

FUNDAMENTALS OF CAPITAL MARKET

Objectives

- To get a basic understanding of the products, players and functioning of financial markets, particularly the capital market.
- To understand the terms and jargons used in the financial newspapers and periodicals. Markets and Financial Instruments

Module 1

Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Public companies; Types of investment avenues. Primary Market: Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement.

(10 hours)

Module 2

Capital Market: Meaning, Importance and Function, Instruments of Capital Markets – Equity Shares, Preference Shares, Bonds, Debentures.

(5 hours)

Module 3

Indian Stock Markets: History, Meaning and function of Stock Exchange, BSE,NSE, and other exchanges, Working of Stock Exchanges , Stock Exchange as a Barometer of Economy

(5 hours)

Module 4

Role and functions of Securities and Exchange Board of India (SEBI); Depositories; Stock exchanges Intermediaries in the Indian stock market Listing; Membership; Trading Clearing and settlement and risk management; Investor protection fund (IPF); and Do's and Don'ts for investors, Equity and debt investment.

(5 hours)

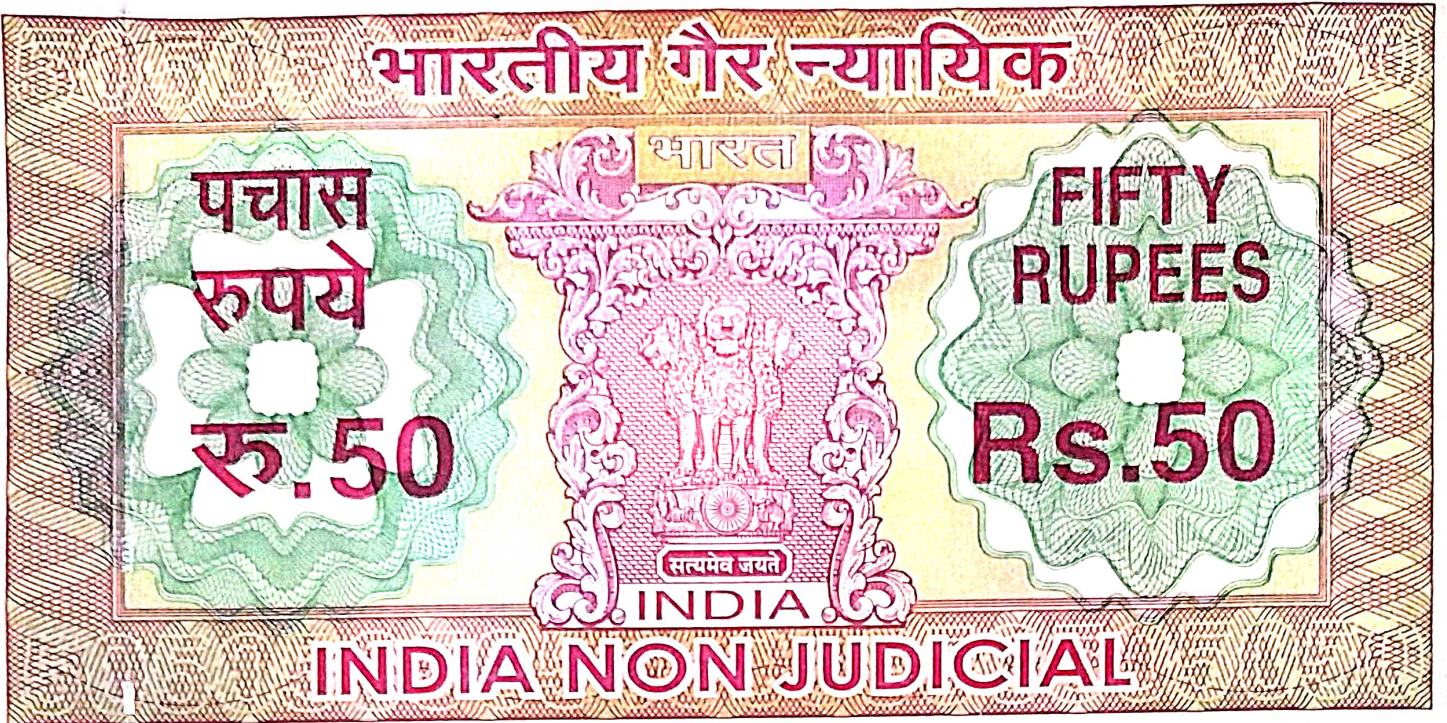
Module 5

Derivatives: Types of derivatives; Commodity and commodity exchanges; Commodity versus financial derivatives ;Financial Statement Analysis Balance sheet; Profit & loss account; Stock market related ratios; Simple analysis before investing in the shares; understanding annual report; Director's report etc

(10 hours)

References:

1. LM Bhole and Jitendra Mahakud: Financial Institutions and markets, Tata Mc Grawhill Publishers, (2009).
2. Shshi K Gupta: Nisha Agarwal and Neeti Gupta, Financial Markets And Institutions, Kalyani Publishers, (2013)
3. S Sachdeva: Indian Financial System, Educational Publishers, (2005).



കേരളം കേരള KERALA

BW 130249

MEMORANDUM OF UNDERSTANDING (MOU)

BETWEEN

FINMARK TRAINERS INDIA PVT LTD

AND

CHRIST COLLEGE (AUTONOMOUS),
IRINJALAKUDA

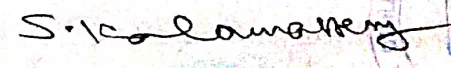
For FINMARK TRAINERS INDIA PVT. LTD.

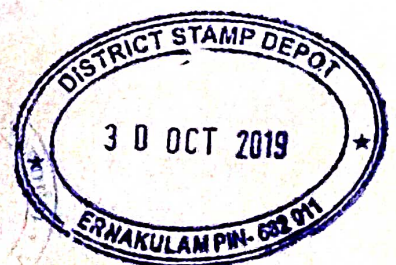

DIRECTOR

No: 52487 Rs 50/-

13/11/2019 Finmark Trainers (I) Pvt Ltd

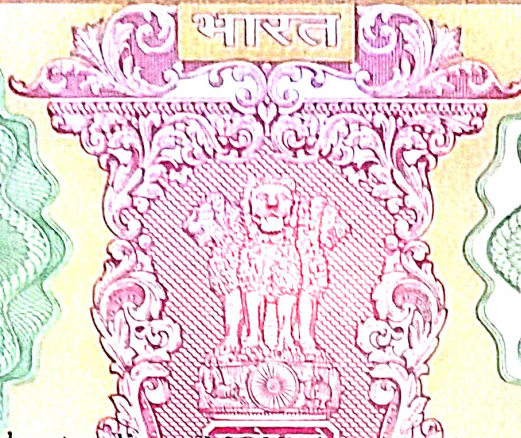

LINO JOSE
S/O VENDOR
THRIKKAKARA


S. Kalanidhi
PRINCIPAL
COLLEGE (AU)
IRINJALAKUDA



भारतीय गैर न्यायिक

पचास
रुपये
रु. 50



FIFTY
RUPEES
Rs. 50

This Memorandum of Understanding (MOU) is a service agreement to provide content for the courses both offline and Online, offer training to students and conduct certification exams between Finmark Trainers India Pvt Ltd (Finmark), a company registered in India and having its Registered Office at No

19, Shanti Nagar, Rajagiri P O, South Kalamassery, 683 104, Kochi, Kerala, India and the Christ College, Irinjalakuda. **CO-0630 KERALA** **BW 130252**

To this end the parties operating under this MOU agree as follows:-

A. PURPOSE: Finmark is a leader in financial market education and imparts financial market training across the country. With the capital markets booming, there is a dearth of trained and certified manpower. Finmark conducts short-term, placement-focused skill enhancement trainings across the country. It has strong tie-ups with leading BFSI companies and helps them source knowledgeable and skilled resources that are productive for organisations in the least possible time.

Christ College was started in 1956, by the Devamatha Province of the Carmelites of Mary Immaculate (CMI). The college is affiliated to the Calicut University and Re-accredited by NAAC with highest grade 'A'. The college conducts several undergraduate and post graduate courses in Arts, Commerce, and Science faculties.

The Commerce, BBA and Economics departments of Christ College are reputed in securing programs which supplement and complement the Graduate and Post Graduate Degree programs.


For FINMARK TRAINERS INDIA PVT. LTD.


