

## Core Paper IX - MANAGEMENT ACCOUNTING

<b>Course Code : 2206515</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 cost accounting.
<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 in Decision Making

### Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
<b>CO1</b>	2	2	1	2	1	3	1
<b>CO2</b>	1	3	2	1	2	2	-
<b>CO3</b>	1	3	1	1	2	1	-
<b>CO4</b>	1	3	1	1	1	1	
<b>CO5</b>	1	1	2	1	2	2	-
<b>CO6</b>	1	1	1	1	1	1	-

S.No.	CONTENTS OF MODULE
1	<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>
2	<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	<p><b>UNIT-III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>  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.</p>
4	<p><b>UNIT-IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>  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</p>
5	<p><b>UNIT-V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>  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.  Applications of Marginal Costing in Decision Making – 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.</p>

**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.

**Note: Latest edition of the books to be referred**

**ASSESSMENT PATTERN****CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

**ESE – END SEMESTER EXAM (100 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

## Core Paper X – AUDITING & ASSURANCE

<b>Course Code : 2206516</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>

**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

### Mapping of Course Outcomes to Program Specific Outcomes:

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>
<b>CO1</b>	2	-	2	2	2	2	1
<b>CO2</b>	3	-	2	2	2	2	1
<b>CO3</b>	2	3	2	2	2	2	1
<b>CO4</b>	3	-	3	3	2	2	1
<b>CO5</b>	2	1	2	2	3	2	3
<b>CO6</b>	2	1	3	3	2	2	3

S.No.	CONTENTS OF MODULE
1	<p><b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>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.</p> <p>Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers.</p> <p>Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system.</p> <p>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></p> <p>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></p> <p>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.</p> <p>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)

**Note: Latest edition of the books to be referred**

### ASSESSMENT PATTERN

#### CIA- CONTINUOUS INTERNAL ASSESSMENT (40 Marks)

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 40)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

#### ESE – END SEMESTER EXAM (100 Marks)

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

### Core Paper XI – Income Tax Law & Practice-I

<b>Course Code : 2206517</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.

**Mapping of Course Outcomes to Program Outcomes:**

	<b>PO1`</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
1	<b>UNIT – I</b> <b>Instructional Hours: 18hrs</b> 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.
2	<b>UNIT – II</b> <b>Instructional Hours: 18hrs</b> 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
3	<b>UNIT – III</b> <b>Instructional Hours: 18hrs</b> House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec23(2)(a)] -Unoccupied property [Sec23(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.
4	<b>UNIT – IV</b> <b>Instructional Hours: 18hrs</b> 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	<b>UNIT – V</b> <b>Instructional Hours: 18hrs</b> 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).

#### **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.



3. Ahuja, Girish., & Gupta, Ravi. (2021) Practical Approach to Direct & Indirect Taxes. Commercial Law Publishers, India. (ISBN: 978-93-9030-368-7)

**Note: Latest edition of the books to be referred**

### ASSESSMENT PATTERN

#### CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

#### ESE – END SEMESTER EXAM (100 Marks)

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

## Core Paper XII - BUSINESS LAWS & ETHICS

<b>Course Code : 2206518</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.

### Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
<b>CO1</b>	1	-	1	1	2	1	-
<b>CO2</b>	1	-	1	2	2	2	-
<b>CO3</b>	2	-	2	1	1	2	-
<b>CO4</b>	1	-	2	1	2	1	-
<b>CO5</b>	2	-	2	1	2	1	-
<b>CO6</b>	1	-	2	2	1	1	-

S.No.	CONTENTS OF MODULE
1	<p><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 &amp; Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts            Classification of Contract – Express &amp; Implied – Void &amp; Voidable agreements – Executed &amp; Executory Contracts – Unilateral &amp; Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts</p>
2	<p><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.</p>
3	<p><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.</p>
4	<p><b>UNIT-IV</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span>            Competition Act, 2002 – 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</p>
5	<p><b>UNIT-V</b> <span style="float: right;"><b>Instructional Hours: 15hrs</b></span>            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.</p>

