



RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

New Syllabus - B.Com III Year

(Compulsory Subjects)

Subject: Income Tax Law & Practice

Unit-I	General Introduction of Indian Income Tax Act, 1961. Basic Concepts: Income, Agriculture Income, Casual Income, Person Assesses, Residential Status and Tax Liability, Exempted Income.
Unit- II	Income from Salary, Income from house property.
Unit - III	Income from Business and Profession, Capital Gains, Income from other Sources.
Unit - IV	Set off and Carry forward of Losses, Deductions from Gross Total Income, Clubbing of income, Computation of Total Income and Tax Liability of an Individual.
Unit - V	Assessment Procedure, Tax deduction at Source, Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties.

Subject: Goods and Service Tax & Custom Duty

Unit -I	CGST/SGST: Important Terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Basic elements of GST, Meaning and Scope of Supply Levy and Collection Tax.
Unit - II	CGST/SGST : Time and Value of Supply of Goods and Services Input Tax Credit Transitional Provisions Computations of GST Liability, Registration Under CGST/SGSCT Act and Necessary Documentation, Filing of Returns, Assessment, Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund Under the Act.
Unit - III	CGST/SGST- Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand and recovery under GST Miscellaneous provisions under GST.
Unit - IV	IGST: Scope of IGST. Important Terms and Definitions under integrated Goods and Services Tax Act, 2017, Levy and Collection of IGST, Principles for Determining the place of supply of goods and services, Zero Related supply
Unit - V	Introduction and brief background of customs duty, Important definition-Goods dutiable goods, person In-Charge, Indian customs water, types customs duty, Valuation for custom duty, items to be included and excluded in customs value, computation of Assessable value and custom duty (practical).

Subject - Auditing

UNIT - I	Introduction: Meaning and objectives of Auditing, Types of Audit. Audit Programme, Audit books, Working papers and evidences. Preparation before commencing of Audit,
UNIT - II	Internal Check System: Routine Checking, Internal Checking, Internal Audit and Text Checking. Internal Control and Audit Procedure.
UNIT- III	Vouching, Verification of Assets and Liabilities:- Immovable Property, Fictitious Assets Current Assets, verification of current and Fixed Liabilities.
UNIT- IV	Company Audit: Appointment of auditor, Powers, Duties and Liabilities Dividable Profits and Dividend. Auditor's report: Cleaned and Qualified report.
UNIT - V	Investigation: Objectives, Difference between audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

Subject - Management Accounting

UNIT - I	Management Accounting: Meaning, Nature, Scope and functions of management accounting, Role of management accounting in decision making, Management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.
UNIT - II	Financial statement: Meaning, Importance, Limitations of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios - Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, 'Limitations of accounting ratios.
UNIT- III	Statement, Cash Flow Statement (As per Indian Accounting Standard-3) 1FRS-Cocept & Importance. Leverages.
UNIT - IV	Absorption and Marginal Costing: Marginal and differential costing as tool for ! decision making-make or buy, Change of product mix, Pricing, Break even analysis, Exploring new markets, Shutdown decisions of Production
UNIT - V	Budgetary Control: Meaning of budget and budgetary control:'Objectives, • Merits and limitations, Types of budget: Cash budget and Flexible budget. Concept of Management Audit, Responsibility Accounting, Management Reports, Types of reports and quality of good report.