DIRECTOR

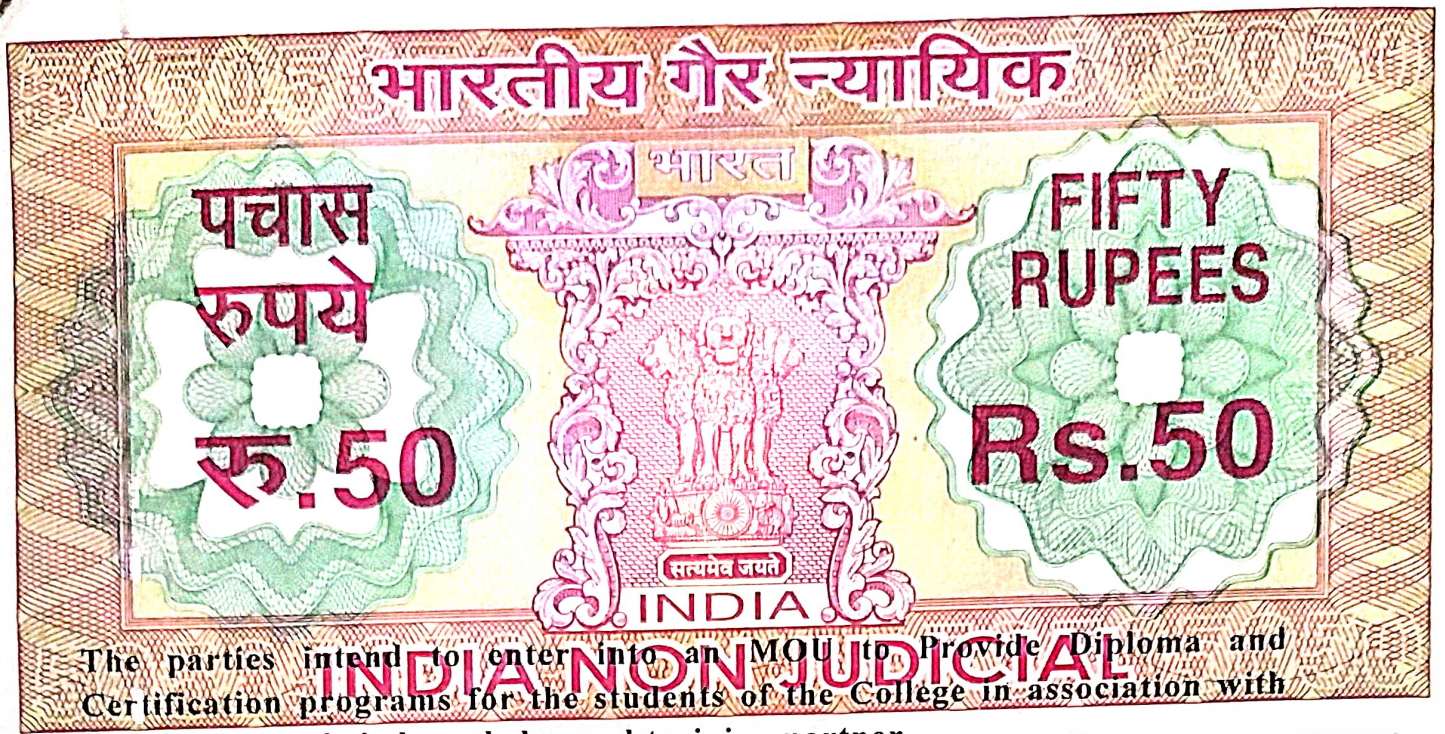
No: 52190 Rs. 500
13/11/2019

Finmark Trainers India Pvt Ltd


LINU JOSE
S.P.O VENDOR
THRIKKAKARA


S. Kalamassery
PRINCIPAL
CHRIST COLLEGE (AUTONOMOUS)
IRINJALAKUDA





BW 130251

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B. **CERTIFICATION PROGRAM:** Finmark will provide course content, train students and conduct offline /online exams for the FINANCE MARKET PROFESSIONAL PROGRAM (FMP). The FMP consists of four modules

- i. FUNDAMENTALS OF CAPITAL MARKET
- ii. MUTUAL FUNDS
- iii. SECURITIES OPERATIONS AND RISK MANAGEMENT
- iv. INVESTMENT ADVISOR

c. Finmark shall assist Christ College to run both online and offline certification programs for their Commerce, Economics, BBA and other students (who may be interested) across all the years of the UG and PG programs.

d. **RESPONSIBILITIES:** Finmark will be responsible to provide the content (both offline and online). In the offline mode, Finmark will depute suitably qualified and experienced trainers to handle the sessions. For the Modules where online content is available, Finmark will provide login access to the students. Finmark will also let its brand be used to issue a co- branded certification from Christ College.

For FINMARK...

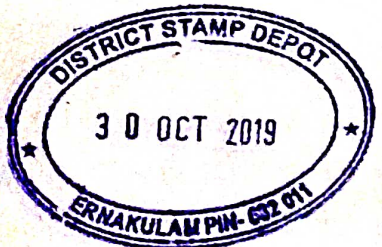
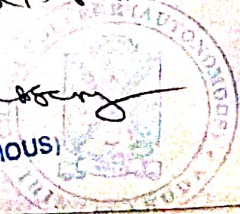
 DIRECTOR

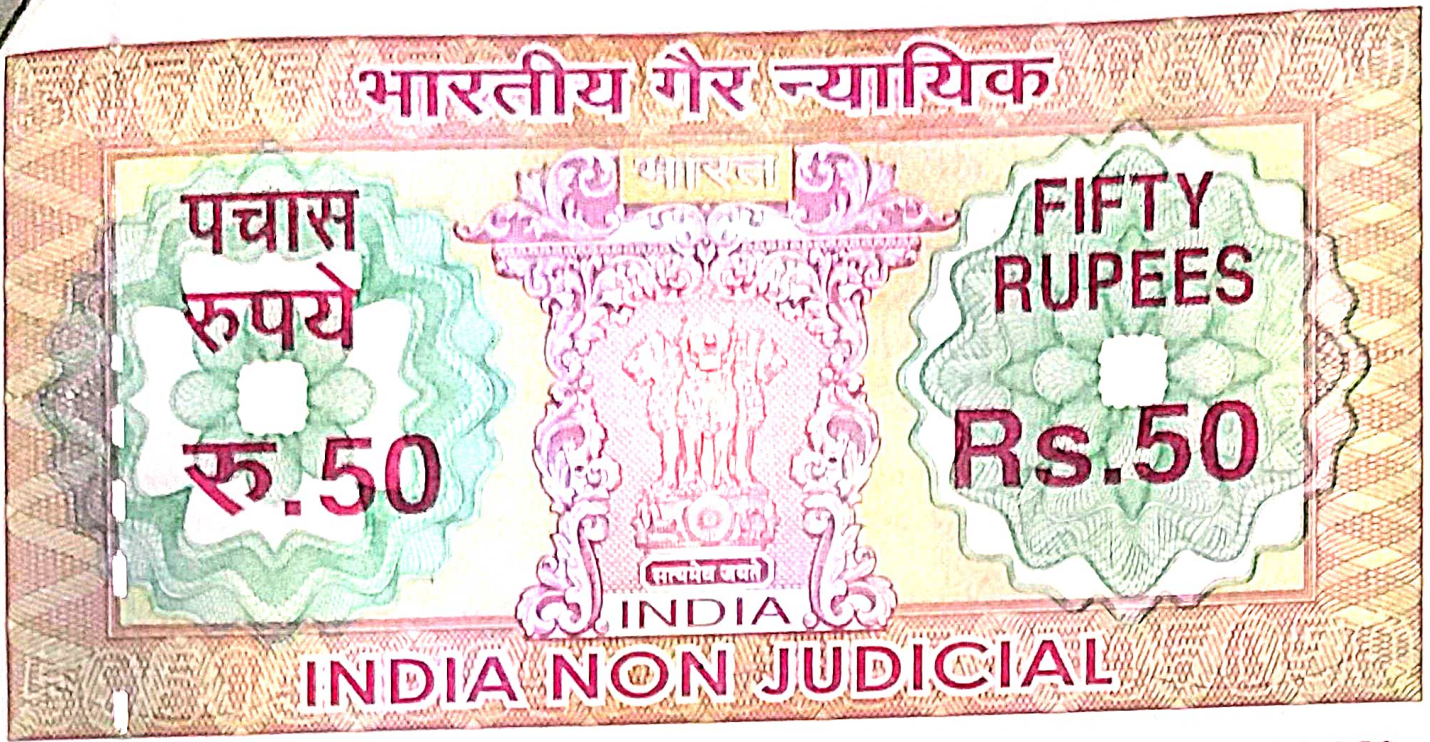
No. 52189 Rs. 50/-
 (3/11/2019)

Finmark (Trainer) P. V. S. S.

