
- Legality of Object
- Void Agreements
- Contingent Contracts
- Performance of Contract
- Discharge of Contract
- Remedies for Breach of Contract
- *Quasi-Contracts*
- Indemnity and Guarantee
- Bailment and Pledge
- Contract of Agency

Unit II: The Sale of Goods Act, 1930

- Sale of Goods
- Conditions and Warranties
- Transfer of Property
- Performance of Contract
- Rights of an Unpaid Seller

Unit III: The Companies Act, 2013 (Amended Upto 2019)

- Nature of Company
- Kinds of Companies

- Formation of Company
- Memorandum of Association
- Articles of Association
- Prospectus
- Share Capital and Debentures
- Acceptance of Deposits by Companies
- Registration of Charges
- Management and Administration
- Declaration and Payment of Dividend
- Accounts of Companies
- Audit and Auditors
- Appointment of Directors
- Meeting of Board and its Powers
- Appointment and Remuneration of Managerial Personnel
- Prevention of Oppression and Mismanagement

Unit IV: The Negotiable Instruments Act, 1881

- Negotiable Instruments
- Notes, Bills and Cheques
- Parties to a Negotiable Instrument
- Negotiation
- Presentment of a Negotiable Instrument
- Dishonour of a Negotiable Instrument
- Discharge of a Negotiable Instrument
- Rules of Evidence Estoppel and International Law
- *Hundis*
- Banker and Customer

Edition: 31st, 2020; *Pages:* viii + 560; *Size:* 185 × 240 mm; *ISBN:* 978-93-5161-165-3 (TC 1160); ₹ 350.00

Industrial Relations and Labour Laws

P.C. Tripathi • C.B. Gupta • N.D. Kapoor

About the Book

The book contains 8 chapters of Industrial Relations in Vol. I and is Chapters of Labour Laws in Vol II. The book serves the needs of all graduate and post-graduate students of B.Com., MBA, DBA, DPM, MBE and MSW classes of Indian Universities.

Salient Features

- To improve the grasp and understanding of the subject matter, more questions like – Objective Type; Test Questions and Practical Problems with Hints and Solutions have been updated.
- Presentation of Examples, Cases, etc., have been highlighted in indention to make it more reader friendly.
- New Typography of the book makes the book strain – free and reader friendly.

Contents

Volume I: Industrial Relations

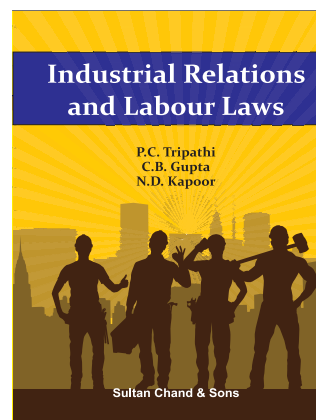
- Industrial Relations and Industrial Disputes in India
- Trade Unions
- Collective Bargaining
- Discipline and Grievance Redressal
- Employee Discipline
- Employee Compensation
- Labour Welfare and Social Security
- Workers' Participation in Management

Volume II: Labour Laws

- Introduction
- The Factories Act, 1948
- The Employees' Compensation Act, 1923
- The Employees' State Insurance Act, 1948
- The Employees' Provident Fund and Miscellaneous Provisions Act, 1952

- The Payment of Gratuity Act, 1972
- The Maternity Benefit Act, 1961
- The Payment of Wages Act, 1936
- The Minimum Wages Act, 1948
- The Industrial Disputes Act, 1947
- The Industrial Employment (Standing Orders) Act, 1946
- The Trade Unions Act, 1926
- The Payment of Bonus Act, 1965
- The Apprentices Act, 1961
- The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959
- The Collection of Statistics Act, 2008

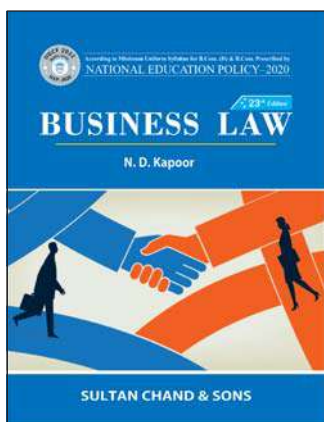
University Question Papers



The people who are crazy enough to think they can change the world are the ones who do.

Steve Jobs





Business Law

According to National Education Policy-2020

N.D. Kapoor

About the Book

The revised edition of 'Business Law' for the student of B.Com. (Hons.), CBCS, B.A. Programme (Commerce) registered with the Regular Colleges, Non-Collegiate Women's Education Board, School of Open Learning of University of Delhi and other equivalent courses. The new edition like its predecessors, attempts to present the basic principles of Business Law in a simple and intelligible manner.

The unit on "Law Relating to Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008" facilitate the reader in understanding the Nature of

Partnership, Relations of Partners & Dissolution of Firm followed by a chapter on 'Limited Liability Partnership' popularly known as LLP has been added in the present edition. LLP combines the advantage of both the company and Partnership into a single form of organization. The Limited Liability Partnership Act, 2008 was published in Official Gazette of Indian on 9th January, 2009 and has been notified with effect from 31st March, 2009.

Salient Features

- Discusses the subject in the light of Statute Law and *ratio decidendi*.
- Illustrate the intricate points of Law with 816 Examples based on decided cases, both English & Indian.
- To improve the grasp and understanding of the subject-matter more questions like – 588 Test Questions; 572 Practical Problems with Hints for their Solutions; 583 Objective Type Questions are included in the book.

Contents

Introductory

Unit I: The Indian Contract Act, 1872

- Nature of Contract
- Offer and Acceptance
- Consideration
- Capacity to Contract
- Free Consent
- Legality of Object
- Void Agreements
- Contingent Contracts
- Performance of Contract
- Discharge of Contract
- Remedies for Breach of Contract

Unit II: Special Contracts

- *Quasi-Contracts*
- Indemnity and Guarantee
- Bailment and Pledge
- Contract of Agency

Unit III: The Sale of Goods Act, 1930

- Sale of Goods
- Conditions and Warranties
- Transfer of Property
- Performance of Contract
- Rights of an Unpaid Seller

Unit IV: Law Relating to The Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008

- Nature of Partnership
- Relations of Partners
- Dissolution of Firm
- Limited Liability Partnership (LLP)

Unit V: The Information Technology Act, 2000

- The Information Technology Act, 2000

Question Papers

Elements of Company Law

Including Companies (Amendment) Act, 2019

N.D. Kapoor

About the Book

We have great pleasure in presenting the 31st Revised and Enlarged Edition of the book entitled "Elements of Company Law" with the Companies Act, 2013 (Schedules) Which has been thoroughly updated and amended up to 2019 to our esteemed readers.

This book is specially written for B. Com, M. Com, CA, CS, CMA, MBA, LLB and Other Commerce Courses of all Indian Universities.

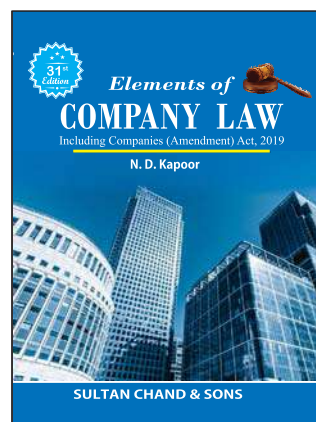
Salient Features

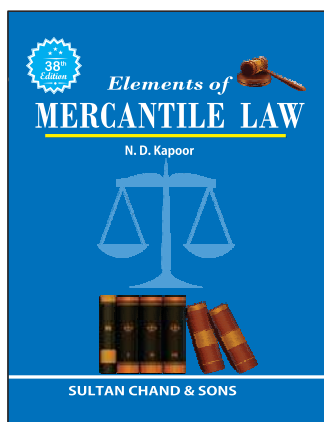
- The book deals with all aspects of company law in detail.
- The subject-matter is discussed in a simple and easily intelligible language under appropriate headings.
- Presentation of Examples, Illustrative Cases, etc., has been highlighted in indention and different type face to make it more reader friendly.
- New typography of the book makes the book strain-free and reader friendly.

Contents

- | | |
|--|--|
| • Nature of Company | • Prevention of Oppression and Mismanagement |
| • Kinds of Companies | • Registered Valuers |
| • Formation of Company | • Removal of Names of Companies from the Register of Companies |
| • Memorandum of Association | • Winding Up |
| • Articles of Association | • Companies Authorised to Register under Companies Act |
| • Prospectus | • Companies Incorporated Outside India |
| • Share Capital and Debentures | • Government Companies |
| • Acceptance of Deposits by Companies | • Registration Office and Fees |
| • Registration of Charges | • Companies to Furnish Information or Statistics |
| • Management and Administration | • <i>Nidhi</i> |
| • Declaration and Payment of Dividend | • National Company Law Tribunal and Appellate Tribunal |
| • Accounts of Companies | • Special Courts |
| • Audit and Auditors | • Miscellaneous |
| • Appointment of Directors | • The Companies Act, 2013 (Schedules) |
| • Meeting of Board and its Powers | |
| • Appointment and Remuneration of Managerial Personnel | |
| • Inspection, Inquiry and Investigation | |
| • Compromises, Arrangements and Amalgamations | |

University Question Papers





Elements of Mercantile Law

N.D. Kapoor

About the Book

The 38th Revised and Enlarged Edition of the book entitled "Elements of Mercantile Law". This book is specially written for B. Com, M. Com, CA, CS, CMA, MBA, LLB and Other Commerce Courses of all Indian Universities.

The book is divided into three Volumes. Volume I is Law of Contract, Volume II is Company Law and Volume III is Industrial Law.

Salient Features

- A new chapter on 'Goods and Services Tax (GST)' has been included in this edition. In order to bring uniformity in Tax rates and to simplify the tax mechanism, Central Government rolled out Goods and Services Tax (GST) from 1st July, 2017.
- The Insolvency and Bankruptcy Code, 2016' is the Bankruptcy Law of India has been added.
- A chapter on 'Limited Liability Partnership' popularly known as LLP has been added in the present edition.
- LLP combines the advantage of both the Company and Partnership into a single form of organization.
- Volume II of the book on Company Law with Schedules has been thoroughly updated and amended up to 2019.

Contents

Volume I – LAW OF CONTRACT

Introductory

Part One – General Principles of Law of Contract

Part Two – Special Contracts

Part Three – Law of Insolvency

Part Four – Other Laws

Volume II – COMPANY LAW

Volume III – INDUSTRIAL LAW

Part One – Working Conditions

Part Two – Social Security

Part Three – Disputes

Part Four – Standing Order

Part Five – Workers' Organisations

Part Six – Bonus

Part Seven – Miscellaneous

Subject Index



*A leader is one who knows the way,
goes the way and shows the way.*



Elements of Industrial Law

N.D. Kapoor

About the Book

The Book is designed for B.Com, BBA, BBM Courses of all Indian universities. The present edition of the book incorporates all the changes brought about in the employees, Compensation act, 1923 and the Employees State Insurance Act, 1948 included in this book.

Salient Features

- The object of the book is to acquaint him with the Principles of Industrial and Labour Laws in an easily intelligible Language and in as logical an order as possible.
- The basic pillars on which superstructures of industry is built are labour and capital.
- Presentation of Examples, Illustrative Cases, etc., have been highlighted in indention and different type face to make it more reader friendly.
- New typography of the book makes the book strain-free and reader friendly.

Contents

Part I: Working Conditions

- The Factories Act, 1948

Part II: Social Security

- The Employees' Compensation Act, 1923
- The Employees' State Insurance Act, 1948
- The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
- The Payment of Gratuity Act, 1972
- The Maternity Benefit Act, 1961
- The Payment of Wages Act, 1936
- The Minimum Wages Act, 1948

Part III: Disputes

- The Industrial Disputes Act, 1947.

