

SEMESTER - I

CODE	COURSE TITLE
19CCPC101	GENERAL LAWS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the Framework of Legislative Provisions of Constitution of India
CO2	Apply internal and external aids for interpreting the Constitutional Laws
CO3	Understand civil procedures and application of proceedings for appeals, references and review
CO4	Apply the knowledge on the lodging Instruments under Transfer of Property Act and Indian Stamp duty
CO5	Understand the Cyber Law and digital signatures

Syllabus

UNIT-I

(21Hrs.)

Constitution of India: Preamble - Broad Framework of the Constitution of India – Fundamental Rights, Directive Principles of State Policy - Legislative Powers of the Union and the States – Freedom of Trade, Commerce and Intercourse – Constitutional Provisions Relating to State Monopoly – Different Types of Writs – Habeas Corpus, Mandamus, Prohibition, Quo Warranto and Certiorari.

UNIT-II

(19 Hrs.)

Interpretation of a Statute: Need - General Principles of Interpretation – Internal and External Aids of Interpretation, Primary and other Rules.

UNIT-III

(21 Hrs.)

Civil Courts Procedures: Elementary Knowledge of the Structure of Civil Courts - Jurisdiction, Basic Understanding of Certain Terms- Order, Judgment and Decree - Stay of Suits, Res Judicate – Suits by Companies, Minors – Basic Understanding of Summary Proceedings, Appeals, Reversion, Review and Revision.

UNIT-IV

(23Hrs.)

Law Relating to Right to Information: Objectives – Public Information Officers and their duties – Information Commission (Central and State) and their powers – Appellate authorities – Penalties – Jurisdiction of courts – Role of Central and State Governments.

UNIT-V

(21 Hrs.)

Information Technology Legislation: Digital Signatures – Electronic Records – Certifying Authority – Digital Signature Certificate – Cyber Regulation Appellate Tribunal – Offences and Penalties.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor N.D, Rajini Abbi	General & Commercial Law	Sultan Chand & Sons, New Delhi	2012, 6 th Edition
2.	Avtar Singh	Law of Contract and specific relief	Eastern Book Company	2017, 12 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	-	General and Commercial Law	Institute of Company Secretaries of India	2017

Web Resources

1.	http://www.merriam-Webster.com-legal
2.	http://malegislature.gov-law

Pedagogy

- Lecture, PPT, Assignment, Seminar and case study, Mock Meeting

Syllabus

UNIT-I (20 Hrs.)

Companies Act 2013: Introduction – Kinds of Companies- Formation of Company; Stages - Corporate Identity Number (CIN) – Conversion of One Person Company (OPC) to Public or Private Limited Company.

UNIT-II (20 Hrs.)

Incorporation of Companies: Procedure for Incorporation - Memorandum of Association – Articles of Association - Alterations – Doctrine of Ultra Virus- Constructive Notice - Doctrine of Indoor Management.

UNIT-III (20 Hrs.)

Prospectus - Kinds of Prospectus - Misleading Prospectus-Liabilities for Mis-statement in Prospectus - Share Capital - Kinds of Share Capital - Issue of Shares - Bonus Issues – Right Issues– Private Placement - Procedure for Allotment - Issue of Share Certificate - Share Transfer and Transmission.

UNIT-IV (25 Hrs.)

Directors Identification Number (DIN) - Application for DIN – Allotment-Surrender – Cancellation - Deactivation of DIN under Companies (Appointment and Qualification of Directors)Rules 2014 - Appointment and Removal of Managerial Personnel; Directors - Managing Director – Manager, Company Secretary - Women Director - Independent Director - Qualification and Disqualification.

UNIT-V (20 Hrs.)

Related Party Transaction – Definitions- Conditions under section 188 – Managerial Remuneration.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor N.D	Elements of Company Law	Sultan Chand & Sons, New Delhi	2015, 30 th Edition
2.	Balachandran V and Govindarajan M	A Student Handbook on Company Law and Practices	Vijay Nicole Private Limited, New Delhi	2016, 1 st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ghosh Prasanth K	An outline of Company Secretarial Practice	Sultan Chand & Sons, New Delhi	2000, 11 th Revised Edition
2.	Kuchaal M.C	Secretarial Practice	Vikas Publishing House, New Delhi	2015, 18 th Edition
3.	-	Company law & Secretarial Practice	Institute of Company Secretaries of India	2017

Web Resources

1.	http://Icsi.edu
2.	http://dce.in

Pedagogy

Lecture, PPT, Assignment, Seminar, form collections and case study

SEMESTER - I

CODE	COURSE TITLE
18CCPC103	DRAFTING AND CONVEYANCING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	3

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Master the principles and applications of drafting and pleading
CO2	Bring clarity and accuracy and use of appropriate words and expressions that require the legal principles of conveyancing
CO3	Define with the knowledge of deed and its drafting skills pertaining to power of attorney
CO4	Provide an exposure to the students regarding drafting of various agreements and contracts
CO5	Acquaint the students with the practical exposure of types of mortgages and identify do's and don'ts in drafting

Syllabus

UNIT-I (17 Hrs.)

General Principles of Drafting: Rules for Drafting – Use of Appropriate Words and Expressions – Aids to Clarity and Accuracy – Legal Implications and Requirements.

UNIT-II (19 Hrs.)

General Principles of Conveyancing: Meaning – Basic Requirements of Deeds of Transfers – Description of Deeds, Practices, Recitals, Testatum - Consideration of Operative Words – Exceptions and Reservations – Habendum – Testimonium – Signature and Attestation – Endorsement and Supplement Deeds.

UNIT-III (17 Hrs.)

Deed of Power of Attorney: Requisites – Types of Power of Attorney-Revocable – Irrevocable – General Power of Attorney – Particular Power of Attorney – Specimen of deed of Power of Attorney

UNIT-IV (19 Hrs.)