LINU JOSE
 S/O VENDOR
 THRIKKAKARA

S. Kalambary
 PRINCIPAL
 CHRIST COLLEGE (AUTONOMOUS)
 MALAKUDA





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BW 130250

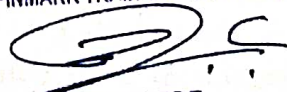
C. IRIST COLLEGE on its part will be responsible to promote these courses among students and also ensure that they sign up. CHRIST COLLEGE will be responsible in hosting the content and pricing of the courses in consultation with Finmark.

E. FINANCIAL AGREEMENT: Finmark and CHRIST COLLEGE agree to the revenue sharing structure as per the Schedule mentioned in Page # 4 of this MOU.

F. PAYMENT: Christ College shall pay the course fee to Finmark before the commencement of training of each module. Finmark will formally produce an Invoice for the same.

G. TERM: Terms of this MoU shall be for the course of *Three years*, commencing on the 01st of June, 2019. The MoU can be renewed for a further period of three years on terms agreed by the parties at that time.

H. TERMINATION: This MOU may be terminated by either party by notice in writing from the party not at fault if the other party is in breach of this MoU and fails to remedy the breach within thirty (30) days from receipt of notice in writing from the first party specifying the breach for FINMARK TRAINERS INDIA PVT. LTD.

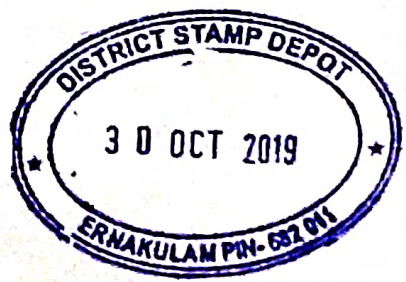

DIRECTOR.

No. 52188 Rs. 50/-
13/11/2019

Finmark Trainers (P) Pvt Ltd

LINU JOSE
S R VENDOR
THRIKKAKARA

S. I. Colanavar
Principal
CHRIST COLLEGE (AUTONOMOUS)



I. CONFIDENTIALITY OF INFORMATION: The parties herewith undertake to treat confidentially all information that they obtain directly or indirectly from each other within the framework of the student mobilization and training engagement. Confidential treatment means that the information obtained may not be made available to a third party and that the information may not be used for the parties' economic purposes or for the purposes of a third party. The parties undertake to use the information obtained solely for the purpose stipulated in the preamble. Any use going beyond that purpose or the conveying of information to a third party requires the written consent of both parties.

J. FORCE MAJEURE: Non-performance of either party (except for payment obligations) shall be excused to the extent that performance is rendered impossible by strike, fire, flood, war, terrorism, act of God, government acts or orders or restrictions, failure of suppliers, or any other reason where failure to perform is beyond the control and not caused by the negligence of the non-performing party.

K. NON-COMPETE and NON- POACH: Finmark and CHRIST COLLEGE and its employees should not propose any potential project directly with the Client(s)/ Students for whom work is undertaken as part of this MoU without the formal and written consent of the other party.

L. LANGUAGE: The parties hereto are satisfied that this MOU and all related documents be drawn for training purposes or any other purposes in the English language.

M. ALTERATION: Alterations and supplements to this MOU must be made in writing to hold validity.

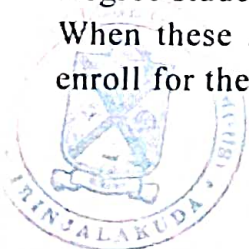
N. Neither of the parties shall do any act which is unethical, immoral or against any prevailing or future Law of India

O. REGISTRATION FOR THE PROGRAM: Christ College shall nominate one its Faculty as the Course Coordinator for this program. Christ College shall notify the admission date for its First Year Degree students to Finmark fifteen days before the admission date. A Finmark employee and the Course Coordinator shall be present on the admission day at a designated desk. All parents and students will be directed to the designated desk to understand the details of the Finmark program and to register for the program. All First year Degree students will be encouraged to sign up for two modules in the First Year. When these students progress to the Second Year, they will be encouraged to enroll for the third and fourth modules.

For FINMARK TRAINERS INDIA PVT. LTD.


DIRECTOR


PRINCIPAL
CHRIST COLLEGE (AUTONOMOUS)
KUNDA



Two modules will be conducted for the First Year Degree and First Year PG students. When these students move in into the second year, another two modules shall be completed.

P. CONDUCTING OF THE CLASSES: The classes for the FCM and SORM modules shall be completed on two consecutive days while the classes for the MF and IAM modules shall be completed over three consecutive days. IAM module can also be offered online.

Q. In the event of any dispute, the Courts in Ernakulam shall have jurisdiction

R. DECLARATION: IN WITNESS WHEREOF, THE UNDERSIGNED PARTIES, BY THEIR DULY AUTHORIZED REPRESENTATIVES BELOW, HAVE EXECUTED AND ENTERED INTO THIS MOU AS EFFECTIVE OF THE DATE SIGNATURE.

CHRIST COLLEGE, IRINJALAKUDA		FINMARK TRAINERS INDIA PVT LTD	
SIGNATURE		SIGNATURE	
NAME		NAME	PRADEEP CHANDRASEKARAN
TITLE	PRINCIPAL	TITLE	DIRECTOR
DATE	1-Jun-19	DATE	1-Jun-19

SCHEDULE

REVENUE SHARING MODEL FOR MODULE 1

DETAILS	Cost Per Module (Rs)
Finmark Training Fees	Rs.1500
GST @ 18%	Rs.270
Share of Christ College	Rs.300
Incentive for Course Coordinator	Rs.150
NSE Exam Fees *	Rs.300
Study Material	Rs.300
Total	Rs.2820

*In case the NSE Certificate is not needed, then the total course fee will be only Rs.2520. The college is also free to reduce its share of the fees as also that offered to the Course Coordinator.



[Signature]
PRINCIPAL
 CHRIST COLLEGE (AUTONOMOUS)

For FINMARK TRAINERS INDIA PVT. LTD.

DIRECTOR

[Signature]

REVENUE SHARING MODEL FOR MODULES 2, 3 AND 4

DETAILS	Cost Per Module (Rs)
Finmark Training Fees	Rs.1500
GST @ 18%	Rs.270
Share of Christ College	Rs.300
Incentive for Course Coordinator	Rs.150
NISM Exam Fee **	Rs.1800
Study Material	Rs.300
Total	Rs.4320

*In case the NISM Certificate is not needed, then the total course fee will be only Rs.2520. The college is also free to reduce its share of the fees as also that offered to the Course Coordinator.

For FINMARK TRAINERS INDIA PVT. LTD.


DIRECTOR


PRINCIPAL
CHRIST COLLEGE (AUTONOMOUS)
BENJALAKUDA



Fundamentals of Capital Market (2016-17)

Name	Dates	15-7-16	25-7-16	14-8-16	20-8-16	10-9-16	19-9-16	18-10-16	15-11-16
1 Thela Joyan		✓	✓	✓	✓	✓	✓	✓	✓
2 Neema Kesavan		✓	✓	✓	✓	✓	✓	✓	✓
3 Vansha Varghese		✓	A	✓	✓	✓	A	✓	✓
4 Anly Lal Nagaraj		✓	✓	✓	A	✓	✓	✓	✓
5 Neena George		✓	✓	A	A	✓	✓	✓	✓
6 Parthiban		✓	✓	✓	✓	✓	✓	✓	✓
7 Adhin Vincent		✓	A	✓	✓	A	A	✓	✓
8 Fadhana Niyas		✓	✓	✓	✓	✓	✓	✓	✓
9 Soumya Sreelakshmi		✓	✓	✓	✓	✓	✓	✓	✓
10 Shakir Saïan		✓	✓	✓	A	✓	✓	✓	✓
11 Rezaq Yusaf		✓	A	✓	✓	✓	✓	✓	✓
12 Anubhav Rajuvaran		✓	✓	✓	✓	✓	✓	✓	✓
13 Muhammed Falsam		✓	✓	✓	✓	✓	✓	✓	✓
14 Alswarya R		✓	A	✓	A	✓	✓	✓	✓
15 Vinay Mohan P		✓	✓	✓	✓	✓	✓	✓	✓
16 Kadan Babil		✓	✓	✓	✓	✓	✓	✓	✓
17 Shebin Johnson		✓	✓	A	✓	✓	✓	✓	✓

Fundamentals of English Method

(2018-19)

