

**UNIVERSITY OF MADRAS****Dwaraka Doss Goverdhan Doss Vaishnav College [Autonomous] Shift – II****BACHELOR OF COMMERCE IN CORPORATE SECRETARYSHIP****CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING SEMESTER  
SYSTEM WITH CREDITS****Department of Corporate Secretaryship****COURSES OFFERED TO STUDENTS***(Effective for the batch of students admitted from the Academic Year 2023-2024)***SEMESTER – I**

<b>Part</b>	<b>COURSE TITLE</b>	<b>CREDITS</b>	<b>HOURS</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
I	Language	3	4 + 2*	50	50	100
II	English	3	4	50	50	100
III	Core Paper I – Financial Accounting-I	4	5	50	50	100
	Core Paper II – Principles of Marketing	4	5	50	50	100
	Allied Paper I – Economics for Finance	5	6	50	50	100
IV	Soft Skills	3	2	50	50	100
	<b>Non-Tamil Students:</b> Basic Tamil / Advanced Tamil (*) <b>Tamil Students:</b> Non – Major Elective- I Everyday Banking	2	2	50	50	100
	<b>Total</b>	<b>24</b>	<b>30</b>			

**SEMESTER – II**

<b>Part</b>	<b>COURSE TITLE</b>	<b>CREDITS</b>	<b>HOURS</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
I	Language	3	4 + 2*	50	50	100
II	English	3	4	50	50	100
III	Core Paper III –Financial Accounting II	4	5	50	50	100
	Core Paper IV – Principles of Management	4	5	50	50	100
	Allied Paper II – Business Communication	5	6	50	50	100
IV	Soft Skills	3	2	50	50	100
	<b>Non-Tamil Students:</b> Basic Tamil / Advanced Tamil <b>Tamil Students:</b> Non – Major Elective II Fundamentals of Insurance	2	2	50	50	100
	<b>Total</b>	<b>24</b>	<b>30</b>			

**SEMESTER – III**

<b>Part</b>	<b>COURSE TITLE</b>	<b>CREDITS</b>	<b>HOURS</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
I	Language	3	6	50	50	100
II	English	3	4	50	50	100
III	Core Paper V – Corporate Accounting-I	4	6	50	50	100
	Core Paper VI – Company Law & Secretarial Practice - I	4	5	50	50	100
	Allied Paper III – Business Statistics	5	6	50	50	100
IV	Soft Skills	3	2	50	50	100
	Environmental Studies *		1	50	50	
	<b>Total</b>	<b>22</b>	<b>30</b>			

\* End Semester Examination will be conducted in Semester - IV

**SEMESTER – IV**

<b>Part</b>	<b>COURSE TITLE</b>	<b>CREDITS</b>	<b>HOURS</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
I	Language	3	6	50	50	100
II	English	3	4	50	50	100
III	Core Paper VII – Corporate Accounting-II	4	6	50	50	100
	Core Paper VIII – Company Law & Secretarial Practice - II	4	5	50	50	100
	Allied Paper IV – Banking & Financial Services	5	5	50	50	100
IV	Soft Skills	3	2	50	50	100
	Environmental Studies	2	2	50	50	100
	<b>Total</b>	<b>24</b>	<b>30</b>			

### SEMESTER – V

Part	COURSE TITLE	CREDITS	HOURS	CIA	ESE	Total
III	Core Paper IX – Management Accounting	4	6	50	50	100
	Core Paper X – Auditing & Assurance	4	6	50	50	100
	Core Paper XI – Income Tax Law, Theory & Practice-I	4	6	50	50	100
	Core Paper XII – Business Laws & Ethics	4	5	50	50	100
	Inter Departmental Elective I – Corporate Governance [Applicable for Aided stream & Shift-II] (or) Securities Market Law & Operations [Applicable for Shift-II only] (or) Corporate Ethics and sustainability [Applicable for Shift-II only] (or) International Trade [Applicable for Shift-II only]	5	6	50	50	100
IV	Value Education	2	1	50	50	100
	<b>Total</b>	<b>23</b>	<b>30</b>			

### SEMESTER – VI

Part	COURSE TITLE	CREDITS	HOURS	CIA	ESE	Total
III	Core Paper XIII – Cost Accounting	4	6	50	50	100
	Core Paper XIV – Income tax Law & Practice- II	4	6	50	50	100
	Core Paper XV – GST & Customs Law	4	6	50	50	100
	Elective II – Entrepreneurial Development/ Principles of Financial Management	5	6	50	50	100
	Elective III Project - Institutional Training	5	6	50*	50*	100
V	Extension Activity	1				
	<b>Total</b>	<b>23</b>	<b>30</b>			

\* Project Report – 30 Marks, Viva Voce – 20 Marks

## Core Paper I - FINANCIAL ACCOUNTING-I

<b>Course Code : 2306101</b>	<b>Credits</b>	<b>4</b>
<b>L:P:T:S : 5:0:0:0</b>	<b>CIA Marks</b>	<b>50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>50</b>
<b>Theory 20% &amp; Problem's 80%</b>		

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Understand Accounting standards, the relevant provisions specified, Computation of insurance claim for loss of stock/ Loss of profit [Fire insurance] and net claim.
<b>CO2</b>	Recall errors and its types, entries for rectification and its impact on GP/ NP and suspense account Prepare Bank reconciliation statement and analyse the causes of disagreement between cash book and pass book
<b>CO3</b>	Apply the provisions of AS 10 for determining depreciation on property plant and equipment
<b>CO4</b>	Prepare the Final Accounts of a Sole Trading Concern incorporating important adjustments and apply AS 9 for revenue recognition
<b>CO5</b>	Differentiate single and double entry system and solve problems through statement of affairs and conversion method
<b>CO6</b>	Prepare Royalty payment and receivable chart, and Ledger Accounts in the books of Lessee and lessor and apply AS 19 for accounting for lease.

<b>S.No</b>	<b>CONTENTS OF MODULE</b>
1	<b>UNIT- I</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span> Introduction to Accounting concepts and conventions, accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies. Insurance Claims [Loss of Stock] – Estimation of stock at time of accident [Preparation of Memorandum Trading Account] – Valuation of Stock Salvage – Application of Average Clause Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim
2	<b>UNIT- II</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span> Classification of errors – Rectification of errors – Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit]. <b>Bank Reconciliation Statement – Need and purpose – causes of disagreement between bank statement and bank book [bank column of cash book] – steps and preparation of Bank Reconciliation Statement.</b>
3	<b>UNIT- III</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span> Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded]. Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation

4	<p><b>UNIT- IV</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span></p> <p>Preparation of Final Accounts of a Sole Trading Concern with adjustments and accounting for Closing Stock, Outstanding, Accrual and Prepaid items, Depreciation, Bad debts &amp; Provision, Reserve for Discount on debtors and creditors, Interest on Capital and Drawings, Manager's Commission, loss of stock by fire and recovery of insurance claims.</p> <p>[Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order]</p> <p>Introduction to AS 9- Revenue recognition</p>
5	<p><b>UNIT- V</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span></p> <p>Accounting from incomplete records – Meaning, Features, Limitations, Distinction between incomplete records [single entry] and Double Entry System – Estimation of Profit / Loss under Statement of Affairs method- Preparation of final statements by Conversion Method</p> <p>Royalty accounts - Meaning –Minimum Rent, Shortworkings - Accounting treatment in the books of Lessor &amp; Lessee- Effect of strike,</p> <p>Introduction to AS 19- Accounting for lease.</p>

#### **TEXT BOOKS:**

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

#### **REFERENCE BOOKS:**

1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting With Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

## Core Paper II – PRINCIPLES OF MARKETING

<b>Course Code : 2306102</b>	<b>Credits 4</b>
<b>L:P:T:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define marketing, explain its functions, recall the marketing concepts.
<b>CO2</b>	Describe the factors [Micro & Macro] that determine the marketing environment.
<b>CO3</b>	Identify the strategies for segmenting the market, elements of marketing mix.
<b>CO4</b>	Explain Product life-cycle, its stages and applications in business; Describe product mix, pricing policy and methods.
<b>CO5</b>	Discuss the channels of distribution, objectives of advertisement and salesmanship.
<b>CO6</b>	Assess consumer behaviour and decision making process, discuss recent trends in marketing

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
1	<b>UNIT- I</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span> Introduction to marketing – Meaning – Definition – Functions of Marketing- Functions of Exchange, Function of Physical Supply, Facilitating Functions – Role & Importance of Marketing – Orientation of Marketing Concepts-Production, Sale, Customer, Societal - Classifications of Markets.
2	<b>UNIT- II</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span> Marketing Environment – Micro Environment -Suppliers, Marketing Intermediaries, Customers, Competitors, Public- Macro Environment-Demographic, Economic, Political and legal, Social and Cultural, Physical, Technological.
3	<b>UNIT- III</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span> Market Segmentation – Concept – Benefits – Basis and Levels. Marketing Mix- Meaning – Elements of Marketing Mix- Product, Price, Promotion, Distribution Product Life Cycle –Stages and applications in business [Pre and Post introduction] Product Mix – Pricing Policy & Methods.
4	<b>UNIT- IV</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span> Channels of Distribution – Importance – Selection of Distribution Channel – Importance of logistics and supply chain. Promotion Mix- Kinds & Factors affecting Promotion Mix Advertisement – Objectives – Kinds & Benefits – Sales Promotion & Personal Selling.
5	<b>UNIT- V</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span> Consumer Behaviour – Factors influencing consumer behavior – consumer buying decision process – Buying Motives – Overview of Consumerism and Consumer Protection Act, 2018 Recent trends – Virtual marketing, Green marketing, Digital marketing, Affiliate marketing, Social media marketing, Role of Artificial Intelligence and IoT in marketing.

**TEXT BOOKS:**

1. Kotler. Philip., Armstrong. Gary., Harris. Lloyd. D., & He. Hongwei. (2020) Principles of Marketing. 8th Ed. Pearson Education, US. (ISBN:978-12-9226-956-6)
2. Jobber. David., & Ellis. Chadwick. Fiona. (2016) Principles and Practice of Marketing. 8th Ed. McGraw-Hill Inc., US. (ISBN: 978-00-7717-414-9)
3. Gupta, C. B., & Rajan. Nair. (2018). Marketing Management Text & Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-121-9)
4. Jayasankar, J. (2016). Marketing. Margham Publication, Chennai, Tamil Nadu, India.

**REFERENCE BOOKS:**

1. Etzel, Michael., Walker Bruce, J., Stanton, William., & Pandit, Ajay. (2017) Marketing. 14th Ed. Tata McGraw Hill Education, US. (ISBN: 978-00-7015-156-7)
2. Sharma. Kavita., & Aggarwal, Swati. (2018) Principles of Marketing. Taxmann Publisher, New Delhi, India. (ISBN: 978-93-8795-783-1)
3. Kotler, Philip., & Keller, Lane Kevin. (2018) Marketing Management. 15th Ed. Pearson Education, India. (ISBN: 978-93-3258-740-3)

### Allied Paper I - ECONOMICS FOR FINANCE

<b>Course Code : 2306103</b>	<b>Credits 5</b>
<b>L: P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Recall conceptual definitions in business economics, classify cost, profit and differentiate the relevant terms.
<b>CO2</b>	Understand demand, classify its types and illustrate the law of demand. Explain demand forecasting and elasticity of demand and factors influencing elasticity of demand.
<b>CO3</b>	Determine the law of supply, underlying assumptions and exceptions, explain factors influencing elasticity of supply.
<b>CO4</b>	Enumerate the relationship between average and marginal revenue curve and identify the various market structures, its features, Compare and contrast them.
<b>CO5</b>	Define the various concepts of National Income and its methods of computation.
<b>CO6</b>	<u>Assess the role of Government in economic system; Describe Fiscal policy and its types.</u>

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<p><b>UNIT – I</b> <span style="float: right;"><b>Instructional hours – 18 hrs</b></span></p> <p>Introduction to Economics – Positive and Normative Economics - Meaning and differences - Concepts - Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation            Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost - Break Even Analysis.</p>
<b>2</b>	<p><b>UNIT – II</b> <span style="float: right;"><b>Instructional hours – 18 hrs</b></span></p> <p>Demand: Meaning, Definition – Types of demand – Features - Determinants of demand            Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand.            Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method            Law of Supply: Meaning, Determinants, Assumptions of law of supply, Diagrammatic representation – Exceptions to the law of supply – Backward bending supply curve- Elasticity of supply- Factors influencing supply elasticity.</p>
<b>3</b>	<p><b>UNIT – III</b> <span style="float: right;"><b>Instructional hours – 18 hrs</b></span></p> <p>Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market; Equilibrium of the firm – Meaning, objectives of the firm, Total Cost Approach, Marginal Revenue – Marginal Cost Approach; price and output under Market Structure- Perfect Competition – Monopoly- Monopolistic competition- Oligopoly-features- Comparative Analysis.</p>



4	<b>UNIT – IV</b> <span style="float: right;"><b>Instructional hours – 18 hrs</b></span> National Income – Definition, significance, different concepts of National Income: Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and challenges of National Income calculation.
5	<b>UNIT – V</b> <span style="float: right;"><b>Instructional hours – 18 hrs</b></span> Public Finance – Role of Government in economic system – Functional framework – Allocation, Redistribution and Stabilization function Fiscal Policy: objectives, Automatic stabilizer Vs Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of Fiscal policy, Fiscal policy for long- run economic growth, Limitations of fiscal policy – Crowding effect.