Part IV: Standing Order

- The Industrial Employment (Standing Orders) Act, 1946

Part V: Worker's Organisations

- The Trade Union Act, 1926

Part VI: Bonus

- The Payment of Bonus Act, 1965

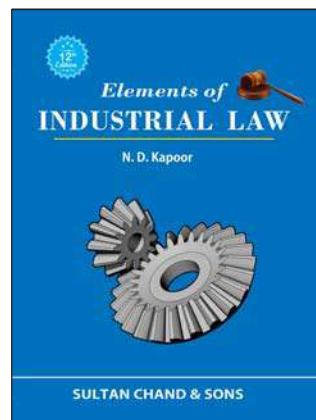
Part VII: Miscellaneous

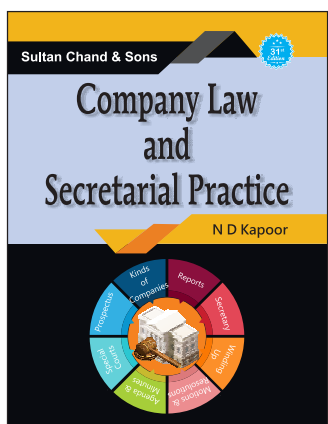
- The Apprentices Act, 1961
- The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959
- The Collection of Statistics Act, 2008

Part VIII: Compliances

- Compliances Under Employees State Insurance (ESI)
- Compliances Under Employees Provident Funds and Miscellaneous Provisions Act, 1952
- Compliances Under The Payment Gratuity Act 1972
- Compliances under the Industrial Disputes Act, 1947

University Question Papers





Company Law and Secretarial Practice

N.D. Kapoor

About the Book

We have great pleasure in presenting the Thirty-first Revised Edition of the book entitled "Company Law & Secretarial Practice" with Companies Act, 2013 (Schedules) which has been thoroughly updated and amended up to 2019 to our esteemed readers.

Salient Features

- The book is divided into two parts volume I Company Law contains 32 chapters and volume II Secretarial Practice contains 10 chapters.
- New typography of the book makes the book strain-free and reader friendly.
- University Questions Papers have been added at the end of the book to give an idea about the pattern of questions asked.

Contents

Volume I – Company Law

- Nature of Company
- Kinds of Companies
- Formation of Company
- Memorandum of Association
- Articles of Association
- Prospectus
- Share Capital and Debentures
- Acceptance of Deposits by Companies
- Registration of Charges
- Management and Administration
- Declaration and Payment of Dividend
- Accounts of Companies
- Audit and Auditors
- Appointment of Directors
- Meeting of Board and its Powers • Appointment and Remuneration of Managerial Personnel
- Inspection, Inquiry and Investigation
- Compromises, Arrangements and Amalgamations
- Prevention of Oppression and Mismanagement
- Registered Valuers
- Removal of Names of Companies from the Register of Companies
- Winding Up

- Companies Authorised to Register under Companies Act
- Companies Incorporated Outside India
- Government Companies
- Registration Offices and Fees
- Companies to Furnish Information or Statistics
- *Nidhi*
- National Company Law Tribunal and Appellate Tribunal
- Special Courts
- Miscellaneous
- The Companies Act, 2013 (Schedules)

Volume II – Secretarial Practice

- Secretary
- Meetings and Proceedings
- Motions and Resolutions
- Agenda and Minutes
- Company Management
- Accounts and Auditors
- Winding Up
- Compromises, Arrangements and Reconstructions
- Company Correspondence

Reports

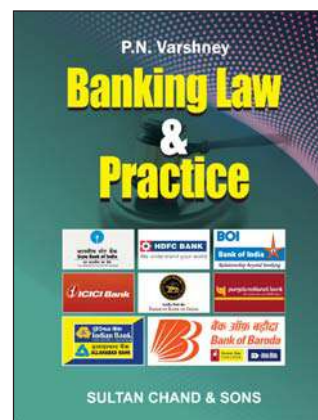
University Questions Papers

Banking Law & Practice

P.N. Varshney

About the Book

Banking Law & Practice has constantly kept pace with the changing scenario in Indian Banking. Relevant Provisions of all relevant recent enactments have been incorporated at appropriate places. For Example, Banking Laws Act, 2012, Credit Information Companies Act, Consumer Protection Act, Limited Liability Partnership Act, Secularization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, Right to Information Act, Micro, Small and Medium Enterprises Development Act have been duly dealt with.



Salient Features

- The coverage of the subject-matter is exhaustive followed by numerous exams. questions and practical problems.
- It is an ideal textbook for the under-graduate and post-graduate students of all Indian Universities.
- Thoroughly revised, updated and enlarged edition.

Contents

Part I – Banking System in India

- Financial Institutions in India – An Overview
- Reserve Bank of India

Part II – Banker and Customer

- Relationship between Banker and Customer
- Customers Accounts with the Banker
- Special Types of Banker's Customers

Part III – Law Relating to Negotiable Instruments

- Negotiable Instruments
- Endorsements
- Crossing of Cheques
- Payment of Cheques
- Collection of Cheques
- Bills of Exchange and Promissory Notes
- Rights and Liabilities of Parties and Negotiable Instruments

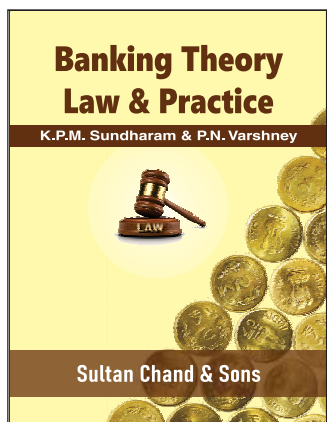
Part IV – Employment of Bank Funds

- The Liquid Assets; Investment in Securities
- Loans and Advances Assessing Credit worthness of Borrowers

- Appraisal of Term Loan Proposals
- Secured Advances – Modes of Creating Charge
- Secured Advances – Types of Securities
- Purchase and Discounting of Bills
- Letters of Credit
- Documentation Guarantees
- Analysis of Financial Statements
- Priority Sectors – Concept, Coverage and Targets
- Financing of Micro, Small and Medium Enterprises
- Financing of Agriculture & Other Priority Sectors
- Ancillary Services of a Banker

Part V – Regulation on Banks

- Credit Policy of Reserve Bank of India
- Prudential Regulation over Banks
- Customer's Grievances and Redressal
- Securitisation and Reconstruction of Final Assets and Enforcement of Security Interest Act 2002



Banking Theory Law & Practice

K.P.M. Sundharam • P.N. Varshney

About the Book

The Book is designed for B.Com., BBA, BBM and all Diploma Courses of all Indian universities. The revised edition of banking theory law and practice deals with the theory banking and Indian banking.

Salient Features

- This book is unique in the sense that it admirably combines the Theory, Law and Practice of Banking in India.
- The book will prove immensely useful for those appearing at B.Com., examinations of Indian Universities and Polytechnics.

Contents

Part I: Theory of Banking and Indian Banking

- Theory of Commercial Banking
- Central Banking
- Structure of Commercial Banks
- Functions of Reserve Bank of India
- Indian Money Market
- Rural Banking in India
- Financial Institutions in India.

Part II: Banker and Customer

- Definition and Functions of a Banker
- Relationship Between Banker and Customer
- Rights of a Banker
- Customers' Accounts with the Banker
- Special Types of Banker's Customers.

Part III: Law Relating to Negotiable Instruments

- Negotiable Instruments
- Endorsements
- Crossing of Cheques
- Payment of Cheques
- Collection of Cheques
- Bills of Exchange and Promissory Notes
- Rights and Liabilities of Parties to Negotiable Instruments

Part IV: Employment of Bank Funds

- The Liquid Assets
- Investment in Securities
- Loans and Advances
- Assessing Creditworthiness of Borrowers
- Appraisal of Term Loan Proposals
- Secured Advances – Modes of Creating Charge
- Secured Advances – Types of Securities
- Purchase and Discounting of Bills
- Ancillary Services of a Banker
- Customers' Grievances and Redressal

Appendix: Syllabus and Questions Papers

An Outline of Company Secretarial Practice

V. Balachandran • P.K. Ghosh

About the Book

The Book is designed for B.Com., BBA, BL, M.Com., MBA Courses of all Indian universities. This book is tries to cover the syllabi at all India level and is written in simple and lucid style to be understood by a common man.

Salient Features

- Efforts to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man.
- Incorporated at the appropriate places in the book, the amendments made to the Companies Act, 2013.
- At the end of every chapter adequate questions for Part A and Part B are given.
- Past years question papers of some of the Universities are also included in the book.
- Included 10 MODEL Question papers for the Faculty and Students community.
- Incorporated important statutory Forms under Companies Act, 2013.

Contents

Part I – Classification and Conversion of Companies

- Company Promotion and Incorporation
- Formation of Companies
- Share Capital
- Share Capital – Issue of Shares
- Alteration of Capital
- Debentures
- Company Director – Appointment, Duties & Powers
- Distribution of Profits – Dividend
- Company Secretary and Company Secretary in Practice
- Company Meetings – Law and Practice
- Company Meetings – General Meetings
- Company Meetings – Board Meetings
- Resolutions and Minutes
- Statutory Books and Returns.

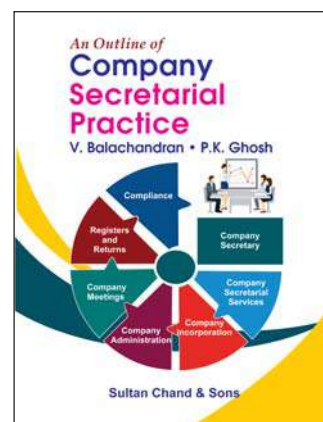
Part II – Knowledge Refresher Series

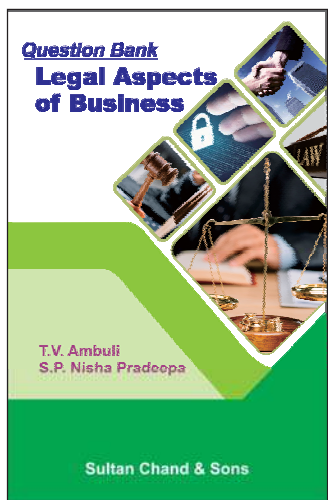
- Quiz on Company Secretarial Practice
- Model Question Paper and Past Years Question Papers
- Past Years Question Papers of Other Universities.

Part III – Annexures

- Annexure

Bibliography





Question Bank Legal Aspects of Business

T.V. Ambuli • S.P. Nisha Pradeepa

About the Book

Legal Aspects of Business is an important constitute of the business and corporate environment. No corporate entity can effectively work and survive without meeting legal obligations. And this book says it all in the form of questions and answers. Questions are framed in such a way that the readers will be able to quickly connect with the content and the subject. The appropriate answers given under each question will lessen the burden of the students unlike the conventional means, where learners try to navigate for answers for hours and hours. Suitable headings and sub-headings have been given to capture the attention of the readers and for easy remembrance as well. The chapter arrangement in the book has been made in a systematic and

logical way with examples and illustrations. Question papers at the end of the book enhance the readers' clarity and deeper understanding of formulation of questions which appeared in semester examinations hitherto.