**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.

**Note: Latest edition of the books to be referred**

**ASSESSMENT PATTERN**

**CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

**ESE – END SEMESTER EXAM (100 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

## Elective Paper I A- CORPORATE GOVERNANCE

<b>Course Code : 2206519 A</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>	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

### Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
<b>CO1</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO4</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>
<b>CO6</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>

Sl No	CONTENTS OF MODULE
1	<b>UNIT-I</b> <b>Instructional Hours: 18hrs</b> 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.
2	<b>UNIT-II</b> <b>Instructional Hours: 18hrs</b> Legislative Framework of Corporate Governance in India: Listed Companies, Unlisted Companies, PSUs, Banks and Insurance Companies.
3	<b>UNIT-III</b> <b>Instructional Hours: 18hrs</b> 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.
4	<b>UNIT-IV</b> <b>Instructional Hours: 18hrs</b> Board Processes through Secretarial Standards. Board Committees: Composition & Terms of Reference, Roles and Responsibilities.
5	<b>UNIT-V</b> <b>Instructional Hours: 18hrs</b> 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.

**Note: Latest edition of the books to be referred**

**ASSESSMENT PATTERN  
CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

**ESE – END SEMESTER EXAM (100 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

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

<b>Course Code : 2206519 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>

**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

### Mapping of Course Outcomes to Program Specific Outcomes:

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>
<b>CO6</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>



Sl No	CONTENTS OF MODULE
1	<p><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 &amp; Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure &amp; Investor Protection.</p>
2	<p><b>UNIT-II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>            Secondary Market / Stock Exchange-Origin &amp; Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities &amp; registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.</p>
3	<p><b>UNIT-III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>            Financial Instruments in New Issue &amp; 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 &amp; exchange traded notes – Mutual Funds.</p>
4	<p><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 &amp; swaps-Market indexes – SENSEX, NIFTY &amp; CNX NIFTY (Basics)</p>
5	<p><b>UNIT-V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span>            Credit Rating Agency-Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL &amp; CARE            An overview of SEBI (Prohibition of Insider trading regulations 2015)            An overview of SEBI regulation on Substantial acquisition and takeover</p>

#### 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 **Note: Latest edition of the books to be referred**

**ASSESSMENT PATTERN****CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

**ESE – END SEMESTER EXAM (100 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

## Elective Paper I C – CORPORATE ETHICS & SUSTAINABILITY

<b>Course Code : 2206519 C</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 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

### Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
<b>CO1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>
<b>CO6</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>

S. No	CONTENTS OF MODULE
1	<b>UNIT-I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> 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> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> 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> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> 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> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> 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> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> 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.

## ASSESSMENT PATTERN

### CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

### ESE – END SEMESTER EXAM (100 Marks)

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

## Elective Paper I D – INTERNATIONAL TRADE

<b>Course Code : 2206519 D</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>	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

### Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
<b>CO1</b>	3	1	3	2	3	2	2
<b>CO2</b>	3	1	3	2	2	3	1
<b>CO3</b>	1	1	3	2	3	3	1
<b>CO4</b>	2	3	3	2	3	3	1
<b>CO5</b>	2	2	3	2	2	2	2
<b>CO6</b>	2	3	3	3	3	3	1

SI No	CONTENTS OF MODULE	
1	<b>UNIT -I</b> Theories of International Trade – Absolute Advantage – Comparative Advantage - Heckscher Ohlin theory- Impact- Economic Interdependence.	<b>Instructional Hours: 18hrs</b>
2	<b>UNIT – II</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.	<b>Instructional Hours: 18hrs</b>
3	<b>UNIT – III</b> World Trade Organisation – Functions of WTO – An Overview of organs, Committees and sub committees- Role and importance of World Intellectual Property Organisation [WIPO]	<b>Instructional Hours: 18hrs</b>
4	<b>UNIT- IV</b> Balance of payments – Disequilibrium – Remedies – Exchange control –Purchasing Power parity Theory.	<b>Instructional Hours: 18hrs</b>
5	<b>UNIT -V</b> International monetary system – IMF – SDR – International liquidity – IBRD.	<b>Instructional Hours: 18hrs</b>