### TEXT BOOKS:

1. Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)
2. Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
3. Dwivedi, D. N. (2009) Essentials of Business Economics. Vikas Publsiher, New Delhi, India. (ISBN: 978-81-2592-400-5)
4. Ahuja, H. L. (2017) Managerial Economics: Analysis of Managerial Decision Making. 9th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-518-7)
5. Varshney R.L., Maheshwari K. L., & Maheshwari, R. K. (2019) Business Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-738-6)
6. Sankaran, S. (2015) Business Economics. Margham Publications, Chennai, Tamil Nadu, India.
7. Mehta, P. L. (2016) Managerial Economics - Analysis, Problems, Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-059-5)

### REFERENCE BOOKS:

1. Maheshwari K. L., & Varshney R.L. (2014) Managerial Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-914-4)
2. Tulsian, P. C., & Tulsian, Bharat. (2019) Business Economics and Business & Commercial Knowledge. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-746-2)

## Non-Major Elective – I      EVERYDAY BANKING

<b>Course Code : 2306104</b>	<b>Credits : 2</b>
<b>L:P:T:S : 2:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define bank, pass book, cheque book. Fill up cheque deposit challan, Account opening form and other bank related transactions. Explain KYC norms; Differentiate Debit card from Credit card, compare fund transfer methods through ECS, NEFT and RTGS
<b>CO2</b>	Create a strong pass word for online transactions, register for different sites for online transactions, pay utility bills through online, transact through mobile banking for online purchase and payment of bills.

S.No.	CONTENTS OF MODULE
1	<p><b>UNIT- I</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span></p> <p>Banking – Definition – Cheque book – Format of Cheque (MICR &amp; CTS) – Filling up of Cheque- Deposit Challan – Filling up – Clearingcheque – Transfer cheque – Collection Cheque – Payable at par – Demand Draft — Savings bank Account Opening form – Documents required - KYC- Nomination facility- Pass book/ Statement of account- Debit Card – Credit Card – ATM – Cash Deposit Machine/ Cash recycler, IFSC- Fund transfer - Application form - ECS – NEFT – RTGS.</p>
2	<p><b>UNIT- II</b> <span style="float: right;"><b>Instructional hours – 15 hrs</b></span></p> <p>On line Banking – Sign up – Process – Customer ID – User ID – Password – Hints for creating Pass words – change of pass word – On linetransactions – Utility payments – Loans – Repayment for Loans – other services.</p> <p>Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles – Process at Bank Branch - MPIN- change of MPIN</p> <p>–IMPS (Immediate Mobile Payment System) - UPI (Unified Payment interface) – BHIM (Bharat Interface for money)- NPCI (National Payment Corporation of India) - Transfer of funds &amp; utility payments – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.</p>

**REFERENCE BOOKS:**

1. Santhanam, B (2019). Banking & Financial Systems, Margham Publications, Chennai, Tamil Nadu, India.
2. Maheshwari, S. N., & Maheshwari, S. K. (2014) Banking Theory, Law and Practice. Kalyani Publications, New Delhi, India. (ISBN: 978-81-272-6408-6)
3. Natarajan, S., & Parameswaran, R. (2019) Indian Banking: For the Students of B.com/B.A. and Management Courses. S. Chand Publishing, New Delhi, India. (978-81- 2192-037-7)

**Core Paper III – FINANCIAL ACCOUNTING-II**

<b>Course Code : 2306205</b>	<b>Credits</b>	<b>4</b>
<b>L:P:T:S : 5 :0:0:0</b>	<b>CIA Marks</b>	<b>: 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>: 50</b>
<b>Theory 20% &amp; Problem's 80%</b>		

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Understand concept of branch & their classification, Distinguish between dependent & Independent branches & methods of accounting for dependent branches. Classify investments and solve practical problems based on application of AS 13
<b>CO2</b>	Identify the accounting treatment for departmental accounting and prepare them.
<b>CO3</b>	Compare Hire purchase & Instalment system, learn the accounting treatment for Hire purchase system and prepare Hire purchase trading account.
<b>CO4</b>	Solve comprehensive problems relating to Admission, Retirement and Death of a partner; Compute Sacrificing Ratio, Gaining Ratio, Good will and Revised Balance Sheet.
<b>CO5</b>	Prepare accounts pertaining to dissolution of Partnership firm
<b>CO6</b>	Apply the provisions of Garner Vs Murray towards insolvency of a partner; Explain the accounting treatment for Gradual realisation of assets & piece meal distribution.

<b>S.No.</b>	<b>CONTENT OF MODULE</b>
1	<b>UNIT- I</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Branch Accounts-Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only- Importance of Stock and debtors system over Debtors system – Final Accounts [Wholesale and Retail Price basis] Investments Accounts [AS 13] – Classification of Investments – Carrying amount of investments – Profit / Loss on sale of Investments – Disclosure and Reporting
2	<b>UNIT- II</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Departmental Accounting – Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account – Adjustment of Interdepartmental transfers.
3	<b>UNIT- III</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Hire Purchase System- Features – Computation of Cash price, Hire purchase price, Interest – Accounting for Default and Repossession [Full and Partial] - Preparation of Hire Purchase Trading Account Instalment Sale [Theory only] – Hire purchase Vs Instalment
4	<b>UNIT- IV</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Partnership Accounts - Comprehensive problems on Admission of a Partner – Retirement of a Partner – Death of a Partner Introduction to Limited liability partnership [Distinction from traditional partnership firm] <b>[Note: Students shall be examined only with comprehensive problems in Part B &amp;Part C]</b>

5	<p><b>UNIT- V</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span></p> <p>Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners, Gradual realization of assets and Piece meal distribution.</p> <p><b>[Note: Students shall be examined only with comprehensive problems in Part B &amp; Part C]</b></p>
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#### **TEXT BOOKS:**

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

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1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHillEducation, New Delhi, India. (ISBN: 978-93-8981-169-8)

### Core Paper IV - PRINCIPLES OF MANAGEMENT

<b>Course Code : 2306206</b>	<b>Credits 4</b>
<b>L:P:T:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define Management, describe its nature and scope, State the role and functions of a Manager, Discuss Scientific Management; Management and Indian literature.
<b>CO2</b>	Explain Planning, classify the types of plans and steps involved in planning process; Describe the terms MBO and MBE; their features, merits and demerits. Define decision-making, its process & significance; types of decisions, constraints in decision-making.
<b>CO3</b>	Define Organisation, explain principles of Organization Structure; Compare the different types of Organization; elaborate the role of Committee in organization; Analyze causes of Line & Staff conflict and suggest measures to resolve it.
<b>CO4</b>	Describe Span of Control and factors influencing span. Explain departmentation, identify the bases of departmentation; Compare & Contrast them.
<b>CO5</b>	Relate authority, responsibility and accountability, Describe delegation of authority, its elements; barriers for delegation and steps for effective delegation. Explain centralization and decentralization of authority; factors determining decentralization, distinguish delegation from decentralization. Define direction and its elements, State the principles of direction.
<b>CO6</b>	Explain leadership, state the functions, qualities of leader, identify its theories & styles. Define co-ordination, discuss the need, types and techniques for Co-ordination Describe the control process and techniques of control adopted in business.

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT- I</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Management: Definition – Nature & Scope – Role, Skills and Functions of a Manager – Levels of management- Distinction between management & administration - Management as an Art, Science or Profession Development of Scientific Management, Contribution to management - Henry Fayol, Elton Mayo and Peter F. Drucker, Management in Indian literature [Arthashastram, Mahabharatham, Thirukkural]
<b>2</b>	<b>UNIT- II</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods - Process of Planning – Merits & Demerits - Steps for effective planning Management by Objectives- Definition, Features, Process, Merits & Demerits, Measures to make MBO effective, Management by exception [MBE] Decision-making: Definition - Process and Significance – Types, Factors, Problems/Constraints in decision making, Guidelines to make decisions effective

3	<p><b>UNIT- III</b> <b>Instructional Hours: 15hrs</b></p> <p>Organisation: Definition- Features, Steps in organizing, Principles of organization, Types of Organizations – Formal &amp; Informal Organization- Line, Line &amp; Staff, Functional, Project, Matrix, Virtual, Network, Committee- Purpose, Types, Merits &amp; Demerits, Measures to make it effective</p> <p>Line &amp; Staff conflict- Arguments for &amp; against Line &amp; Staff - Measures to resolve conflicts</p> <p>Organization Structure – Factors influencing organization structure</p> <p>Span of Control – Factors influencing Span of management</p> <p>Departmentation - Meaning- Factors - Bases of departmentation – Advantages &amp; Disadvantages of different types of departmentation</p>
4	<p><b>UNIT- IV</b> <b>Instructional Hours: 15hrs</b></p> <p>Authority – Sources of authority – Responsibility - Accountability, Power - Influence</p> <p>Delegation – Definition – Elements – Types – Need – Principles - Barriers – Measures to make delegation effective</p> <p>Centralisation - Decentralization-Merits &amp; Demerits - Factors determining decentralization of authority - Distinction between delegation &amp; decentralization</p> <p>Direction– Definition, Nature, Purpose – Elements - Principles</p>
5	<p><b>UNIT- V</b> <b>Instructional Hours: 15hrs</b></p> <p>Leadership - Functions of Leader - Qualities for a Leader - Theories and Styles of Leadership.</p> <p>Motivation – Meaning, Features, Importance, Types and Theories [Maslow and Dogass McGregor]</p> <p>Co-ordination – Need, Types, Techniques and Requisites for Co-ordination</p> <p>Controlling – Definition, Importance, Objectives, Control Process- Requirements for an effective control system- Techniques of control</p>

#### TEXT BOOKS:

1. Gupta C. B. (2018). Business Management. 15th Ed. Sultan Chand & Sons, New Delhi. (ISBN: 978-93-5161-131-8)
2. Prasad L. M. (2019). Principles and Practice of Management. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-050-2)
3. Tripathi, P. C., & Reddy P. N. (2017). Principles of Management. 6th Ed. McGraw Hill Education, New Delhi, India. (ISBN: 978-93-5260-535-4)
4. Jayasankar, J. (2015). Principles of Management. Margham Publication, Chennai, Tamil Nadu.
5. Koontz, Harold., & Weihrich, Heinz. (2020) Essentials of Management An International Perspective, 7th Ed. Tata McGraw-Hill Publishing, New Delhi, India (ISBN: 978-00-7062-030-8)

#### REFERENCE BOOKS:

1. Sharma. R. K., Gupta, Shashi. K., & Sharma, Rahul. (2019). Principles of Management. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-5359-796-2)
2. Morden, Tony. (2021). Principles of Management. 2nd Ed. Routledge Taylor & Francis Group. UK. (ISBN: 978-10-3202-250-5)
3. Pagare Dinkar. (2018). Principles of Management. 6th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-120-5)

### Allied Paper II – BUSINESS COMMUNICATION

<b>Course Code : 2306207</b>	<b>Credits</b>	<b>5</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks</b>	<b>: 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>: 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Explain the Role and Importance of Business Communication to ensure the smoothflow of precise information through the Corporate/Entrepreneurial hierarchy.
<b>CO2</b>	Identify and apply the features of various types of Business Letters in the context of Corporate/Entrepreneurial perspectives.
<b>CO3</b>	Outline and understand the techniques and nuances of Modern Methods of Business Communication.
<b>CO4</b>	Design and develop a procedural system of Corporate Correspondence with Government, Directors, Shareholders, Financial Institutions and Vendors.[as per disclosure requirements]
<b>CO5</b>	Preparation/ Drafting of various Statutory/Non-Statutory Reports and use of updated technological methods of Reporting.
<b>CO6</b>	Develop a clear understanding of the crucial role of Business Communication in Decision Making and success of the business enterprise.