Drafting of Contracts: Agreements to Sell/Purchase - Dealership Contracts – Building Contract – Agency Contracts – Collaboration Agreements – Arbitration Agreements – Guarantees – Counter Guarantees – Fidelity – Performance Guarantee – Bank Guarantees – Hypothecation Agreement.

UNIT-V (18 Hrs.)

Deeds of Mortgages: Charges and Pledges. Different Types of Mortgage Deeds – Deeds of Further Charge in Mortgage Property - Mortgage by Deposit of Title Deeds – Deeds of Floating Charge – Deeds of Appointment of Receiver – Other Charges – Memorandum of Pledge of Movable. Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Nayan Joshi	Legal Writing and	Kamal Publishers,	2016, 1 st Edition

		Drafting	New Delhi	
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Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	-	Drafting and Conveyancing	Institute of Company Secretaries of India	2012

Web Resources

1.	http://lexisnexis.in)draftingandconveyancing
2.	http://www.icsi.edu

Pedagogy

Lecture, PPT, Assignment, Forms Collection, Mock meeting, seminar and case study

SEMESTER - I

CODE	COURSE TITLE
19CCPC104	ADVANCED COST ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	84	6	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the cost concept and cost audit techniques
CO2	Preparation of methods of pricing of material
CO3	Calculate the methods of costing
CO4	Grab the knowledge of activity based costing and BEP
CO5	Calculate the variance analysis of standard costing

Syllabus

UNIT I

(20 Hrs.)

Introduction – objectives of costing system – cost concept and cost classification, establishing cost system – cost centre and cost unit – cost accounting standards, cost audit techniques and programmes – cost audit : Nature, purpose and scope of cost audit – cost audit report – cost auditor – appointment, rights and responsibilities - XBRL

UNIT II

(20 Hrs.)

Elements of costing: Material cost – Material control – Concept and techniques – Methods of pricing of material – FIFO – LIFO, Simple average, Inventory management – Techniques of fixing minimum, maximum and re-order levels, Economic Order Quantity, ABC analysis – Labour cost – Meaning and classification of labour costs – Overheads – Meaning, nature, collection and classification – preparation of cost sheet.

UNIT III

(20 Hrs.)

Method of costing – Output or unit costing – job and batch costing – Operating costing – Contract costing – Process costing – Treatment of by-products and joint products.

UNIT IV

(22 Hrs.)

Activity Based Costing – Meaning – Importance – Characteristics – Steps involved – Uses and Limitations – Marginal costing and Break – Even Analysis : Marginal costing – Application of marginal costing – cost, volume and profit relationship – Margin of Safety – Break-Even Analysis – Preparation of Break- Even Charts.

UNIT V

(23 Hrs.)

Standard costing: Definition, significance and application of various types of standards – variance analysis for material, labour treatment of variances, variance reporting to management.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P and Narang K.L	Cost Accounting	Kalyani Publishers, New Delhi	2015
2.	Sharma R.K and Shashi K Gupta	Management Accounting	Kalyani Publishers, New Delhi	2014, 13 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheshwari S.N	Cost and Management Accounting	Sultan Chand & Sons, New Delhi	2015
2.	Jain S.P and Narang K.L	Advanced Cost and Management Accounting	Kalyani Publishers, New Delhi	2015

Web Resources

1.	www.reviso.com/store/accounting
2.	www.amagaaccountants.com

Pedagogy

Lecture, PPT, Assignment, Group Discussion and Seminar

SEMESTER - I

CODE	COURSE TITLE						
18CCPN101	WEALTH MANAGEMENT						
	Category	CIA	ESE	L	T	P	Credit
	Core	25	75	42	3	-	5

Syllabus

UNIT I (9 Hrs.)

Introduction to Financial Plans: Financial Planning – Meaning – Definition- Needs, Scope and Objectives of Financial Planning - Financial Planning in India- Types – Process – Role of Financial Planner in Investments.

UNIT II (9 Hrs.)

Wealth management: Meaning – Definition, Nature and Objectives of Wealth Management – Financial Planning and Wealth Management – Types of Wealth Generation Products – Equity, Debts, Commodity Markets, Insurance, Fixed Deposit, Real Estate, Post Office Saving Scheme and Gold.

UNIT III (9 Hrs.)

Approaches to Wealth Management: Types – Approaches to Wealth Management - Wealth Systematic Approach to Investing – Active and Passive Exposures to Equity – Returns from Passive Exposures to S & P, CNX, Nifty- Credit and Debt Exposure.

UNIT-IV (9 Hrs.)

Risk Management: Risk – meaning – Types of Risks, Factors influencing the Risks- Relationship of Risk and Return - Risk management – Interest rates – Measuring the risks.

UNIT-V (9 Hrs.)

Exchange Rate Management: Introduction – Meaning, Definition of Exchange Rate -Exchange Rate Management – Floating Exchange Rate – Currency Exchange Rate – Crypto Currency- Bit coin – Simple problem to measure the Exchange Rate like EURO, Dollar- Other Currencies.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Dun & Bradcast	Wealth Management	Mc Graw Hill Education, New Delhi	July 2017

Web Resources

www.bse2nse.com,
www.scribd.com,
www.nseindia.com

SEMESTER II

CODE	COURSE TITLE
18CCPC205	CAPITAL MARKET & SECURITIES LAWS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Incubate the legislations governing the capital market in India
CO2	Enhance the knowledge on eligibility of membership in stock exchanges
CO3	Mentor the students with understanding the concepts of rating methodologies that prevail in SEBI
CO4	Inculcate the importance of SEBI and its enactments
CO5	Familiarize the investors rights and legal framework for investor protection in India

Syllabus

UNIT I (18 Hrs.)

