

Control of Union over States – Co-ordination between States – Financial Relations (Art.268 -291) – Distribution of revenue – Collection of taxes – Restriction on Taxing powers – Trade, Commerce and Inter course within the territory of India (Art. 301-307) – Parliament’s power to regulate imposition of taxes. Services under the Union and States (Art. 303 -323) – Doctrine of pleasure – Rights given to Civil servants – Recruitment conditions, tenure – Dismissal – Reduction in rank. Compulsory retirement.

5. Election Commission (324). Powers and Functions – Emergency Provisions (352-360) – National Emergency- State Emergency – Financial Emergency – Emergency and Fundamental Rights – Emergency and judicial Review - Amendment (Art. 368) – Various methods of amendment – concept of basic structure – Amendment and Fundamental Rights – Amendment and Judicial Review.

**Prescribed Readings: (With amendments)**

- |   |   |                            |
|---|---|----------------------------|
| 1. Constitutional Law of India<br>(N.M. Tripathi Pvt. Ltd.) | : | H.M. Seervai               |
| 2. Shorter Constitution of India<br>(Wadhwa and Co.)        | : | D.D. Basu                  |
| 3. Constitutional Law of India<br>(Wadhwa and Co.)          | : | Dr. Jain                   |
| 4. Constitutional Law of India                              | : | J.N. Pandey                |
| 5. Constitutional Law of India                              | : | Prof. P.S. Achuthan Pillai |
| 6. Constitution of India<br>(Eastern Book Co.)              | : | V.N. Shukla                |

**Sixth Semester**

**PAPER – I**

**MANAGEMENT ACCOUNTING**

**Objective:** The objective of this course is to acquaint the students with basic concepts and tools used in Management Accounting.

Introduction: Definition, Meaning, Nature. Scope and Objectives of management accounting, Distinction between financial, Cost and Management Accounting.

1. **Analysis and Interpretation of Financial Statements:** Balance sheet, Profit and loss account, functions of financial statements, meaning, objectives and importance and limitations of financial statements. Techniques of analysis- Comparative,

Common size and Trend Analysis - Ratio Analysis - Classification of ratios - profitability ratios - liquidity ratios - solvency ratios - Activity ratios leverage ratios. -Interpretation of Financial Statements with the above ratios.

- 2 Fund Flow Analysis:** Meaning & Concept of funds - Flow of funds - Fund flow statement - Uses - Significance and limitations - Procedure for preparing fund flow Statements - Cash flow Statements - Cash flow - Cash flow Statement - Uses, significance and limitations - Difference between fund flow statement and cash flow statement - Procedure for preparing cash flow statements. Interpretation of Funds Flow Statements.
- 3 Marginal Costing:** Nature and Scope Basic concepts - Definition of marginal cost and marginal costing - Assumptions of marginal costing - CVP Analysis - Meaning, Importance and limitations of CVP analysis - Break-even Point - Breakeven chart - Margin of Safety - Profit Volume Graph - Applications in decision making.
- 4 Standard Costing and Variance Analysis:** Meaning of Standard cost and Standard Costing - Steps involved in Standard Costing - Advantages and Limitations of Standard Costing - Variance analysis - Material Variances, Labour Variances.

#### Books Recommended

- |   |                      |
|---|----------------------|
| 1. Management Accounting                            | S.P.Gupta            |
| 2. Management Accounting                            | S. N. Maheswari      |
| 3. The Practice of Management Accounting            | K.S. Sastry and Nand |
| 4. Principles and Practice of Management Accounting | Sharma & Gupta       |
| 5. Management Accounting                            | J. Made Gowda        |
| 6. Management Accounting                            | S. Banerjee          |
| 7. Principles of Management Accounting              | Manmohan & Goyal     |
| 8. Principles of Management Accounting              | N. K. Kulshrestra    |

### **Paper - II**

#### **RESEARCH METHODOLOGY**

**Objective:** The objective of this course is to make the student understand the basics, of methodology of social science research and give him an insight into the various steps associated with research work.

- 1. Introduction:** Research - Meaning, Need, Types of Research, Research Problem Identification, Setting up Objectives, Hypothesis, Types, Steps in Research Design.
- 2. Data Collection:** Preliminaries of data collection, Primary and Secondary Data, Collection of Secondary Data, Editing and Scrutiny of Secondary Data, Methods of

Collection of Primary Data, Drafting and Framing of Questionnaire, Scale Construction Techniques, Sampling - Different methods of Sampling.

3. **Classification and Tabulating Data:** Classification - Functions, Rules and Bases of Classification. Tabulation - Meaning and Importance, Parts of a Table, Requisites of a good table, Types of Tabulation.