Salient Features

- A ready reckoner of short and long answer questions
- Appropriate headings and sub-headings in relevance to each question
- Question-wise coherency in concepts all through the chapters
- Chapter-wise caselets
- Past question papers at a glance
- A must-have for scoring high in the examinations

Contents

Unit I

General Law of Contracts

Unit II

Special Law of Contracts

Unit III

Company Law, 1956

Unit IV

Industrial Law

Unit V

Consumer Protection Act, Introduction to Cyber Laws, GST



*Learning is a treasure that will
follow its owner everywhere.*



Financial Reporting and Analysis

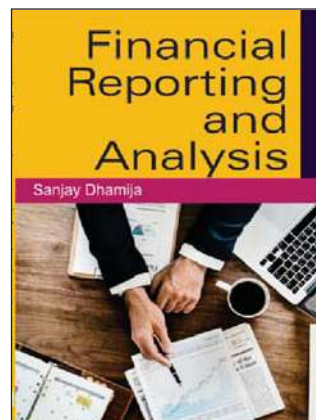
Sanjay Dhamija

About the Book

The book presents the subject matter in a lucid and readable style so that students will be able to understand and appreciate the otherwise difficult and complicated subject. Twenty-five solved illustrations have been included to illustrate and reinforce the understanding of the relevant reporting principles.

Salient Features

- Key aspects of financial reporting have been discussed in a logical sequence.
- Very strong analytical perspective – how to use financial reporting information as a manager and as an analyst.
- More than 150 unsolved problems and nearly 50 assignment questions at the chapter end to encourage the students to test their understanding.
- The book is well illustrated with diagram & tables.
- Reporting requirements under the Companies Act, 2013 including Schedule III of the Act have been covered.
- In view of convergences of Indian accounting standards with IFRS, suitable reference has been drawn in each chapter to the new accounting standards (Ind AS) announced by the Ministry of Corporate Affairs.
- Emerging issues in financial reporting, viz. accounting for e-commerce, integrated reporting and value added statements have been suitably covered.



Contents

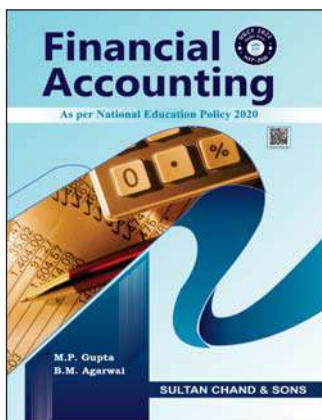
- | | |
|---|---|
| • Overview of Financial Reporting | • Disclosures in Annual Reports – I |
| • Accounting Standards | • Disclosures in Annual Reports – II |
| • Conceptual Framework of Financial Reporting | • Techniques of Financial Statements Analysis |
| • Overview of Financial Statements of Companies | • Ratio Analysis |
| • Statement of Profit & Loss | • Analysis of Financial Statements – A Case Study |
| • Balance Sheet | • Accounting for E-Commerce |
| • Statement of Change in Equity | • Integrated Reporting |
| • Cash Flow Statement | • Value Added Statement |



*Education is not the learning of facts,
but the training of the mind to think.*

Albert Einstein





Financial Accounting

As per National Education Policy 2020

M.P. Gupta • B.M. Agarwal

About the Book

The objective of the text book is basic treatment of main principles of Financial Accounting. The standard set for the book is complete clarity for beginners and such simplicity of exposition to make the text practically the best one.

It is with this purpose that a maximum range of examples and illustrations form the part of text book. The book covers all topics of the syllabus. The syllabus of B.Com.(H.) & B.Com.

Salient Features

- Most comprehensive coverage of subject matter. All topics under the syllabus have been explained in detail.
- Most authentic and elaborate presentation of subject matter in simple and lucid style with a very large numbers of examples and illustrations (about 320).
- At the beginning of each chapter an outline of chapter is given. Important Aspects of the chapters are given at the end of the chapter.
- In each chapter Objective and Multiple Choice Questions are given in large number. At the end of each chapter, Assignments containing theoretical and numerical questions are also given for practice and revision.
- The book covers latest changes and amendments in the law. It is based on Accounting Standard (AS) and Indian Accounting Standard (Ind. AS).

Contents

Unit 1: Theoretical Framework and Accounting Process

- Theoretical Framework: Accounting Theory and Philosophy
- Rules of Accounting and the Journal Including Appendix on GST
- Ledger
- Cash Books
- Subsidiary Books
- Trial Balance and Rectification of Errors

Unit 2: Business Income, Accounting for Property, Plant and Equipment, and Valuation of Inventory

- Capital and Revenue (Expenditure and Receipts)
- Accounting for Property, Plant, Equipment & Depreciation
- Valuation of Inventory

Unit 3: Financial Statements of Sole Proprietorship and Not-for-Profit Organisations

- Final Accounts for Sole Proprietors
- Financial Statements of Non-Trading Organisations

Unit 4: Accounting for Inland Branches, Departments and Leases

- Accounting for Branches
- Departmental Accounting
- Lease Accounting

Unit 5: Computerized Accounting Systems

- Computerized Accounting
- Introduction to Accounting Package – Tally
- Creation of Groups, Ledger & Voucher in Tally
- Display of Financial Statements
- Application of Tally in Inventory Management
- Goods and Service Tax (GST) Accounting in Tally
- Backup, Restore, Data Export & Trouble Shooting

Index

Advanced Accountancy – Vol. 1

(Financial Accounting)

M.P. Gupta • B.M. Aggarwal

About the Book

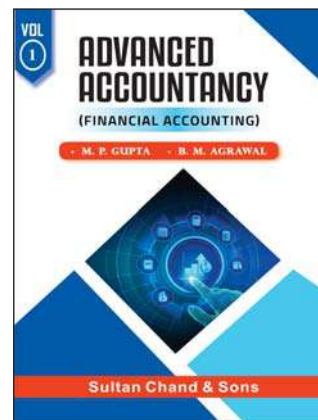
The objective of the textbook is basic treatment of main principles of Financial Accounting. The present book aims to meet in full measure the requirement of students preparing for various commerce courses opting Financial Accounting in Indian Universities and Professional Courses. The latest syllabus of various professional courses like CA, CMA, CS, BBA, MBA, etc. is covered in the book. Syllabus of B.Com., M.Com. of various Indian Universities have been taken into consideration.

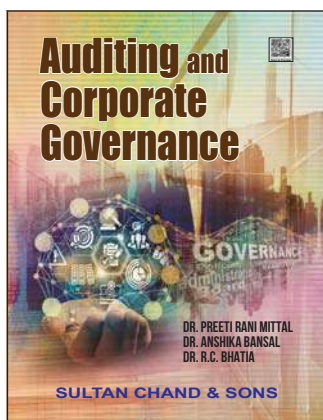
Salient Features

- Most authentic and elaborate presentation of the subject matter in a simple and lucid style with a very large number of examples and illustrations.
- At the beginning of each chapter, Outline of Chapter is given. Important Aspects of the Chapters are given at the end of each chapter.
- In each chapter Objective and Multiple Choice Questions are given in large number.

Contents

- | | |
|--|--|
| • Theoretical Framework – Accounting Theory and Philosophy | • Accounting for Branches Including Foreign Branches |
| • Rules of Accounting and the Journal | • Departmental Accounting |
| • Ledger | • Accounting for Agricultural Farms |
| • Cash Book | • Voyage Accounts |
| • Subsidiary Books | • Investment Accounts |
| • Trial Balance and Rectification of Errors | • Insurance Claims for Loss of Stock and Loss of Profit |
| • Capital and Revenue (Expenditure and Receipts) | • Accounting for Packages & Containers |
| • Accounting for Bills of Exchange | • Lease Accounting |
| • Bank Reconciliation Statement | • Inflation Accounting |
| • Average Due Date and Account Current | • Single Entry System (Accounts from Incomplete Records) |
| • Depreciation Accounting | • Contract Accounts |
| • Inventory Valuation | • Miscellaneous Accounts |
| • Final Accounts for Sole Proprietors | • Partnership-I – Fundamentals and Valuation of Goodwill in Partnership |
| • Accounting for Consignment | • Partnership-II – Admission of a Partner |
| • Accounting for Joint Venture | • Partnership-III – Retirement/Death of a Partner |
| • Financial Statements of Non-Trading Organisations | • Dissolution of Partnership Firms Including Piecemeal Distribution of Assets |
| • Self-Balancing and Sectional Balancing System | • Conversion of Partnership Firm into a Company or Sale to a Company and Amalgamation of Firms |
| • Sale of Goods on Approval or Return Basis | |
| • Insolvency Accounts of Non-Corporate Entities | |
| • Royalty Accounts | |
| • Hire-Purchase and Instalment Payments System | |





Auditing and Corporate Governance

Dr. Preeti Rani Mittal • Dr. Anshika Bansal • Dr. R.C. Bhatia

About the Book

The book has been designed for the students of B. Com., BBA, M. Com., MBA, Company Secretary and similar programmes in Commerce and Management offered by all Indian Universities.

The basic principles of Auditing and Corporate Governance have been presented in an interesting and logical manner. Pedagogical features such as chapter outline, defining important terms, prologue of chapter, review questions and a comprehensive set of case studies make the teaching and learning of Auditing and Corporate Governance engaging.

Salient Features

- Well-structured review questions have been provided with each chapter so that students can test their understanding and understand difficult concepts.
- Important fields of study such as Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, Companies Act 2013, SEBI (LODR) Regulations 2015 and Listing Agreement Clause 49 have been described in very simple and articulate manner with the latest amendment up to May 2021.
- The topics have been explained with the help of graphical and tabular presentation for better understanding.

Contents

Part I: Auditing

- Meaning, Definitions and Scope of Auditing
- Basic Principles and Techniques of Auditing
- Types of Audit
- Audit Planning, Programme and Procedure
- Internal Check, Internal Control and Internal Audit
- Vouching
- Verification of Assets and Liabilities
- Company Auditor
- Audit Report
- Liabilities of Auditors
- Special Areas of Audit
- Introduction to Electronic Data Processing Auditing
- Standards on Auditing

Part II: Corporate Governance

- Conceptual Framework for Corporate Governance
- Board Committees and their Functions
- Credit Rating Agencies
- Insider Trading and Whistle Blowing
- Major Corporate Governance Failures and International Codes or Standards
- Corporate Governance Initiative and Reforms
- Clause 49 of Listing Agreement
- Conceptual Framework for Business Ethics
- Corporate Social Responsibility
- Corporate Social Responsibility (CSR) Models and Drivers
- Regulatory Framework and Guidance for Corporate Social Responsibility (CSR)



Reading is the gateway skill that makes all other learning possible.

Barack Obama



Financial Accounting

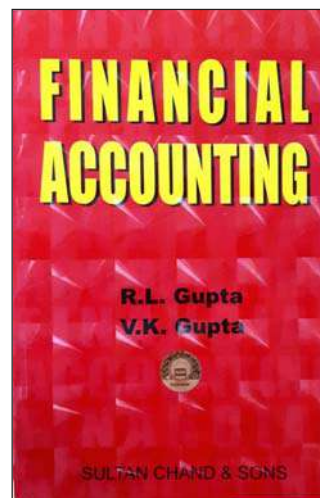
R.L. Gupta • V.K. Gupta

About the Book

The book has been designed as per the Paper II Financial Accounting of B.Com. (Prog.) Course of Delhi University.

Salient Features

- The subject matter of the text has been very well illustrated in all the chapters.
- Objective type questions have been included in all the chapters.
- Illustrations and unsolved practical problems have been taken from latest examination question papers of B.Com. (Hons.) and B.Com. (Programme) of University of Delhi.
- The book contains topic-wise scanner of the theory questions and problems asked in past examinations of B.Com.