#### 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.

#### ASSESSMENT PATTERN

##### CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

Bloom's Category	CIA-1	CIA-2	GENERIC SKILLS	ATTENDANCE
Marks (out of 50)	15	15	15	5
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

##### ESE – END SEMESTER EXAM (100 Marks)

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

### Core Paper XIII- COST ACCOUNTING

<b>Course Code : 2206620</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]

#### Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
<b>CO1</b>	2	3	1	-	1	2	-
<b>CO2</b>	1	1	2	2	2	2	-
<b>CO3</b>	2	1	2	1	2	1	-
<b>CO4</b>	2	1	2	2	2	2	-
<b>CO5</b>	1	1	2	2	2	2	-
<b>CO6</b>	2	1	2	1	1	2	-



S. No	CONTENTS OF MODULE
1	<p><b>UNIT – I COST ACCOUNTING</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver.</p> <p>Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid]</p> <p>Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with financial books.</p>
2	<p><b>UNIT – II MATERIAL COST</b> [Introduction to CAS 6] <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Material control system- Objectives &amp; requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record &amp; Ledger- Purchase order- Goods received note- Bin card.</p> <p>Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT</p> <p>Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).</p>
3	<p><b>UNIT – III EMPLOYEE/ LABOUR COST</b> [Introduction to CAS 7]</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</b> [Introduction to CAS 3] <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></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</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></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)

**Note: Latest edition of the books to be referred**

**e-resources**

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>

<https://icmai.in/CASB/casb-resources.php>

[https://www.icai.org/post.html?post\\_id=17759](https://www.icai.org/post.html?post_id=17759)

**ASSESSMENT PATTERN**

**CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

**ESE – END SEMESTER EXAMS (100 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

## Core Paper XIV – INCOME TAX LAW & PRACTICE- II

<b>Course Code : 2206621</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.

**Mapping of Course Outcomes to Program Outcomes:**

	<b>PO1`</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>1</b>

<b>S.No.</b>	<b>CONTENTS OF MODULE</b>
1	<b>UNIT – I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> 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.
2	<b>UNIT – II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> 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.
3	<b>UNIT – III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> 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.
4	<b>UNIT – IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD (1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDDB, 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	<b>UNIT – V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span> Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS 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

#### **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.

**Note: Latest edition of the books to be referred.**

## ASSESSMENT PATTERN

### CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

### ESE – END SEMESTER EXAM (100 Marks)

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

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

<b>Course Code : 2206622</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

**Mapping of Course Outcomes to Program Specific Outcomes:**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>
<b>CO1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>-</b>
<b>CO2</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>-</b>
<b>CO3</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>CO4</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>CO5</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>
<b>CO6</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>

S. No.	CONTENTS OF MODULE
1	<p><b>UNIT-I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>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.</p> <p>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)</p>
2	<p><b>UNIT-II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Place of supply, Time of Supply (Section 12 &amp; 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</p> <p><b>[Problems relating to Time of Supply, Place of Supply and Value of Supply]</b></p>
3	<p><b>UNIT-III</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>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 – GSTR2A &amp; 2B, GSTR 3B, GSTR9, GSTR 9C.</p> <p><b>[Problems relating to Computation of Input Tax Credit]</b></p>
4	<p><b>UNIT-IV</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>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</p>
5	<p><b>UNIT-V</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Customs Procedures, Import and Export Procedures, Baggage Rules &amp; Exemptions</p>