Capital market –introduction-meaning-need-functions of capital market- legislations governing capital markets in India- capital market instruments-money market –structure and intuitional mechanism – money market instruments.

UNIT II (18 Hrs.)

Securities Contracts (Regulation) Act 1956 – objectives – stock exchanges recognition and withdrawal – bye laws- functions- eligibility of membership in stock exchanges- powers of Central Government towards stock exchanges- intermediaries of stock exchanges (Stock brokers, sub brokers and advisors) stock exchange trading mechanism.

UNIT III (11 Hrs.)

Credit rating – introduction-evolution of credit rating –uses of credit rating – credit rating agencies in India - rating methodologies – rating process- SEBI (credit rating agencies) Regulations 1999.

UNIT IV (18 Hrs.)

SEBI- introduction –objectives of SEBI- Composition of SEBI- Powers and Functions of SEBI- Powers to issue directions - securities appellate tribunal (SAT)-Composition of SAT- Qualification for appointment- Tenure of officer – salary & allowances – filling up of vacancies – resignation and removal.

UNIT V (10 Hrs.)

Investors Protection – introduction – investor’s rights and responsibilities –legal framework for investor protection in India- Investors education and protection fund (activities stipulated under rules, activities undertaken by IEPF) SEBI (Investors protection and education fund) Regulations 2009, utilization of IEPF Fund- Investors grievance redressal mechanism at SEBI.(inclusive of casestudy)

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Siddhartha Sankar Saha	Capital Market & Security Law	Taxmann's Publications, New Delhi	2016, 2 nd Edition
2.	Sangeet Kedia's	Capital Market & Security Law	Pooja Law Publishing Company	2015, 15 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gordan & Natarajan	Financial Services	Himalaya Publishers, Mumbai	2018, 10 th Edition
2.	Khan M.Y	Financial Services	Tata McGraw Hill, New Delhi	2013, 7 th Edition

Web Resources

1.	http://lawbookshop.net
2.	http://books.google.co.in
3.	http://vikaspublishing.com

Pedagogy

Lecture, PPT, Assignment, Seminar Forms Collection and case study

SEMESTER II**SEMESTER II**

CODE	COURSE TITLE
18CCPC206	ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE - II

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Conduct a meeting and prepare notice, agenda and minutes
CO2	Familiarize the knowledge of preparation of Board's Report
CO3	Provide a comprehensive idea by documenting various e – filing forms under MCA 21
CO4	Acquaint the roles of secretarial duties with regard to dividend declaration
CO5	Examine the procedural aspects of consequences of winding up

Syllabus**UNIT-I (15 Hrs.)**

Meeting; Kinds of Meeting - Requisites of valid meeting - E-Board meeting board - Advantages - E-voting Procedures. Resolution – Kinds - Secretarial Duties – Disclosure of Board's Report.

UNIT –II (15 Hrs.)

Annual Accounts; Books of Accounts in Electronic Mode - Board's Report-Directors Responsibility Statements - Filling of Financial Statements - NFRA –Constitution – Duties - Powers.

UNIT-III (15 Hrs.)

E-governance under MCA 21 and XBRL; Organization of ROC - Digital Signature Certificate - E-Filing of Documents under MCA 21-Categories of E-Forms - Annual Fillings - Structure of E-Forms - E- Filing Process – XBRL - Benefits of XBRL.

UNIT-IV (15 Hrs.)

Dividend: Meaning and Definition – Statutory Provisions and Secretarial Duties – Powers of Board of Directors Regarding Dividend – Interim Dividend – Unclaimed Dividend – Dividend Warrant – Payment of Interest Out of Capital – Secretarial Duties in Connection with Dividend.

UNIT–V (15Hrs.)

Winding Up: Meaning – Modes of Winding Up- Petitions for Winding up – Consequences of Winding Up - Appointment of Official Liquidator – Duties of a Secretary in Respect of each Winding Up - Contemporary Developments; Distinguishing and Evaluating Features of Company Law in Other Jurisdictions.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor N.D	Company Law and Secretarial Practice	Sultan Chand & Sons, New Delhi	2014, Revised Edition
2.	Ghosh Prasanth K	An outline of Company Secretarial Practice	Sultan Chand & Sons, New Delhi	2000, 11 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Balachandran V and Govindarajan	A Student Handbook on Company Law and Practice	Vijay Nicole Private Limited, New Delhi	2016, 1 st Edition
2.	Kuchaal M.C	Secretarial Practice	Vikas Publishing House, New Delhi	2015, 18 th Edition
3.	-	Company Law and Secretarial Practice	Institute of Company Secretaries of India	2017

Web Resources

1.	http://www.mca.gov.in/MinistryV2/companyformsdownload.html
2.	http://www.icsi.edu/Student/ROLEOFCOMPANYSECRETARY.aspx

Pedagogy

Lecture, PPT, Assignment, Seminar, Mock meeting and case study

SEMESTER II

CODE	COURSE TITLE
19CCPC207	INCOME TAX

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	5

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the provisions relating to residential status of an individual
CO2	Assess the income earned by the salaries of the employee and income generated under house property
CO3	Compute the gain or loss of business or profession
CO4	Identify the income from other sources and deductions allowed
CO5	Formulate the set off and carry forward of loss and calculate the tax of individuals, firm and HUF

Syllabus

UNIT- I	(18 Hrs.)
Provisions for Income tax Act 1961 revamped and basic concepts of Income tax, Tax Incidence Residential Status, Exempted Incomes, Capital and Revenue Expenditure are to be included.	
UNIT- II	(24 Hrs.)
Income under the head Salaries and House Property.	
UNIT- III	(17 Hrs.)
Income under the head Profit and Gain of Business or Profession – Capital Gains.	
UNIT- IV	(17 Hrs.)
Income from other sources- Set off and Carry forward of losses.	
UNIT- V	(14 Hrs.)
Aggregation of Income – computation of tax and deductions from gross total income - Computation of tax of individuals, firm and HUF, Income Tax Authorities- Modes of payment of tax.	