Name	10.8.2018	15.8.2018	29.8.2018	10.9.2018	20.9.2018	3.10.2018	9.11.2018	16.11.2018
1 Aditya Raiiv	✓	✓	✓	✓	✓	✓	✓	✓
2 Aksh P. Benny	✓	✓	A	✓	✓	✓	A	✓
3 Anshika Jayagopal	✓	✓	✓	✓	✓	✓	✓	✓
4 Ashik Davis	✓	A	✓	A	✓	A	✓	✓
5 Akhith Haridas	✓	✓	A	✓	✓	A	✓	✓
6 Celin TOR	✓	✓	A	✓	✓	A	✓	✓
7 Charis Babu	✓	✓	✓	✓	✓	✓	✓	✓
8 Edwin J Chazhara	✓	✓	✓	✓	✓	✓	✓	✓
9 Farsena Misra	✓	✓	✓	✓	✓	✓	✓	✓
10 Jessim Jose	✓	✓	A	✓	✓	✓	✓	✓
11 K. Najaneeth	✓	✓	✓	✓	✓	✓	✓	✓
12 Mariya Grace	✓	✓	✓	✓	✓	✓	✓	✓
13 mohamed Adhik T.R	✓	✓	A	✓	✓	✓	✓	✓
14 Naveen V.A	✓	✓	✓	✓	✓	✓	✓	✓
15 Rumana K.A	✓	✓	✓	✓	✓	✓	A	✓
16 Sathya Krishnakani K	✓	✓	✓	A	✓	✓	✓	✓
17 Soma Joseph	✓	✓	✓	✓	A	✓	✓	✓

NAME

Fundamentals of Capital Markets

(2018-19)

Sl. No.	Name	10-8-2018	15-8-2018	2-9-2018	16-9-2018	20-9-2018	3-10-2018	2-11-2018	16-11-2018
18	Sreyas Sathesh Babu	✓	✓	✓	✓	✓	✓	✓	✓
19	Thakshend V.N	✓	B	✓	✓	A	✓	✓	✓
20	Bibha C. Anand	✓	✓	✓	✓	A	✓	✓	✓
21	Alicena moyy Babu	✓	✓	✓	✓	✓	✓	✓	A
22	Alicena Sobu	✓	✓	✓	✓	✓	✓	✓	✓
23	RIKSH Meelida Joshy	✓	✓	✓	✓	✓	A	✓	✓
24	Poojya B.K	✓	✓	✓	✓	✓	✓	✓	✓
25	Anshika P.B	✓	✓	✓	✓	✓	✓	✓	✓
26	Ansh Souid	✓	✓	✓	✓	✓	✓	✓	✓
27	Anshita K. Bhat	✓	✓	✓	A	✓	A	✓	A
28	Anshya Vojakshahala	✓	✓	A	✓	✓	A	✓	✓
29	Aparna M.C	✓	✓	✓	✓	✓	✓	✓	✓
30	Aparna V.P	✓	✓	✓	✓	✓	✓	✓	✓
31	Anshika S. Nair	✓	✓	✓	✓	✓	✓	✓	✓
32	Anya Ashok	✓	✓	✓	✓	✓	✓	✓	✓
33	Anshika B.N	✓	✓	✓	✓	✓	✓	✓	✓
34	Anshika Paul KV	✓	✓	✓	✓	✓	A	✓	✓

Fundamentals of Capital

NAME	DATES			MONTHS (2018-19)				
	10-8-2018	15-8-2018	2-9-2018	10-9-2018	20-9-2018	3-10-2018	2-11-2018	10-11-2018
35 Rimel Jose Verghese	✓	✓	✓	✓	✓	✓	✓	✓
36 Binny K.D	✓	A	✓	✓	✓	✓	A	✓
37 George Jaimy	✓	A	✓	✓	A	✓	✓	✓
38 Devika Philkumar	✓	✓	✓	✓	✓	✓	✓	✓
39 Dorniya Francis	✓	A	✓	✓	A	✓	✓	✓
40 Gokulam Kalishna T	✓	✓	A	✓	A	✓	✓	✓
41 Gopika K.G	✓	✓	✓	✓	✓	✓	✓	✓
42 Sneeshma T.U	✓	✓	A	✓	✓	✓	✓	✓
43 JETHU K. Babu	✓	✓	✓	✓	✓	✓	✓	✓
44 Jeslin Joe	✓	✓	✓	✓	✓	✓	✓	✓
45 Jismoyee Baby	✓	A	✓	A	✓	✓	✓	✓
46 K. nova Venugopal	✓	✓	✓	✓	✓	✓	✓	✓
47 Keerthana M.R	✓	✓	A	✓	A	✓	✓	✓
48 Kichu Kunalan	✓	✓	✓	✓	✓	✓	✓	✓
49 Meethu Henny	✓	✓	✓	✓	A	✓	✓	✓
50 NAVEEN PAUL	✓	✓	✓	✓	✓	✓	✓	✓
51 P.R. Rishwanya	✓	A	✓	A	✓	✓	✓	✓

Fundamentals of Capital Market (2018-19)

Name	Date's		A	A	A	A	A	A
	10-8-2018	15-8-2018						
S2 Priya P.S	✓	✓	✓	✓	✓	✓	✓	✓
S3 Rohina P.V	✓	✓	✓	✓	✓	✓	✓	✓
S4 Sandha Rnd Plus	✓	✓	✓	✓	✓	✓	✓	✓
S5 Shiba K.J	✓	✓	✓	✓	✓	✓	✓	✓
S6 Swathy A	✓	✓	✓	✓	✓	✓	✓	✓

10-11-2018



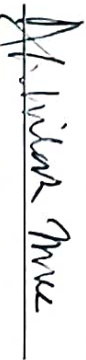
CERTIFICATE OF ACHIEVEMENT


This Certificate is awarded to SANJAY SUNIL of

Christ College, Irinjalakuda for Successfully Completing

THE FUNDAMENTALS OF CAPITAL MARKETS MODULE and has scored

91 %


Authorised Signatory
NSE Academy Limited


Mr. Glenn Roger Carr
Director
Fimmark Trainer's India Pvt Ltd

NSE Academy is a
wholly owned subsidiary of NSE

Date : 10 Dec 2019
Place : Irinjalakuda



CERTIFICATE OF ACHIEVEMENT

This Certificate is awarded to VISHNU SANIL of _____

Christ College, Irinjalakuda for Successfully Completing

THE FUNDAMENTALS OF CAPITAL MARKETS MODULE and has scored

61 %.

Authorized Signatory
NSE Academy Limited

Mr. Glenn Roger Carr
Director
Fimmark Trainer's India Pvt Ltd

Date : 10 Dec 2019
Place : Irinjalakuda



CERTIFICATE OF ACHIEVEMENT

This Certificate is awarded to ROSHAN K SAJEEV of

Christ College, Irinjalakuda for Successfully Completing

THE FUNDAMENTALS OF CAPITAL MARKETS MODULE and has scored

65 %.

Authorised Signatory
NSE Academy Limited

Mr. Glenn Roger Carr
Director
Fimmark Trainer's India Pvt Ltd

Date : 10 Dec 2019
Place : Irinjalakuda

NSE Academy is a
wholly owned subsidiary of NSE



Finnmark
Leaders in Financial Market Education



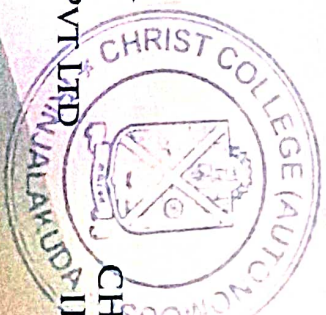
CERTIFICATE

OF ACHIEVEMENT

THIS CERTIFICATE IS AWARDED TO SWATHY A

OF CHRIST COLLEGE, IRINJALAKUDA FOR SUCCESSFULLY COMPLETING
THE SECURITIES MARKET REGULATIONS, OPERATIONS AND RISK
MANAGEMENT AND HAS SCORED 69 % DURING 2017-18.

GLENN ROGER CARR
DIRECTOR,
FINMARK TRAINERS INDIA PVT LTD



PRINCIPAL
CHRIST COLLEGE,
IRINJALAKUDA

HOD OF COMMERCE
PG DEPARTMENT
CHRIST COLLEGE, IRINJALAKUDA



CERTIFICATE

OF ACHIEVEMENT


THIS CERTIFICATE IS AWARDED TO SHREYA

OF CHRIST COLLEGE, IRINJALAKUDA FOR SUCCESSFULLY COMPLETING
THE SECURITIES MARKET REGULATIONS, OPERATIONS AND RISK
MANAGEMENT AND HAS SCORED 66 % DURING 2017-18.


