

Course Code	COM4CJ203				
Course Title	CORPORATE REGULATIONS AND GOVERNANCE				
Type of Course	Major				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts of companies and its management				

Course Code	COM4CJ203				
Course Title	CORPORATE REGULATIONS AND GOVERNANCE				
Type of Course	Major				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about various concepts of companies and its management				
Course Summary	This course aims to equip students with a comprehensive understanding of the legal and regulatory environment in which corporations operate.				

**Course Outcome (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of the legal and regulatory frameworks governing corporations.	U	C	Examinations Quizzes/ Assignment
CO2	Develop skills to identify, interpret, and adhere to relevant laws and regulations.	An	P	Examinations Project Case analysis
CO3	Evaluate the role of corporate law in protecting stakeholders' interests, including creditors, employees, consumers, and the public	E	P	Debate Case analysis Examination
CO4	Develop the ability to make ethical decisions within the legal framework..	E	P	Debates/Discussions Practical exercises
<p>* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)  # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)</p>				

Module	Unit	Content	Hrs	Marks
<b>I</b>		Introduction to Companies Act 2013	<b>10</b>	<b>15</b>
	1	Companies Act 2013-Objects – Features of the Act	2	
	2	Meaning and definition of company-Features	2	
	3	Kinds of Companies - Private company - Public company - Associate company - Dormant company - Government company - One person company -Small company- Producer company - LLP	5	
	4	Lifting of corporate veil	1	

Module	Unit	Content	Hrs	Marks
<b>II</b>		<b>Formation of Companies</b>	<b>15</b>	<b>20</b>
	5	Promotion - Role of promoters - Incorporation - Capital subscription - Commencement of business - Pre-incorporation and provisional contracts.	3	
	6	Document of companies: Memorandum of Association - Contents and alteration - Doctrine of Ultravires	2	
	7	Articles of Association - Contents and alteration - Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles - Doctrine of Indoor management -	2	
	8	Prospectus - Contents - Liabilities for misstatement.	2	
	9	Share capital-Public issue of shares- book building-listing of shares	2	
	10	Share certificate and share warrant- buyback of shares-	2	
	11	Dematerialization and rematerialization of shares-transfer and transmission of shares	2	
		<b>III Management of Companies</b>	<b>10</b>	<b>15</b>
	12	Board and Governance – Directors- Appointment – Types of Directors- Position	4	
	13	Powers of Directors- Rights - Duties and Liabilities - Qualification - Disqualification - Removal - Key Managerial Personnel	4	
14	Introduction to Corporate Governance - Need and importance of Corporate Governance.	2		
	<b>IV Company Meetings and Winding up</b>	<b>10</b>	<b>20</b>	

	15	Company Meetings-Requisites of a valid meeting - Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings - Resolutions - Types	4	
	16	Company Secretary : Qualification - Appointment - Duties	1	
	17	Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up	4	
	18	Liquidator: Powers - Duties and liabilities -Consequences of winding up	1	
<b>V</b>	<b>Practicum: It is recommended to conduct the following practical exercises</b>		<b>30</b>	
	Role playing: Simulate a shareholder meeting scenario and assign students specific roles, such as executives, board members, and shareholders, to understand the regulatory aspects of these meetings			
	Provide case studies relating to governance issues and ask students to assess the governance structures and recommend improvements based on regulatory guidelines			
	Organizing site visits to regulatory agencies or corporate headquarters that allows students to observe first-hand experience on how regulations are enforced, governance practices are implemented in organisation and prepare a report about it.			
	Assigning group projects that require students to analyze specific corporate regulations, compliance requirements in corporate sector			
	<i>The practical exercise may cover a range of corporate regulatory topics, providing students with opportunities to analyze, interpret, and implement regulatory requirements in a corporate context</i>			

### References:

- 1.M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial, Himalaya Publishers.
9. Ashok Bagrial: Secretarial Practice.