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Business communication – meaning – importance – types – directions – network – process – barriers to effective communication – importance of interpersonal skills, listing skills and emotional intelligence in workplace Layout of business letter – structure of business letter – Date, Salutation, Subject, Body, complementary close, enclosures- Essentials of good business letter
<b>2</b>	<b>UNIT – II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Trade enquiries and replies - quotations - Orders - Complaints and Settlement Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.
<b>3</b>	<b>UNIT – III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Internal Correspondence – circular, notices, note preparation, announcements, memo, press release Communication before and after meeting – notice and agenda, minutes – Do's and Dont's while drafting minutes
<b>4</b>	<b>UNIT – IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].



5	<p><b>UNIT – V</b></p> <p><b>Instructional Hours: 18hrs</b></p> <p>Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, Social media communication – ethics and limitations.</p>
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#### **TEXT BOOKS:**

1. Pal, Rajendra., & Korlahalli, J. S. (2016) Essentials of Business Communication. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-729-4)
2. Raghunathan, N. S., & Santhanam, B. (2019) Business Communication, Margham Publications, Chennai, Tamil Nadu, India.
3. Raman, Meenakshi., & Singh, Prakash. (2019) Business Communication. 2nd Ed. Oxford University Press, US. (ISBN: 978-01-9807-705-3)
4. Kalia, Shalini., & Agarwal, Shailja. (2019) Business Communication - A Practice Oriented Approach. Wiley Education, New Delhi, India. (ISBN: 978-81-2655-479-9)

#### **REFERENCE BOOKS:**

1. Chaturvedi, P. D. & Chaturvedi, Mukesh. (2020) The Art and Science of Business Communication: Skills, Concepts, Cases and Applications. Pearson Education, New Delhi, India. (ISBN: 978-93-3258-738-0)

### Non-Major Elective – II FUNDAMENTALS OF INSURANCE

Course Code : 2306208	Credits	2
L:P:T:S : 2:0:0:0	CIA Marks	: 50
Exam Hours : 03	ESE Marks	: 50

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define Insurance, discuss the principles of Insurance, objectives, compare the different types of insurance, Explain the duties and functions of IRDA; describe the government insurance schemes.
<b>CO2</b>	Explain life insurance, classify and compare its types, understand the procedure and documents required, explain the objectives, benefits [IT exemption] of health insurance policy, discuss the procedure for claim and mode of settlement.

S.No.	CONTENTS OF MODULE
1	<b>UNIT – I</b> <b>Instructional Hours: 15hrs</b> Insurance – Meaning, Definition – Features - Principles of Insurance –Objectives and advantages - Types of Insurance – Insurance Regulatory and Development Authority – Duties and Functions- Introduction to Government insurance schemes- Pradhan Mantri Jeevan Jyoti Bima Yojana, Pradhan Mantri Suraksha Bima Yojana, Atal Pension Scheme.
2	<b>UNIT – II</b> <b>Instructional Hours: 15hrs</b> Life Insurance – Types of policies – Documentation for Insurance Proposal – Medical Checkup – Policy Document. – Health insurance – Objectives – Advantages and I.T. Exemptions - eligibility and coverage –conditions for mode of payments – procedure for claims – mode of settlement – grievance redressal.

### REFERENCE BOOKS:

1. Mishra, Kannika. (2019) Fundamentals of Life Insurance: Theories and Applications. PHI Learning, New Delhi, India. (ISBN: 978-81-2035-266-7)
2. Mishra, M. N., & Mishra, S. B. (2018) Insurance Principles & Practice. S. Chand & Co. New Delhi, India. (ISBN: 978-93-8567-607-9)
3. Karthikeyan, M. Eswari. (2020) Fundamental Principles of Insurance. Sahitya Bhawan Publications, India. (ISBN: 978-81-9441-239-7)
4. Dayal, Hargovind. (2017) The Fundamentals of Insurance - Theories, Principles and Practices. Notion Press, India. (ISBN: 978-19-4794-967-6)
5. Murthy, A. (2018) Principles and Practice of Insurance. Margham Publications, Chennai, Tamil Nadu, India.

## Core Paper –V - CORPORATE ACCOUNTING-I

Course Code : 2306309	Credits : 4
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50
Theory 20% & Problems 80%	

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Understand the procedure for IPO, Explain the accounting treatment for ESOP/ ESPS, Bonus issue and buyback of shares.
<b>CO2</b>	Define Debenture, identify issue and classify methods of redemption of debentures, differentiate between cum interest and ex-interest quotations, explain accounting treatment for profits prior to incorporation.
<b>CO3</b>	Understand the meaning of redemption, purpose of issuing Redeemable Preference share. Apply the provisions of Companies Act 2013 for redemption of preference shares; explain the logic behind creation of CRR.
<b>CO4</b>	Describe underwriting; Determine the liability of underwriters for underwriting shares /Debentures and compute the underwriter's commission.
<b>CO5</b>	Prepare and present the financial statements of a company as per Schedule III of Cos. Act 2013; Compute Managerial remuneration, depreciation as per schedule II and Deferred tax, Compute and create provision from profits for CSR expenditure.
<b>CO6</b>	Explain Valuation of intangibles as per AS 26 and determine the value of goodwill and value of shares, securities & financial assets as per the procedure specified by the IBBI

S.No.	CONTENTS OF MODULE
1	<b>UNIT – I</b> <b>Instructional Hours: 18hrs</b> Issue of Shares [IPO/ Lump sum payment] – Accounting for Bonus issue, <b>Employee Stock Option Plan</b> and Stock Purchase Scheme, Buy back of shares.
2	<b>UNIT – II</b> <b>Instructional Hours: 18hrs</b> Issue & Redemption of debentures -Sinking fund – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations - Conversion of debentures. Profits prior to Incorporation.
3	<b>UNIT – III</b> <b>Instructional Hours: 18hrs</b> Redemption of Preference Shares, Underwriting of Shares and Debentures
4	<b>UNIT – IV</b> <b>Instructional Hours: 18hrs</b> Preparation of Company Final Accounts as per Schedule III Companies Act 2013– Computation of Managerial Remuneration, Depreciation as per Schedule II of Companies Act 2013, Computation of deferred tax, Computation and provisioning of profits for Corporate Social Responsibility, Disclosure requirements for CSR expenditure.
5	<b>UNIT – V</b> <b>Instructional Hours: 18hrs</b> Valuation of Intangibles [AS 26] - Goodwill, Copyrights, Patents, Trademarks. Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]

### TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan

- Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
  3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
  4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
  5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
  6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
  7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
  8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.
  9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

#### **REFERENCE BOOKS:**

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

**Core Paper VI - COMPANY LAW AND SECRETARIAL PRACTICE – I**

<b>Course Code : 2306310</b>	<b>Credits 4</b>
<b>L: P:T:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define the important terms in Company's Act 2013 and classification of Companies, distinguish Limited liability partnership from Company.
<b>CO2</b>	Describe the Rights, Duties and liabilities of Company Secretary. State the Secretarial standards 1-4, explain secretarial audit report.
<b>CO3</b>	Apply the provisions of Company's Act for Incorporation and Registration of Companies and compliance procedure to be adopted by a Company Secretary.
<b>CO4</b>	Discuss the Content of Prospectus and liabilities for misstatement of prospectus. Elaborate the procedure for issue of securities, listing obligations and disclosure requirements.
<b>CO5</b>	Define share, classify its types, describe the procedure and differentiate Transfer from Transmission of Shares
<b>CO6</b>	Explain the Role of Members in a Company, Modes of acquisition of membership and their rights and liabilities.

<b>S.No.</b>	<b>CONTENT OF MODULE</b>
<b>1</b>	<p><b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span></p> <p>Introduction- The Companies Act 2013 – Applicability  Definition of Company – Characteristics – Kinds of Companies [including key amendments such as One person company, Small company, Dormant company, Associate company, Producer company], Introduction to Limited Liability Partnership – Distinction between LLP and Company  Company Secretary – Definition – Functions U/s 205 – Duties – Role &amp; Responsibilities – statutory duties and liabilities – appointment – removal- An overview of Secretarial standards [SS 1- SS 4], Compliance and secretarial audit report.</p>
<b>2</b>	<p><b>UNIT – II</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span></p> <p>Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – Effects of registration – Promoter – Preliminary Contracts – Duties of secretary at the promotion stage, Commencement of business  Memorandum of Association – Clauses- Doctrine of Ultra Vires – Alteration  Articles of Association – Contents – Entrenchment- alterations – Doctrine of Indoor Management – Distinction between MoA &amp; AoA- Secretary's duties relating to drafting of MoA &amp; AoA</p>
<b>3</b>	<p><b>UNIT – III</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span></p> <p>Prospectus – matters to be stated in prospectus – Shelf Prospectus - Red herring prospectus – Abridged Prospectus- Golden rule of Legacy- Mis-statement in prospectus and their consequences- Investors right of Rescission- Conditions.  Issue of securities- Public offer and private placement- Dematerialisation &amp; Rematerialisation of securities- Allotment of Securities- Legal provisions governing allotment- Effect of irregular allotment- Share certificate- Provisions and Legal effect- Listing of securities – LODR</p>

4	<b>UNIT – IV</b> Share Capital – Classification – Kinds of shares – Issue of shares at a premium, Prohibition of issue of shares at discount – Issue of sweat equity shares- Alteration of share capital- Further issue of share Capital- Rights shares - ESOP– Bonus shares – Reduction of share capital- Buy Back - Secretary’s duties in connection with issue of shares - Transfer and Transmission of shares- Procedure for transfer- Duties of a secretary for transfer of shares- Grounds for transmission- Distinction between transfer and transmission.	<b>Instructional Hours: 15hrs</b>
5	<b>UNIT – V</b> Member of a company –Modes of acquiring membership – Who can become a member- Cessation of membership- Rights and liabilities of members – Register and index of members – Shareholders agreement.	<b>Instructional Hours: 15hrs</b>

#### **TEXT BOOKS:**

1. Kapoor, N. D. (2020) Company Law and Secretarial Practice. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-167-7)
2. Shukla, S. M., & Jain, K. (2021) Company Law and Secretarial Practice. Sahitya Bhawan Publications, India. (ISBN: 978-81-9523-155-3)
3. Gogna, P. P. S. (2016) A Textbook of Company Law. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-120-2)
4. ICSI (2020). Company law Study Material for Executive Programme. Institute of Company Secretaries of India, New Delhi, India.
5. ICSI (2020). Company law Study Material for Professional Programme. Institute of Company Secretaries of India, New Delhi, India.