4. **Data Analysis:** Analysis and Interpretation of Data, Tools and Techniques of Data Analysis - Percentage Weighted Average Presentation of Data, Difference between Diagrams and Graphs - General Rules for Constructing Diagrams - Types of Diagrams, Types of Graphs. Univariate and bivariate analysis

5. **Report Preparation:** Format of Report— Preparation of Reports - Use of Computer in Research Work.

### **Books Recommended**

- |                                       |                     |
|---------------------------------------|---------------------|
| 1. Research Method in Social Sciences | Good & Hatt         |
| 2. Business Research Method           | Emory & Cooper      |
| 3. Research Methodology               | Kotharr: C.R        |
| 4. Business Research Methods          | William G. Zikamand |
| 5. Research Methodology               | Krishnaswami        |

## **Paper – III**

### **INTERPRETATION OF STATUTES AND PRINCIPLES OF LEGISLATION**

**Outcome :-** This paper makes students aware of various rules for interpretation formulated by jurists and courts and also equip the students with various rules of interpretation of statutes, principles of legislations and legislative drafting.

1. Interpretation of Statutes – Meaning, Objects and Scope of ‘interpretation’ and ‘construction’ of statute - Nature and Kinds of statutes - Judge as an interpreter – Commencement, operation and repeal of statutes – Basic Sources of Statutory Interpretation – The General Clauses Act, 1897: Nature, Scope and Relevance (Ss.6- 8) – Aids to Interpretation - Internal aids – External aids.

2. Rules of Statutory Interpretation – (a) Primary Rules – Literal rule-Golden rule – Mischief rule - Rule of harmonious construction – (b) Secondary Rules – *Noscitur a sociis* - *Ejusdem generis* – *Reddendo singula singulis* – Presumptions in statutory interpretation - Maxims of Statutory Interpretation - *Delegatus non potest delegare* - *Expressio unius est*

*exclusio alterius - Generalia specialibus non derogant – In pari delicto potior est conditio possidentis – Utres magis valeat quam pereat – In bonam partem -*

3. Interpretation with reference to the subject matter and purpose - Restrictive and beneficial construction – Taxing statutes – Penal statutes – Welfare legislation - Interpretation of substantive and adjunctive statutes – Interpretation of directory and mandatory provisions – Interpretation of enabling statutes – Interpretation of codifying and consolidating statutes – Interpretation of statutes conferring rights – Interpretation of statutes conferring powers

4.Principles of Constitutional Interpretation - Harmonious construction – Doctrine of Eclipse – Doctrine of pith and substance – Colourable legislation – Doctrine of Severability – Ancillary powers - Residuary power – Occupied field – Doctrine of repugnancy – Doctrine of Immunity of instrumentalities

5. Principles of Legislation – Principle of utility – Principles of Ascetic and Arbitrary Theory – Principles of sympathy and Antipathy – Operation of these principles upon legislation – Distinction between morals and legislation – Legislative Drafting – Principles of drafting a bill – Montesquieu rules in drafting.

***Prescribed Legislation:***

The General Clauses Act, 1897

***Prescribed Readings:***

Theory of Legislation	-Bentham
Legislative Drafting	-Bakshi
Interpretation of Statutes -	Maxwell
Interpretation of Statutes -	Swaroop
Interpretation of Statutes -	Bindra
Interpretation of Statutes -	Varghese and Madhavan Potti
Interpretation of Statutes -	Sarathi
Principles of Legislation, Legislative Drafting and Statutory Constructions	-
Prof.M.Krishnan Nair and A.GopinathaPillai	
Statutory Interpretation -	Singh, G.P.Wadhwa and Co. (1992)
Principles of Legislation -	Dr. Nirmal Kanthi Chakravarthi and Legislative Drafting

P. St. J. Langan, *Maxwell on the Interpretation of Statutes* (12<sup>th</sup> ed., 1969)

Vepa P. Sarathi, *Interpretation of Statutes* (4<sup>th</sup> ed., 2003)

Theory of Legislation – Bentham

S.G.G. Edgar, *Craies on Statute Law* (1999)

Swarup Jagdish, *Legislation and Interpretation*

P. St. Langan (Ed.). *Maxwell on The Interpretation of Statutes* (1976) N.M.Tripathi,  
Bombay

### Paper – IV

### ADMINISTRATIVE LAW

**Outcome :-** This paper enables the students to realize the inevitable necessity of Administrative Law and to know about the growing socio-economic functions , powers, duties and liabilities of the administrative authorities and also the external constrains upon them. It makes students aware of the need of administrative rule making, its enforcement, administrative adjudication and judicial review.