Course Code	COM4CJ204
-------------	-----------

	15	Company Meetings-Requisites of a valid meeting - Statutory meeting - Annual general body meeting - Extra ordinary meeting - Board meetings - Resolutions - Types	4	
	16	Company Secretary : Qualification - Appointment - Duties	1	
	17	Winding up : Meaning - Modes of winding up - Winding up by Tribunal - Members' voluntary winding up - Creditors' voluntary winding up	4	
	18	Liquidator: Powers - Duties and liabilities -Consequences of winding up	1	
V	<b>Practicum: It is recommended to conduct the following practical exercises</b>		30	
	Role playing: Simulate a shareholder meeting scenario and assign students specific roles, such as executives, board members, and shareholders, to understand the regulatory aspects of these meetings			
	Provide case studies relating to governance issues and ask students to assess the governance structures and recommend improvements based on regulatory guidelines			
	Organizing site visits to regulatory agencies or corporate headquarters that allows students to observe first-hand experience on how regulations are enforced, governance practices are implemented in organisation and prepare a report about it.			
	Assigning group projects that require students to analyze specific corporate regulations, compliance requirements in corporate sector			
	<i>The practical exercise may cover a range of corporate regulatory topics, providing students with opportunities to analyze, interpret, and implement regulatory requirements in a corporate context</i>			

### References:

- 1.M.C. Shukla & Gulshan :Principles of Company Law.
2. N.D. Kapoor : Company Law and Secretarial Practice.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines", Bharat Law House, New Delhi.
4. M.C. Bhandari: Guide to Company Law Procedures.
5. Tuteja :Company Administration and Meetings.
6. S.C. Kuchal :Company Law and Secretarial Practice.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial, Himalaya Publishers.
9. Ashok Bagrial: Secretarial Practice.

Course Code	COM4CJ204
-------------	-----------

Course Title	<b>APPLIED COSTING AND CONTROL</b>				
Type of Course	<b>Major</b>				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding about the concept of cost accounting.				
Course Summary	This course aims to equip students with practical skills in applying cost accounting concepts to real-world business situations. Various applied cost accounting techniques such as job costing, batch costing, process costing and standard costing etc are included.				

**Course Outcomes (CO):**

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a comprehensive understanding of fundamental cost concepts and costing techniques	U	C	Examinations Practical exercises
CO2	Demonstrate proficiency in various costing methods	Ap	P	Seminar Assignment Examination Project
CO3	Evaluate the effectiveness of cost control measures and identify opportunities for cost reduction and process improvement.	E	P	Project Assignment Examinations
CO3	Communicate and present various statements related to cost and enhancing the strategic decision-making skills.	Ap	P	Assignments Examinations Project
CO4	Demonstrate the analytical and critical thinking ability with regard to cost accounting	An	P	Project Case study Examinations
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C)				

# - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

**Detailed Syllabus:**

Module	Unit	Content	Hrs	Marks
<b>I</b>	<b>Overview of Cost Accounting</b>		<b>10</b>	<b>15</b>
	1	Cost Accounting: Basic Concepts, Objectives, Scope, Relevance, Limitations	2	
	2	Elements of Cost: Material, Labour, Overheads	2	
	3	Cost Unit, Composite Cost Unit, Cost Object, Cost Centre, Profit Centre, Investment Centre	2	
	4	Cost sheet, its purpose, and step-by-step procedure for its preparation.	4	
<b>II</b>	<b>Specific Order Costing</b>		<b>15</b>	<b>20</b>
	5	Job Costing: Concepts, Accounting Procedure	3	
	6	Batch Costing: Concepts, Accounting Procedure	3	
	7	Economic Batch Quantity	2	
	8	Contract Costing: Concepts, Determination of Profit or Loss on Contracts	4	
	9	Cost plus contracts - Escalation Clause -Sub-contracts.	3	
<b>III</b>	<b>Process Costing</b>		<b>10</b>	<b>20</b>
	10	Process Costing: Features, Treatment of Process Losses and Abnormal Gain, Computation	3	
	11	Joint Products and By-Products	3	
	12	Methods of Apportioning Joint Costs, Equivalent Production	2	
	13	Service Costing: Concept, Features, Composite Cost Unit, Service Costing applied on Transport	2	
	<b>IV</b>	<b>Cost Control</b>		<b>10</b>
14		Standard Costing: Concept, Difference between Standard Cost and Estimated Cost	2	
15		Historical Costing Vs. Standard Costing, Constituents of Standard Cost	2	
16		Analysis of Variance (Materials only – Quantity, Price, Cost, Mix, and Yield)	3	
17		Types of Budget: Flexible Budget and Master Budget, Performance Budgeting and Zero-based Budgeting (Theory only)	3	
<b>V</b>		<b>Practicum: It is recommended to conduct the following practical exercises</b>		<b>30</b>
		Recommended to conduct the following:		