#### **REFERENCE BOOKS:**

1. Taxmann (2021) Companies Act 2013 – As Amended by the Companies (Amendment) Act 2020. Taxmann's Publications, New Delhi, India. (ISBN: 978-93-9058-594-6)
2. Gaffoor, P. M. S., & Thothadri, S. (2014) Company Law & Secretarial Practice II. Vijay Nicole Imprints Publication, Chennai, Tamil Nadu, India. (ISBN: 978-81-8209-368-3)

### Allied Paper III - BUSINESS STATISTICS

<b>Course Code : 2306311</b>	<b>Credits</b>	<b>5</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks</b>	<b>: 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>: 50</b>
<b>Theory 20% &amp; Problems 80%</b>		

**Course Outcomes: At the end of the Course, the Student will be able to:**

CO1	Define statistics and identify various sources of data and methods of collection of data. Illustrate through diagrammatic presentation of data [Bar Diagram, Pie Diagram, Histogram and Ogive] and summarize data sets.
CO2	Explain measures of central tendency, (such as Arithmetic Mean, Median, Quartiles, Mode, Combined Mean and Weighted Mean). Compute Measures of Dispersion-range, mean deviation, variance and standard deviation.
CO3	Ascertain & interpret the relationship between two variables through correlation. Describe the types & methods of correlation; Determine the strength & association between two ranked variables by applying Spearman's Rank correlation.
CO4	Explain Linear regression & Compute regression coefficient. Differentiate regression and correlation coefficient. Describe the application of regression in business.
CO5	Define Time series and identify its need, components and methods.
CO6	Define Index Numbers and state its uses. Solve problems relating to construction of index number. Describe the methods of construction and types of the index numbers. Differentiate Laspeyres from Paasche's method of construction of Index Number

S. No.	CONTENTS OF MODULE
1	<b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Statistics- Meaning & Definition - Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Collection of Secondary Data. Classification and Tabulation of Data – Types and Importance – Presentation of Data including Diagrammatic and Graphical methods – Bar Diagram, Pie Diagram, Histogram and Ogive. Frequency Distribution – Frequency Table – Structure and Formation – Discrete and Continuous Series.
2	<b>UNIT – II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Mode, Combined Mean and Weighted Mean. Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation.
3	<b>UNIT – III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Correlation Analysis – Meaning, Definition, Significance, Types of Correlation [Positive & Negative, Simple & multiple, Partial & Total], Methods of Correlation: Graphic method, Scatter Diagram, Karl Pearson's Coefficient of Correlation method. Spearman's Rank Correlation: With given ranks, Rank to be assigned and repeated ranks. Concept of Partial correlation with simple problems. [Correlation in Bivariate frequency table not included]

4	<b>UNIT – IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Linear Regression Analysis – Meaning and Importance – Computation of regression coefficient- Linear Regression Equation of X on Y and Y on X – Relationship between Correlation coefficient and Regression coefficient- Difference between Correlation and Regression- Application of regression analysis in Business decisions
5	<b>UNIT – V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Time Series Analysis – Meaning, Need and Components of Time Series –Simple Average Method – Moving Average and Least Square Method. Index Number – Definition, Uses, Problems in the construction of Index Numbers - Methods of construction of Index Numbers – Types – Unweighted and Weighted Index Numbers- Simple Aggregative method – Weighted Aggregative method- Laspeyres, Paasche's, methods and difference between Laspeyres & Paasche's methods.

#### **TEXT BOOKS:**

1. D. C. Sanchetti & V. K. Kapoor- Statistics (Theory, Methods and Applications), Sultan Chand & Sons, New Delhi, India.
2. Gupta, S. C. (2018) Fundamentals of Statistics. Himalaya Publishing House, New Delhi, India. (ISBN: 978-93-5051-769-7)
3. Gupta, S. P. (2019) Statistical Methods. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-112-7)
4. R.S.N.Pillai & V.Bhagavathi – Statistics, S.Chand & Co.

#### **REFERENCE BOOK:**

1. Thukral, J. K. (2019) Fundamentals of Business Statistics. Taxmann's Publications, New Delhi, India. (ISBN: 978-93-8618-903-5)
2. Sharma, J. K. (2020) Business Statistics. 5th Ed. Vikas Publishing, India. (ISBN: 978-93-5338-727-3)
3. Vohra, N. D. (2017) Business Statistics. McGraw-Hill Education, New Delhi, India. (ISBN: 978-12-5900-487-2)



**Core Paper VII - CORPORATE ACCOUNTING -II**

<b>Course Code : 2306412</b>	<b>Credits 4</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>
<b>Theory 20% &amp; Problems 80%</b>	

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Appreciate International Financial Reporting Standard and its applicability in India. Explain the concept of financial reporting. State the objectives and the qualitative characteristics of financial statements, Identify the users in financial reporting,
<b>CO2</b>	Appreciate Business responsibility & sustainability reporting, understand and apply the provisions as per AS 17 for Segment reporting.
<b>CO3</b>	Explain reconstruction, its types, alteration of share capital, Preparation of capital reduction account & presentation of accounts post reconstruction as per provisions of Companies act 2013.
<b>CO4</b>	Define Group, Holding and subsidiary company, Apply the consolidation procedure for consolidation of B/S of subsidiary with the holding company as per AS 21
<b>CO5</b>	Understand the format and contents of financial statements of banking companies.
<b>CO6</b>	Outline the IBC and CIRP. Compare different methods of liquidation. Compute the commission payable to liquidator. Prepare the Liquidator's final statement of account.

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> International Financial Reporting Standards [IFRS] – Meaning and Importance – Objectives, Applicability of IFRS in India. Financial Statements – Meaning, Objectives, Qualitative characteristics [Understanding, Relevance, Comparability, Reliability, true and fair view] of financial reporting information – Benefits of Financial reporting- Overview of Business Responsibility and Sustainability Reporting Introduction to AS 17- Segment Reporting- Simple problems.
<b>2</b>	<b>UNIT – II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Alteration of Share Capital [Consolidation, Sub-division, conversion of shares into stock and vice versa], Accounting treatment for Internal Reconstruction and Reduction of Capital. Preparation of revised and reduced Balance sheet.
<b>3</b>	<b>UNIT – III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Holding Company Accounts AS 21 – Capital profits and Revenue profits – Cost of control– Non controlling interest – Mutual Owings – Unrealized profit on stock – Revaluation of assets and Liabilities - Bonus issue out of pre-acquisition profits & Post acquisition profits, issue of dividend out of pre-acquisition profits & Post acquisition profits - Preparation of Consolidated Balance sheets.

4	<b>UNIT – IV</b> Accounting for Banking Companies – RBI’s Prudential Accounting Norms - Classification of Assets and provisioning [Basel III Norms] – Accounting for Rebate on Bills discounted – Preparation of Profit and Loss Account and Balance Sheet [as per 3 <sup>rd</sup> Schedule of the Banking Regulation Act, 1949].	<b>Instructional Hours: 18hrs</b>
5	<b>UNIT – V</b> Accounting for Insurance Companies- Computation of claims payable- Preparation of Revenue account, Profit and Loss Account and Balance Sheet [Life insurance companies only] Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP]	<b>Instructional Hours: 18hrs</b>

### TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.
9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

### REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian’s Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, McGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

**Core Paper VIII - COMPANY LAW & SECRETARIAL PRACTICE- II**

<b>Course Code : 2306413</b>	<b>Credits 4</b>
<b>L:P:T:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Outcomes: at the end of the Course, the Student will be able to:**

<b>CO1</b>	Identify different types of borrowings, define the term debentures under Companies Act 2013, state the legal provisions and classify debentures. Explain Creation of charge.
<b>CO2</b>	Apply the provisions of Companies Act 2013 for appointment, removal, remuneration of the directors, KYC for Director and their role in company administration
<b>CO3</b>	Describe role of secretary and statutory provisions for conduct of meetings of company
<b>CO4</b>	Discuss the rules pertaining to dividend, unclaimed dividend, List the statutory books to be maintained and state the disclosure requirements for CSR
<b>CO5</b>	Explain the modes of appointment, rights and duties of the auditors, audit trail in software.
<b>CO6</b>	Outline the winding up process of companies as per Companies Act 2013 and IBC

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Borrowing- Power of Company to borrow – Types of borrowing – <i>Ultra Vires</i> Borrowing – Debenture – Definition – Types – Difference between Debentures and Shares- Debenture Trustee- Appointment – Duties- Debenture Trust deed- Legal provisions for issue of debentures – An Overview of acceptance of deposits. Charge –Definition- Need for creation of charge - Fixed and floating charges – Registration of charges- Crystallization of Floating charge-Consequences of non-registration of charge - Secretarial duties relating to registration of charges- Mortgage and charge
<b>2</b>	<b>UNIT – II</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Company management – Appointment of Key managerial personnel- Directors – Independent Directors – Women directors – DIN (Director Identification Number) – Appointment – Disqualification –Maximum no. of directorship- duties – vacation – Resignation – Removal – Powers of Board – Restrictions on powers of Board- Secretarial duties relating to appointment of directors-Annual KYC of Directors [DIR-3 KYC]
<b>3</b>	<b>UNIT – III</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Meeting- Annual General Meetings - Extra Ordinary General Meeting – Board meeting –Virtual meetings- Secretarial work relating to meetings – Notice – Quorum- Chairman of the meeting - Proxy - Voting and Poll -Resolutions – Types – Minutes – Duties of secretary before , during and after meeting

4	<b>UNIT – IV</b> <b>Instructional Hours: 15hrs</b> Dividend – Definition – Interest & Dividend- Types of Dividend-Provisions relating to declaration of dividend- Unpaid dividend account-Investor education and Protection Fund Corporate Social Responsibility- Disclosure requirements Books of accounts – Legal Provisions- Financial year- Financial Statements – Annual Return –Statutory books – Auditors amendment rules dated 24/03/2021 relating to mandatory requirement of audit trail in software - NFRA Auditor – Qualification & Disqualification – Appointment – Powers and duties – Rights- Cost audit- Internal audit
5	<b>UNIT – V</b> <b>Instructional Hours: 15hrs</b> Winding up – Modes of winding up – Winding up by National Company Law Tribunal –Circumstances- Petition for winding up – Powers of tribunal- Voluntary Liquidation process - Duties of secretary in respect of winding up Introduction to Insolvency Bankruptcy Code [IBC] – Overview of Procedure prescribed.

### TEXT BOOKS:

1. Kapoor, N. D. (2020) Company Law and Secretarial Practice. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-167-7)
2. Gaffoor, P. M. S., & Thothadri, S. (2014) Company Law & Secretarial Practice II. Vijay Nicole Imprints Publication, Chennai, Tamil Nadu, India. (ISBN: 978-81-8209-368-3)
3. Jain, Anoop. (2019) A Simplified Approach to Advance Company Law. AJ Publications, India.
4. Corporate Professionals (2020) Handbook of Company Law Procedures. Corporate Professionals Publication, India. (ISBN: 978-93-8970-272-9)
5. Zad, N. S., & Bajpai, Divya. (2020) Company Law. Taxmann's Publication, India. (ISBN: 978-93-8992-145-8)
6. Shukla, S. M., & Jain, K. (2021) Company Law and Secretarial Practice. Sahitya Bhawan Publications, India. (ISBN: 978-81-9523-155-3)
7. Gogna, P. P. S. (2016) A Textbook of Company Law. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-120-2)
8. ICSI (2020). Company law Study Material for Executive Programme. Institute of Company Secretaries of India, New Delhi, India.
9. ICSI (2020). Company law Study Material for Professional Programme. Institute of Company Secretaries of India, New Delhi, India.

### REFERENCE BOOKS:

1. Taxmann (2021) Companies Act 2013 – As Amended by the Companies (Amendment) Act 2020. Taxmann's Publications, New Delhi, India. (ISBN: 978-93-9058-594-6)
2. Shanthi, J. (2016) Company Law & Secretarial Practice. Margham Publication, Chennai, Tamil Nadu, India. (ISBN: 978-93-8324-257-3)

### Allied Paper IV – BANKING & FINANCIAL SERVICES

<b>Course Code : 2306414</b>	<b>Credits</b>	<b>5</b>
<b>L:P:T:S : 5:0:0:0</b>	<b>CIA Marks</b>	<b>: 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>: 50</b>

**Course Outcomes: at the end of the Course, the Student will be able to:**

<b>CO1</b>	Define banking, classify the banking system and identify the role of commercial banks in economic development.; Explain the functions and role of RBI.
<b>CO2</b>	Enumerate the steps in opening bank accounts; concept of CIBIL.
<b>CO3</b>	Explain negotiable instruments and its types; describe crossing and endorsement.
<b>CO4</b>	Determine the overview of Financial Services & E-banking concepts.
<b>CO5</b>	Discuss factoring and Leasing concept and its types.
<b>CO6</b>	Assess mutual funds mechanism and its regulatory structure.