1. **Introduction to Administrative Law** - Definition and scope of administrative law – Causes for the growth of Administrative Law with special reference to India - Difference between Constitutional Law and Administrative Law - Droit Administratif (French Administrative Law) Concept of Rule of Law – Evaluation of Dicey’s Theory - Doctrine of separation of powers - Anatomy of Administrative Actions : Quasi-legislative Action – Quasi judicial Action – Administrative Action – Ministerial Actions – Administrative Instructions: - Administrative Discretion – Judicial behaviour and administrative discretion in India.
2. Rule-Making Power of the Administration (Quasi-legislative action) – Reasons for the growth of Administrative rule-making action - Delegated Legislation. Classification of Administrative Rule making power or Delegated Legislation. Constitutionality of Administrative Rule making action or Delegated Legislation. – Control Mechanism of Administrative Rule making action or Delegated Legislation in India - Legislative Control – Procedural Control – Judicial Control – Adjudicator Power of the Administration - Need for Administrative Adjudication. – Court of Law and Administrative Agency, exercising adjudicatory powers. – Problems of Administrative Adjudication. – Needs of Administrative decision making – Statutory Tribunals. – Domestic Tribunals. – Practices and Procedure of Administrative Adjudication – Rule against Bias. – *Audi Alteram partem* or the Rule of Fair Hearing. – Reasoned Decisions. – Post-decisional Hearing – Exception to the rules of natural justice.
3. (A) Judicial Review of Administrative Action – Principles – Remedies against Administrative Action – Public Law Review (Constitutional Remedies) – Jurisdiction of the Supreme Court under Art. 32 and 136. – Jurisdiction of the High

Courts under Art. 226 and 227. – Against whom writ can be issued. – Locus standi to challenge Administrative Action. – Laches or unreasonable delay. – Alternative remedy, *Res-judicata* – Finality of Administrative Action – (B) Judicial Review of Administrative Action – Modes – Remedies against Administrative Action – Public Law Review (Constitutional Remedies) – Writ of *Certiorari* – Writ of Prohibition – Writ of *Mandamus* – Writ of *Quo – warranto* – Writ of *Habeas – Corpus* - Private Law Review ( Statutory Remedies) – Injunction – Declaration – Suit for damages – Administrative action for the enforcement of Public Duties – Public Interest Litigation or Social Action Litigation: - Nature and Purpose – *Locus Standi* – Procedure; Complexities and Problems. – Class Actions.

4. Liability of the Administration: - Liability of the Administration in Contract – Constitutional Provisions and the Development of the concept of liability. – Liability of the administration in Tort. – Privileges and immunities of the Administration in suits. – Privilege of Notice – Privilege to withhold documents – Immunity from Statute operations. – Immunity from Estoppel - Promissory Estoppel – Change of Policy decision of the Government – Statutory and Non-Statutory Public undertakings: - Relative Merits and Demerits of various organizational forms of Public enterprises. – Statutory Public Corporations-Control devices. – Government Companies.
5. Citizen and the Administrative Faults: - Ombudsman-Development in U.K., U.S.A. and in India. – Central Vigilance Commission.- Lokpal and Lokayuktha in India – Constitutional Protection of Civil Servants and the Administrative Service Tribunals: - Service Rules- Doctrine of Pleasure. – Constitutional Safeguards to Civil Servants – Procedural Safeguards. – Administrative Service Tribunals. – Relevant provisions of Administrative Tribunals Act, 1985.

### Prescribed Readings:

1. H.W.R. Wade, Administrative Law. : (Claredon Press-Oxford)
2. Jain & Jain, Principles of Administrative Law: (N.M. Tripathi)
3. Cases and Materials Administrative Law. : Indian Law Institute
4. Dr.A.T. Markose, Judicial Control of Administrative Action in India. :
5. I.P. Massey, Administrative Law : (Eastern Book Company)
6. Dr.N.K. Jayakumar, Administrative Law. :
7. Constitution of India Relevant Chapters :
8. Halsbury's Laws of England (IV Ed. Re-issue Vol. 1 pp. 1-376)
9. Thakwani C.K. Administrative Law :
10. S.P.Sathe, Administrative Law :
11. J.F. Garner and B.L. Jones, Garner's Administrative Law : (Butterworths 1985)

12. Tapash Gan Choudhary, Penumbra of Natural Justice : (Eastern Law House 1997)
13. Steven J. Cann Administrative Law : (Sage publications 1995)
14. Schwartz, Administrative Law : (Little Brown and Company 1991)
16. S.H. Bailey., R.L. Jones and A.R.Mowbrav: Cases and Materials on Administrative Law : (Sweet and Maxwell 1992)
17. Neil Hawke: An introduction to Administrative Law : (ESC publishing, Ltd.1993)
18. Peter Cane, An Introduction to Administrative Law : (Clarendon Press Oxford 1987)
19. Genevra Richardson and Hazel Genn: Administrative Law and Government Action : (Clarendon Press Oxford 1994)
20. Craig P.P, Administrative Law (1999)

### **Paper – V**

#### **LAW OF EVIDENCE**

**Outcome :-** This paper inculcates the students with the knowledge of law relating to different types of evidence and the process of courts in proceedings in courts to equip them to practise the profession.