Subject – Hindi

UNIT – I	1- esjs lg;k=h ¼;k=k o`rkar½ & ve`ryky csxM+ 2- e/;izns`k dh yksd dyk,a ¼ladfyr½ 3- yksdksfDr;kW ,oa eqgkojs ¼ladfyr½
UNIT – II	1- tulapkj ek;/e fizUV] byS- ,oa lks`ky ehfM;k 2- VwVrs gq, ,adkdh lqjs`k `kqDypanz 3- Lakf{kflr;kW
UNIT- III	1- i=dkfjrk ds fofHkUu vk;ke ¼ladfyr½ 2- e/;izns`k dk yksd lkfgR; ¼ladfyr½ 3- i= ys[ku& vkosnu] izk:i.k] vkns`k ifji= Kkiu] vuqLekjd ¼ladfyr½
UNIT- IV	1- jktHkk"kk fgUnh ¼ladfyr½ fgUnh dh laoS/kkfud ,oa O;kogkfjd fLFkfr 2- nwjHkk"kk vkSj eksckbZy ¼ladfyr½ 3- fgUnh dh `kCn IEink ¼ladfyr½ 4- vuqokn % vFkZ izdkj ,oa vH;kl
UNIT – V	uSfrd ewY; 1- fo`o ds izeq[k /keZ ,o egRoiv.kZ fo`ks"krk,a fgUnq /keZ tSu /keZ ckS) /keZ fl[k /keZ] bZlkb /keZ] bLyke /keZ 2- IR; ds lkFk esjs iz;ksx egkRek xkW/kh dh vkRe dFkk dk laf{kIrlaLdj.k

Subject – English Language

UNIT – I	Stopping by woods on a snowy Eveing: Robert Frost. Cherry Tree: Ruskin Bond The Axe: R.K. Narayan The Selfish Giant: Oscar Wilde On the Rule of the Road: A.G. Gardiner The song of Kabir: Translated by Tagore
UNIT – II	Basic Language Skills Transformation of sentences, Direct-Indirect Speech, Active Passive Voice, Confusing words, Misused words, Similar words with different meaning.
UNIT III	Report Writing Narration Skills, Narration of events and situations.
UNIT IV	Drafting of E-mails
UNIT V	Drafting CV

Subject- Public Finance (Plain) (Group A)

UNIT – I	Public Finance: Meaning, Nature, Scope and Importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.
UNIT – II	Sources of Revenue: Taxes, Loans, Grants and Aid- Meaning and types, canons of Taxation, Problem of justice in taxation, Incidence of taxation, Taxable capacity, Impact of Taxation & Tax evasion characteristics of Indian Tax System, Defects & steps of reform.
UNIT- III	Principle of public expenditure, Principle of public debts and its methods of redemption. Effects of public expenditure on production and distribution. Public debt in India.
UNIT- IV	Public finance in India: Sources of revenue of central ad state govt., Concept and types of budget, Fiscal Deficit financing and Deficit Budget. Financial relation between central and state.
UNIT – V	Constitution and function of finance commission, Recommendation of latest finance commission, Latest budget of central and M.P. Govt. Main heads of Revenue & Expenditure of central & State government NITI AYOg- Establishment and objective.



Subject: Financial Management (Plain) (Group A)

Unit - I	Financial Management: Meaning Scope, Nature Finance goals, Profit vs. wealth maximization; Financial functions – Investment, financing and dividend decision, Financial Planning. Corporate Restructuring with focus on mergers and acquisitions financial aspects only.
Unit - II	Capital Structure: Meaning and determinants. Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
Unit - III	Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
Unit - IV	Cost of capital: Significance of cost of capital; Calculating cost of debt, Preference shares, equity capital, retained earnings, Weighted Average cost of capital. Dividend Policies: forms of dividends, stability in dividends and determinants, issues in dividend policies, Walter's model, Gordon's Model, M.M. Hypothesis.
Unit - V	Management of working capital: Nature types and importance of working capital. Operating cycle and factors determining working capital requirement, Introduction of Management of Cash, Receivables and Inventories.

Subject - Principles of Marketing (Group B)

UNIT-I	Marketing: Introduction Nature and Scope of Marketing, Importance of Marketing, Importance of Marketing, Marketing Concept: Traditional and modern, Selling Vs. Marketing, Marketing Mix, Marketing Environment.
Unit-II	Consumer Behavior and Marketing Segmentation: Nature, Scope and Significance of consumer behavior, Market Segmentation- concept and importance. Bases for market segmentation
Unit-III	Product: Concept of product, consumer and industrial goods; Product planning and development, Packaging role and functions, Brand name and trade mark; After sales service; Product life cycle concept.
Unit IV	Price Importance of price in the Marketing Mix, Factors affecting price of a product/service, Discounts and rebates. Distribution channels and Physical Distribution: Distribution channels – concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing.
Unit V	Sales Promotion: Methods of promotion; Optimum Promotion Mix; Advertising media their relative merits and limitations; characteristics of an effective advertisement; Personal selling; Selling as a career; qualities of a successful sales person; Functions of salesman.