<b>S.NO</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<p><b>Unit-I</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span></p> <p><b>Commercial banking</b> – definition – classification of banking system– universal banking – functions – Role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role – RBI- objectives – legal frame work.</p> <p>Opening bank accounts – type of bank accounts – KYC Norms - FDR- Pay-in-slip book, Withdrawal forms – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit Information Bureau [CIB] - CIBIL Records and Reference.</p>
<b>2</b>	<p><b>Unit –II</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span></p> <p><b>Negotiable instruments</b> – meaning – definition – types – distinction between Cheque, promissory note and bills of exchange - CTS Cheques – meaning – advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of a cheque – payment in a crossed cheque – material alteration – statutory protection.</p>

3	<p><b>Unit –III</b> <b>Instructional Hours: 15hrs</b></p> <p><b>Introduction to Financial Services</b> - An Overview – functions – financial services market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism.</p> <p><b>E-banking</b> – Internet banking – Internet banking Vs. traditional banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Security and safeguards in E-Banking- Indian Financial Network (INFINET) – IFSC - MICR – MMID-Digital wallet- National Payments Corporation of India (NPCI).</p>
4	<p><b>Unit – IV</b> <b>Instructional Hours: 15hrs</b></p> <p><b>Factoring</b> - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfaiting (An Overview)</p> <p><b>Leasing</b> - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>
5	<p><b>Unit – V</b> <b>Instructional Hours: 15hrs</b></p> <p><b>Merchant banking</b> - definition – functions – code of conduct – regulatory framework.</p> <p><b>Mutual funds</b> - definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).</p>

#### TEXT BOOKS:

1. Banking and Financial Systems– B. Santhanam (Margham Publishers)
2. Financial Services –B. Santhanam
3. Basics of Banking and Finance – Dr.K M Bhattacharya & O P Agarwal, Himalaya Publishing House (2021)
4. Financial Market and Services – E Nordon & K.Natarajan, Himalaya Publishing House (2021)
5. Financial services Banking and Insurance -Dr. C.Sathyadevi – S.Chand Publications (2009)

#### REFERENCE BOOKS:

- 1.Banking Law Theory and Practice– Sundaram andVarshney –Sultan Chand
- 2.Banking Law Theory and Practice– S.N.Maheswari–KalyaniPublications
3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company

### Core Paper IX - MANAGEMENT ACCOUNTING

<b>Course Code : 2306515</b>	<b>Credits 4</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>
<b>Theory 20% &amp; Problems 80%</b>	

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define Management accounting. List out the functions of management accounting Identify the relationship between management accounting, financial accounting and costaccounting.
<b>CO2</b>	Explain the different techniques of analysis and interpretation of financial statements. Understand the tools of financial analysis.
<b>CO3</b>	Interpret the financial statement using ratio analysis.
<b>CO4</b>	Define cash flow statement as per AS 3; differentiate operating, investing & financing activities; Apply indirect method for preparation of CFS.
<b>CO5</b>	State the meaning of Budget and budgetary control, discuss its objectives; list and prepare different types of budgets. Identify the meaning and significance of Standard costing;compute material and labor variance.
<b>CO6</b>	Explain marginal costing & differentiate from absorption costing, CVP analysis; Determine BEP, MoS and CVP relationship; Enumerate the applications of Marginal Costing inDecision Making

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<p><b>UNIT-I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>  Management Accounting – Meaning, Objectives, Functions, Significance and Limitations  – Relationship between Management Accounting, Cost Accounting &amp; Financial Accounting. Analysis and interpretation of Financial Statements- nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.</p>
<b>2</b>	<p><b>UNIT-II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>  Ratio analysis - interpretation, benefits and limitations. Classification of ratios – based on purpose, user, financial statements  Computation of ratios including preparation of Income Statement and Balance sheet  <b>liquidity/ Solvency</b>, [Current ratio, Quick ratio, Absolute liquidity ratio, Fixed Assets ratio, Debt- Equity Ratio, Proprietary ratio, Capital Gearing ratio]  <b>Profitability</b> – Return on Capital Employed [ROCE]- Return on shareholder’s funds, Return on Equity Shareholder’s funds, Return on Total Assets, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings per Share [EPS], Price – Earnings Ratio [P/E Ratio], Pay-out ratio, Retained earning ratio, Dividend yield ratio, Interest Service coverage ratio, Debt service coverage ratio  <b>Turnover</b> – Stock turnover, Debtors turnover, Creditors turnover, Fixed Assets turnover, Working capital turnover.</p>

3	<b>UNIT-III</b> <b>Instructional Hours: 18hrs</b> Cash Flow Statement (As per AS 3) – Objectives and Importance – Calculation of Cash from Operations – Preparation of Cash flow statement [Operating, Investing and Financing activity] under Indirect method.
4	<b>UNIT-IV</b> <b>Instructional Hours: 18hrs</b> Budget and budgetary control- meaning, objectives, merits - Types of budgets- Preparation of Functional budgets [Material Procurement, Raw Materials Purchase Budget, Production, Production Cost Budget Sales, Overheads (Manufacturing OH, Sales OH), Cash], Fixed and flexible budgets- Introduction to Zero based budgeting [ZBB] Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total, Price and Usage] and Labour [Total, Rate and Efficiency] Variances ONLY
5	<b>UNIT-V</b> <b>Instructional Hours: 18hrs</b> Marginal Costing – Definition- Techniques- Cost Volume Profit Analysis - Break-Even Analysis - Break Even Chart - Differences between Absorption Costing and Marginal Costing- Determination of Cost and profit under Absorption Costing and Marginal Costing. <b>Applications of Marginal Costing in Decision Making</b> – Pricing Decision, Make or Buy, Accept or Reject Order, Key Factor analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.

#### TEXT BOOKS:

1. Maheswari, S. N. (2015) Management Accounting. Sultan Chand Publications, New Delhi, India.
2. Srinivasan, N. P., & Murugan, Sakthivel M. (2018) Principles and Practice of Management Accounting. New Age International Publishers, India. (ISBN: 978-81-2243-078-3)
3. Khan, M. Y., & Jain, P. K. (2017) Management Accounting: Text, Problems and Cases. 7th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-678-8)
4. Pillai, R. S. N., & Bagavathi, V. (2018) Management Accounting. S Chand & Co Publisher, New Delhi, India.
5. Prasath, Saravana. (2019) Advanced Management Accounting. Wolters Kluwer Publisers, India. (ISBN: 978-93-8933-504-0)
6. Sharma and Shashi K. Gupta- Management accounting, Kalyani Publishers

#### REFERENCE BOOKS:

1. Reddy, T. S., & Reddy, Hari Prasad Y. (2019) Management Accounting. Margham Publication, Chennai, Tamil Nadu, India.
2. Gupta, K. L. (2018) Management Accounting. Sahitya Bhawan Publications, Agra, India.
3. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Cost and Management Accounting with Quick Revision Book. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-171-1)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting Theory and Problem Based MCQs. Taxmann's Publication, New Delhi, India.



### Core Paper X – AUDITING & ASSURANCE

<b>Course Code : 2306516</b>	<b>Credits</b>	<b>4</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks</b>	<b>: 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>: 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Cite and remember the important concepts of auditing.
<b>CO2</b>	Understand the classification of audit standards and objectives of an auditor
<b>CO3</b>	Apply the procedure of qualification and disqualification and appointment of the auditor
<b>CO4</b>	Analyse the audit of financial statements including the employee benefit expenses
<b>CO5</b>	Evaluate the financial cost, depreciation and amortization of cost
<b>CO6</b>	Create the reports of an auditor with preparation and presentation as per SA700

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
1	<p><b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>  Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit.  Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers.  Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system.  Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit-Corporate Governance audit- Social audit.</p>
2	<p><b>UNIT – II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>  Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of Financial statements, SA 230- Audit documentation, SA 300- Planning an audit of Financial statements.</p>
3	<p><b>UNIT – III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>  Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.</p>

4	<p><b>UNIT – IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses. Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets</p>
5	<p><b>UNIT – V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Audit Report – Preparation and Presentation- Basic elements- SA 700- Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors’ report- An overview of Independent auditor’s report and its presentation.</p>

### TEXT BOOKS:

1. Agarwal, O. P. (2014) Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5142-848-0)
2. Kumar, Pavan K. C. H. (2013) CA-IPCC Auditing and Assurance. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2199-830-7)
3. Saxena., Appannaiah., & Reddy. (2010) Auditing-I (Including Skill Development). Himalaya Publishing House, India. (ISBN: 978-93-5024-039-7)
4. Pagare, Dinkar. (2020). Principles and Practice of Auditing. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-170-7)
5. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2020) A Hand Book of Practical Auditing, 15th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2192-041-4)
6. Saxena, R. G. (2020) Principles and Practice of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-335-2)
7. Jena, Biswa Mohana., & Satapathy, Sanjay Kumar. (2019) Principles and Practices of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-421-2)
8. Natrajan, L. (2016) Practical Auditing. Margham Publications, Chennai, Tamil Nadu, India. (ISBN: 978-93-8324-276-4)
9. ICAI Study material on Auditing for intermediate Course

### REFERENCE BOOKS

1. Zad, N. S. (2019) Company Accounts & Auditing Practices. Taxmann's Scanner Publication, India.
2. ICAI (2020) Auditing and Assurance - Study Material - Paper-6. The Institute of Chartered Accountants of India Publications, New Delhi, India.
3. Chhabra, Sanjay., Talukder, A. K., & Pandey, S. K. (2015) Advanced Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5202-282-3)

**Core Paper XI – Income Tax Law, Theory & Practice-I**

<b>Course Code : 02306517</b>	<b>Credits 4</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>
<b>Theory 20% &amp; Problems 80%</b>	

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define important terms under the Income Tax Act,1961, explain the concept of Residential Status, identify the residential status, compute the incidence of Tax, Incomes Exempted from tax.
<b>CO2</b>	Understand the concept of Salary, classify its different forms, identify and analyze the taxability of various allowances and perquisites compare different types of Provident funds
<b>CO3</b>	Compare and appreciate the taxability of House properties used for different purposes. Identify the deductions and explain the taxability of Unrealized rent and loss under the head House property
<b>CO4</b>	Analyze the admissible deductions and specific disallowances for computing Income from Profits and Gains of Business and Profession.
<b>CO 5</b>	Explain the treatment of Depreciation and Loss under the head Business and Profession
<b>CO 6</b>	Discuss the powers and duties of various Income Tax Authorities, Appreciate the need and use of PAN, Explain the procedure for Assessment and discuss the different types of Assessment.

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Income Tax Act 1961 – Definition – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5] – Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax computation.
<b>2</b>	<b>UNIT – II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary
<b>3</b>	<b>UNIT – III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec.23(2)(a)] -Unoccupied property [Sec.23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances.
<b>4</b>	<b>UNIT – IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [ Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Treatment of Loss under business and profession.

5	<p><b>UNIT – V</b></p> <p>Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).</p>	<b>Instructional Hours: 18hrs</b>
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### TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhanian, Vinod K., & Singhanian, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

### REFERENCE BOOKS:

1. Singhanian, Vinod K., & Singhanian, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With TaxPlanning. Bharat Law House Publications, India.
3. Ahuja, Girish., & Gupta, Ravi. (2021) Practical Approach to Direct & Indirect Taxes. Commercial Law Publishers, India. (ISBN: 978-93-9030-368-7)

**Core Paper XII - BUSINESS LAWS & ETHICS**

<b>Course Code : 2306518</b>	<b>Credits 4</b>
<b>L:P:T:S : 5:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define Contract, State the provisions of Contract Act and describe essential elements of a contract
<b>CO2</b>	Classify contracts, understand agreements, e-contracts, Quasi & contingent contracts
<b>CO3</b>	Discuss the legal provisions pertaining to Special contracts, Categorise the rights and liabilities of the parties to such contracts.
<b>CO4</b>	Explain law of Agency, types of agents; Outline the duties and rights of agents
<b>CO5</b>	State the important definitions in Sale of Goods Act 1930 and legal provisions pertaining to performance of sale.
<b>CO6</b>	Appreciate ethics in business and principles for public life.