GLENN ROGER CARR
DIRECTOR,
FINMARK TRAINERS INDIA PVT LTD



PRINCIPAL
CHRIST COLLEGE,
IRINJALAKUDA


HOD OF COMMERCE
PG DEPARTMENT
CHRIST COLLEGE, IRINJALAKUDA

P.A



Fimmark
Leaders in Financial Market Education



CERTIFICATE

OF ACHIEVEMENT

THIS CERTIFICATE IS AWARDED TO ANUBHAV ARJUNAN

OF CHRIST COLLEGE, IRINJALAKUDA FOR SUCCESSFULLY COMPLETING

THE SECURITIES MARKET REGULATIONS, OPERATIONS AND RISK

MANAGEMENT AND HAS SCORED 52 % DURING 2017-18.

GLENN ROGER CARR
DIRECTOR,
FINMARK TRAINERS INDIA PVT LTD



PRINCIPAL
CHRIST COLLEGE,
IRINJALAKUDA

HOD OF COMMERCE
PG DEPARTMENT
CHRIST COLLEGE, IRINJALAKUDA

Fundamentals of Capital Markets

(2019-20)

Name	14-7-2019	21-7-2019	18-8-2019	21-8-2019	13-9-2019	20-9-2019	14-10-2019	15-10-2019
1 Sooda Rohit	✓	✓	✓	✓	✓	✓	✓	✓
2 Ribbax Renu Thakral	✓	✓	✓	✓	A	✓	✓	✓
3 Bahigra Geetika	A	✓	✓	✓	A	✓	✓	✓
4 Rishwaga Shau	✓	✓	✓	✓	✓	A	✓	✓
5 Rishwaga Sandeep	✓	A	✓	✓	✓	✓	✓	✓
6 Rishwaga Mani Kumar	✓	✓	✓	✓	✓	A	✓	✓
7 Akshay Sunil Datta	✓	A	✓	✓	✓	✓	✓	✓
8 Anna Jennis	✓	A	✓	✓	✓	✓	✓	✓
9 Anessa I Saleem	✓	A	✓	✓	A	✓	✓	✓
10 Anu T-R	A	✓	✓	✓	✓	✓	✓	✓
11 Anugoho K.S	✓	✓	✓	✓	✓	✓	✓	✓
12 Anu P	✓	✓	✓	✓	✓	A	✓	A
13 Anu K.U	✓	✓	✓	✓	A	✓	✓	✓
14 Anu T.K	✓	✓	✓	A	✓	✓	A	✓
15 Anika Day	✓	✓	✓	✓	✓	✓	✓	✓
16 Anu Joby	✓	✓	✓	✓	✓	✓	✓	A
17 Anu Hanna Philip	✓	✓	✓	✓	✓	✓	A	✓

Fundamentals of

Dates.

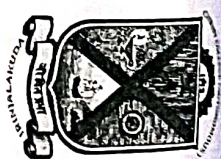
Name	14.7.19	21.7.19	18.8.19
18 Joseph Dugas	✓	✓	✓
19 Justin Norghes	✓	✓	✓
20 Kanishma Pious P	✓	A	✓
21 Kishna Priya N.T	✓	✓	✓
22 Lakshmi Venugopal	✓	✓	✓
23 Malavika Mum	✓	✓	A
24 Panyana Bahani	✓	✓	✓
25 Roshan K Sajeeu	✓	✓	✓
26 Sanjay Sunil	✓	✓	✓
27 Vishnu Sunil	✓	✓	✓

Capital

Mark

(2019-20)

Capital	21.8.19	15.9.19	28.9.2019	14-10.19	18-10.19
	✓	✓	✓	✓	✓
	A	✓	✓	✓	✓
	✓	✓	✓	✓	✓
	✓	A	✓	✓	✓
	A	✓	✓	✓	A
	✓	A	✓	✓	✓
	✓	✓	✓	✓	✓
	✓	A	✓	✓	✓
	✓	✓	✓	✓	✓
	✓	✓	✓	✓	✓
	✓	✓	✓	✓	✓



CERTIFICATE

OF ACHIEVEMENT

THIS IS TO CERTIFY THAT ROHINA P V

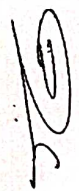
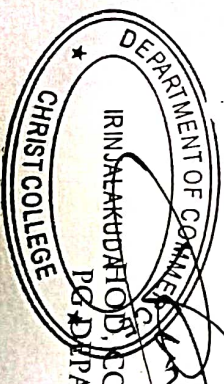
OF CHRIST COLLEGE, KERALA HAS SUCCESSFULLY COMPLETED

“THE FUNDAMENTALS OF CAPITAL MARKETS MODULE”

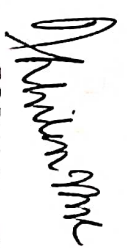
THE DETAILS OF THE TEST TAKEN ARE AS FOLLOWS :

TEST DATE	MARKS OBTAINED (%)
10-MARCH-2019	81

PRADEEP CHANDRASEKARAN
DIRECTOR, FINMARK TRAINERS INDIA PVT LTD

DEPARTMENT OF COMMERCE
IRINJAKKUDATHOOR, COMMERCE
PG DEPARTMENT
CHRIST COLLEGE



FOR NSE ACADEMY
AUTHORIZED SIGNATORY



Finmark
LEARNERS IN FINANCIAL MARKET EDUCATION



NSE
Academy

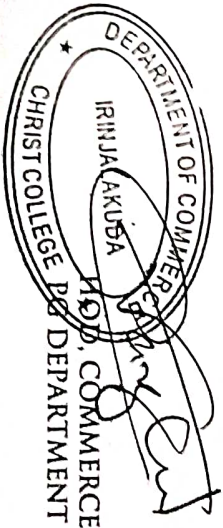
CERTIFICATE OF ACHIEVEMENT

THIS IS TO CERTIFY THAT ADITYA RAJIV
OF CHRIST COLLEGE, KERALA HAS SUCCESSFULLY COMPLETED

“THE FUNDAMENTALS OF CAPITAL MARKETS MODULE”
THE DETAILS OF THE TEST TAKEN ARE AS FOLLOWS :

TEST DATE	MARKS OBTAINED (%)
10-MARCH-2019	62

PRADEEP CHANDRASEKARAN
DIRECTOR, FINMARK TRAINERS INDIA PVT LTD



FOR NSE ACADEMY
AUTHORIZED SIGNATORY



CERTIFICATE

OF ACHIEVEMENT

THIS IS TO CERTIFY THAT ALBIN P BENNY

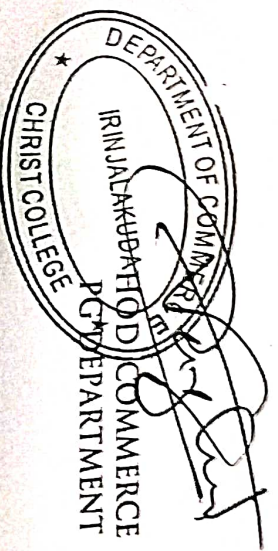
OF CHRIST COLLEGE, KERALA HAS SUCCESSFULLY COMPLETED


“THE FUNDAMENTALS OF CAPITAL MARKETS MODULE”

THE DETAILS OF THE TEST TAKEN ARE AS FOLLOWS :

TEST DATE	MARKS OBTAINED (%)
10-MARCH-2019	72


PRADEEP CHANDRASEKARAN
DIRECTOR, FINMARK TRAINERS INDIA PVT LTD




FOR NSE ACADEMY
AUTHORIZED SIGNATORY



Fundamentals of Capital Markets Certificate

This is to Certify that FARHANA NIYAS of Christ College, Tringalabuda, Kerala has

Successfully Completed Fundamentals of Capital Markets Module

during the 2016 – 2017 academic year and has scored 73%.

Director
Finmark Trainers India Pvt Ltd.



Fundamentals of Capital Markets Certificate

*This is to Certify that SOUMYA SREEKUMAR of Christ College, Tringalokuda, Kerala has
Successfully Completed Fundamentals of Capital Markets Module
during the 2016 - 2017 academic year and has scored 74%.*

A handwritten signature in black ink, appearing to be "S. S.", written over a horizontal line.

Director

Finmark Trainers India Pvt Ltd.



**Fundamentals of Capital Markets
Certificate**

*This is to Certify that ABHIN VINCENT of Christ College, Trinjalakuda, Kerala has
Successfully Completed Fundamentals of Capital Markets Module
during the 2016 – 2017 academic year and has scored 80%.*

Director
Finmark Trainers India Pvt Ltd.