Contents

Part One

- Accounting: Introduction
- Accounting Concepts and Conventions
- Basic Accounting Process
 - Unit I: Accounting Equation*
 - Unit II: Rules of Debit and Credit – Journal & Ledger*
 - Unit III: Recording of Cash Transactions*
 - Unit IV: Recording of Non-Cash Transactions*
- Capital & Revenue Items and Final Accounts
- Receipts and Payments Account & Income and Expenditure Account
- Depreciation, Reserves and Provisions

Part Two

- Accounting for Special Transactions I: Consignment Accounts
- Accounting for Special Transactions II: Joint Venture Accounts

Part Three

- Hire-Purchase Accounts
- Branch Accounting

Part Four

- Partnership Accounts: Dissolution

Scanner

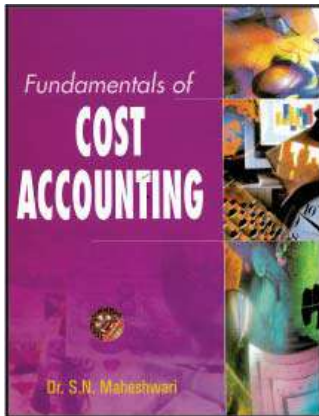
Delhi University Examination Question Papers



*Let us pick up our books and pencils.
They are our most powerful weapon.*

Malala Yousafzai





Fundamentals of Cost Accounting

Dr. S.N. Maheshwari

About the Book

The book is best suited for Integrated Professional Competence Examination of Institute of Chartered Accountants of India and other similar courses. The present book deals with Section A of the syllabus for the paper, "Cost Accounting and Financial Management" by the institute.

Salient Features

- The book has been written in simple, straight and lucid style
- The book contains problems from different professional examinations conducted by different professional bodies
- The text matter has been accompanied with adequate illustrative material which makes the subject matter interesting and easily understandable.

Contents

Section A

- Cost Accounting : Meaning & Scope
- Basic Cost Concepts
- Material Cost Control
- Valuation of Materials
- Material Losses
- Labour Cost Control
- Labour Remuneration
- Direct Expenses
- Overheads: General
- Overheads: Distribution
- Single, unit or Output Costing
- Job & Batch Costing
- Contract Costing
- Process Costing
- Operation Costing

- Operating or Service – Costing
- Non-Integral System of Accounting
- Integral System of Accounting
- Reconciliation of Cost and Financial Account

Section B

- Cost Control and Cost Reduction
- Uniform Costing & Inter-Firm Comparison
- Cost Records and Cost Audit
- Activity Based Costing

Section C

- Budgetary Control & Performance Measurement
- Standard Costing
- Variance Analysis
- Marginal Costing and Profit Planning
- Decisions Involving Alternative Choices

Latest Examinations Question Papers with Solutions



A book is a gift you can open again and again.

Garrison Keillor



Essentials of Cost Accounting

V.K. Saxena • C.D. Vashist

About the Book

The 2nd Edition of the book has been designed as per the Revised Syllabus of Intermediate examination of Institute of Chartered Accountants of India. The syllabus includes Marginal Costing, Standard Costing and Budgetary Control.

Salient Features

- A 'Two-in-one' book covering both theory and problems
- Theoretical discussion is followed by fully solved examples of a variety of questions from various professional examinations.

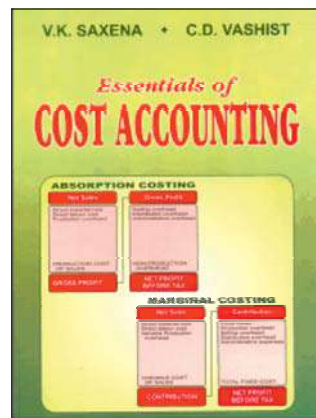
Contents

- Overview of Cost Accounting Concepts and Practices
- Materials
- Labour
- Direct Expenses
- Overheads
- Job Costing and Batch Costing
- Single or Output Costing
- Contract Costing
- Process Costing
- Service Costing
- Joint Products and By-Products
- Cost Book-keeping
- Reconciliation of Cost & Financial Accounts
- Uniform Costing inter-firm Comparison
- Marginal/Variable Costing and Cost-Volume-Profit Analysis
- Budgetary Control
- Standard Costing
- Multiple-Choice Questions
- Short Questions (122)

Appendix – A

Appendix – B

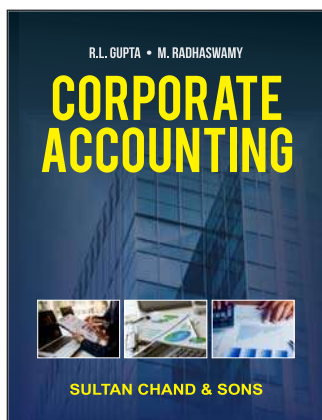
Index



*Opportunities come infrequently.
When it rains gold,
put out the bucket, not the thimble.*

Warren Buffett





Corporate Accounting

R.L Gupta • M. Radhaswamy

About the Book

The revised edition of the book has been updated with consideration to the provision of the Companies Act, 2013, (as amended upto 2020) SEBI rules and regulations and Accounting Standards. Theory and accounting treatment has been revised as per Accounting Standards and Companies (Amendment) Act, 2019. Each aspect of chapter has been discussed in detail in order to meet the requirements of the syllabus prescribed by different Universities and Professional Institutes. The book is suited for the students of B.Com., B.Com. (Hons.), B.Com. (Corporate Secretaryship) & other professional courses.

Salient Features

- The illustrations and assignment material has been made to confirm to the requirements of Schedule III of the Companies Act, 2013. The relevant problems/solutions have also been revised.
- The revised revision of Paragraph 14 of Accounting Standards-4 concerning Financial Statements regarding Proposed final dividend has been incorporated at relevant pages and the illustrations amended accordingly.
- The relevant provisions of Ind AS-7: Statements of Cash Flows dealing with Bank Overdraft and Proposed Dividend have also been taken care of in this book.
- In the chapter of Redemption of Debentures, the treatment of interest on Debenture Redemption Funds Investments or Profit (or Loss) on the sale of Debentures have been also summarised in the chapter.
- All chapters have been revised and updated. Problems of each chapter have been suitably graded and edited to include questions of topical interest.

Contents

- An Introduction to Joint Stock Company
- Share Capital
- Redeemable Preference Shares
- Issue and Redemption of Debentures
- Final Accounts of Companies
- Valuation of Goodwill and Shares
- Amalgamation, Absorption and External Reconstructions
- Alteration of Share Capital and Internal Reconstruction
- Liquidation of Company Accounts
- Acquisition of Business Profit Prior to Incorporation and Statutory Report
- Cash Flow Statement
- Accounting for Banking Companies
- Accounting for Insurance Company
- Accounts of Holding Companies

University Examination Papers



*Accounting is the
language of business.*

Warren Buffett



Principles and Practice of Auditing

Dinkar Pagare

About the Book

The present thoroughly revised edition of this book extensively covers the syllabus of Commerce and management courses of various Universities.

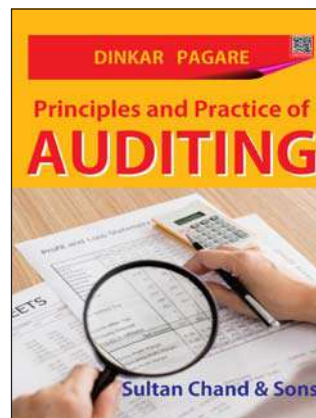
It also meets the requirements of various professional and commercial courses. The topic like (i) Principles and Methods of Auditing; (ii) Difference between Accounting and Auditing; (iii) Internal checks and auditing; (iv) Vouching; (v) Verification and valuation of Assets; (vi) Audit of Limited Companies; (vii) Skill Development, have been presented in very simple and lucid manner. The students will find the book very useful.

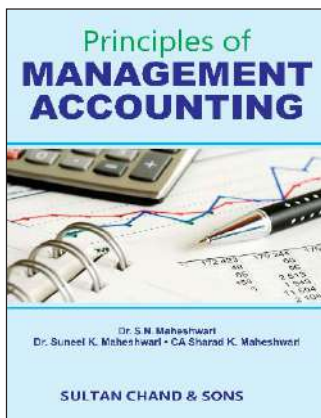
Salient Features

- The current edition gratefully acknowledges and acts on the comments and suggestions of esteemed readers.
- It incorporates all amendments made to the Act in the past years.
- It gives importance to amendments that cast special obligation on the auditor to report on company's viability, financial health, observance of prescribed rules and procedures and management's capacity and capability to provide good governance.
- The language of the book is simple and crisp; to quote a reader, "it is as the author is speaking from behind a curtain".

Contents

- | | |
|---|--|
| • Introductory | • Top-level Management of Company and Their Remuneration |
| • Objects of Audit | • Audit of Divisible Profits and Dividends |
| • Classification or Types of Audit | • Specialized Audits |
| • Internal Control/Internal Check/Internal Audit | • Special Features of Government Audit |
| • Audit Planning, Audit Program and Working Papers | • Audit Report |
| • Audit Evidence and Sampling | • Management Audit |
| • Vouching – Audit of Cash Transactions | • Liabilities of Auditors or Professional Accountants |
| • Vouching – Audit of Trading Transactions | • Cost Audit |
| • Vouching of Impersonal Ledger | • Tax Audit |
| • Verification and Valuation of Assets and Liabilities | • Investigations |
| • Auditing in EDP Environment | • Professional Ethics and Regulation |
| • Company Audit – Appointment, Qualifications and Removal of Auditors | • Auditing Statements and Standards on Auditing |
| • Company Audit – Rights and Duties of Auditors | |
| • Company Audit – Audit of Share Capital and Share Transfer | |





Principles of Management Accounting

Dr. S.N. Maheshwari

Dr Suneel K. Maheshwari • CA Sharad K. Maheshwari

About the Book

The book provides a comprehensive coverage of the course-content requirements of the students appearing the paper 'Management Accounting' at the B.Com., M.Com., BBA and MBA Examinations of different Indian Universities. The book has been divided into THREE Convenient Sections. Each Section covers a different aspect of 'Management Accounting' with the subject divided into chapters covering different topics in a systematic and concise manner.

The unique features of this book lie in its simplicity of style and systematic presentation of theory and graded practical illustrations which have made it user friendly mainly the students. The other main strengths of this book are: exhaustive text, plentiful illustrative examples and end-of-the-chapter exercises with answers.

Salient Features

- Updated position regarding, IFRSs and steps for their convergence in India.
- Certain new concepts viz., Target Costing, Kaizen Costing and Balanced Scorecard have been incorporated in Chapter 3 (Section A) and Appendix 1 of the book.
- Schedule III regarding presentation of financial statements as per the Companies Act, 2013 has been incorporated as an Appendix 5 to the book.

Contents

Section A: Fundamentals

- Management Accounting: Nature and Scope
- Financial Accounting Principles
- Basic Cost Concepts
- Activity Based Costing

Section B: Financial Analysis

- Financial Statements: Analysis and Interpretation
- Ratio Analysis
- Funds Flow Analysis
- Cash Flow Analysis

Section C: Planning & Control

- Budgetary Control
- Standard Costing
- Variance Analysis
- Marginal Costing and Profit Planning
- Decisions Involving Alternative Choices

- Pricing Decisions & Divisional Performance
- Basics of Capital Budgeting
- Risk Analysis in Capital Budgeting
- Management Reporting

Section D: Appendices

- Appendix 1: Balanced Scorecard
- Appendix 2: Present Value of ₹ 1
- Appendix 3: Present Value of ₹ 1 Received annually for N Years
- Appendix 4: Compound Value of ₹ 1
- Appendix 5: Presentation of Financial Statements

University Question Papers

Subject Index

Author Index

Problems and Solutions in Cost Accounting

Dr. S.N. Maheshwari

About the book

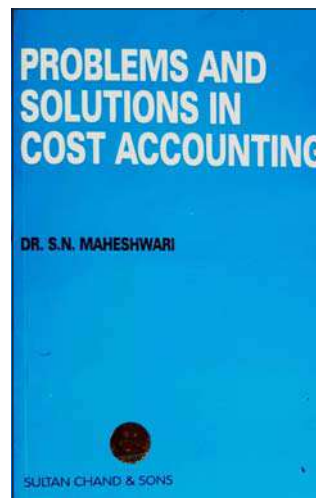
The 20th Revised and enlarged edition covers all the course content requirements of B.Com., BBA, MBA, ICWA (Inter) and other professional examinations.