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P and Narang D.B	Income Tax Law and Practice	Kalyani Publishers, New Delhi	Current Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Law and Practice of Income Tax	S.Chand & Sons, New Delhi	Current Edition
2.	Mehorotra H.C	Income Tax Law & Practice	Sathiya Bhawan, Agra	Current Edition
3.	Balachandran V & Thothadri S	Taxation Law & Practice	Prentice Hall of India, New Delhi	Current Edition

Web Resources

1.	www.incometaxindia.gov.in
2.	http://cleartax.in

Pedagogy

Lecture, Assignment, Quiz and Seminar

SEMESTER II

CODE	COURSE TITLE
18CCPC208	STATISTICAL ANALYSIS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the theorem of probability and evaluate the results
CO2	Understand and apply the methods of correlation and regression Analysis
CO3	Explore the Sampling theory and to identify the samples
CO4	Examine the techniques in analysis of variances and application of goodness of fit, student 't' Test and Z Test
CO5	Understand the problems associated with non-parametric test

Syllabus

UNIT I (15 Hrs.)

Probability Theory: Measurement of Probability-Priori Probability-Theorems of Probability-Additions Theorem and Multiplication Theorem-Theoretical Distribution-Binomial Distribution-Poisson Distribution-Normal Distribution-Properties-Problems.

UNIT II (15 Hrs.)

Correlation Analysis: Significance of the Study of Correlation-Types of Correlation-Methods of Studying Correlation-Regression Analysis: Types of Regression Analysis.

UNIT III (15 Hrs.)

Sampling Theory: Estimation Theory-Testing of Hypothesis-Standard Error-Tests of Significance for Large Samples -Tests of Significance for Small Samples-'t' Test.

UNIT IV (15 Hrs.)

The Chi-Square Test: Goodness of Fit-Applications of F Test-Analysis of Variance-Techniques of Analysis of Variance.

UNIT V (15 Hrs.)

Non-Parametric Tests: Benefits-the Sign Test-Rank Sum Test-The Mann-Whitney U test Kruskal Wallis Test.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	RSN Pillai and V Bagavathi	Statistics Theory and Practice	S.Chand & Company, New Delhi	2011, 7 th Edition
2.	Gupta S.P	Statistical Methods	Sultan Chand & Sons, New Delhi	2017, 44 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta C.B	An Introduction to Statistical Methods	Vikas Publishing House, New Delhi	2004, 23 rd Revised Edition
2.	Kothari C.R	Research Methodology	Wiley Eastern, New Delhi	2018, 4 th Multicolour Edition
3.	Saravanel P	Research Methodology	Kitab mahal, Allahabad	2013

Web Resources

1.	http://alexa.com
2.	http://statists.com

Pedagogy

Lecture, PPT, Assignment Group Discussion and Seminar

SEMESTER II

CODE	COURSE TITLE
18CCPC209	MANAGEMENT ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the differences between the different accounting concepts
CO2	Analyze and interpret the financial statements by comparative statements and ratios
CO3	Evaluate the funds from operations and cash from operations
CO4	Estimate the different budgets
CO5	Grab the knowledge of marginal costing and technique

Syllabus

UNIT I (15 Hrs.)

Management Accounting: Definitions – Importance, Objectives and Functions – Differences between Financial, Cost and Management Accounting.

UNIT II (20 Hrs.)

Financial Statement Analysis : Comparative Financial Statement – Common Size Statement - Procedure for Interpretation –Trend Analysis - Ratio Analysis.

UNIT III (15 Hrs.)

Fund Flow Statement - Cash Flow Statement (AS-10)

UNIT IV (20 Hrs.)

Budget and Budgetary Control – Definition – Forecast and Budget – objectives – types of budget - budgetary control – characteristics.

UNIT V (20 Hrs.)

Marginal Costing Techniques: Meaning – Definitions – Features – Advantages – Disadvantages – Cost-Volume-Profit (CVP) Analysis – Angle of Incidence – Key Factor or Limiting Factor – Applications of Marginal Costing Technique.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P and Narang K.L	Cost Accounting	Kalyani Publishers, New Delhi	2015
2.	Sharma R.K and Shashi K Gupta	Management Accounting	Kalyani Publishers, New Delhi	2014, 13 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Maheshwari S.N	Cost and Management Accounting	Sultan Chand & Sons, New Delhi	2015
2.	Jain S.P and Narang K.L	Advanced Cost and Management Accounting	Kalyani Publishers, New Delhi	2015

Web Resources

1.	http://myaccountingcourse.com
2.	http://wallstreetmojo.com

Pedagogy

Lecture, PPT, Assignment Group Discussion and Seminar

CODE	COURSE TITLE
18CCPS201	ADVANCED MULTI SKILL PAPER

Category	CIA	ESE	L	T	P	Credit
Core	40	60	42	3	-	5

Syllabus

UNIT I: **(9 Hrs.)**

Communication: Question tags - Gerund and Infinitives - Spotting the errors – Synonyms – Antonyms - One word substitution – Sentence completion –Prepositions – Articles. General Awareness and Scientific

Aptitude: Socio - Economic - Banking – Basic Sciences

People and Environment.

Politics and Current Affairs

Higher Education.

Information and Communication Technology.

Teaching Aptitude.

Research Aptitude.

UNIT II: **(9 Hrs.)**

Logical Reasoning : Syllogism – Statement Conclusions – Statement Arguments – Statement Assumptions – Statement Courses of Action – Inference – Cause and Effect – Visual Reasoning – Direction Sense Test – Blood Relation – Coding and Decoding – Deductive Reasoning.