**Fundamentals of Capital Markets
Certificate**

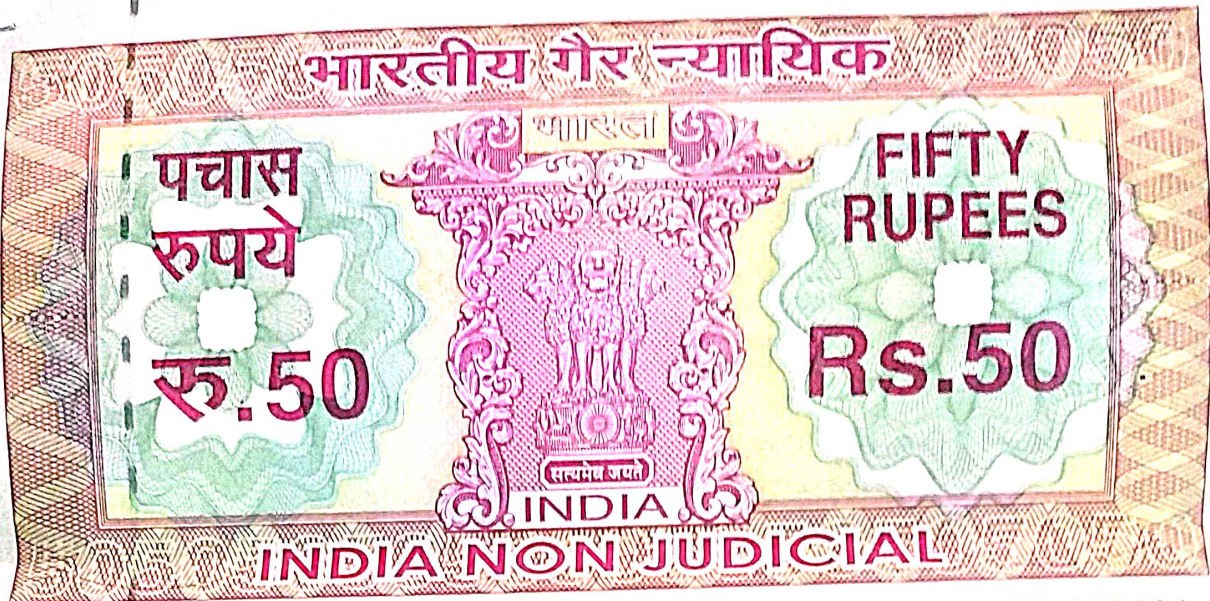
*This is to Certify that NEEENA GEORGE of Christ College, Trinjalakuda, Kerala has
Successfully Completed Fundamentals of Capital Markets Module
during the 2016 – 2017 academic year and has scored 86%.*

Director

Finmark Trainers India Pvt Ltd.

Sl. No.	NAME	Designation	DATE	DAYS	1	2	3	4	5	6	7	8	9	10	11	12
1	Angel Joy	"	12/12	M	X	X	X	X	X	X	X	X	X	X	X	X
2	Anasoya C.H	"	13/12	E	X	X	X	X	X	X	X	X	X	X	X	X
3	Aswathy Mathu	"	14/12	M	X	X	X	X	X	X	X	X	X	X	X	X
4	Anarika C.H	"	15/12	E	X	X	X	X	X	X	X	X	X	X	X	X
5	Anussee Babusey	"	16/12	M	X	X	X	X	X	X	X	X	X	X	X	X
6	Helinta Thomas	"	17/12	E	X	X	X	X	X	X	X	X	X	X	X	X
7	Ravathy P.J	"	18/12	M	X	X	X	X	X	X	X	X	X	X	X	X
8	Sreepuys P	"	19/12	E	X	X	X	X	X	X	X	X	X	X	X	X
9	Sundha H Saju	"	20/12	M	X	X	X	X	X	X	X	X	X	X	X	X
10	Uyiknar Sundaran	"	21/12	E	X	X	X	X	X	X	X	X	X	X	X	X
11	Aleena P.P	"	22/12	M	X	X	X	X	X	X	X	X	X	X	X	X
12	Nimmi Johnson	"	23/12	E	X	X	X	X	X	X	X	X	X	X	X	X
13	Sirgas k.s	"	24/12	M	X	X	X	X	X	X	X	X	X	X	X	X
14	Toyoal Day	"	25/12	E	X	X	X	X	X	X	X	X	X	X	X	X
15	Aiswarya Mohanan	III P Add	26/12	M	X	X	X	X	X	X	X	X	X	X	X	X
16	Amutha Nuran A	"	27/12	E	X	X	X	X	X	X	X	X	X	X	X	X
17	Anut Savio	"	28/12	M	X	X	X	X	X	X	X	X	X	X	X	X
18	Anna T.P	"	29/12	E	X	X	X	X	X	X	X	X	X	X	X	X
19	Aleena Nasy Babu	"	30/12	M	X	X	X	X	X	X	X	X	X	X	X	X
20	Aleena Sabu	"	31/12	E	X	X	X	X	X	X	X	X	X	X	X	X
21	Darna N.B	"	1/1	M	X	X	X	X	X	X	X	X	X	X	X	X
22	Hanjiusvelakshmi A.S	"	2/1	E	X	X	X	X	X	X	X	X	X	X	X	X
23	Neema Dax	"	3/1	M	X	X	X	X	X	X	X	X	X	X	X	X
24	Sikha O.S	"	4/1	E	X	X	X	X	X	X	X	X	X	X	X	X
25	Sneha Masin	"	5/1	M	X	X	X	X	X	X	X	X	X	X	X	X
26	Supratha V.V	"	6/1	E	X	X	X	X	X	X	X	X	X	X	X	X

	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	In the Month	Previ-ous	Total	Re-marks
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
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	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
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	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
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	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
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	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
	X	X	X																				



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MEMORANDUM OF UNDERSTANDING


CD 157564

This Memorandum of Understanding entered on the 10th January, 2019 between CHRIST COLLEGE, IRINJALAKUDA, THRISSUR DIST. KERALA represented by Its Vice Principal Fr. Dr. Jolly Andrews, (hereinafter referred to as the FIRST PARTY) which term shall mean and include his successors, representatives etc., and The Tax Study Centre, 2nd Floor, 'CPI' Building, Judges Avenue, Lisle Junction, Kaloor, Ernakulam – 682 017 represented by its Managing Director, Mr. S Omanakuttan, Vallyavilla Veedu, Kurumpaloor, Kottarakara P.O, Kollam (hereinafter referred to as the SECOND PARTY).

Whereas the Second Party is the Authorized Training Partner of National Council for Vocational Research & Training, popularly known as NCVRT, an autonomous body of Government of India, to conduct Training in Diploma in Practical Accounting and Tax Practice and Certificate in Tally with GST.

And whereas the Second Party has been conducting the Add-On Course for commerce stream students of this college, named Diploma in Goods and Services Tax Practice, with Kerala State Rutronix's certification for the academic years 2016-2017, and 2017-2018 respectively.