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
1	<b>UNIT-I</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Indian Contract Act 1872- Essential Elements of Contract – Offer – Acceptance – Consideration- Consent [Fraud, Misrepresentation & Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts
2	<b>UNIT-II</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Special Contracts: Indemnity and Guarantee; Bailment and Pledge. Laws of Agency- Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Termination of Agency.
3	<b>UNIT-III</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> Sale of Goods Act 1930- Important Definitions [buyer, delivery, deliverable state, document of title to goods, fault, future goods, goods, insolvent, mercantile agent, price ,seller, specific goods] - Conditions and Warranties - Performance of Contract of Sale - Rights of an Unpaid Vendor - Auction Sale – Caveat Emptor.
4	<b>UNIT-IV</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span> <b>Competition Act, 2002</b> – Objectives – Important Definitions [acquisition, agreement, cartel, consumer, enterprise, article, goods, price, relevant market, relevant geographical market, relevant product market, service, trade] Prohibition of agreements, abuse of dominant position and regulation of combinations- Competition Commission of India - Composition, Duties and Powers of Commission – Penalties – Competition Advocacy

5	<b>UNIT-V</b> <b>Instructional Hours: 15hrs</b> Ethics - Meaning, Importance, Nature and Relevance to Business- Values and Attitudes- Principles of Public Life[Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership], Ethics in Business and its relationship with Law, Ethics in Business dealings, Emotional Intelligence- Concept and importance.
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### TEXT BOOKS:

1. Sulphery, M. M., & Basheer, Az-har. (2018) Laws for Business. PHI Learning, India. (ISBN: 978-93-8747-267-9)
2. Sheth, Tejpal. (2017) Business Law. 3rd Ed. Pearson Education, India.(ISBN: 978-93-3258-615-4)
3. Kuchhal, M. C., & Kuchhal, Vivek. (2018) Business Law. 7th Ed. Vikas Publication, India. (ISBN: 978-93-5271-476-6)
4. Tulsian, P. C., & Tulsian, Bharat. (2020) Tulsian's Business Laws For CA Foundation Course (New Syllabus). 4th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-167-4)
5. Arora, Sushma. (2021) Taxmann's Business Laws. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9083-177-7)
6. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kappor, Rajiv., & Kapur, Vijay. (2019) Business Laws.Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-8917-410-6)
7. Jagota, Rajni. (2021) Business Laws. Scholar Tech Press, India
8. Gogna, P. P. S. (2018) Business Laws - CA Foundation. S Chand Publishers, New Delhi,India. (ISBN: 978-93-5283-356-6)
9. Varshney, G. K. (2019) Business Law. Sahitya Bhawan Publications, India.
10. N.D.Kapoor: Elements of Mercantile Law, Sultan Chand & Co., New Delhi.

### REFERENCE BOOKS:

1. Aggarwal, Rashmi., & Kaur, Rajinder. (2020) Legal Aspects of Business. Pearson Education, India. (ISBN: 978-93-8955-200-3)
2. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kapoor, Rajiv., & Kapur, Vijay. (2020) N. D. Kapoor's Elements of Mercantile Law. Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-89174-36-6)
3. Tulsian, P. C., & Tulsian, Bharat. (2017) Mercantile Laws for CA-CPT. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-3921-301-5)
4. Pillai, R. S. N., & Bhagavathi (2019) Business Law. 3rd Ed. S Chand & Co. Publishers, New Delhi, India.

### Elective Paper I A- CORPORATE GOVERNANCE

<b>Course Code : 2306519 A</b>	<b>Credits</b>	<b>5</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks</b>	<b>: 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>: 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Understand the evolution, need and scope of corporate governance and outline the conceptual framework of corporate governance
<b>CO2</b>	Explain the contemporary developments in the field of corporate governance in U.S. and compare with India
<b>CO3</b>	Describe the legislative framework of corporate governance in different forms of business entities
<b>CO4</b>	Analyse the diversity in the composition of the board and its effectiveness in corporate governance
<b>CO5</b>	Apply the secretarial standards in board processes
<b>CO6</b>	Determine the relationship between corporate governance and the stakeholders

<b>Sl No</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT-I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Conceptual Framework of Corporate Governance: Introduction, Need and Scope, Evolution of Corporate Governance, Management vs. Ownership, Majority vs Minority, Corporate Governance codes in major jurisdictions, Sarbanes Oxley Act, US Securities and Exchange Commission; OECD Principles of Corporate Governance; Developments in India, Corporate Governance in Indian Ethos, Corporate Governance – Contemporary Developments.
<b>2</b>	<b>UNIT-II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Legislative Framework of Corporate Governance in India: Listed Companies, Unlisted Companies, PSUs, Banks and Insurance Companies.
<b>3</b>	<b>UNIT-III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Board Effectiveness: Composition and Structure, Duties and Liabilities, Evolution of Jurisprudence, Diversity in Board Room, Women Director, Nominee Directors; Selection and Appointment Process, Independent Directors: expectations, liabilities and their role, code of conduct, responsibilities and effectiveness.
<b>4</b>	<b>UNIT-IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Board Processes through Secretarial Standards. Board Committees: Composition & Terms of Reference, Roles and Responsibilities.
<b>5</b>	<b>UNIT-V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Corporate Governance and Shareholders' Rights. Corporate Governance and other Stakeholders: Employees, Customers, Lenders, Vendors, Government and Regulators, Society.

**TEXT BOOKS:**

1. Fernando, A. C., Satheesh, E. K., & Muraleedharan, K. P. (2018) Corporate Governance: Principles, Policies and Practices. 3rd Ed. Pearson Education, New Delhi, India. (ISBN: 978-93-5306-266-8)
2. Das, Subhash Chandra. (2018) Corporate Governance In India—An Evaluation. 4th Ed. PHI Learning, India. (ISBN: 978-93-8747-297-6)
3. Goel, Sandeep. (2019) Corporate Governance: Principles and Practices. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-829-2)
4. Khanka, S. S. (2019) Business Ethics and Corporate Governance (Principles & Practice). S Chand & Co Publishers, New Delhi, India. (ISBN: 978-81-2194-286-7)
5. Jha, Aruna. (2020) Taxmann's Auditing and Corporate Governance. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-520-5)
6. Gupta, C. B., & Singha, Neha. (2020) Auditing and Corporate Governance. Scholar Tech Press, India.
7. Prasad, Kesho. (2018) Corporate Governance. 3rd Ed. PHI Learning, New Delhi, India. (ISBN: 978-81-2034-893-6)
8. Roy, C. K. (2011) Corporate Governance Values And Ethics. JBC Press, India. (ISBN: 978-93-8009-746-6)
9. Fernando, A. C. (2019) Corporate Governance - Principles, Policies and Practices. 2nd Ed. Pearson Education, New Delhi, India. (ISBN: 978-81-3175-845-8)

**REFERENCE BOOKS:**

1. Indian Institute of Corporate Affairs (2015) Corporate Governance. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-5071-774-5)
2. Kumar, Anil., Gupta, Lovleen., & Arora, Jyotsna Rajan. (2020) Taxmann's Auditing and Corporate Governance. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9060-903-1)
3. Bajpai, G. N. (2016) The Essential Book of Corporate Governance. Sage Publication, New Delhi, India. (ISBN: 978-93-8598-521-8)
4. Journals – (a) ICSI – Chartered Secretary (b) ICSI – Student Company Secretary – E-bulletin
5. Companies Act, 2013 and Rules
6. SEBI (2015) Listing Obligations and Disclosure Requirements – Regulations. SEBI, India.



## Elective Paper I B – SECURITIES LAWS AND MARKET OPERATIONS

<b>Course Code : 2306519 B</b>	<b>Credits</b>	<b>5</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks</b>	<b>: 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>: 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define primary market identify its need and functions and outline the role and guidelines of SEBI in Primary market.
<b>CO2</b>	Understand the evolution, characteristic and functions of stock exchanges in India.
<b>CO3</b>	Determine the process of listing of securities, registration of brokers and identify the components of share market eco system.
<b>CO4</b>	Analyze the various financial instruments dealt in new issue & secondary market.
<b>CO5</b>	Explain the mechanism of stock market trading and Market Indexes
<b>CO6</b>	Evaluate the credit rating agency in India

<b>Sl No</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT-I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Primary Market / New Issue Market-Meaning – Functions of New issue market – Methods of floating new issues-Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.
<b>2</b>	<b>UNIT-II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Secondary Market / Stock Exchange-Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.
<b>3</b>	<b>UNIT-III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Financial Instruments in New Issue & Secondary Market-Treasury bills- Commercial bills- Certificate of deposits- Equity shares-Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.
<b>4</b>	<b>UNIT-IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Mechanism of Stock Market Trading-Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps-Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics)

5	<b>UNIT-V</b> <b>Instructional Hours: 18hrs</b> Credit Rating Agency-Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE An overview of SEBI (Prohibition of Insider trading regulations 2015) An overview of SEBI regulation on Substantial acquisition and takeover
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### TEXT BOOKS:

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai.
2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishingHouse, Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International.
6. Chandrate K.R; etal: Capital issue, SEBI & Listing; Bharat PublishingHouse
7. V.K. Bhalla – Financial Derivatives – Risk Management, Sultan Chand ltd,New Delhi.

### REFERENCE JOURNALS:

- Taxman – SEBI and Corporate Laws
- Corporate Law Advisor
- SEBI Monthly Bulletins
- NSE Yearly Publications

**Elective Paper I C – CORPORATE ETHICS & SUSTAINABILITY**

<b>Course Code : 2306519 C</b>	<b>Credits 5</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define Ethics and identify code of ethics and outline the frame work of policies and Fair practices
<b>CO2</b>	Understand Corporate social responsibility and corporate sustainability
<b>CO3</b>	Enumerate contemporary development in Indian ethos
<b>CO4</b>	Describe various approaches to measure business sustainability
<b>CO5</b>	Analyze Indian and contemporary laws relating to anti bribery
<b>CO6</b>	Determine ICSI Anti Bribery code with case studies

<b>S. No</b>	<b>CONTENTS OF MODULE</b>
1	<b>UNIT-I</b> <b>Instructional Hours: 18hrs</b> Ethics & Business: Ethics, Business Ethics, Organization Structure and Ethics, Addressing Ethical Dilemmas, Code of Ethics, Indian Ethos, Designing Code of Conduct, Policies, Fair practices and frameworks.
2	<b>UNIT-II</b> <b>Instructional Hours: 18hrs</b> Sustainability: Corporate Social Responsibility, Corporate Sustainability Reporting Framework, Legal Framework, Conventions, Treaties on Environmental and Social Aspects, Triple Bottom Line, Principle of Absolute Liability - Case Studies, Contemporary Developments, Indian Ethos
3	<b>UNIT-III</b> <b>Instructional Hours: 18hrs</b> Models Approaches to measure Business Sustainability: Altman Z-Score Model, Risk Adjusted Return on Capital, Economic Value Added (EVA), Market Value Added (MVA), Sustainable Value Added Approach.
4	<b>UNIT-IV</b> <b>Instructional Hours: 18hrs</b> Indian and contemporary Laws relating to Anti-bribery: Prevention of corruption Act, 1988, Central Vigilance Commission Act, 2003, Lokpal & Lokayukta Act, 2013, Foreign Corrupt Practices Act, 1977, Unlawful Activities (Prevention) Act, 1967
5	<b>UNIT-V</b> <b>Instructional Hours: 18hrs</b> ICSI Anti Bribery Code. Case Studies & Practical Aspects

**TEXT BOOKS:**

1. Study material for ICSI Professional programme – Module1, Paper-1 – ICSI publications, December 2019

2. Business Ethics- Concepts and Cases – Manuel G. Velasquez
3. Business, Ethics and Corporate Governance - A.C. Fernando, Pearson Education
4. Journals – (a) ICSI – Chartered Secretary (b) ICSI – Student Company Secretary – E-bulletin

**REFERENCE BOOKS:**

1. Prevention of Corruption Act-1988 – Bare Act
2. Central Vigilance Commission Act, 2003- Bare Act
3. Lokpal & Lokayukta Act, 2013- Bare Act
4. Foreign Corrupt Practices Act, 1977- Bare Act,
5. Unlawful Activities (Prevention) Act, 1967- Bare Act.