UNIT III: **(9 Hrs.)**

Numerical Reasoning and Quantitative Aptitude: Age – speed – Heights and Distance – Time and Distance - Ratio and Proportion – Percentage – Fraction – Profit and Loss – Interest – Average – Calendar – Clocks– Probability – Series – Venn Diagram - Data Interpretation.

UNIT-IV **(9 Hrs.)**

Development of Positive Personal Attitudes: SWOT Analysis, Preparation of Curriculum Vitae- Self Introduction- Presentation Skill.

UNIT-V **(9 Hrs.)**

Business Games, Group Discussions, Seminars. Public Speaking- Preparing and Delivering Effective Public Speeches.

Note : Distribution of Marks : 60% for on-line ESE in units 1,2 and 3 & 40% for CIA in units 4 and 5 (Oral Presentation on various topics).

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Agarwal.R.S	Quantitative Aptitude	S. Chand and Company	Reprint 2012
2.	Chopra.J.K	Bank Probationary Officers' Examination	Unique Publishers	2010
3.	Datson. R.P, Manish Arora and Gulati.SW.L	Clerical Cadre Recruitment in State Bank of India	Newlight Publishers	2013
4.	Davinder Kaur Bright	Railway Recruitment Board	Bright Publications	2010
5.	Lal, Jain and Vashishtha, K.C	UGC NET/JRF/SET Teaching and Research Aptitude	Upkar Prakashan Publishers	2012
6.	Pratyogita Darpan	UGC NET/JRF/SET Teaching and Research Aptitude	Upkar Prakashan Publishers	2012
7.	Sharma.J.K	IBPS Recruitment of Bank Clerical Cadre Examination	Unique Publishers	2013
8.	Tara Chand	General Studies for Civil Services Preliminary Examinations Paper - I	Tata Mc Graw Hill Education Private Ltd	2013
9.	Hari Mohan Prasad and Uma Rani Sinha	Objective English for Competitive Examinations	Tata McGraw Hill Education Private Ltd, New Delhi	2011
10.	Jain T.S	Upkar's SBI Clerical Cadre Recruitment Examination. Agra	Upkar Prakashan Publishers	2012

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
18CCPC310	CORPORATE ACCOUNTING I

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the Concept of Issue of Shares and Debentures
CO2	Preparation of Final Accounts
CO3	Calculate the Value of Goodwill and Shares
CO4	Extraction of Problems Under Reconstruction
CO5	Preparation of Liquidators Final Statement of Accounts and Submission of Reports

Syllabus

UNIT I

20Hrs.

Issue of Shares and Debentures: Issue of Shares and *Debentures* – Basis of Allotment Shares – Calls in Arrears – Calls in Advance - Forfeiture and Re-issue of equity shares – Treatment of Bonus Issues - Redemption of shares and Debentures.

UNIT II

18Hrs.

Final Accounts: Profit Prior to Incorporation – preparation of final accounts – Schedule VI of companies Act 1956- part I & II – Managerial remuneration, *Declaration of Dividend out of the part and the Current profits.*

UNIT III

15Hrs.

Valuation of Goodwill and Shares: Methods of Valuing Goodwill – Valuation of Shares *Need for Valuation* – Methods of Valuation of Shares.

UNIT IV

19Hrs.

Amalgamation, Absorption, External Reconstruction.

UNIT V

18Hrs.

Liquidation of Companies –*Preparation of Statement of Affairs* - Liquidators Final Statement. Corporate Reporting Practices – Preparation of Reports – Half Yearly and Annually

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan chand & sons	2016
2.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	2016

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.P. Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2016
2.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand Co	2016

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
18CCPC311	INDIRECT TAX LAWS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	3

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the basic principles underlying the Indirect Taxation Statutes
CO2	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation
CO3	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.
CO4	Understand the Input Tax Credit under GST
CO5	Analyse the Filing of Returns

Syllabus**UNIT I****(15Hrs.)**

Indirect Taxes : Introduction –Meaning – Definition – Importance - Characteristics –Objectives –Canons of Taxation –Impact on Shifting and Incidence of Tax- Advalorem and Specific Duties.

UNIT II**(15Hrs)**

Basics of Goods and Services Tax: Introduction - GST Law – SGST – CGST-GST Levy -Features of GST -Taxes Subsumed under GST -Benefits of GST -GST Rate Structure -Types of Supplies under GST in India.

UNIT III**(15Hrs)**

Levy and Collection of Tax: Levy and Collection – concept of supply - Composite and Mixed Supplies - Composition Levy-Reverse Charge Mechanism - Place of Supply of Goods and Services - -Time of Supply of Goods And Services -Rules for Determination of Time of Supply -Time of Supply of goods - Time of Supply of services

UNIT IV**(15Hrs)**

Valuation of Supply of Goods and Services: Valuation of supply -Transaction value -Inclusion in value of supply -Elusive in value of supply -Valuation Rules.

Input Tax Credit under GST: Introduction -GST – Solution for Double Taxation and Cascading - Input Tax Credit – Salient Features of GST-Methods - Mechanism -Framework - Input Tax Credit in Special Circumstance- Documents Required For Claiming -Utilization - Recovering Input Credit Distributed In Excess.