Subject - International Marketing (Group B)

UNIT - I	International Marketing- Definitions, Nature and Scope of International Market, Domestic, Marketing V/s International, Decisions relating Entry in the Foreign Market.
UNIT - II	Product Planning for International Market, Product designing, Advertising, Branding and Packaging.
UNIT- III	International Pricing Factors Influencing International Price, Pricing process and Methods, International Price Quotation and Payments Condition.
UNIT- IV	International Distribution Channels and Logistics decisions, Selections, Selection and appointment of Foreign Sales Agent.
UNIT - V	Indian Import – Export Policy and Practice Steps of Commencement of an Export Business, Exporting Pricing and Export finance.



Subject – Tax Planning & Mgt.

Unit .I	Concept of Tax Planning: Meaning Features Scope. Importance Objective of Tax Planning Difference Between Tax Planning and Tax Evasion. Types of Tax Planning Problems in Tax Planning
Unit .II	Recognized methods of Tax Planning Tax Planning for salaried persons prior to appointment during the service, after retirement Salary Package.
Unit .III	Income from house property and Tax Planning Avail benefit of various deductions of let out and self occupied property Measures regarding minimize tax liability under business and profession
Unit .IV	Tax Planning of Long term capital gains Exemptions relating to long term capital gain Adoption of investment planning to get benefit of deduction 80 c and other deductions selection of business form for minimum tax liability
Unit .V	Tax Management: Introduction. Difference between Tax Planning and Tax Management Areas of Tax Management. Preparation of Return. Payment of Tax. Advance Payment of Tax Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeals and revisions

Subject - Various Central & Provincial

UNIT – I	Introduction of Customs Duty. Features objects and types Important Definitions. Procedure for import and export and clearance. Prohibited goods. Notified goods. Specified goods Restricted imports. Function and powers of customs officers.
UNIT – II	Determination of Assessable value for customs Practical problem relating to Assessable value. Calculation of payable customs duty.
UNIT- III	General study of Madhyapradesh Excise Duty Act. Rates and calculation of Antoxicants issued from ware house
UNIT- IV	Main Provision of Professional Tax. Persons Covered under Professional Tax, Rates of professional tax depositing liability
UNIT – V	Registration of properties. Procedure of registration. Registration Authorities. Stamp duty on registration. Name transfer after registration. Performa of agreement: for purchase sale of Performa of registry of property. Guideline meaning importance and procedure of determination of guideline. Uses of guideline

Subject – Shipping Insurance & Documentation

UNIT – I	Shipping; Containerization, packing and marking for export. Mode of transport. Types of ship and shipping, Booking of shipping space.
UNIT – II	Insurance: CARGO Insurance: Meaning, Need, Principals Policy, Contents feature. Type of cover, types of losses. Procedure for feeling claim.
UNIT- III	Documentation: Need rationale and types of documents Obtaining export and import license Processing of an export order.
UNIT- IV	Excise and customa clearance of export Cargo Custom clearance of import Cargo Preshipment inspection and quality control
UNIT – V	Shipment of goods and port procedures Post-shipment formalities and procedures Claiming Duty Drawbacks and other benefits.

Subject – Entrepreneurship Development

Unit I	Economic Development and entrepreneurship Concept. Social and Psychological Factors in Entrepreneurship Characteristics, Qualities and Pre- requisites of entrepreneurs
Unit II	Environmental factors affecting entrepreneurship Institutional finance and Entrepreneurship. Local mobility of entrepreneurs.
Unit III	Different aspect of entrepreneurial organization and performance of entrepreneurial skills
Unit IV	Entrepreneurship, Training Preparation and Development Programmes. Evaluating entrepreneurial development programmes. Developing support system.