Salient Features

- The Suggested Solutions to Problems set at latest different University and Professional Examinations up-to-date are included.
- The Examination-oriented approach of the book has been further sharpened.
- Lucid Presentation, Simplicity of style.
- Detailed working Notes.

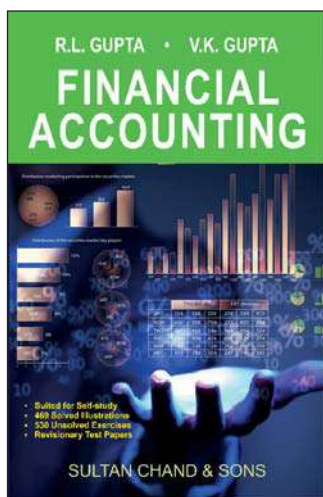
Contents

- Basic Concepts
 - Cost Sheet
 - Direct Materials
 - Direct Labour
 - Overheads
 - Activity Based Costing
 - Single Output or Unit Costing
 - Job and Batch Costing
 - Contract Costing
 - Process Costing
 - Operating Costing
 - Cost Control Accounts
 - Reconciliation of Cost and Financial Accounts
 - Integral Accounts
 - Budgetary Control
 - Standard Costing
 - Marginal Costing and Break-even Analysis
 - Decisions Involving Alternative Choices
- Recent Examination Problems.*



Unlock your potential with the keys to self improvement.





Financial Accounting

R.L. Gupta • V.K. Gupta

About the Book

The book has been designed for the students of B.Com. I and II semester of the University of Madras.

Salient Features

- The book is for B.A. Corporate Secretaryship and B.Com. of all Indian Universities.
- All illustrations (496) in the chapters have been given with suitable detailed notes on them.
- Unsolved exercises (530) have been provided with proper hints.
- Answers to all problems have been given in detail.
- Objective type questions have been given in all chapters.

Contents

- Accounting : Introduction
- Accounting Concepts and Conventions
- Basic Accounting Process (Five Units)
- Capital and Revenue Items and Final Accounts
- Rectification of Errors
- Bank Reconciliation Statement
- Depreciation Accounting
- Provisions and Reserves
- Branch Accounts
- Departmental Accounting
- Single Entry System
- Receipts & Payments Accounts & Income & Expenditure Account
- Fire Insurance Claims
- Hire-Purchase Accounts
- Instalment-Purchase Accounts
- Partnership Account: Introduction
- Partnership Account: Admission
- Partnership Account: Retirement or Death of a Partner
- Partnership Account: Dissolution
- Partnership Account: Piecemeal Distribution
- Partnership Account: Amalgamation and Sale of Firms

Revisionary Test Papers

Theory Questions

University Question Papers



*Finance without strategy is just numbers,
and strategy without finance is just dreaming.*

E. Faber



Principles and Practice of Accountancy

R.L. Gupta • V.K. Gupta

About the Book

"Principles and Practice of Accountancy" is designed to meet the needs of students of B.Com. Course without Accountancy background. The book in its new form is very completely revised and enlarged. This has become possible due to the encouraging response of the students and teachers of the previous editions.

Salient Features

- Each chapter has been designed and organized in a uniform manner, viz., objectives of the chapter, chapter scheme, short comprehensive illustrations, summary, objective type questions, theory questions, unsolved short and long answer questions.
- Difficult concepts have been explained in a simple manner.
- Modern developments in the field of accounting have been duly incorporated at relevant places.

Contents

Part I: Basic of Financial Accounting

- Introduction
- Accounting Concepts and Conventions
- Indian Accounting Standards
- Accounting Policies and their Disclosure I

Part II: Basic Accounting Process

- Accounting Equation
- Double Entry System (Rules of Debit and Credit, Journal & Ledger)
- Cash Book: Recording of Cash Transaction
- Subsidiary Books (Special Journal): Recording of Non-Cash Transactions
- Bank Reconciliation Statement (BRS)
- Trial Balance & Rectification of Errors
- Capital and Revenue, Final Accounts of Trading Concern
- Depreciation, Reserves & Provisions
- Accounts of Non Trading Concerns

Part III: Accounting for Special Transactions

- Consignment
- Joint Ventures
- Inventory Valuations
- Self Balancing and Sectional Balancing
- Single Entry System
- Average Due Date & Account Current
- Bill of Exchange (Negotiable Instruments)

Part IV: Partnership Accounts

- Introduction, Past Adjustment and Guarantee
- Admission of a Partner
- Retirement of Death of a Partner

- Dissolution Accounting – I
- Dissolution Accounting – II (Sale of Firms)
- Partnership Account – Amalgamation of Firms

Part V: Special Accounting Problems

- Hire Purchase Account
- Installment Purchase Account
- Lease accounting
- Royalty Accounts
- Branch Accounts
- Departmental Accounts
- Voyage Accounts
- Containers and Packages Accounts
- Insolvency Accounts
- Investment Accounts

Part VI: Company Accounts

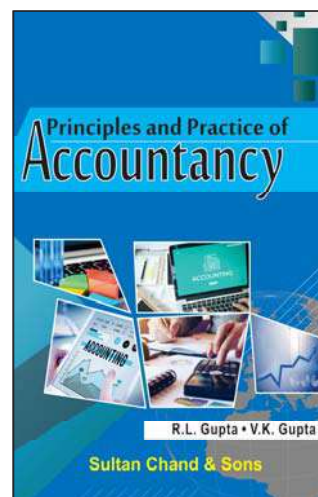
- Introduction of Company Accounts
- Preparation of Financial Statement
- Share Capital (Issue, Forfeiture and Re-issue of Forfeited Shares)
- Debentures

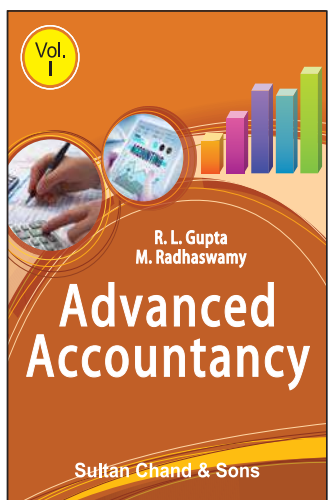
Part VII: Financial Statement Analysis

- Financial Statement Analysis
- Funds Flow Statement
- Cash Flow Statement
- Ratio Analysis

Part VIII: Solved Question Papers

- Solved University Question Papers
- University of Delhi, B.Com. (2018) Question Paper





Advanced Accountancy – Vol. I

R.L. Gupta • M. Radhaswamy

About the Book

The book has been designed to meet the requirements of students preparing for advanced accounting for B.Com. and M.Com. University examinations as well as examinations conducted by various professional bodies.

Salient Features

- Chief change in the latest edition is that it includes new classification of enterprises into three levels namely Level I, Level II and Level III enterprises and differential applicability of Accounting Standards to them.
- The theoretical discussion throughout the text has been restructured and updated so that the reader gets an insight into the logic behind the Accounting Methods and Procedures and the discussion is easily comprehended.
- All the problems have been carefully graded and explanatory notes are given to widen the reader's horizon.
- Extensive Assignment Material has been provided at the end of the book to give ample practice to the readers.

Contents

Section I

- Financial Accounting & Financial Statements
- Accounting Principles
- Double Entry Book-keeping–Transaction Analysis
- Income Measurement
- Balance Sheet
- Review of Accounting cycle: Recording, Posting and Preparation of Trial Balance
- Review of Accounting cycle: Final Accounts
- Final Accounts – Advanced
- Rectification of Errors
- Bank Reconciliation Statement
- Inventory Valuation
- Bills of Exchange
- Capital and Revenue – Expenditure and Receipts
- Accounting of Non-Trading Concerns
- Manufacturing Accounts and Cost Statements
- Consignment Accounts
- Joint Ventures
- Accounting for Goods sent on "Sale or Return" Basis
- Mathematics of Accounting
- Average Due Date and Account Current
- Self-Balancing and Sectional Balancing Systems.

Section II

- Economic and Accounting Concept of Income
- Depreciation Accounting

- Accounting for Packages or Containers
- Farm Accounts
- Contract Accounts
- Investment Accounts
- Insurance Claims
- Insolvency Accounting
- Departmental Accounting
- Branch Accounting
- Royalty Accounts
- Hire-Purchase and Instalment Purchase System
- Computers and Accounting
- Single Entry System
- Miscellaneous Accounts
- Foreign Branches
- Lease Accounting
- Accounting Standards.

Section III

- Partnership Accounts – Past Adjustments & Guarantee
- Partnership Accounts – Admission of a Partner
- Partnership Accounts – Retirement or Death of a Partner
- Dissolution Accounting – I
- Dissolution Accounting – II-Sale to a Company
- Partnership Accounts – Amalgamation of Firms

Assignment Material (Section I, Section II & Section III)

Advanced Accountancy – Vol. II

R.L. Gupta • M. Radhaswamy

About the Book

The 17th edition of the book contains revised chapter on Company Financial Statements. The book contains lucid explanation regarding latest legal and accounting aspects of:

- SEBI Guidelines on Public Issues and Procedure for Allotment
- Accounting of Electricity Companies.

Special Features

- It attempts to meet the varied requirements at different levels and yet it is a unified whole and the discussion flows logically from one chapter to the next.
- In all chapters after starting with the explanation of elementaries of a topic, the complexities of the advanced problems have been explained and solved in a lucid manner.
- At many places explanatory notes and alternative solutions have been given to widen the reader's horizon.
- All problems have been carefully graded and very difficult ones marked with asterisk.

Contents

Section IV

- Company Accounts – Share Capital
- Company Accounts – Redeemable Preference Shares
- Debentures – Issue and Redemption
- Profit Prior to Incorporation and Statutory Report
- Company Financial Statements
- Amalgamation, Absorption and External Reconstruction
- Alteration of share capital and internal reconstruction
- Company Accounts – Liquidation
- Valuation of Goodwill and Shares
- Corporate Financial Reporting
- Consolidated Financial Statements.

Section V

- Bank Accounts
- Insurance Company Accounts
- Accounts of Electricity Companies

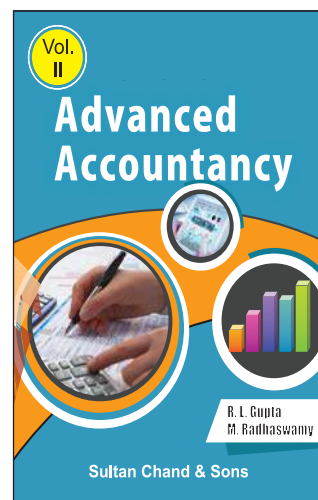
Section VI

- Nature of Financial Statement
- Analysing and Interpreting Financial Statements
- Fund Flow Statement
- Cash Flow Statement

Section VII

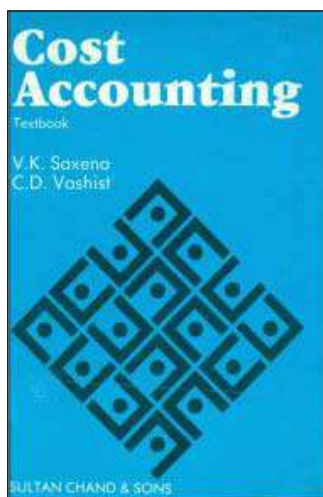
- Human Resource Accounting
- Inflation Accounting
- Value Added Statement
- Corporate Social Reporting
- Segment Reporting
- Valuation of Business

*Assignment Material
Question Papers*



*Intelligence plus character –
that is the goal of true education.*

Martin Luther King Jr.