UNIT V**(15Hrs)**

Procedures under GST-Introduction - Registration under GST -Tax Invoice, Credit and Debit Notes- Accounting and Records-Filing of Returns. Integrated Goods and Services Tax Act 2017 – Introduction – Scope – Levy and Collection – Powers to Grant Exemption – Determination of Nature of Supply – Inter State Supply – Intra State Supply – Place of Supply – Zero Rated Supply

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.R. Parameswaran	Indirect Taxes GST and Customs Laws	Kavin Publications	1st Edition, 2018
2.	V. S. Datey	GST	Taxman's Publications (P) Ltd.	2017

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Radhakrishnan P	Indirect Taxation	Kalyani publishers	2016, 4th Edition
2.	CA. Kamal Garg Neeraj Kumar Sehrawat	Beginner's guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., New Delhi	2018
3.	CA.R.Sathish	GST	Sri Sai Professional Academy Publication	2017

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
18CCPC311	RESEARCH METHODOLOGY

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	3

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the meaning of research and its research types
CO2	Acquaint the knowledge of research design and problems
CO3	Familiarize procedures on data collection
CO4	Provide an exposure on report writing
CO5	Analyse the case studies and scale techniques

Syllabus**UNIT I****20Hrs.**

Research: Meaning – Purpose – Types: Pure, Applied, Historical, Descriptive, Experimental and Exploratory; Methods of Research: Survey Method – Case Study – Experimental Method – Types of Sampling and Non-sampling Errors.

UNIT II**17Hrs.**

Research Design: Formulation of Hypothesis; Research Problems: Identification – Selection and Formulation of Research Problems

UNIT III**20Hrs.**

Collection of Data: Primary Data - Questionnaire Method – Interview Method – Observation Method - Telephone Interview – Sources of Secondary Data – Processing of Data: Editing – Coding - Tabulation – Use of Diagrams and Charts -Scaling Techniques for the Analysis of Primary Data.

UNIT IV**17Hrs.**

Report Writing: Types of Reports – Style of Reporting – Format of Thesis- Contents of Reports- Steps in Drafting a Report.

UNIT V**16Hrs.**

Case Studies with Reference to Problem Formulation, Designing Research Plan, Scaling Techniques-Application.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kothari C.R.,	Research Methodology,	Wiley Eastern, NewDelhi	1 st Edition, 1986
2.	Gupta S.P.,	Statistical Methods,	Sultan Chand & Sons, New Delhi,	6 th Edition, 1975.

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta C.B.,	An Introduction to Statistical Methods,	Vikas Publishing House, New Delhi,	1. 7 th Edition, 1972.
2.	Saravanavel P.,	Research Methodology,	Kitab Mahal, Allahabad,	3 rd Edition, 1992.
3.	Uma Sekaran,	Research Methods for Business,	John Wiley & Sons, New Delhi,	4 th Edition, 2003.

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
11CCPCP01	TALLY 9.0

Category	CIA	ESE	L	T	P	Credit
Practical	40	60	-	15	75	2

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Equip to Create Ledgers under Defined Groups
CO2	Prepare Final Accounts
CO3	Create and Maintain Bill wise Details
CO4	Execute Analysis of Ratio
CO5	Compute BRS and Statements for Back up Information

Syllabus

1. Creation of a new company, groups, ledgers
2. Creation of ledgers under the appropriate predefined groups
3. Voucher entries for Receipt, Payment, Contra and Journal Voucher types
4. Voucher entries for Purchase, Sales Bill wise statement with GST
5. Preparation of final accounts with adjustments
6. Preparation of Bank Reconciliation Statement
7. Creation of unit of measurement, stock groups and stock items
8. Accounts with inventory and go-downs details
6. Maintain Bill wise details
7. Consolidation Of Accounts
8. Cost categories and cost center
9. Currencies
10. Foreign Gain and Loss
11. Analyze the performance of an organization by using Ratios
12. Interest calculations
13. Prepare a fund flow statement and give your opinion
14. Prepare a cash flow statement and present your view.
15. Cheque Printing in Tally ERP

SEMESTER III

CODE	COURSE TITLE
18CCPS302	ONLINE TRADING

Category	CIA	ESE	L	T	P	Credit
SBS	40	60	42	3	-	5

Syllabus

UNIT-I

9Hrs.

Online Trading: Concepts-Definitions-Features-Working Mechanism of Online Trading-Advantages and Disadvantages of Online Trading-Online Trading in India.

UNIT-II

9Hrs.

Types of Online Trading: Stock Option Online Trading- Forex Online Trading- Currency Online Trading-Commodities Online Trading-Online Trading System.

UNIT-III

9Hrs.

Online Trading Software: -Online Trading Portal-Online Trading Platform-Safe Online Trading.

UNIT-IV

8Hrs.

Money Management in Online Trading:- Hedging Risks and Rewards-Use of Leverage-The Ratio Between Lot Size, Trading Size and Leverage.

UNIT-V

10Hrs.

Practical Training (10 days).

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Toni Turner	<i>A Beginner's Guide To Short Term Trading</i>	Adams Media Corporation	2012
2.	Michael Sincere	Start Day Trading Now: A Quick and Easy Introduction to Making Money While Managing Your Risk	Simon and Schuster	2011

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ann C. Logue	Day Trading For	John Wiley & Sons	2014 13 th Edition

		Dummies		
2.	Marcel Link	High-Probability Trading	McGraw Hill Professional	2013
3.	Kathy Lien	Day Trading and Swing Trading the Currency Market	John Wiley & Sons	2015 3 rd Edition

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER III

CODE	COURSE TITLE
18CCPS303	CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY

Category	CIA	ESE	L	T	P	Credit
SBS	25	75	42	3	-	5

Syllabus

UNIT –I:

9Hrs.

Corporate Governance An Over View: Concept, Objectives , Process. Origin Scope and Present Scenario –Advantages – Corporate Frauds – Lessons.

UNIT -II:

9Hrs.

Financial Disclosure and corporate governance: Transparency in Financial Disclosure in Corporate Sector – Disclosure Norms – ATab on CorporateSector.

UNIT-III

9Hrs.

Business Ethics and Corporate Governance: Importance and Need for Business Ethics – Echological Ethics- Professional Ethics – Corporate Governance Mechanism.