1. Introduction: Distinction between substantive and procedural law, Evidence in customary law systems, Introduction to the British ‘Principles of Evidence’. Salient features of the Indian Evidence Act, 1872, Applicability of the Indian Evidence Act. Central Conceptions in Law of Evidence: Facts, Facts in issue and relevant facts, Evidence, Circumstantial and Direct evidence, Presumptions, Proved, Disproved, Not Proved, Witness, Appreciation of evidence. Relevancy: Facts connected with facts in issue, Doctrine of *Res gestae*; SS 6, 7,8 and 9 of Evidence Act, Evidence of Common Intention, Sec.10, Relevancy or otherwise irrelevant facts- Facts to prove right or custom (sec-13)-Facts concerning state of mind/state of body or bodily feelings (SS. 14 and 15) –Relevancy and admissibility of admissions, privileged admissions- evidentiary value of admissions (SS. 17 to 23).

2. Relevancy and admissibility of confessions: Admissibility of information received from an accused person in custody, Confession of co-accused (SS. 24 to 30), Admitted facts need not be proved (58). Dying declaration: Justification for relevance, Judicial standards for appreciation of evidentiary value-32 (1) with reference to English Law, Other statements by persons who cannot be called as witnesses (SS. 32(2) to (8) 33)- Statement under special, circumstances (SS. 34 to 39) Relevance of judgments: General principles, Fraud and Collusion (SS. 40 to SS. 44) Expert testimony: General principles (Sec. 45-50), who is an expert, Types of expert evidence, Problems of judicial defence to expert testimony – Forensic Evidence and use of expert scientific witness in criminal and civil proceedings – scope of forensic evidence in civil and criminal cases – evidentiary value of forensic evidence.
3. Character evidence: Meaning – Evidence in Civil and Criminal cases - (SS. 52-55), Oral and Documentary Evidence - Introduction on Proof of facts, General principles concerning oral Evidence (59-60), General principles concerning documentary Evidence (61-90), General principles regarding exclusion of oral evidence by documentary evidence (SS. 91-100)
4. Burden of Proof: - The general concept of *onus probandi* (SS. 101), General and Special exception to *onus probandi* (SS. 102-106)- The justification of presumption and burden of proof (SS. 107 to 114) with special reference to presumption to legitimacy of child and presumption as to dowry death- Doctrine of judicial notice and presumptions – Estoppel – Scope of Estoppel, Introduction as to its rationale (SS. 115), Estoppel distinguished from Resjudicata, Waiver and Presumption, Kinds of Estoppel- Equitable and Promissory Estoppel, Tenancy Estoppel (Sec. 116)
5. Witness – Examination and Cross Examination: Competence to testify (SS. 118 to 120), Privileged communications (121 to 128), General principles of examination and cross examination (SS. 135 to 166), Leading questions (141-145), Approver's testimony (SS.133), Hostile witnesses (SS. 154), Compulsion to answer questions (147, 153), Questions of corroboration(156-157), Improper admission of evidence.

**Prescribed Readings: (With amendments)**

1. Rantanlal – Indian Evidence Act (Wadhwa and Co.)



2. P.S. Achuthan Pillai – Law of Evidence
3. Vepa .P.Sarathi – Elements of Law of Evidence
4. Dr.Avtar Singh – Law of Evidence
5. Ratanlal and Dhiraj Lal – The Law of Evidence (Wadhwa and Co. 1988)
6. Sarkar – Law of Evidence
7. Batuklal – Law of Evidence
8. Woodroff and Amir Ali – Law of Evidence
9. Umadethan. B – Forensic Medicine
10. Manson.J.K – Forensic Medicine for Lawyers.
11. Sharma.B.R – Forensic Science in Criminal Investigation.

### Seventh Semester

#### PAPER – I

#### OPERATIONS MANAGEMENT

**Objective:** The objective of this course is to familiarize students with the basic principles of Operations Management.

1. **Introduction:** Definition and objectives of operations management. Function of Operations Manager. Relationship of operation functions with other functions.  
Plant Location: Location decision factors. Brown and Gibson Model. Multi plant location. Location of services and emergency units.
2. **Facilities Layout and Material Handling:** Criteria for effective plant layout. Plant layout problems. Basic types of layout. Product layout process layout and fixed position layout. Material handling.
3. **Application** of Inventory Management Techniques  
Material Requirement Planning (MRP): Concepts Bill of Materials Demand dependence. Product tree structure workout examples. Just in Time (JIT) Inventory system.
4. **Production and Operations Planning:** Aggregate planning. Production planning in Mass production system and Assembly line balancing. Production Scheduling. (Johnson's simple Problems Algorithm.) Project scheduling. Application of network analysis