Cost Accounting

Textbook

V.K. Saxena • C.D. Vashist

About the Book

The 7th enlarged edition includes recent 143 problems in appendix C to make this book exhaustive from the examination point of view. Out of this, 58 problems are from P.E. II and ICWA Inter Stage I and 85 hand-picked problems are from ICWA Inter. Stage II and other examinations. Selected problems from ICWA Inter. Stage II and other examinations up to November/December, 2004 relating to Marginal Costing, Short-term Decision Making, Budgetary Control and Standard Costing – Variance Analysis have been included.

Salient Features

- This is a “TWO-IN-ONE” book covering both theory and problems giving due examination-oriented weightage.
- Key examination points at the end of each chapter summarise the focal issues from different examinations.
- Each Chapter contains a table showing category-wise break-up of typical examples from various examinations.
- Each chapter starts with a statement of learning objectives, which the students should constantly keep in mind
- Presentation of subject material has been supplemented everywhere, by visual aids in the form of diagrams and exhibits.
- Relevant extracts from management accounting: official terminology issued by the Chartered Institute of Management Accountants (CIMA) have been included as Appendix ‘A’ in this book.

Contents

- | | |
|--|---|
| • Overview of Cost Accounting Concepts Practices | • Joint Products & By products |
| • Materials | • Marginal Costing & Cost-Volume Profit Analysing |
| • Labour | • Short-term Decision Making |
| • Overheads | • Budgetary Control |
| • Cost Book-keeping | • Standard Costing |
| • Reconciliation | • Uniform Costing |
| • Job Costing and Batch Costing | • Miscellaneous Topics |
| • Single or Output Costing | |
| • Contract Costing | <i>Appendix A</i> |
| • Process Costing | <i>Appendix B</i> |
| • Service Costing | <i>Appendix C</i> |

There are no secrets to success. It is the result of preparation, hard work and learning from failure.

Colin Powell

Cost Accounting

Problems & Solutions

V.K. Saxena • C.D. Vashist

About the Book

The 11th edition of the book, 'Cost Accounting – Problems and Solutions' is popular in students at both graduation as well as professional level. The book is primarily for students preparing for 'Cost and Management Accounting' examinations of the following professional accountancy bodies such as Institute of Chartered Accounts of India, Institute of Cost and works Accounts of India, Chartered Institute of management Accountants, London, Institute of Company Secretaries & Other Management Institutes and Professional Bodies.

Salient Features

- This book is mainly meant for students appearing in the intermediate examinations of CA, ICMA & CS besides being very useful to students appearing for academic examinations such as M.Com, MBA and B.Com.
- This book is quite handy to teachers as well as to students and as such it will serve as a class-room manual.
- It contains a detailed trend analysis of the past examination papers. This will help the students in passing the professional examination in first attempt.
- All the problems have been suitably sectionalized and properly labelled.
- The problems have been solved in a non-conventional manner.
- Special treatment has been given to the key chapters such as overheads, process costing, marginal costing and CVP analysis, budgetary control and variance analysis.
- This is most comprehensive and compact book with affordable price for students.

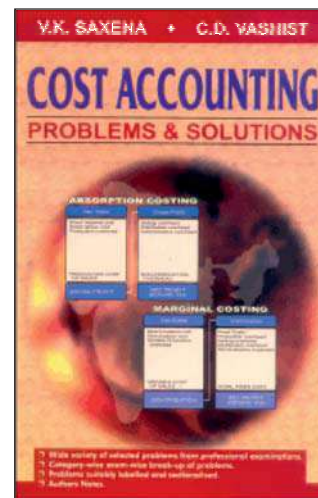
Contents

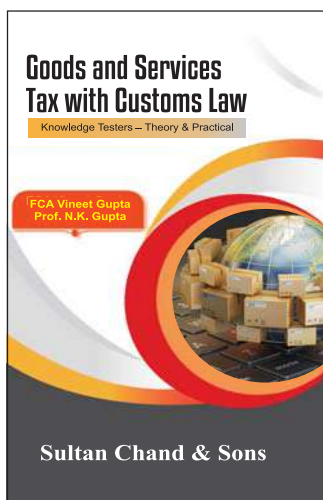
- | | |
|---|--|
| • Materials | • Service Costing |
| • Labour | • Joint Product and By-Products |
| • Overheads | • Marginal Costing and Cost-Volume-Profit Analysis |
| • Cost Book-Keeping | • Short-Term Decision Making |
| • Reconciliation of Cost and Financial Accounts | • Budgetary Control |
| • Job Costing and Contract Costing | • Standard Costing – Variance Analysis |
| • Single or Output Costing | |
| • Contract Costing | |
| • Process Costing | |
- Appendix A – Problems from Recent Examinations*
Appendix B – Preparing for Professional Examinations



*Develop a passion for learning. If you do,
you will never cease to grow.*

Anthony J. D'Angelo





Goods and Services Tax with Customs Law

Knowledge Testers – Theory & Practice

FCA Vineet Gupta • N.K. Gupta

About the Book

This book has been designed for all professional examinations and will be used both as study notes as well as reference book. It will be a good guide for GST practitioners and professionals. All theoretical and Practical aspects of GST and Customs Law are covered in the book. Every unit of this book contains detailed practical and theoretical study about GST and Customs Laws in India.

Salient Features

- Legal provisions simplified for ease of understanding.
- Knowledge testers both theory & practical for better understanding.
- Latest amendments incorporated & MCQs included.

Contents

Unit I: Introduction

- Constitutional Framework of Indirect Taxes before GST (Taxation Powers of Union and State Government)
- Concept of VAT
- Major Defects in the Structure of Indirect Tax Prior to GST
- Rationale for GST
- Structure of GST
- Registration

Unit II: Levy and Collection of GST

- Taxable Event Supply of Good & Service Tax
- Place of Supply
- Time of Supply
- Value of Supply
- Exemption from GST
- Classification of Goods or Services

Unit III: Input Tax Credit

- Eligible and Ineligible Input Tax Credit
- Apportionment of Credit and Blocked Credits
- Recovery of Excess Tax Credit
- Availability of Tax Credit in Special Circumstances
- Manner of Distribution of Credit By Input Service Distributor
- Payment of Taxes
- Refund

- Reverse Charge Mechanism
- Job Worker

Unit IV: Procedures

- Tax Invoice
- Returns
- Audit Under GST
- Assessment: Self-Assessment, Summary and Scrutiny

Unit V: Special Provisions

- Taxability of E-Commerce
- Anti-Profitteering Clause
- Avoidance of Dual Control
- E-way Bill
- Zero Rated Supply
- Offences and Penalties
- Appeal

Unit VI: Customs Law

- Basic Concepts
- Territorial Water of India
- High Seas
- Type of Customs Duty
- Valuation under Custom Act
- Baggage Rules and Exemptions

Examination Papers

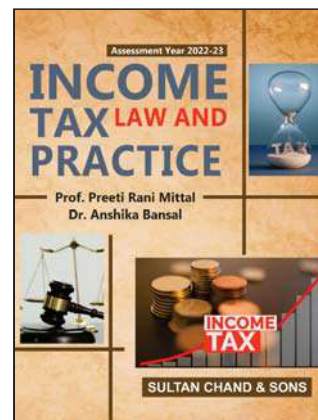
Income Tax: Law and Practice

Assessment Year 2022-23

Prof. Preeti Rani Mittal • Dr. Anshika Bansal

About the Book

This book has been written with the twin goals of educating students about the nuances of Income Tax so that they can compute income from various heads as well as making the students aware about the compliance required for smooth functioning of Income Tax scheme. Amendments made by the Finance Bill, 2022 are duly incorporated as silent features of the book and are appropriately highlighted. This comprehensive book on Income Tax: Law and Practice meets the need of B.Com., BBA, M.Com., MBA and similar professional courses in Commerce and Management offered by various Universities across the country.

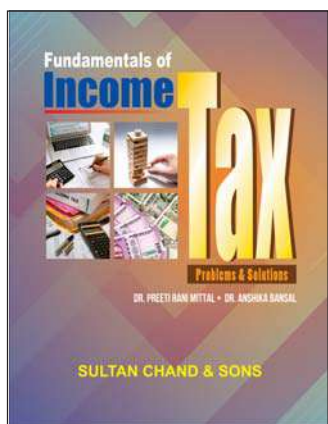


Salient Features

- Amendments made by the Finance Act 2022 are duly incorporated as silent features of the book and are appropriately highlighted.
- New amendments of Finance Act 2021 have been incorporated at appropriate places in this book.
- Tabular and Graphical Presentation of all key provisions of the Income-tax Act which helps student to understand income tax in easiest way.
- Dedicated chapters on analysis of income, giving itemized compliance requirement by the tax-payers as well as complete steps required for filing returns are presented in this book in a very effective manner.

Contents

- | | |
|--|---|
| • Basic Concepts that One must Know | • Set-Off and Carry Forward of Losses |
| • Residential Status | • Deductions to be Made in Computing Total Income |
| • Incomes Exempt from Tax | • Assessment of Agricultural Income |
| • Income from "Salaries" | • Computation of Total Income and Tax Liability of Individual's |
| • Income from House Property | • Assessment of Hindu Undivided Family |
| • Profit and Gains of Business or Profession | • Assessment of Firm's Including LLP |
| • Determination of Income on Presumptive Basis | • Rebate and Relief of Tax |
| • Depreciation | • Return of Income and E-Filing Procedure |
| • Capital Gains | • Tax Deducted at Source and E-TDS Return |
| • Income from other Sources | • Assessment Procedure |
| • Clubbing of Income | • Leading Cases of Supreme Court |



Fundamentals of Income Tax

Problems and Solutions

Dr. Preeti Rani Mittal • Dr. Anshika Bansal

About the Book

This book is primarily intended for B.com, B.com (Hons.), BBA, BCA, M.com, M.B.A and CA(Intermediate) students. The book has been written to cater the needs of students appearing in such examination. This edition covers everything Students and Teachers need to decipher the changes proposed by the Finance Bill, 2020.

Salient Features

- Section-wise short commentary on changes made by the Finance Act, 2020.
- Amendments made by the Finance Act, 2021 are duly incorporated in silent features of the book and are appropriately highlighted.
- Analysis of all provisions of the Income-tax Act along with relevant Rules, Circulars and Notifications in point to point manner.
- Tabular Presentation of all key provisions of the Income-tax Act.
- Computation of Taxes on various slabs of Income along with new slab rates.

Contents

- Introduction and Basic Concepts
- Residential Status
- Incomes Exempt from Tax
- Income from "Salaries"
- Income from House Property
- Profit and Gains of Business or Profession
- Determination of Income on Presumptive Basis
- Depreciations
- Capital Gains
- Income from Other Sources
- Income of Other Persons included in Assessee's Total Income (Clubbing of Income)
- Set-Off and Carry Forward of Losses
- Deductions to be Made in Computing Total Income
- Assessment of Agricultural Income
- Computation of Total Income and Tax Liability of Individual's
- Assessment of Hindu Undivided Family
- Assessment of Firm's Including LLP
- Rebate and Relief of Tax

Textbook of GST & Customs Law

V. Balachandran

About the Book

The book has been designed for the students pursuing B.Com., BBA, M.Com., MBA, Allied Business Courses. The latest development/recent trends in GST and Customs Law has been incorporated in the book.