1	Practical assignments based on the first four modules of the course		
2	Organizing field visits to manufacturing units to allow students to observe costing and control practices in action and prepare a report about it.		
3	Conduct a case study related to the course: Example: Present a case study involving a process manufacturing industry and direct students to prepare a process cost report.		
4	Use Excel software to calculate costs, conduct variance analysis, and create financial reports.		
5	Problem based learning: Present students with business cases that require them to apply cost accounting principles to solve specific challenges and encourage students to work through the problems collaboratively, discuss their solutions, and justify their reasoning.		
6	Group Project: Assign group projects that require students to analyze cost structures, propose cost-saving initiatives for hypothetical companies.		

### References:

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
5. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
6. Strategic Cost Management- Ravi M. Kishore, Taxman Publications

Course Code	COM4CJ205				
Course Title	<b>BUSINESS STATISTICS</b>				
Type of Course	<b>Major</b>				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding on fundamental statistical tools of analysis.				

1	Practical assignments based on the first four modules of the course		
2	Organizing field visits to manufacturing units to allow students to observe costing and control practices in action and prepare a report about it.		
3	Conduct a case study related to the course: Example: Present a case study involving a process manufacturing industry and direct students to prepare a process cost report.		
4	Use Excel software to calculate costs, conduct variance analysis, and create financial reports.		
5	Problem based learning: Present students with business cases that require them to apply cost accounting principles to solve specific challenges and encourage students to work through the problems collaboratively, discuss their solutions, and justify their reasoning.		
6	Group Project: Assign group projects that require students to analyze cost structures, propose cost-saving initiatives for hypothetical companies.		

### References:

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
5. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
6. Strategic Cost Management- Ravi M. Kishore, Taxman Publications

Course Code	COM4CJ205				
Course Title	<b>BUSINESS STATISTICS</b>				
Type of Course	<b>Major</b>				
Semester	IV				
Academic Level	200-299				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	A basic understanding on fundamental statistical tools of analysis.				

Course Summary	This course aims to develop students with a strong foundation in business statistics and the ability to apply statistical techniques to solve practical business problems. Various statistical tool such as correlation, regression, set theory, theoretical distribution are covered under this study.
----------------	---

### Course Outcomes (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Develop a solid understanding of basic statistical concepts and tools of analysis	U	C	Examinations Assignments project
CO2	Apply appropriate statistical techniques to summarize and analyze data sets, including measures of central tendency, variability, and correlation.	Ap	P	Examinations Project Assuagement
CO3	Develop the ability to interpret descriptive and inferential statistics to draw meaningful conclusions.	Ap	P	Practicum Assignments Examination Project
CO4	Critically evaluate the reliability and validity of statistical analyses and draw appropriate conclusions based on the results	An	p	Examinations Assignment Project Case study
* - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)				