### Elective Paper I D – INTERNATIONAL TRADE

Course Code : 2306519 D	Credits	5
L:P:T:S : 6:0:0:0	CIA Marks	: 50
Exam Hours : 03	ESE Marks	: 50

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Understand the theories of International Trade
<b>CO2</b>	Define Trade Policies and evaluate the various councils
<b>CO3</b>	Enumerate the evolution of WTO
<b>CO4</b>	Analyze the Balance of Payments and its Remedies
<b>CO5</b>	Explain the purchasing power of Parity Theory
<b>CO6</b>	Determine the mechanism of international monetary System and IBRT

Sl No	CONTENTS OF MODULE
1	<b>UNIT - I</b> <b>Instructional Hours: 18hrs</b> Theories of International Trade – Absolute Advantage – Comparative Advantage - Heckscher Ohlin theory- Impact- Economic Interdependence.
2	<b>UNIT – II</b> <b>Instructional Hours: 18hrs</b> Asian Development Bank [ADB]- Association of South East Asian Nations [ASEAN]- Japanese Industrial Cooperative Agency [JICA]- South Asian Association for Regional Cooperation [SAARC]- Role played by the above bodies in facilitating the regional trade & development.
3	<b>UNIT – III</b> <b>Instructional Hours: 18hrs</b> World Trade Organisation – Functions of WTO – An Overview of organs, Committees and sub committees- Role and importance of World Intellectual Property Organisation [WIPO]
4	<b>UNIT- IV</b> <b>Instructional Hours: 18hrs</b> Balance of payments – Disequilibrium – Remedies – Exchange control –Purchasing Power parity Theory.
5	<b>UNIT -V</b> <b>Instructional Hours: 18hrs</b> International monetary system – IMF – SDR – International liquidity – IBRD.

#### TEXT BOOKS:

1. K.R.Gupta – International Economics, Atlantic Publisher Distributors Pvt Ltd.
2. P. Saravanan – International Marketing
3. S.Sankaran– Money, Banking and International Trade, Margham Publication, Chennai.
4. Francis Cherunilam–International Trade and Export Management, Himalaya Publishing House.

### Core Paper XIII- COST ACCOUNTING

<b>Course Code : 2306620</b>	<b>Credits : 4</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>
<b>Theory 20% &amp; Problems 80%</b>	

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Understand important definitions, classify the cost according to CAS-1 in order to develop cost sheet and generate tender and quotation [financial bid]. Prepare statement for reconciliation of profit as per cost accounting ledger and financial records.
<b>CO2</b>	Apply CAS- 6 on material cost to classify, measure, assign and determine cost of the product, ascertain stock levels and economic ordering quantity. Explain various methods of pricing material issues to prepare stores ledger.
<b>CO3</b>	Application of CAS-7 to classify, measure, assign, present and disclose employee cost.
<b>CO4</b>	Relate CAS-3 to describe the methods of collection, allocation, apportionment and absorption of overhead; Prepare Overhead Distribution Summary.
<b>CO5</b>	Describe unit & Specific order costing methods, determine cost for a job and a batch, Compute EBQ, Differentiate Job costing from Batch costing. Explain Contract costing, Ascertain the cost of a contract, Cost of work certified.
<b>CO6</b>	State meaning of Process costing. Computation of process loss and gain and its treatment. Discuss the cost accounting method for service industries [Transport & Cinema theatre]

<b>S. No</b>	<b>CONTENTS OF MODULE</b>
1	<b>UNIT – I COST ACCOUNTING</b> <b>Instructional Hours: 18hrs</b> Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver. Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid] Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with financial books.
2	<b>UNIT – II MATERIAL COST [Introduction to CAS 6]</b> <b>Instructional Hours: 18hrs</b> Material control system- Objectives & requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record & Ledger- Purchase order- Goods received note- Bin card. Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).

3	<p><b>UNIT – III EMPLOYEE/ LABOUR COST [Introduction to CAS 7]</b></p> <p><b>Instructional Hours: 18hrs</b></p> <p>Classification of labour costs, Time Keeping – Time booking – Methods of Remuneration – Time Rate System – Piece rate system - Incentive schemes – Differential piece rate (Taylor’s, Merrick’s,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only)</p> <p>Labour turnover – Meaning, causes, Measurement of labour turnover (Addition, Separation, Replacement, Flux)- Treatment of specific items of employee cost (Supervisors salary/ Foreman’s salary, Statutory Bonus, Leave travel assistance, Night shift allowance, Fringe benefits, Holiday wages &amp; Attendance bonus, Employer’s contribution towards retirement)</p> <p>Computation of employee cost, Cash required for payment of wages- Treatment of idle time and over time.</p>
4	<p><b>UNIT – IV OVERHEADS [Introduction to CAS 3] Instructional Hours: 18hrs</b></p> <p>Definition of Overhead, Meaning, Classification, Overhead Accounting – Allocation, Apportionment &amp; Reapportionment and its methods</p> <p>Absorption of Overheads – Computation of overhead recovery rates Direct Material cost, Direct wages, Prime cost, Direct Labour Hour, Machine Hour)</p> <p>Machine Hour Rate- Simple and Comprehensive Machine Hour Rate.</p>
5	<p><b>UNIT – V METHODS OF COSTING Instructional Hours: 18hrs</b></p> <p>Job Costing- Preparation of Job cost sheet and Job cost ledger</p> <p>Batch Costing- Computation of Economic Batch Quantity only</p> <p>Contract Costing – Preparation of Contract ledger, Contractee’s account only</p> <p>Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production)</p> <p>Service Costing- Transport and Cinema theatre only.</p>

### TEXT BOOKS:

1. Shukla, M. C., Gupta, M. P., & Grewal, T. S. (2019) Cost Accounting. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-635-2)
2. Tulsian, P. C., & Tulsian, Bharat. (2017) Cost Accounting for CA-IPC (Group-I). S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-336-7)
3. Jain, S. P., Narang, K. L., Agrawal, Simmi., & Sehgal, Monika. (2019) Cost Accounting: Principles and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-8947-786-3)
4. Thothadri, S., Nafeesa, S., & Jalalutheen, R. B. S. A. (2019) Cost Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-692-2)
5. Hanif, M. (2017) Modern Cost and Management Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-00-7014-493-4)
6. Cost Accounting (Paper-8), The Institute of Cost Accountants of India.
7. Cost & Management accounting (Paper-3 Intermediate), The Institute of Chartered Accountants of India.

### REFERENCE BOOKS:

1. Bhalla, Kapileshwar., & Sharma, Parveen. (2020) Problems and Solutions in Cost and Management Accounting for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-9018-539-9)
2. Reddy, T. S., & Reddy, Hari Prasad Y. (2020) Cost Accounting. Margham Publications, Chennai, Tamil Nadu, India.
3. Arora, M. N. (2021) Cost Accounting: Principles and Practice. 13th Ed. Vikas Publishing, Chennai, Tamil Nadu, India. (ISBN: 978-93-5453-026-5)

**Core Paper XIV – INCOME TAX LAW, THEORY & PRACTICE- II**

<b>Course Code : 2306621</b>	<b>Credits : 4</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>
<b>Theory 20% &amp; Problems 80%</b>	

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define Capital assets under the Income Tax Act,1961, explain the concept of Capital Gains , list out the exemptions for Capital Gains , compute the Taxable Capital Gains and treatment of losses under capital gains.
<b>CO2</b>	Identify and analyse different incomes taxable under other sources, Evaluate the taxability of various incomes and deductions available for each income , compute the taxable income under other sources and its treatment of Loss.
<b>CO3</b>	Compare and appreciate the clubbing up provisions under different situations. Identify the losses that can be set off inter source and intra source , explain the provisions for carry forward and set off of losses, Compute the Total Income after setoff and carry forward of losses
<b>CO4</b>	Analyze the admissible deductions from Gross Total Incomes and specific limits and provisions for availing various deductions Differentiate between the deductions for incomes and deductions for investments / expenses. Compute the Deductions available under various sections. Computation of tax payable under Old regime and New Regime and calculations for tax liability of Individuals only.
<b>CO5</b>	Define TDS, TCS, Advance tax and Self-Assessment tax. Mode of remittance of tax-Rates of TDS on various sections.
<b>CO6</b>	Learning of Income tax Portal- Annual Information Statement-Form 26AS, E-filing of Income tax returns and methods of assessment and E verification.

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT – I</b> <b>Instructional Hours: 18hrs</b> Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains.
<b>2</b>	<b>UNIT – II</b> <b>Instructional Hours: 18hrs</b> Income from Other Sources – Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.
<b>3</b>	<b>UNIT – III</b> <b>Instructional Hours: 18hrs</b> Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses.
<b>4</b>	<b>UNIT – IV</b> <b>Instructional Hours: 18hrs</b> Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD (1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U – Deduction in respect of income – Simple problems pertaining to computation of tax payable [Individuals only] Computation of Tax payable under old regime and New Regime [Sec.115BAC]



5	<p><b>UNIT – V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I]</p> <p>Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS</p> <p>e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process</p>
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#### **TEXT BOOKS:**

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhanian, Vinod K., & Singhanian, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

#### **REFERENCE BOOKS:**

1. Singhanian, Vinod K., & Singhanian, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.

**Core Paper XV – GOODS AND SERVICES TAX & CUSTOMS LAW**

<b>Course Code : 2306622</b>	<b>Credits : 4</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>
<b>Theory 80% &amp; Problems 20%</b>	

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Identify the Concept of Goods & Service Tax. Identify the need of GST in India Define the concept of E Commerce Operators and OIDAR Services, RCM. Calculation of Supply, time of Supply, Place of Supply and Value of Supply.
<b>CO2</b>	Describe the Input Tax Credit under GST and calculation of ITC
<b>CO3</b>	Discuss the procedure for registration under GST. Explain Tax Invoice. Explain the procedure for cancellation and Amendment of registration
<b>CO4</b>	Describe the Accounts and Records to be maintained under Sec 39 of GST Act Differentiate Electronic Cash Ledger and Electronic Credit Ledger and GST return Filing.
<b>CO5</b>	Analyze the concept of Customs Duty. Describe the different types of Customs Duty Outline the procedure for Assessment of Customs duty
<b>CO6</b>	List the procedures for Export and Import under Customs Duty. Describe Baggage Rules & Exemptions

<b>S. No.</b>	<b>CONTENTS OF MODULE</b>
<b>1</b>	<b>UNIT-I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST- GST Council – Composition and Powers – GSTN – Role of GSTN in Front End and Back End Interface. Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act)
<b>2</b>	<b>UNIT-II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Place of supply, Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act), Important Terminologies – Harmonized System of Nomenclature [HSN], Services Accounting Code [SAC] Overview of Taxability of E-Commerce Operators and OIDAR Services, Reverse charge mechanism, E-invoicing and E-way Bill <b>[Problems relating to Time of Supply, Place of Supply and Value of Supply]</b>
<b>3</b>	<b>UNIT-III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Input Tax Credit [ITC] – Eligibility and conditions – Registration [Normal and Composition] – Persons liable for registration – Procedure for registration- Amendment of registration- Cancellation of registration - Tax invoice, Credit and Debit Notes, Accounts and Records – Payment of Tax, interest, penalty – Electronic cash Ledger-Electronic credit ledger – Electronic Liability Register – Furnishing of returns - Returns – GSTR 1- Furnishing details of outward supplies – GSTR 2A & 2B, GSTR 3B, GSTR 9, GSTR 9C. <b>[Problems relating to Computation of Input Tax Credit]</b>
<b>4</b>	<b>UNIT-IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Basic Concepts- Important Definitions, Territorial Waters, High Seas- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods, Procedure for Assessment of Customs duty
<b>5</b>	<b>UNIT-V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions

## **TEXT BOOKS**

1. Gupta, Vineet., & Gupta, N. K. (2019) Bharat's Fundamentals of Goods & Services Tax. Bharat Law House Publisher, New Delhi, India. (ISBN: 978-93-5139-668-0)
2. Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India. (ISBN: 978-93-86921-16-1)
3. Gupta, Vineet., & Gupta, N. K. (2020) Goods and Service Tax with Customs Law - Knowledge Testers - Theory and Practical. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-190-5)
4. Saha, R. G., & Devi, Usha. (2020) GST and Customs Duty, Himalaya Publishing House, India. (ISBN: 978-93-5367-979-8)
5. Swain, Anil Kumar., & Agrawal, Gopa Prasad. (2018) GST Concepts and Applications. Himalaya Publishing House, India. (ISBN: 978-93-5273-883-0)
6. Mehrotra, H. C., & Agarwal, V. P. (2020) Goods and Service Tax (G.S.T.). 4th Ed. Shitya Bhawan Publication, Agra, India.
7. Bansal, K. M. (2021) Taxmann's GST & Customs Law. 5th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-537-3)
8. N.K. Gupta & Sunnania Batia: Goods & Services Tax – Indian Journey, Barat's Publication
9. V. S. Datey: Goods & Services Tax, Taxmann's Publication, New Delhi, India.