UNIT-IV

9Hrs.

Corporate Social Responsibility- Introduction-Definition of CSR-Justification CSR-The Scope of Social Responsibility-Social Responsibility and Indian Corporations – Voluntary Guidelines – 2011 – Issued by Government regarding CSR.

UNIT-V

9Hrs.

Case Study with reference to the emergence of corporate governance issues and CSR Practices in India

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Singh.S	Corporate Governance Excel Books	New Delhi	1 st Edition 2005
2.	Kesho Prasad	Corporate Governance	Prentise Hall of India, New Delhi	1 st Edition 2006
3.	SinghS	Corporate Governance: Global Concepts and Practices	Excel Books, New Delhi	1 st Edition 2005
4.	Fernando A	Corporate Governance Principles, Policies and Practices	Dorling Kinderslay (India) Pvt Ltd. Utterpredesh	2 nd Edition 2006
5.	Kesho Prasad	A Guide to Corporate Governance	Prentise Hall of India, New Delhi	1 st Edition 2009

6.	Arya.P.P, Tandon.B B.Vashishi, AK.Kesho Prasad	Corporate Governance	Deep & Deep Publication, New Delhi	1 st Edition
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Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER IV

CODE	COURSE TITLE
18ccpc413	CORPORATE ACCOUNTING II

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	5

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Obtain the knowledge on Bank Accounts
CO2	Highlight the practices on Insurance Company Accounts
CO3	Generate Consolidation Accounts of Holding Companies
CO4	Enhance the Accounts of Replacement of Assets
CO5	Impart the Accounting Standards Norms and Inflation Accounting

Syllabus

UNIT – I

15Hrs.

Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet

UNIT – II

20Hrs.

Insurance Company Accounts – Accounts of Life Insurance Business and General Insurance Business

UNIT – III

20Hrs.

Holding Company Accounts - Consolidation of Balance Sheets and Profit and Loss Accounts – Inter-company holdings.

UNIT – IV

20Hrs.

Accounts of Electricity Companies - Final Accounts – Replacement of an asset –

UNIT – V

15Hrs.

Human Resource: Accounting –Definition , Objectives, Valuation Methods – Advantages – Accounting Standards , with reference to depreciation and Inventory valuation .(Theory only)

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan chand & sons	2016
2.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	2016

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	S.P. Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2016
2.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand Co	2016

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER IV

CODE	COURSE TITLE
18CCPC414	ECONOMIC AND LABOUR LAWS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	4

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Understand the Regulations of IRDA
CO2	Highlight the Compliance of Competition Act
CO3	Regulations on Realisation and Repatriation of Foreign Exchange
CO4	Know the Concepts and Convention of IPR
CO5	Provisions of Minimum Wages, Payment of Bonus and Gratuity Act

Syllabus

UNIT I

15Hrs.

Industrial Development & Regulation: Objectives and Definitions- Overview of current Industrial Policy- Regulatory Mechanism under IDRA. The Micro, Small and Medium Enterprises Development Act, 2006.

UNIT II

20Hrs.

Trade, Competition Act, 2002: Concept of Competition, Development of Competition Law, Overview of MRTP Act, Competition Act, 2002- Anti Competitive Agreements, abuse of dominant position, combination, regulation of combinations, Competition Commission of India- Appearance before Commission, Compliance of Competition Law.

UNIT III

20Hrs.

Management of Foreign Exchange Transactions: Objective and Definition under FEMA- Current Account Transactions, Capital Account Transactions. Foreign Direct Investment in India and Abroad, Acquisition And Transfer of immovable property, Realization And Repatriation of Foreign Exchange, authorized person, Penalties And Enforcement.

UNIT IV

20Hrs.

Management of Intellectual Property Rights: Concept and Development of Intellectual Property Law in India. Laws and Procedures relating to Patents, Trade Marks and Copy Rights, Overview of Laws Relating to Other related Intellectual Property rights.

UNIT V

15Hrs.

Minimum Wages Act 1948: Object and scope Advisory Board, Central Advisory Board, Authority and Claims, Compliances, Offences and penalties.

Payment of Bonus Act 1965: Object, Application and major Provisions, Exemption, Compliances, Offences and Penalties.

Payment of Gratuity Act 1972: Application and major Provisions, Controlling Authority and The Appellate Authority, Obligations and Rights of Employers and Employees and Compliances.

Note:Italics denotes self study topics

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Sethurajan. S., and Radha.V.,	Corporate Laws, Economic Other Legislations,	Sujatha Publications	10 th Edition, 2018

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gogna.P.P.S.,	Text book of business & Corporate Laws,	S.Chand & Company Ltd., New Delhi,	1 st Edition,2003.
2.	Gulsan.S.S, Kapoor. G.k .,	A hand book of Corporate Laws,	S.Chand & Company Ltd., New Delhi,	3 rd Edition,1985.
3.	Kapoor.N.D.,	Elements of Industrial Law,	Sultan Chand & Sons, New Delhi,	410 th Edition, 2005.
4.		ICSI Study Material.		

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER IV

CODE	COURSE TITLE
18CCPC415	CORPORATE RESTRUCTURING LAW AND PRACTICES

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	3

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Identify the Scope and Mode of Restructuring
CO2	Understand the Procedural Aspects of Merger and Amalgamation
CO3	Impart the Legal Aspects of SEBI and Takeover code
CO4	Develop the Knowledge on Demergers, Splits and Division
CO5	Practice the procedure the buy back of shares

Syllabus

UNIT I

15 Hrs.

Corporate Restructuring: Introduction- Meaning of Corporate Restructuring – Need, Scope and Modes of restructuring – Global scenario – *National scenario*.