FIRST PARTY


Fr. Dr. Jolly Andrews
Vice Principal, CHRIST COLLEGE
Irinjalakuda, Thrissur

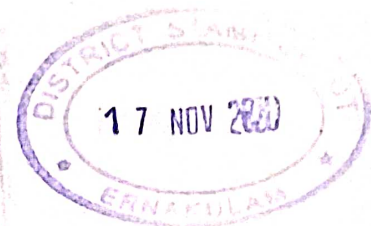


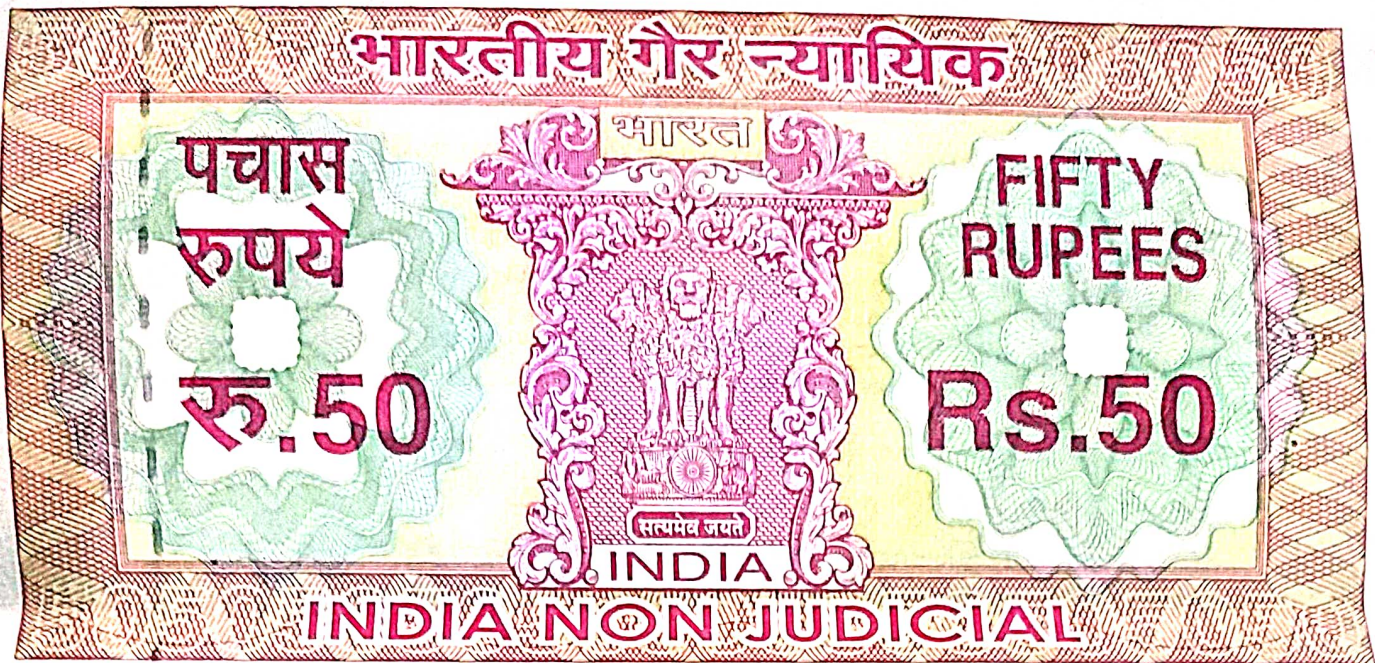
SECOND PARTY


S. Omanakuttan
Managing Director

No. 3985 Date 25.11.2020
Value of Rs.
Sold to 
SAHINS T A V E
HIGH COURT STAMP VENDOR
ERNAKULAM

Tax Study Centre
Kaloor





കേരളം കേരल KERALA

CD 157563

Now, The First Party desires to have the Second party's Diploma in Practical Accounting and Tax Practice and Tally with NCVRT's certification implemented in the College for the academic year 2019-2020. The Second Party accepts the proposal and both the parties agree to set forth with the following terms and conditions:

Now the Memorandum of Understanding witness:-

1. The Second party will arrange to provide Certificate Course in Diploma in Practical Accounting and Tax Practice and Tally.
2. The Course duration will be a minimum of 140 hrs. for each student, spread out through the academic year 2019 and 2020 depending on the individual capabilities for imparting training as mentioned in paragraph 1.
3. To Provide students an option to attempt for NCVRT's examination by paying an additional sum of Rs. 2785/- [Rupees Two Thousand Seven Hundred Eighty Five only] as Registration and Examination fees. The above mentioned examination is to be conducted by National Council for Vocational Research & Training and Certificate and Mark-list issued thereof.

FIRST PARTY

Fr. Dr. Jolly Andrews

Vice Principal, CHRIST COLLEGE

Irinjalakuda, Thrissur



SECOND PARTY

S. Omanakuttan

Managing Director

No. 39850 Date 25.11.2020

Value of Rs.....

Sold to.....

Tax Study Centre
Kuloor



SAMINISHA V.E
HIGH COURT STAMP VENDOR
ERNAKULAM

4. The First Party will provide all necessary infrastructure including classroom facilities, computers, electrical power, etc. to the possible extent. The college will have full control on all items said above and will provide the required services. It would even maintain the computers and accessories to the best of their ability and would regularly pay the electricity and other related expenses.

5. The Second Party will arrange to install the required soft-wares and also arrange qualified and competent faculties to conduct the classes to the best satisfaction of the First Party.

6. In case of any damages happened to the computer installations or systems, arising out of this course, THE SECOND PARTY will get them repaired on their own expenses.

7. The date and time of the classes will be finalized on mutual discussion and can be changed or altered on mutual agreement.

8. The Department of Commerce, Christ College, Irinjalakuda, Thrissur will be in- charge of the programme. Mrs. Shine Paul, Asstt. Professor, will be the Co-ordinator and representative of the First Party for conducting this course.

9. The total fees for the said course is Rs. 9,661/- [Rupees Nine Thousand Six Hundred Sixty one] to be paid by each student. Details are as mentioned below:

1) Course Fees	=	Rs. 6,876/-
2) Registration Fees	=	Rs. 2,124/-
3) Exam Fees	=	<u>Rs. 661/-</u>
TOTAL FEES	=	Rs. 9,661/-

10. The above fees will be collected from the students by FIRST PARTY and will be reimbursed to the SECOND PARTY proportionately as detailed below:

If the batch consists of less than 30 students, then 75% to THE SECOND PARTY, 20% to FIRST PARTY and 5% to the Co-ordinator of the College. If the batch consists of more than 30 students, then 70% to THE SECOND PARTY, 25% to THE SECOND PARTY, and 5% to the Co-ordinator of the College. The First installment of fees has to be paid within 30 days upon starting the course. The Commission offered to THE FIRST PARTY is only on the Course Fees of Rs. 6876/-

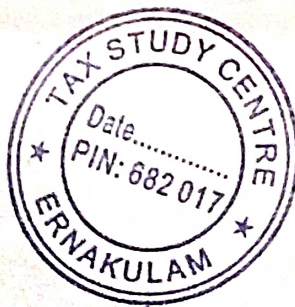
FIRST PARTY



Fr. Dr. Jolly Andrews

Vice Principal, CHRIST COLLEGE

Irinjalakuda, Thrissur



SECOND PARTY



S. Omanakuttan

Managing Director

11. The License fee for Tax Practitioner is Rs. 1000/- per student, which will have to be paid in addition to the above fees, as and when they complete the Degree for enrollment as GST Practitioner. The Second Party shall make all arrangements for obtaining the License from the relevant Govt. Department.

12. There will be a joint evaluation of the programme once in a quarter and the answer scripts will be valued by the Second Party and this would be returned to the First Party for further necessary action.

13. This agreement will be in force from 9th of January, 2019 till the completion of Course to the best satisfaction of the First Party.

14. In case of any disputes arise on the implementation of this course, the same shall be settled through mutual negotiations between both the parties concerned. In case the disputes could not be settled through negotiations, then it will be settled through arbitration, and IRINJALAKUDA will be the jurisdiction for such activities.

The parties have set their signature on this document under their office seal.

IN WITNESS WHERE OF:

In witness where of the parties here have affixed their signature to this MOU on the day, month and year here in above first mentioned.

FIRST PARTY



Fr. Dr. Jolly Andrews

Vice Principal, CHRIST COLLEGE

Irinjalakuda, Thrissur



SECOND PARTY




S. Omanakuttan

Managing Director

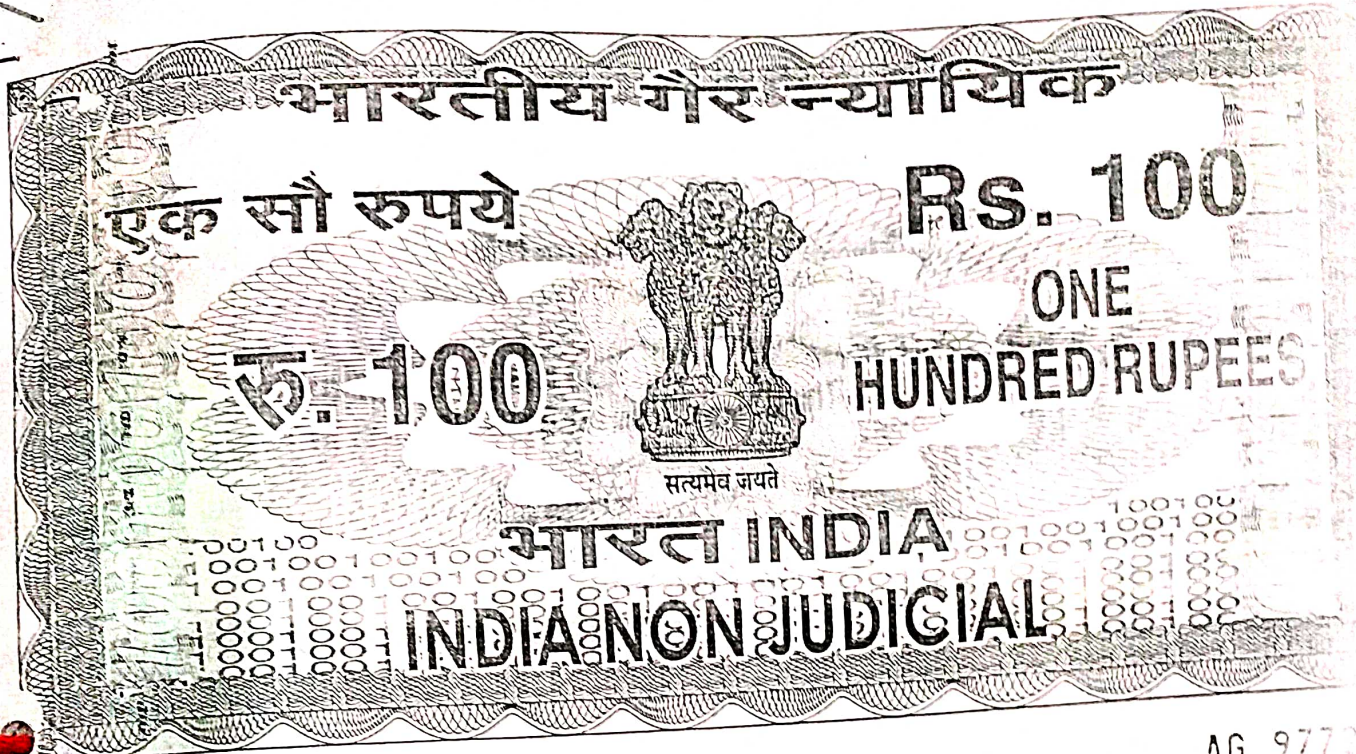
Witnesses:

1.


