

**PART A: FINANCIAL ACCOUNTING (50 MARKS)**

**1. Introduction (5 marks)**

- a. Meaning and Objectives of Financial Accounting, Meaning of different types of accounting, users of accounting information and their information needs
- b. Accounting Concepts and Conventions
- c. Accounting Standard (Basic concepts & issues)
- d. Accounting in ERP Environment

**2. Double Entry Book Keeping (15 marks)**

- a. Framework for preparation and presentation of Financial Statements
- b. Basic Accounting Equation
- c. Accounting Cycle - Journal, Ledger, Cash Book, Trial Balance and Financial Statements

**3. Finalisation of Accounts (15 marks)**

- a. Basic Principles of preparing Final Accounts
  - i. Meaning and recognition of Assets, Liabilities, Equity, Income and Expenses
  - ii. Depreciation-Variou methods of calculating depreciation
  - iii. Reserve and Provision and Other Adjustments (Basic concept only)
- b. Final Accounts of Companies (Basic concept)

**4. Interpretation of Financial Statement – Ratio Analysis (10 marks)**

- a. Theoretical underpinnings
- b. Analysis and Interpretation

**5. Cash Flow Statement – Basic Concept (5 marks)**

**PART B: COST ACCOUNTING (50 MARKS)**

**1. Introduction (10 marks)**

- a. Introduction to cost accounting, Various Cost terms, Classification of Cost [with special reference to CAS]
- b. Material, Labour, Overhead
- c. Ascertainment of Cost (Cost Sheet)

**2. Methods of Costing (10 marks)**

- a. Job/Batch/Contract
- b. Process Accounts (Basic concept of simple process, Equivalent Production, Inter process profit)
- c. Joint Product and By Product
- d. Operating/Service Costing

**3. Techniques of Costing (30 marks)**

- a. Contribution and Break-Even Analysis (Marginal Costing)
- b. Cost-Volume-Profit Analysis
- c. Standard Costing (Basic Concept, Material Variance and Labour Variance)
- d. Budgeting and Budgetary Control
- e. Activity Based Costing

**PART A: CONTRACT MANAGEMENT (30 MARKS)**

1. Indian Contract Act
2. Essential contract terms including Arbitration matters
3. Precautions to be taken in respect of various Contract terms
4. Tenders, its types of Tenders and the Tendering Procedure
5. Finalisation of Contracts
6. Variation clauses (including Reward and Penalty Clauses, Escalation & De-escalation
7. Clause etc.) in contracts
8. Award of Contracts, e-Contracts

**PART B: ECONOMIC LAWS (30 MARKS)**

**1. Industrial Laws**

- a. Factories Act
- b. Code of Wages, 2019
- c. Payment of Gratuity Act
- d. Payment of Bonus (Amendment) Act, 2015
- e. Employees Provident Fund Act
- f. Employees State Insurance Act
- g. Disciplinary Laws; Prevention of Sexual Harassment to Women at Workplace (PoSH) Act; Law relating to Contract Labours; Law relating to Pollution & Environment; Law relating to Shops & Establishments

**2. Commercial Laws**

- a. Sales of Goods Act
- b. Negotiable Instruments Act

**PART C: COMPANY LAW (40 MARKS)**

1. Types of Companies
2. Incorporation of Companies
3. Various Stakeholders of the Companies
4. Shareholders and Shareholders' Meetings
5. Directors and Directors' Meetings
6. Accounts & Audit
7. Roles & Responsibilities of the Board of Directors and Committees
8. Corporate Governance & CSR
9. Profits & Dividends (Basic Concept)
10. Understanding of Company Dissolution /Liquidation/Winding up (Basic Concept)

**PART A: FINANCIAL INSTITUTIONS AND MARKETS [50 MARKS]****1. Overview of Financial System**

- a. Lending, Payments and Risk Trading
- b. Interest rates and Exchange rates
- c. Capital Market and Money Market, Primary Market & Secondary Market
- d. Stock Exchange
- e. SEBI

**2. Financial Intermediaries**

- a. Banks
- b. NBFCs
- c. RBI
- d. Other Financial Institutions

**3. Insurance (General Insurance)****4. Mutual Funds****PART B: PROJECT MANAGEMENT [50 MARKS]**

1. Project Identification, Planning and Formulation
2. Project Selection & Feasibility Studies and Project Appraisal
3. Project Organisation
4. Source of Project Finance, Estimation of Project Costs
5. Risk Factors, Project Planning & Scheduling including PERT & CPM
6. Project Cost Control, Project Review & Appraisal
7. Computer aided Project Management (MS Project)

**PART A: STRATEGIC COST MANAGEMENT (40 MARKS)**

1. **Strategic Cost Management - Processes and Methods of SCM (10 marks)**
2. **Relevant Cost Analysis (10 marks)**
  - a. Relevant Cost
  - b. Irrelevant Costs - Sunk or Historical Cost
  - c. Committed Cost
  - d. Absorbed Cost
  - e. Situations where Fixed Costs become relevant for decision – making and its related implications
3. **Managerial Decision making (20 marks)**
  - a. Diversification of Products / Introduction of new Product
  - b. Selection of Profitable Product Mix / Sales Mix
  - c. Problems of Limiting Factor
  - d. Make or Buy Decision
  - e. Closure of a Plant or Division, Outsourcing or Suspending Activities
  - f. Pricing
  - g. Alternative Methods of Manufacture
  - h. Use of Man or Machine
  - i. Level of Activity Planning

**PART B: STRATEGIC FINANCIAL MANAGEMENT (40 MARKS)**

1. **Introduction (10 marks)**
  - a. Objective, Nature and Scope of Financial Management
  - b. Financial Goal of the Firm and Financial Decisions
  - c. Time Value of Money
  - d. Risk and Uncertainty
  - e. Financial Modelling (Basics)
2. **Financing Decision (10 marks)**
  - a. Cost of Capital (Basic concept)
  - b. Capital Structure
    - i. Over & Under Capitalisation
    - ii. Optimum Capital Structure
    - iii. Capital Gearing
  - c. Productivity of Capital and Leverage Analysis
3. **Investment Decision (20 marks)**
  - a. Capital Expenditure Budgeting & Risk in Capital Budgeting
  - b. Working Capital Management
    - i. Receivable Management
    - ii. Cash Management
    - iii. Inventory Management

**PART C: INDIRECT TAXATION (20 MARKS)**

1. Introduction to GST Laws (15 marks)
2. Basics of Customs Act (5 marks)

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