UNIT II

20 Hrs.

Mergers and Amalgamations and Post Merger Reorganization: Concept, Needs and Reasons- Legal aspects – Procedural aspects relating to commencing of meetings and Presentation of petition including documentation.

Accomplishment of objectives – *Gains to post merger valuation* - Measuring post merger efficiency factors in post merger reorganization.

UNIT III

20 Hrs.

Takeovers: Meaning and Concept – Types of takeovers – Legal aspects – Securities and Exchange Board of India Takeover Regulations – Takeover Code – Procedural Aspects – Economic aspects – Financial aspects – Payment of consideration - Bail out takeovers – *Takeover of sick units*.

UNIT IV

20Hrs.

Corporate Demergers / Splits and Divisions: Difference between Demergers and Reconstruction, Modes of Demerger – By agreement, Under scheme of arrangement, By voluntary winding up – Tax aspects – Tax reliefs – Indian scenario – *Reverse mergers*.

UNIT V**15 Hrs.**

Financial restructuring: Buy back of shares – Concept and Necessity – Securities and Exchange Board of India guidelines – Governments guidelines – Procedure and *Practice for buy back of shares.*

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Donald.M Depamphilis,	Merger and Acquisition and other restructuring activities -,	Elsevier, New Delhi.,	6 th Edition.-
2.	Stuart C. C. Gilson,	Creating Value through Corporate Restructuring	Wiley, John & Sons,	Incorporated 2 nd Edition 2010

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Mattoo.P.K.,	Corporate Restructuring an Indian Perspective,	MacMillian, New Delhi,	1st Edition.
2.	Weston, etal.	Mergers Restructuring and Corporate Control,	PHL Learning, New Delhi,	1st Edition.
3.	Sehgal .M.K.,	Corporate Governance and Restructuring of Industries,	Wisdom Publications, New Delhi.	
4.		ICSI Study material		

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

SEMESTER IV

CODE	COURSE TITLE
18CCPC416	CORPORATE FINANCIAL MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	87	3	-	3

Course Outcome

On the successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Acquaint with Goals of Financial Management
CO2	Identify on Capitalisation Types and Causes
CO3	Computation on Capital Structure Theories
CO4	Understand the management of Working Capital
CO5	Determine the Cost of Capital

Syllabus

UNIT I

15Hrs

Finance Function – Nature and Scope of Finance Function – Goals of Financial Management – *Significance of Financial Management – Types of financial decisions.*

UNIT II

15Hrs

Capitalisation – Under and *Over Capitalisation* – Problems – Causes and Remedies.

UNIT III

20Hrs.

Capital Structure Theories – Net Income Approach, Net Operative Income and MM Approach – EBIT – *EPS Analysis* – Problems.

UNIT IV

20Hrs.

Working Capital Management – Operating Cycle – Working Capital Budget – *Tandon Committee Norms* – Working Capital Financing – Inventory Management – Receivables Management and Cash management.

UNIT V

20Hrs.

Cost of Capital – Methods of Determination – Weighted Average Cost of Capital - Capital Budgeting – Importance – Methods – *Capital Rationing* - Risk Return Analysis Using Probability Approach.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Shashi.K.Gupta	Financial Management	Kalyani Publishers	2013,

	Sharma R.K			Reprint
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Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Khan&Jain	Financial Management	Tata McGraw Hill	2014, Reprint
2.	Maheshwari S.N	Financial Management	Sultan Chand & Sons	2013, Reprint
3.	Pandey I.M	Financial Management	Vikas publishing House Ltd	2013, Reprint
4.	Prasanna Chandra	Financial Management	Tata McGraw Hill	2013, Reprint

Pedagogy

Lecture, PPT, Group Discussion, Debate, Oral presentation, Quiz, Assignment and Seminar

CODE	COURSE TITLE
13CCPSL03	EXPORT IMPORT FINANCE

Category	CIA	ESE	L	T	P	Credit
Self-learning	Nil	100	Nil	3	-	5

UNIT I

Introduction to Export Finance: Terms of International Payments – Modes of International Payments – Financing of Export Credit Needs – Short Term Sources of Finance – Export Credit System in India.

UNIT II

Pre-Shipment Finance: Categories of Pre-Shipment Finance – Facilities of Pre-Shipment Credit – Pre-Shipment Credit in Foreign Currency (PCFC) – Interest Rate on Pre-Shipment Credit – Post-Shipment Credit Finance – Categories of Post-Shipment Credit in Rupees – Post-Shipment in Foreign Currency – Refinance of Pre-Shipment & Post-Shipment Finance

UNIT III

Introduction of Import Finance: Bulk Import Finance for Inputs – Import Finance Against Loans of Credit – European – Asian Countries Investment Part Feasibility – Foreign Exchange for Import of Inputs – Payment Methods for Imports

UNIT IV

Long Term Finance: Deferred Payments of EXIM – Categories of Deferred Payments – Buyers Credit – Application Procedures for the Long Term Finance – Approval Bodies – Conditions for Approving. Financial Agencies – RBI Industrial and Export Credit Department – Exchange Control Department – EXIM Bank – Commercial Bank – Export Credit Guarantee Corporation – ICICI – IDBI – IFCI.

UNIT V

Case Studies (based on the above units).

REFERENCE BOOKS

1. **Avadhani V.A.**, *International Finance*, Himalaya Publishing House, Mumbai, 1st Edition, 1988.
2. **Francis Cheunilam**, *International Marketing*, Himalaya Publishing House, Mumbai, 5th Edition, 2006.
3. **Prakash G. Aple**, *International Finance*, Tata Mcgraw Hill, New Delhi, 1st Edition, 2003.
4. **Singh S.K.**, *Public Finance & Theory & Practice*, S.Chand & Co.Ltd, New Delhi, 4th Edition, 1996.