## **REFERENCE BOOKS:**

1. Haldia, Arpit., & Salim, Mohd. (2020) Taxmann's GST Law & Practice – A Compendium of CGST/IGST Acts along with a Gist of Relevant Rules/Circulars/Notifications & Case Laws. Taxmann's Publication, New Delhi, India. (ISBN: 978-81-9493-978-8)
2. Singhanian, K Vinod. (2021) Taxmann's Students' Guide to GST & Customs Law. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-550-2)
3. ICAI (2020). ICAEW - Paper-5: Indirect Tax Laws - Study Material. The Institute of Chartered Accountants of India Publication, New Delhi, India.

## Elective Paper II - ENTREPRENEURIAL DEVELOPMENT

Course Code : 2206623 A	Credits : 5
L:P:T:S : 6:0:0:0	CIA Marks : 50
Exam Hours : 03	ESE Marks : 50

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define the key terms, Cite the origin, list the attributes and functions, Classification of entrepreneurs and enumerate the factors influencing entrepreneurship, Identify women entrepreneurs, assess their role and examine their problems, Understand & illustrate start ups
<b>CO2</b>	Identify business opportunities, conceive business idea, Prepare and evaluate a business plan.
<b>CO3</b>	Discuss the various entrepreneurial development agencies promoted by the GoI and their functions. Describe MSME policy directives & support measures for entrepreneurs
<b>CO4</b>	Describe the schemes & initiatives of NSDC for skill training of Indian youth
<b>CO5</b>	Describe the schemes & initiatives of DGT for skill training in India
<b>CO6</b>	Examine the new & trending modes of raising funds for new businesses.

S.No.	CONTENTS OF MODULE
1	<b>UNIT I</b> <b>Instructional Hours: 18hrs</b> Entrepreneurship –Meaning – Origin, Overview of theories of Entrepreneurship, Entrepreneurial traits- Factors influencing Entrepreneurship – Contemporary entrepreneurship – Intrapreneur, Social entrepreneur, Multidisciplinary entrepreneur, International entrepreneurship, Cross border entrepreneurship. Women Entrepreneur- Role and way forward- Practical scenario. Start-ups- Difference between start up and Small business- Perfect time for start-up.
2	<b>UNIT II</b> <b>Instructional Hours: 18hrs</b> Identification of Business Opportunities- Business Idea Generation- Business plan- Formulation, Components of ideal business plan & Evaluation– Setting up of management team Incubation centers – Meaning, Role & Importance. Project formulation stages- Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.

3	<p><b>UNIT III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Entrepreneurial Development Agencies – Ministry of skill development and entrepreneurship [MSDE]- National Council for Vocational Education &amp; Training [NCVET], National Skill Development Corporation [NSDC], District Industries Centre [DIC] – Entrepreneurial Development Institute [EDI], National Institute of Entrepreneurship &amp; Small Business Development [NIESBUD] Indian Institute of Entrepreneurship [IIE], Sector Skills Council [SSC], Overview of other Central and State agencies.</p> <p>Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support [MUDRA Schemes – Shishu, Kishore, Tarun, Small equity bank, Industrial Associations]</p>
4	<p><b>UNIT IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Incentives &amp; Schemes</p> <p><b>Short Term Training Schemes/Initiatives-</b> Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Pradhan Mantri Kaushal Kendras (PMKK), Jan Shikshan Sansthan (JSS), Capacity Building Scheme- Udaan - School Initiatives and Higher Education India- International Skill Centres (IISCs), Pre-Departure Orientation Training (PDOT),</p> <p><b>Long Term Training Schemes/Initiatives-</b> Craftsmen Training Scheme (CTS), Crafts Instructor Training Scheme (CITS), Advanced Vocational training scheme [AVTS], Vocational training scheme for Women, STRIVE, SANKALP, Skill Loan Scheme, National Entrepreneurship Awards [NEA]</p>
5	<p><b>UNIT V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Fund raising- Types of Investors- Angel, Seed, Crowd, Venture capital, Private equity funds- Identification of ideal funding method</p> <p>Case study – (Uber, Zomato, Oyo, Practo, PayTM, Zerodha, Red bus, Urban clap)</p>

#### TEXT BOOKS:

1. Khanka, S. S., (2015) Entrepreneurial Development. S. Chand & Co Publisher, New Delhi, India.
2. Suresh, Jayshree. (2017) Entrepreneurial Development. Margham Publication, Chennai. Tamil Nadu. India. (ISBN: 978-93-8143-011-8)
3. Bhatia, R. C. (2020) Entrepreneurship: Business and Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-172-1)
4. Gupta, C. B., & Khanka, S. S. (2017) Entrepreneurship & Small Business Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93- 5161-094-6)
5. Sharma, Sangeeta. (2018) Entrepreneurship Development. PHI Learning, New Delhi, India. (ISBN: 978-81-2035-270-4)
6. Gupta, C. B., & Srinivasan, N. P. (2020) Entrepreneurial Development. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-132-5)

#### REFERENCE BOOKS:

1. Gupta, C. B. (2017) Entrepreneurship – Text and Cases. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-110-3)
2. Murthy, C. S. V. (2017) Small Scale Industries and entrepreneurial Development. Himalaya Publishing House, India. (ISBN: 978-93-5273-056-8)
3. Desai, Vasant. (2019) The Dynamics Of Entrepreneurial Development And Management. Himalaya Publishing House, India. (ISBN: 978-93-5097-028-7)

## Elective II – PRINCIPLES OF FINANCIAL MANAGEMENT

<b>Course Code : 2206623 B</b>	<b>Credits : 5</b>
<b>L:P:T:S : 6:0:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 50</b>
<b>Theory 80% &amp; Problems 80%</b>	

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	List out the objectives of financial management and identify the sources of fund
<b>CO2</b>	Define and understand, leverages and its types
<b>CO3</b>	Apply the techniques of capital budgeting for investment decisions
<b>CO4</b>	Compute cost of capital and classify them
<b>CO5</b>	Explain dividend policies and describe various dividend models
<b>CO6</b>	Determine the factors influencing working capital and to forecast working capital requirements

<b>S. No.</b>	<b>CONTENTS OF MODULE</b>
1	<b>UNIT-I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management - Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Leverage concept – computation of Financial, Operating and Combined leverage, EBIT – EPS Analysis <b>[Problems]</b>
2	<b>UNIT-II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period, Discounted Pay Back– Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR), Profitability Index, Sensitivity Analysis – Risk Analysis, Decision Tree Analysis. <b>[Problems]</b>
3	<b>UNIT-III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – Weighted Average cost of capital (WACC) <b>[Problems]</b>
4	<b>UNIT-IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Dividend policies – Factors affecting dividend policies - Dividend Models (Walter's, Gordon's, Modigliani Miller Hypothesis only. <b>[Problems]</b>
5	<b>UNIT-V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Working capital – components of working capital – working capital operating cycle – Factors influencing working capital –Forecasting of working capital requirement. <b>[Problems]</b>

**TEXT BOOKS:**

1. Pandey, I. M. (2021) Financial Management. 25th Ed. Pearson Education, New Delhi, India. (ISBN: 978-93-9057-725-5)
2. Berk, Jonthan., & Demarzo, Peter. (2016) Financial Management. Pearson Education, New Delhi, India. (ISBN: 978-93-3257-650-6)
3. Rustagi, R. P. (2020) Taxmann's Fundamentals of Financial Management. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9012-836-5)
4. Chandra, Prasanna. (2019) Financial Management, Theory and Practice. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-652-6)
5. Chandra, Prasanna. (2020) Fundamentals of Financial Management. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-126-1)
6. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Financial Management for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-133-9)
7. Jhabak, Pawan. (2015) Advanced Financial Managment. Himalaya Publishing House, India. (ISBN: 978-93-5097-011-9)

**REFERENCE BOOKS:**

1. Maheswari, S. N. (2018) Financial Management. Sultan Chand & Sons Publishers, New Delhi, India.

### INSTITUTIONAL TRAINING – PROJECT REPORT AND VIVA-VOCE

Course Code : 2306624	Credits : 5
L:P:T:S : 3:3:0:0	CIA Marks : 50
Exam Hour : 01	ESE Marks : 50

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Identify, gather, organize, analyze and interpret the data relating to a particular concept
<b>CO2</b>	Demonstrate the conceptual understanding of the topic chosen for presentation
<b>CO3</b>	Develop presentation and leadership skills
<b>CO4</b>	Demonstrate the skills required for effective presentations
<b>CO5</b>	Justify the methodology of presenting the topic chosen
<b>CO6</b>	Apply the creative approaches in designing and delivering the content of presentation

#### **Institutional Training Project Report Evaluation Guidelines:**

- A panel consisting of One External Examiner and one internal guide will evaluate the project report and conduct viva voce examination.
- The External examiner in the panel will value the Project report and viva voce for a maximum of 50 marks.
- Internal guide will also value the project report for 50 marks.

#### **CIA & ESE Components:**

1. The marks given by guide will be considered as CIA component.
2. The marks given by Panel will be considered as ESE component.

#### **Criteria for allotting marks:**

SL.NO	Criteria	Marks
1.	Introduction, Scope and Significance	10
2	Contents and adequacy of coverage	5
3	Communication skills and level of confidence	5
4	Topic Knowledge	10
5	Recent trends and creativity	10



6.	Time Management, Question and answer Session	10
<b>TOTAL</b>		<b>50</b>

**Cover Page**

**FINANCIAL PERFORMANCE ANALYSIS OF ..... COMPANY Ltd.**

**and**

**REPORT ON TRAINING UNDERWENT AT.....**

*Submitted in partial fulfillment of  
the requirements for award of the degree of*

*B.Com (Corporate Secretaryship)*

*By*

*Name of the Student*

*Roll No.*

*Registration number of the student*



*Department of Corporate Secretaryship  
Dwaraka Doss Goverdhan Doss Vaishnav College,  
Chennai 600 106.  
March 2024*



**DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE [AUTONOMOUS]**

College with Potential for Excellence

Linguistic Minority Institution, Affiliated to University of Madras

Arumbakkam, Chennai 600106.

**Bonafide certificate**



**DWARAKADOSS GOVERDHAN DOSS VAISHNAV COLLEGE (AUTONOMOUS)**

**“GOKUL BAGH” 833, PERIYAR E.V.R. SALAI,  
ARUMBAKKAM, CHENNAI-600 106**

**FINANCIAL PERFORMANCE ANALYSIS OF ..... COMPANY LTD.**

**&**

**REPORT ON TRAINING UNDERWENT AT.....**

**REGISTER No. \_\_\_\_\_**

**ROLL No. \_\_\_\_\_**

This is a bonafide record of the work done by \_\_\_\_\_ during the year 2021-2022.

Signature of the Student

Signature of Head of the Dept.

Submitted for VIVA VOCE Examination held on \_\_\_\_\_

Internal Examiner

External Examiner



# DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE [AUTONOMOUS]

College with Potential for Excellence

Linguistic Minority Institution, Affiliated to University of Madras

Arumbakkam, Chennai 600106.

## TABLE OF CONTENTS / INDEX

	Acknowledgement	
	List of Tables	
	List of figures	
Chapter	Description	Page no.
I	Profile of the company	
II	Financial Analysis	
III	Statistical Analysis	
IV	Findings, Conclusion & Suggestion	
V	Report of internship/ training	
	Bibliography	
	Appendix	



**DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE [AUTONOMOUS]**

College with Potential for Excellence

Linguistic Minority Institution, Affiliated to University of Madras

Arumbakkam, Chennai 600106.

## **APPENDIX A**

### **OUTCOME BASED EDUCATION**

**Outcome-based education (OBE)** is an educational theory that bases each part of an educational system around goals (outcomes). By the end of the educational experience each student should have achieved the goal. There is no specified style of teaching or assessment in OBE; instead classes, opportunities, and assessments should all help students achieve the specified outcomes.

There are three educational Outcomes as defined by the National Board of Accreditation:

**Program Educational Objectives:** The Educational objectives of an engineering degree program are the statements that describe the expected achievements of graduate in their career and also in particular what the graduates are expected to perform and achieve during the first few years after graduation. [nbaindia.org]

**Program Outcomes:** What the student would demonstrate upon graduation. Graduate attributes are separately listed in Appendix C

**Course Outcome:** The specific outcome/s of each course/subject that is a part of the program curriculum. Each subject/course is expected to have a set of Course Outcomes