Unit V	Planning and Monitoring entrepreneurship. Before independence and entrepreneurial growth after independence under planning system.
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Subject: - Web Designing

Unit I	Web page overview, Elements of a web page. Types of Sites, personal sites, small business sites, large business sites, online business sites, Educational institution sites, Government sites, Blogs, twitter, Matching format to audience, creating guidelines; creating a site structure, writing for the web, download time, methods for creating pages, publishing a site, Addressing a web site, Absolute & Relative addresses, URL. Static and dynamic websites.
Unit II	Head content, adding a title, Body content, Paragraph breaks, Line breaks, Horizontal lines, Fonts and text size, Text color, Headings, Aligning text, Lists, Background color.
Unit III	About HTML editors, Net beans, Dream Viewer, the editing environment, effective page design, Uniform style, finding design ideas, Heading, Lists, using white space, splitting the text, colors and background, creating pages with Save As.
Unit IV	Frames and tables, animation effects, creating forms, Images, Image formats for the web, obtaining images, image size, editing images, thumbnails, images and text, rollover images, Navigation, types of hyperlinks, navigation bars, linking to external sites, email links, creating image maps, image maps in action, site maps, three-click navigation, site linkage.
Unit V	CSS: creating and editing cascading style sheets, adding sound - types of sound files, linking to sound files, embedding sound files, Video, Analog video, . Digital video, webcams, animation, downloading animations, flash Publishing ,testing, transferring to the web, registering a site, marketing a site, maintaining a site, Domain names, web hosting. Tax Management: Introduction. Difference between Tax Planning and Tax Management Area of Tax Management. Preparation of Return. Payment of Tax. Advance payment of Tax Tax Deduction at source etc. Assessment. Procedure Penalties and Prosecutions Appeal and registry.

Subject- Digital Marketing

UNIT - I	Digital marketing, Understanding the Marketing Process, Increasing Visibility, Types of visibility, Examples of visibility, Visitor Engagement, Bringing Targeted Traffic, Inbound, Outbound, Understanding Conversion Process, Retention, Types of Retention, Performance Evaluation, Tools Needed.
UNIT - II	Understanding Internet, Difference between Internet & Web, understanding websites and domain names, extensions, Web server & web hosting, different types of web servers, Planning and conceptualizing a website, building website using CMS in Class.
UNIT- III	Understanding Google Analytics, set up Analytics account, add Analytics code in a website, understanding goals and conversions, setup goals, understanding bounce rate, Difference between bounce rate and exit rate, reduce bounce rate, Monitoring traffic sources.
UNIT- IV	Marketing on Social networking websites, viral marketing and its importance, Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, Video Marketing, Pinterest Marketing.
UNIT - V	Introduction to SEO and its importance ,Google AdWords overview, Understanding AdWords Algorithm, creating search campaigns, Creating Ads, Tracking performance/conversion, Optimizing Search Campaigns, Creating Display Campaign.