Salient Features

- Efforts to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man.
- Many illustrations, examples and explanations which make reading of the book interesting.
- The book comprises of two parts, namely, Part I – GST and Part II – Customs Law. The latest developments/recent trends in GST and Customs Law have been incorporated at appropriate places in the book.
- Incorporated and highlighted the changes in the Finance Act, 2020, pertaining to GST and Customs Act, 1962.
- At the end of every chapter adequate questions for Part A and Part B are given.
- Incorporated important figures/charts for easy recapitulation at the end of each chapter.
- Included MODEL Question paper series for the Faculty and Students community.
- Incorporated latest Decided Case Laws on GST and Customs Act, 1962.
- Incorporated Statutory Forms under GST and List of GST Rates on Goods and Services separately.
- Included details about syllabus, question pattern, conduct of examination to become a GST Practitioner.

Contents

Part I: Goods & Services Tax (GST)

- Basics of Indirect Taxes
- GST – Genesis and Developments
- GST Council
- Definitions Under CGST Act, 2017
- Legislative Frame Work and Levy of GST
- GST – Administration
- GST – Supply and Its Scope
- Time, Value and Place of Supply
- Registration Under GST
- Input Tax Credit
- Composition Scheme, Reverse Charge, E-commerce, E-invoicing and E-way Bill
- Tax Invoice, Credit and Debit Notes
- Returns, Payment of Tax and Refunds
- Accounts and Records
- Assessment and Audit
- Demand, Recovery and Advance Ruling
- Appeals and Revisions
- Offences and Penalties
- Integrated GST Act, 2017
- Union Territory GST Act, 2017
- GST Practitioner
- GST (Compensation to States), Act, 2017

Part II: Customs Act, 1962

- Customs Duty and Customs Officers
- Classification of Goods
- Prevention of Illegal Import and Export
- Levy, Collection and Assessment of Customs Duty
- Valuation of Goods and Exempted Goods
- Clearance of Goods Under Customs Law
- Baggage and Warehousing
- Customs Duty Drawback
- Search, Seizure, Arrest and Confiscation of Goods
- Offences and Penalties

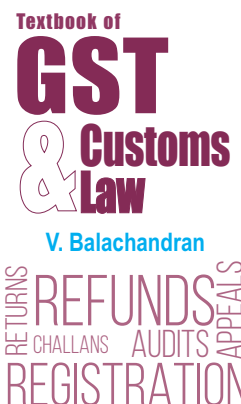
Part III: Knowledge Refresher

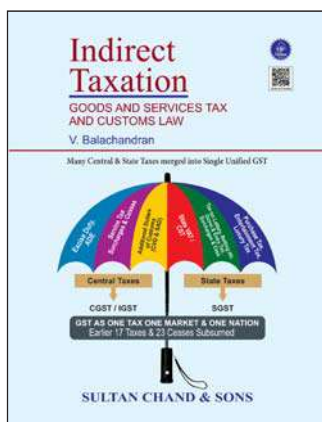
- Quiz on GST & Customs Law
- Practical Problems with Key
- Recapitulation
- Model Question Paper and Past Years Question Papers

Part IV: Annexures

- Annexure I: GST – Revenue Generation
- Annexure II: Prescribed forms under the Customs Law
- Annexure III: Union Budget Highlights
- Annexure IV

References





Indirect Taxation

Goods and Services Tax and Customs Law

V. Balachandran

About the Book

The Nineteenth revised edition of the book covers the syllabus of M.Com./MBA/CA/CS/CMA and all other undergraduate Business related courses completely. The present edition has discussed provisions and practical aspects of Central GST, State GST and integrated GST act in simple way.

Salient Features

- New concepts have been explained in a lucid manner.
- It is written in a simple language and the text is self-explanatory.
- Adequate questions have been incorporated at the end of every chapter including multiple choice questions.
- Tables and Diagrams are provided wherever necessary to illustrate the text.

Contents

Section A – Introduction

- Indirect Taxation

Section B – Goods and Services Tax

- Introduction to GST
- Framework of GST – Definitions
- Scope, Time and Value of Supply
- Input Tax Credit
- Registration
- Tax Invoice, Credit and Debit Notes
- Accounts and Records
- Returns
- Payment of Tax
- Refunds
- Assessment and Audit
- Inspection, Search, Seizure and Arrest
- Demands and Recovery
- Advance Ruling
- Appeals and Revision
- Offences and Penalties
- Integrated Goods and Services Tax Act, 2017 [IGST]
- Union Territory Goods and Services Tax Act, 2017
- Goods and Services Tax (Compensation to States) Act, 2017
- Practical Aspects under GST Law
- Tax Planning under GST

Section C – The Customs Act, 1962

- Finance Act, 2018 – Budgetary Changes in Customs Act, 1962
- Customs Duty Historical Background
- Levy and Collection of Customs Duty
- Prohibition on Importation and Exportation of Goods
- Special Provisions for Detection and Prevention of Illegal Import and Export
- Valuation of Goods Under Customs Act
- Exemption from Duty
- Refund of Customs Duty & Advance Ruling
- Clearance of Import Goods
- Clearance of Export Goods
- Warehousing
- Customs Duty Drawback
- Baggage, Postal Articles and Stores
- Search, Seizure Arrest and Confiscation of Goods
- Adjudication and Appeals
- Offences and Prosecutions

Section D – Tax Planning in Indirect Taxes

- Tax Planning in Indirect Taxes

Section E – Quiz and Practical Questions with Key

- QUIZ on GST and Customs Law
- Practical Problems & Key Under Customs Law
- Problems and Key Under GST Law

Managerial Economics

Text, Problems & Cases

R.L. Varshney • K.L. Maheshwari

About the Book

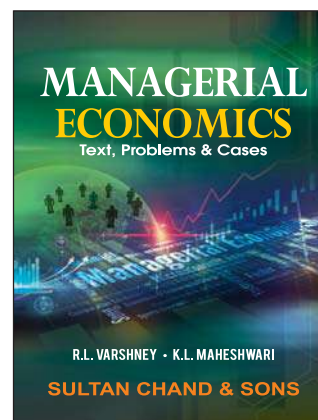
This textbook is designed for BBA, M.Com, MBA and other UG & PG Courses of all Indian Universities. Managerial Economics deals with the use of economic concepts and principles for business decision – making.

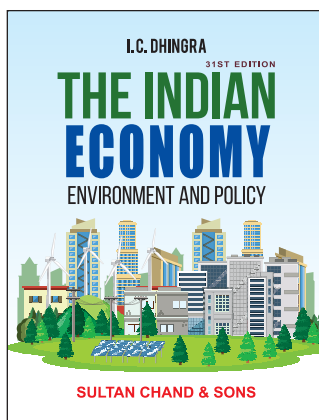
Salient Features

- Integration of various concepts, principles and ideas from the fields of economics and accounting, which have a bearing on managerial decision-making and policy formulation within the firm.
- Including a large number of Review Questions, Objectives Type Questions and Practical Problems.

Contents

Section I	: Introduction
Section II	: Demand Analysis and Forecasting
Section III	: Cost Analysis
Section IV	: Production and Supply Analysis
Section V	: Price and Output Decisions under Different Market Structures
Section VI	: Pricing Policies and Practice
Section VII	: Profit Management
Section VIII	: Capital Management
Section IX	: Macro Economics and Business Decisions
Section X	: Linear Programming for Economic Analysis
Section XI	: Operations Research Techniques in Managerial Economics
Section XII	: Quantitative Economics for Management
Section XIII	: Managerial Economics in the Context of Globalisation
Section XIV	: Government & Business – Indian Perspective
Section XV	: Case Methodology Cases with Workouts and Caselets with Answers
Section XVI	: Economic Environment of Business Decision-making
Section XVII	: Further Topics on Monopoly and Oligopoly
Section XVIII	: Economic Theories of Consumer Behaviour
Annexures	: Numericals
Appendices	: Questions, Problems and Cases, Examination Question Papers





The Indian Economy

Environment and Policy

I.C. Dhingra

About the Book

The Indian Economy is a textbook that systematically analyses different aspects of India's Economic scene in a proper theoretical backdrop. The subject matter in the book has undergone total methodical churning (in Hindi called Manthan). Nectar has been retained for use by our ever-increasing readership extending over last four decades.

Salient Features

- This nectar provides the platform for discussion and debate on various issues confronting the Indian Economy as it emerges world leader.
- Subject matter has been collated from hundreds of sources, facilitated by new technology of Internet.
- The art and craft of presentation has advanced further with the use of new technology.
- Up-to-date facts and figures have been used, collected from numerous official and Non-official sources.
- Long statistical tables have been dispensed with where ever possible. Instead images have been the used to present an easy environment for simple understanding of the subject.

Contents

Section I: Issues in Economic Policy

- Economic Policy: Concept and Applications
- Evolution of Indian Economic Policy
- Poverty in India

Section II: Resource Profile of the Economy

- Natural Resources
- Infrastructure (Transport, Communication and Energy)
- Human Resources
- National Income and Capital Formation

Section III: Development Planning in India

- Era of Five-Year Plans in India (1951–2017)
- Distribution of Income and Balanced Regional Development
- Labour Force Policy and Unemployment
- Price Level: Trends and Policy

Section IV: The Agricultural Sector

- Agriculture: Growth and Policy
- Technological Changes in Agriculture: Agricultural Inputs
- Structural and Institutional Changes in Agriculture: Land Reforms in India and Agricultural Labour

- Agricultural Finance and Marketing
- Food Security and Agriculture Price Policy
- Rural Development – Development, Co-operation and Panchayati Raj

Section V: Industry & Trade

- Growth of Industry in India
- Industrial Policy and Licensing
- Public Enterprises and Privatisation
- Micro, Small and Medium Enterprises
- Foreign Trade of India and Balance of Payments
- Foreign Capital and Multinational Corporations in India

Section VI: Banking and Finance

- Financial System and Commercial Banking in India
- Reserve Bank and Monetary Regulation in India
- Industrial Finance and Development Banking in India
- Fiscal System in India
- Modi-Era Economics: Reform to Transform

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Edition: 31st, 2022; Pages: xxxviii + 922; Size: 185 × 240 mm; ISBN: 978-93-91820-19-0; (TC 379); ₹ 680.00

Indian Financial System

P.N. Varshney • D.K. Mittal

About the Book

This Book deals with the Constituents of the Money and Capital Markets, incorporates the latest policy changes undertaken by Reserve Bank of India in the realm of Monetary and Credit Policy & focuses on the various financial institutions that constitute the vital part of the financial system

The present thoroughly revised and enlarged edition of the Indian Financial System is especially for MBA, M.Com., and other PG Diploma Management Courses in all Indian Universities.

Salient Features

- Very comprehensive text with lucid and easy language.
- Emphasis on Conceptual clarity and simplified presentation.
- Typography of the book makes the book strain-free and reader friendly.