### TEXT BOOKS

- 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)
- Kaparti, Amarendar. (2021) Indirect Tax Laws. Bharat Law House Publishers, New Delhi, India. (ISBN: 978-93-86921-16-1)
- 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)
- Saha, R. G., & Devi, Usha. (2020) GST and Customs Duty, Himalaya Publishing House, India. (ISBN: 978-93-5367-979-8)
- Swain, Anil Kumar., & Agrawal, Gopa Prasad. (2018) GST Concepts and Applications. Himalaya Publishing House, India. (ISBN: 978-93-5273-883-0)
- Mehrotra, H. C., & Agarwal, V. P. (2020) Goods and Service Tax (G.S.T.). 4th Ed. Shitya Bhawan Publication, Agra, India.
- Bansal, K. M. (2021) Taxmann's GST & Customs Law. 5th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9058-537-3)
- 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. Singhania, 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.

**Note: Latest edition of the books to be referred.**

**ASSESSMENT PATTERN**

**CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

**ESE – END SEMESTER EXAM (100 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-



## Elective Paper II - ENTREPRENEURIAL DEVELOPMENT

<b>Course Code : 2206623 A</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 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.

### Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
<b>CO1</b>	1	-	2	3	2	1	-
<b>CO2</b>	1	-	2	3	1	1	-
<b>CO3</b>	2	-	2	3	2	1	-
<b>CO4</b>	1	-	2	3	2	1	-
<b>CO5</b>	1	-	2	3	3	1	-
<b>CO6</b>	1	-	1	3	2	2	2

S.No.	CONTENTS OF MODULE
1	<p><b>UNIT I</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>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.</p>
2	<p><b>UNIT II</b> <span style="float: right;"><b>Instructional Hours: 18hrs</b></span></p> <p>Identification of Business Opportunities- Business Idea Generation- Business plan-Formulation, Components of ideal business plan &amp; Evaluation– Setting up of management team Incubation centers – Meaning, Role &amp; Importance. Project formulation stages- Feasibility Study - Marketing, Finance, Technology &amp; Legal Formalities - Preparation of Project Report- Tools of Appraisal.</p>
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. 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 <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), <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 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)

**Note: Latest edition of the books to be referred**

**ASSESSMENT PATTERN**

**CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

**ESE – END SEMESTER EXAM (100 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

## 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 20% &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

### Mapping of Course Outcomes to Program Specific Outcomes:

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>
<b>CO2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO4</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO5</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>
<b>CO6</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>

S. No.	CONTENTS OF MODULE
1	<p><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>]</p>
2	<p><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></p>
3	<p><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>]</p>
4	<p><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>]</p>
5	<p><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></p>

**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.

**ASSESSMENT PATTERN****CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

<b>Bloom's Category</b>	<b>CIA-1</b>	<b>CIA-2</b>	<b>GENERIC SKILLS</b>	<b>ATTENDANCE</b>
<b>Marks (out of 50)</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>
Remember	5		3	
Understand	4	3	3	
Apply	3	3	3	
Analyze	3	4	3	
Evaluate		5	3	
Create				

**ESE – END SEMESTER EXAM (100 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
15	20	30	20	15	-

## INSTITUTIONAL TRAINING – PROJECT REPORT AND VIVA-VOCE

<b>Course Code : 2206624</b>	<b>Credits : 5</b>
<b>L:P:T:S : 3:3:0:0</b>	<b>CIA Marks : 50</b>
<b>Exam Hour : 01</b>	<b>ESE Marks : 50</b>

**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

**Mapping of Course Outcomes to Program Specific Outcomes:**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>
<b>CO1</b>	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	3	2	3	2
<b>CO3</b>	3	2	3	2	2	2	3
<b>CO4</b>	3	2	2	2	3	2	2
<b>CO5</b>	2	1	3	3	2	2	2
<b>CO6</b>	2	2	2	3	2	2	2

**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>

**ASSESSMENT PATTERN**

**CIA- CONTINUOUS INTERNAL ASSESSMENT (50 Marks)**

**&**

**ESE – END SEMESTER EXAM (50 Marks)**

Remember	Understand	Apply	Analyze	Evaluate	Create
5	5	15	10	10	5



**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 2025*



**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	