Subject – Basic Computer of Information Technology

Unit I	Basic Organization of Computer System : Block diagram & Functions (Central Processing Unit, Input/ Output Unit, Storage Unit); Characteristics; Capabilities & Limitations. Types of Computing Devices: Desktop, Laptop & Notebook Smart-Phone, Tablet PC, Server, Workstation & their Characteristics. Primary Memory & Their Types: RAM, ROM, PROM, EPROM, EEPROM,; Cache Memory. PERIPHERAL. DEVICES Input Devices : Keyboard, Mouse, Trackball, Joystick, Digitizer or Graphic tablet, Scanners, Digital Camera, Web Camera, MICR, OCR, OMR, Bar-Code Reader, Voice Recognition device, Light pen & Touch Screen. Output Devices: Display Devices (CRT, TFT, LCD, LED, Multimedia Projectors); Video Standard : VGA, SVGA, XGA etc. Impact Printers (Daisy Wheel, Dot Matrix & line Printer); Non impact printer (Inkjet, laser, Thermal); STORAGE DEVICES magnetic Tape, Cartridge, Data Drives, Hard Disk Drives (Internal & External), Floppy Disks, CO, VCD, CD-RW, Zip Drive, DVD, DVD-RW, USB Flash Drive, Blue Ray Disc & Memory cards.
Unit II	OPERATING SYSTEM (OS) DOS Basics : FAT, File & Directory Structure and naming rules, Booting process, DOS system files: Internal & External DOS commands. Windows Basics (only elementary ideas): Windows 7 & 8: Desktop, Control Panel; saving, renaming, moving, copying and searching files & folders, restoring from recycle Bin. Creating shortcut, Establishing Network Connections.
Unit III	MS Word • Text Editing and formatting using Word 2007 & onwards versions: Creating documents using Template; Saving Word file in various file formats; Previewing documents, Printing document to file/page; Protecting document; Editing of selected text, Inserting, Deleting and Moving text. Formatting documents: page Layout, Paragraph format, Aligning text and Paragraph, . Borders and Shading, Headers and Footers.
Unit IV	MS Power Point & MS Excel • Creating presentation using slide master and template in various themes & variants. • Working with slides New slide, move, copy, delete, duplicate, slide layouts, presentation views. • Format menu: Font, paragraph, drawing & Editing. • Printing presentation: Print slides, notes, handouts and outlines. • Saving presentation in different file formats. • Workbook & Worksheet Fundamentals: Concept of Row, Column & Cell; Creating a new workbook through blank & template. • Working with worksheet: Entering data into worksheet (General, Number, Currency, Date, Time, Text, Accounting, etc); Renaming, Copying, Inserting, deleting & protecting worksheet. • Working with Row & Column (Inserting, deleting, Pasting, Resizing & Hiding), Cell & Cell formatting, Concept of range.
Unit V	Internet and Cyber Security • Internet: World wide Web, Dial up connectivity, leased line, VSAT, Broad Band, WI-FI, Domain name, Web Browser (internet Explorer, Firefox, Google Chrome, Opera, UC Browser, etc.) Search Engine (Google, Bing, Ask, etc); Website: Static & Dynamic; Difference between Website & Portal. • E-mail: Account opening. Sending & Receiving Mails, Managing Contacts & Folders. • E-mail, Internet & Social Networking Ethics. • Types of viruses & antivirus. • Computer security issues & its protection through firewall & antivirus • Making secured online transactions.

Subject- Management of Sales Force

UNIT – I	Nature and scope of sales management. Setting & formulating the objectives of sales management. Qualities of a good sales manager.
UNIT – II	Functions of sales manager, Recruitment and selection, training and direction, compensation and motivation of sales force. Performance appraisal.
UNIT– III	Sales force size and types. Sales planning and control; Importance, process and uses of sales budget.
UNIT– IV	Sales quota: objectives and types of sales quota. Administration of sales quota. Uses of sales quota, sales and cost analysis: uses and methods. Sales meetings and sales Contests for sales force.



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UNIT - V	Market analysis and sales forecasting, methods of sales forecasting. Designing and management. Routing and scheduling of sales operations.
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Subject- Online Marketing

UNIT - I	Internet concepts and technologies. Concept and evolution of E-Commerce. Concept and methods of Online marketing
UNIT - II	E-Marketing: Retailing in E-Business. Internet Marketing, Advertising and product displays on internet.
UNIT- III	Mobile Commerce (M-Commerce): Overview of M-Commerce. Wireless Application Protocols (WAP). Components of mobile commerce, mobile-Apps.etc.
UNIT- IV	Electronic Payment System: Special feature required in payment system in E-Commerce. Types of E-Payment system: E-Cash, E-Wallets, E-Cheques , credit cards, debits cards, smart cards etc.
UNIT - V	Security aspects in E-Commerce: Security risks in E-Commerce, types of threats, sources of threats, security tools& risk management approaches.