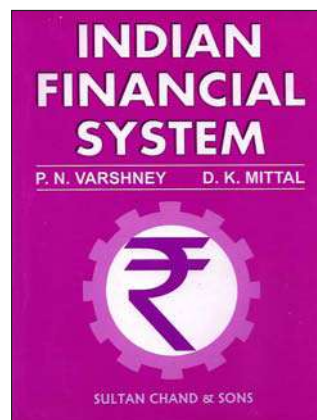
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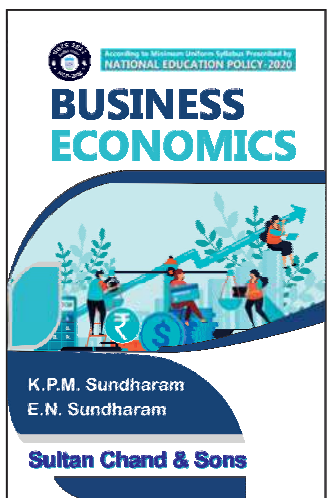
Part I – Money and Capital Markets

- Financial Markets – Participants and Instruments
- Money Market
- Commercial Banks
- Call Money Market
- Treasury Bill Market
- Commercial Bills Market and Bill Rediscounting Scheme (BRS)
- Certificates of Deposits (CDs) and Commercial Papers (CPs)
- Gilt-edged/Government Securities Market
- Credit Rating
- New issues Market – Functions and Issue Mechanism
- New issues Market – Operations
- New issues Market – Reforms and Investor Protection
- Stock Exchanges – Operations
- Over the Counter Exchange of India
- Depositories

Part II – Financial Institutions in India

- Financial Institutions in India – An Overview
- Reserve Bank of India
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- Regional Rural Banks
- Co-operative Banks
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- Small Industries Development Bank of India
- IFCI Limited
- Export Import Bank of India
- National Bank for Agriculture and Rural Development
- National Housing Bank
- Insurance Companies
- Mutual Funds in India
- Non-Banking Finance Companies
- Factoring Companies
- Venture Capital Funds in India
- Securitisation & Assets Reconstruction Companies
- Infrastructure Finance
- Ancillary Institutions





Business Economics

According to National Education Policy-2020

K.P.M. Sundharam • E.N. Sundharam

About the Book

The 5th edition of the book Business Economics comprises of those aspects of economic analysis which are relevant to commerce students. It begins with different assumptions, proceeds along different lines, evolves different concepts and reaches new conclusions. This book is designed according to minimum uniform syllabus for B.Com., BBA as prescribed by National Education Policy-2020.

Salient Feature

- Simplicity of Style & Lucid Presentation.
- Model questions have been added at the end of each chapter.
- Added simple mathematical and statistical appendices at the end of certain chapters to help students to solve mathematical problems.

Contents

Unit – I

- Definition, Nature and Scope of Economics
- The Economic system
- Objectives of a Business Firm

Unit – II

- Theory of Demand
- Utility Analysis of Demand
- The Indifference Curve Analysis of Demand

Unit – III

- Elasticity of Demand
- Elasticity of Demand and Average and Marginal Revenues
- Applications of Utility and Indifference Approaches
- Demand Forecasting

Unit – IV

- Factors of Production and Specialization
- Laws of Returns
- Elements of Linear Programming
- Law of Supply and Supply Schedules

Unit – V

- Cost Analysis
- Cost and Revenue and break-even Point

- Cost Control and cost Reduction
- Market: Classification
- Pricing Under Perfect Competition
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- Natural Monopolies: Public Utilities
- Pricing under Duopoly and Oligopoly
- Pricing under Monopolistic Competition
- Monophony and Bilateral Monopoly
- Interdependent Prices
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Business Economics

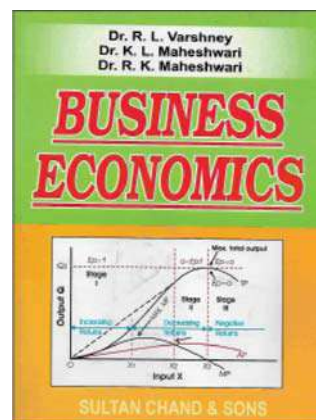
Dr. R.L. Varshney • Dr. K.L. Maheshwari • Dr. R.K. Maheshwari

About the Book

Business Economics is the book based on Guru Gobind Singh Indraprastha University, Delhi Curriculum prescribed for business undergraduates such as BBA, BBM, BBS and others.

Salient Features

- The first book on Business Economics based on Unit-wise structure of course contents to facilitate teaching, study and examination in Guru Govind Singh Indraprastha University, Delhi Business Economics Curriculum.
- Metrical Dimension of the Subject is also duly emphasized.
- A number of decision-making situations in the form of practical illustrations/solved practical problems and case study illustration have been included.
- A good number of Indian examples and experiences specially relevant for Indian Students have been incorporated.
- Numerous Tables, Diagrams and Charts Illustrate analysis of different concepts/principles and their applications.
- A large number of Practical Problems with Solutions, Objective Type Questions – Multiple choice type and True/False type and Review Questions at chapter end are given so as to provide ample material for class discussion, Home-work assignments and University Examinations.
- Plenty of solved numericals (non-calculus as well as involving elementary calculus) are given.
- A number of Cases for class discussion and home assignments are provided.



Contents

Section I: Introduction to Business Economics and Fundamental Concepts

- Nature, Scope and Importance of Business Economics
- Fundamental Concepts in Business Economics

Section II: Economic Theories of Consumer Behaviour

- Utility Theory
- Indifference Curve Analysis
- Income and Substitution Effect

Section III: Demand Analysis

- Theory of Demand: Demand Determinants
- Demand Elasticities- Concepts and Measurement

Section IV: Demand Forecasting

- Demand Forecasting – General Considerations
- Demand Forecasting – Survey Methods
- Demand Forecasting – Statistical Methods

Section V: Theory of Production

- Production and Factors of Production
- Production Functions
- Economics and Diseconomies of Scale

Section VI: Cost Analysis

- Cost Concepts
- Short – run and long – run Cost Curves – Traditional and Modern Approaches

Section VII: Price Output Decisions

- Market Structure
- Perfect Competition and Price Output Decisions
- Monopoly and Price – Output Decisions
- Price Discrimination
- Monopolistic Competition and Price Output Decisions
- Oligopoly and Price Output Decisions
- Oligopoly – Classical Models
- Collusive Oligopoly – Cartels
- Price Leadership

Appendices



Concise Indian Economy

I.C. Dhingra

About the Book

The book is addressed to the students studying in undergraduate courses in economics at GGSIP University, Delhi, and similar other UG courses in economics at other state and private universities. It is a textbook on Indian Economy and hence the pedagogy of a standard text book.

Salient Features

- The overall presentation of the book reflects the use of state of art technology in layout and overall formatting. This develops a sense of seriousness and authenticity about the richness of subject matter both among the author and the publisher.
- As a student juggles through the pages of contents a spirit of confidence envelopes her or him. His sense of expectations and anticipations keeps rising.
- A lot of research has gone into selection of subject matter. A good textbook does not leave the burden of irrelevant and unnecessary reading material on him.
- The book has more than 1,400 highlighted items to facilitate quick revision.
- The book is well illustrated by nearly 57 tables & 127 figures.
- The book contain 106 very short questions, 80 short questions & 62 questions.
- Every topic discussed in the book passes the test of reasoning and logic.
- An exhaustive stock of information is available in Internet. We have been conscious of this fact all along! We have tried not to duplicate or replicate this effort.
- The language, style and presentation make the book student-friendly.

Contents

- | | |
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| • Introduction to Working of an Economy | • Industrial Policy and New Economic Policy (Liberalisation, Privatisation, and Globalisation) |
| • Economic Growth and Development | • Large Scale Industries in India |
| • National Income: Trends and Composition | • Small Scale Industries in India |
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| • Era of Five Year Plans in India (1951-2017) | • Parallel Economy in India |
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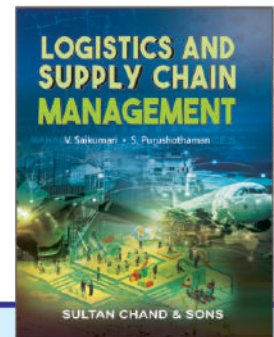
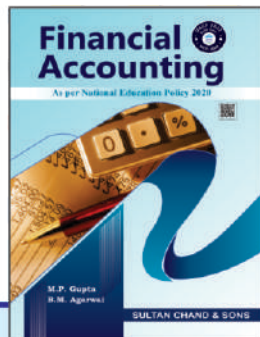
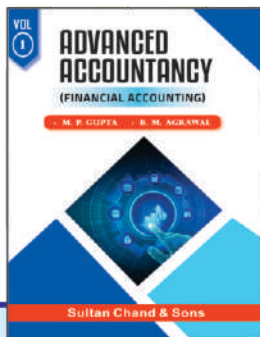
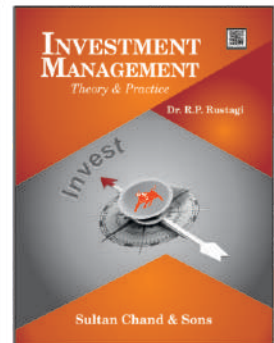
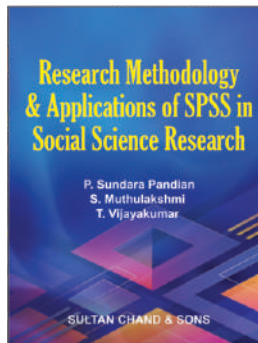
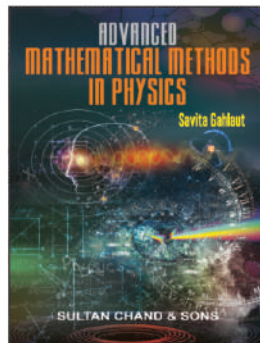
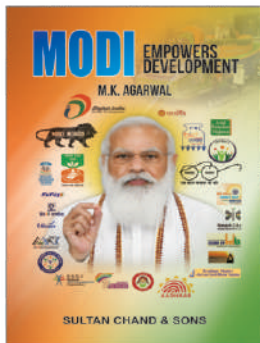
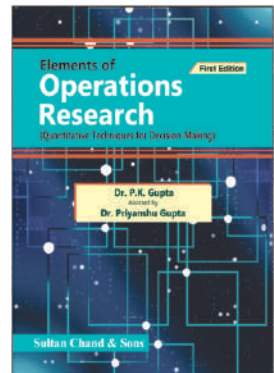
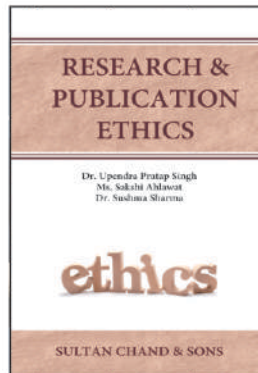
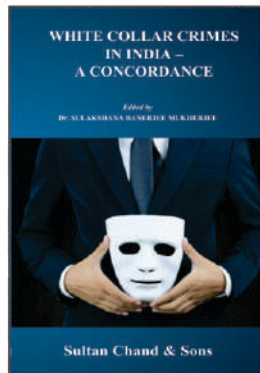
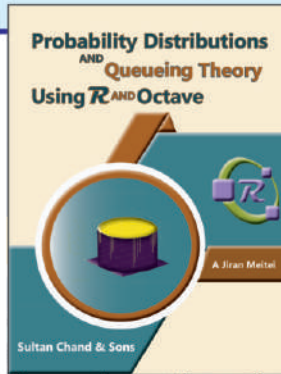
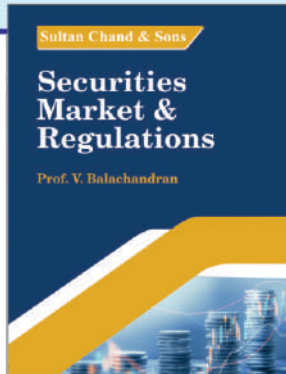
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