### Detailed Syllabus:

Module	Unit	Content	Hrs	Marks
<b>I</b>	<b>Introduction to Business Statistics</b>		<b>5</b>	<b>10</b>
	1	Business statistics-concept-Definition-functions of business statistics	1	
	2	Statistical Methods, Descriptive Methods- Univariate, An overview of Bivariate and Multivariate Methods-Inferential Methods- An overview of Estimates and Hypothesis Testing	4	
<b>II</b>	<b>Correlation and Regression Analysis</b>		<b>12</b>	<b>20</b>
	3	Correlation-Definition- Karl Pearson's co-efficient of correlation-Rank Correlation	5	

	4	Regression – Types- Determination of simple linear regression	7	
<b>III</b>	<b>Set Theory</b>		<b>13</b>	<b>20</b>
	5	Set Theory - Venn Diagrams	3	
	6	Probability: Concept of probability – Meaning and Definition- Approaches to probability-conditional probability	3	
	7	Theorems of Probability- Addition Theorem- Multiplication Theorem	4	
	8	Permutation and Combination	3	
<b>IV</b>	<b>Theoretical Distribution</b>		<b>15</b>	<b>20</b>
	9	Basic assumptions and characteristics of theoretical distribution.	1	
	10	Probability distribution- Fitting of the probability distribution	4	
	11	Binomial distribution- Fitting of binomial distribution	3	
	12	Poisson distribution - Fitting of Poisson distribution	3	
	13	Normal distribution - Features and properties - Standard normal curve	4	
<b>V</b>	<b>Practicum: It is recommended to conduct the following practical exercises</b>		<b>30</b>	
	1	Case studies of Practical application of descriptive and inferential statistics		
	2	Practical problems related of correlation and regression Example: Assign a project where students collect data and perform simple linear regression analysis		
	3	Construction of Venn diagram		
	4	Practical problems of permutation and combination.		
	5	Practical applications of probability theories with the help of business case studies. Group work: Encourage students to work collaboratively, present their findings, and discuss the practical applications of statistical methods in various business contexts.		

## References

1. Anderson Sweeney Williams, "Statistics for Business and Economics", Thomson, 2019
2. G.C.Beri, "Statistics For Management", Tata Me Graw Hill, 2003
3. J.K. Sharma, "Business Statistics", Pearson, 2004
4. Levine, David M. Statistics for managers using Microsoft Excel. Prentice-Hall, Inc., 2004.
5. Levin, Richard I., and David S. Rubin. Statistics for management. Upper Saddle River, NJ: Prentice Hall, 1998.
6. R.P.Hooda, "Statistics for Business", Me Millan

7. Sanchetti and Kapoor, Statistics, Sultan Chand, 2010.
8. SC Gupta, Fundamentals of Statistics, 2018.
9. SP Gupta, Statistical Methods, Sultan Chand & Sons, 2019.
10. V.K Kapoor and Sumant Kapoor- OR Techniques for management- Sultan Chand & Sons, 2014.

Course Code	COM5CJ301				
Course Title	INCOME TAX LAW AND ACCOUNTS				
Type of Course	Major				
Semester	V				
Academic Level	300-399				
Course Details	Credit	Lecture per week	Tutorial per week	Practical per week	Total Hours
	4	3	-	2	75
Pre-requisites	Understanding basic accounting principles, such as debits and credits, financial statements provide a solid foundation for learning about income tax.				
Course Summary	This course aims to provide a comprehensive understanding of income tax principles and practices, equipping the students with the knowledge and skills necessary to navigate the complexities of the tax system				

#### Course Outcome (CO):

CO	CO Statement	Cognitive Level*	Knowledge Category#	Evaluation Tools used
CO1	Demonstrate a basic understanding of the theories and practices of Income Tax	U	C	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations
CO2	Shows the skill to calculate the taxable income from Salary, House Property, and Profit and Gains of Business or Profession	Ap	P	Internal Examinations/Review Questions/Quizzes/Assignment/Seminar/External Examinations/Practicum
CO3	Interpret tax laws and regulations to address complex tax issues	An	C	Case study Assignment examinations