Subject: Financial Market and Investment Management (Group C)

Unit -I	An overview of Financial Markets in India. Money Market-Indian Money Market Composition and Structure (a) Acceptance Houses (b) Discount Houses (c) Call Money Markets.
Unit - II	Capital Market Security Markets (a) New issue Markets (b) Secondary Markets, Functions and Role of Stock Exchange, Stock Exchanges, National Stock Exchange (NSE) Bombay Stock Exchanges (BSE) Investors Protection: Grievances Concerning Stock Exchange Dealings and their Removal, Grievance cell in Stock Exchange, Security Exchange Board of India (SEBI)
Unit - III	Financial Services, Merchant Banking-Functions and Role, SEBI Guidelines Ascertainment of Credit Rating concept, Function and Types, Mutual funds and Venture capital
Unit - IV	Investment, Meaning, Nature, Objectives and Process, Types of Investment, Alternatives of investment, Negotiable and Non-Negotiable Instruments. Security Analysis-Fundamental, Economic, Industrial and Technical Analysis.
Unit - V	Measurement of Return and Risk, Systematic and Unsystematic Risk, Security Risk and Return Analysis. Efficient Market Hypothesis- Weak, Semi Strong and Strong Market Capital Assets pricing Model.

Subject: E-Commerce (Group C)

Unit -I	Concept of E-Commerce- Meaning Importance in the context of Modern Business Advantages of E-Commerce (as comparison with Traditional and Modern Marketing)
Unit - II	Categories of E-Commerce (Models):- Business to consumers (B to C) Model- Basic concept major activities ,major challenges. Models of B to C [portals, e- tailor Business to Business (B to B) Model-Basic major activities, types of B to B market. Other models- Business to Government (B to G), Consumer to consumers (C to C), consumers To Business(C to B)
Unit - III	E-CRM (Electronic customer's relationship management) Concepts, features, goals of E-CRM Business framework, three phases of E-CRM, Types of E-CRM, Functional Component of E-CRM.
Unit - IV	E- Payment Types of E-Payments- Payment card, Credit Card & Debit Card, Electronic or Digital cash Electronic or digital wallet, Smart Card. Basic concepts on online Banking. [Core Banking solution or CBS]
Unit - V	Introduction to ERP (Enterprises resource planning): Concept, Major characteristics level of ERP, Benefits of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP.



Subject: Organization Theory and Behavior (Group D)

Unit -I	Nature and concept of organization external environment of organizations technological social political secondary goals single and multiple goals evaluation of organization theory classical, New Classical and System Approach. Modern concept of Organization Theory, Organization Design, Organizational Structure and Culture.
Unit - II	Organizational design basic challenges differentiation and integration process centralization and decentralization process standardization oblique formalization and mutual adjustment coordinating formal and informal organizations, Equation
Unit - III	Designing organisational structures- Authority and control, line and staff functions Specialisation and coordination types of organisation structure functional Matrix structure project structure nature and basic of power source of power power structure and politics impact of Information Technology on organisational design and structure managing organisational culture .
Unit - IV	Organisational behaviour meaning and concept individual organisations personality theory and determinants perception meaning and process motivation concept theory and application leadership theories and styles.
Unit - V	Quality of worklife meaning and its impact on performance way of its enhancement quality circles meaning and their importance management of conflicts in organisation transactional analysis organisational effectiveness and management of changes.

Subject: Human Resource management and Industrial Relation (Group D)

Unit -I	Meaning Nature and scope of HRM. Human Resource Planning, Job Analysis, Job Description, Job specification, Recruitment process, Selection process, Orientation and Placement.
Unit - II	Training and Development process, Performance Appraisal and 360 Degree feed Back, salary and wage Administration, job Evaluation, Employee welfare, promotions, transfers and separations.
Unit - III	Meaning, Nature, Importance and Scope of IR, Formation of Trade Union. Trade Union Legislation, Trade Union Movement in India, and recognition of Trade Unions. Problems of Trade Unions in India. Impact of Liberalization on Trade Union Movement.
Unit - IV	Nature of Industrial Disputes - Strikes and lockouts, Causes of Disputes, Prevention and settlement of Disputes. Workers Participation in Management. Philosophy, Rationale, Present status and future prospects. Adjudication and collective bargaining.
Unit - V	Industrial Relations in public Enterprises Absentee of Labor and Turnover in Indian Industries and their causes and Remedies ILO and its functions.