Dr Josheena Jose

2.

Shrine Paul 



കേരളം കേരल KERALA

AG 9772

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding entered into on the 1st day of October 2015 between Christ College, Irinjalakuda represented by its Principal, Fr. Dr. Jose Thekken (here in after referred to as party of First part) which term shall mean and include its successors, representatives and assigns on the First part and Tax Study Centre, Poothokaran Building, Judges Avenue, Ernakulam- 682017 represented by its Proprietor, Mr. S. Omanakuttan (here in after referred to as the party of the Second part).

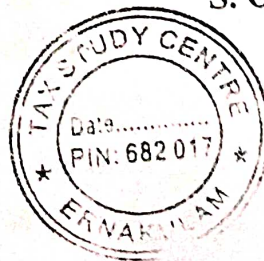
Whereas the party of the Second part is an authorized training centre of KERALA STATE RUTRONIX. to conduct training in Practical Accountancy, Tax practitioner and Tally courses.

(First Party)

Immanuel
Fr. Dr. Jose Thekken

(Second Party)

S. Omanakuttan
S. Omanakuttan,



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2018/19
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S. Omanakuttan
Kottarakkara

2015 Enrolment Onwards

P.G DEPARTMENT OF COMMERCE
CHRSIT COLLEGE (AUTONOMOUS), IRINJALAKUDA
CERTIFICATE COURSE
DIPLOMA IN SALES TAX PRACTICE

SYLLABUS Duration130 hours

Eligibility..... B.Com./Equivalent

PAPER -I

FINANCIAL ACCOUNTING (50Hrs)

Academic system of Accounting i.e. Journal – Ledger system

Basic Principles of Accounting - Journalizing - Ledger Posting – Balancing,
Preparation of Trail Balance and finalization of accounts such as preparation of
Trading account, Profit and Loss Account and Balance Sheet.

PRACTICAL ACCOUNTING

1. Day Book- Ledger system of Accounting
2. Cash Book – Subsidiary Book - Ledger System.

Day Book- Ledger system of Accounting

Recording entries in the Day Book - Posting to Ledger Accounts - Balancing,
Preparation of Trial Balance, Schedules for Purchases, Sales, Sundry Debtors,
Sundry Creditors, Closing Stock etc... Valuation of Closing Stock under different
methods, Preparation of Final Accounts such as Trading Account, Profit and Loss
Account and Balance sheet.

Preparation and submission of Legal documents and statements to produce before the Tax Authorities for getting Tax exemption, deduction, refund and reimbursement of Taxes.

Cash Book - Subsidiary Book - Ledger system. This system of practical accounting is followed by large scale organizations having different departments like Purchase department, Sales department, Cash department etc... and a group of accountants working in different departments. Preparation of Cash Book - Purchases Day Book - Sales Day Book - Purchases Returns Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book and a Journal Proper.
General Ledger - Debtors Ledger - Creditors Ledger
Purchases Register - Sales Register - Cheque Receivable Register - Cheque Payable Register, Preparation of Schedules - Trail Balance - Computation of Stock,
Depreciation - Bad debts - Provision and Reserve for Bad debts and discounts etc. Preparation of Final Accounts.

Preparation of Accounts of different types of Institutions

- (1) Preparation of accounts of a Trading Institution based on Tribunal and High Court Judgments.
- (2) Preparation of accounts of Non-Trading Institutions.
- (3) Preparation of Accounts of Manufacturing Institutions. Calculation of Cost of Production, Fixation of selling Price, Preparation of Stock Registers of Raw materials, work-in-progress and finished products, Preparation of manufacturing account, Trading account, Profit and Loss Account and Balance sheet.
- (4) Preparation of Accounts of Financial Institutions
- (5) Preparation of project report for getting O D (over draft) from Banks
- (6) Preparation of accounts of Jewellery dealers, Calculation of Cost of Production of Gold and Silver articles Preparation of Day Book, Ledger and Final Accounts of Jewelers', bringing old assets and liabilities in the account.

PAPER - II-DIRECT & INDIRECT TAX

KERALA VALUE ADDED TAX (33Hrs)

OBJECTIVE

The Objective of the course is to provide an understanding of the concept of value added Tax scheme and provide an insight in to the aspects and procedures in connection with Kerala value added tax Act and rules, which are useful for the emerging entrepreneurs. The course also aims at enabling the students to practice as a Tax Practitioners after graduation.

Kerala Value Added Tax –Introduction–Meaning and Definition–Evolution–features of VAT-KVAT Act 2003–History– Objectives–Definitions Of Assessee – Assessing Authority – Books of Accounts – Business – Capital Goods – Casual Traders – Dealer – Declared Goods – Empowered Committee – Importer – Input Tax – Manufacture – Notified Goods – Output Tax – Reverse Tax – Sale – Sale Price – Taxable turnover – Total Taxable Turnover – Total Turnover – Works Contracts – Zero Rate Sale – Commercial Tax Authorities – Commissioner – Powers – Other Officials – Appellate Tribunal – Chairman – Other Members – Functions of Appellate Tribunal. (4hrs)

Levy of tax on sale or purchase of goods –Liability to pay Tax. Sec:6(1) Schedules and Rate of Tax)-Sec 6(1A) Rule 10 A, Form No:1F – Sec: 6(2)Purchase Tax – Sec:6(3)-Sec 6(5)Presumptive Tax – Sec.6(6)-Tax on Packing materials - Sec:6(7) – Sec:6A TOT , - Sec:6(2) – Purchase Tax – Purchase Bill – Sec:6(3),6(5)Presumptive Tax Sec6(6)Levy of tax on Packing Materials. Sec; 6(7) Trade Discount – Payment of Tax at Compounded Rates- Sec: 8. – Input tax credit (Sec: 11) – Procedure for Claiming input tax on capital goods.Rule:13(1B) Form No: 25 Rule: 13(2)-Form No: 25B – Special Rebate-Purchase Tax under Sec: 6(2), Entry Tax/Advance Tax. Refund of input tax u/s Sec.13.Vat Forms – 21AA – 21J – CST Forms – ‘C’ Form – ‘F’ Form – ‘H’ Form etc. (8hrs)

Registration of Dealers – Sec:15,16,17, - Rule 17Procedure for Registration – Documents to be submitted for Regn: – TIN, PIN – Password – Survey u/s Sec:43 – Certificate of Registration – Suspension of Registration – Salesman Permit

Issue of Green Card – Filing of Return - (Sec:20) – e- filling – Digital Signature – Rule 22 – Procedure for Filling – Form No;10 – 10A – Monthly – Quarterly – Half

Yearly – Yearly - and Annual returns Closing stock inventory Form 53. Computation of VAT with Problems – e-filing-Practical.(Original)(5hrs)

Self Assessment – Assessment in the case of non filing of return – Best Judgment Assessment – Visit to dealers Premises and Audit of accounts and other records – Audit Assessment – Assessment of escaped Turnover – Collection of tax by dealers.(4hrs)

Payment and Recovery of tax – Recovery of Penalty – Further mode of Recovery – Maintenance of books of accounts by Dealers,— sec:40 – Sec. 40A – Issuance of Sale bill by Dealers – Form No:8,8B,8C,8CA, 8D,8H,8H,8J. Sec:41 Credit Notes and Debit Notes – Rule 59 – Form No:9 –(Sec:42) – Audit of accounts and certification of Return – Power to order production of accounts – power of entry, inspection etc. – Purchase of goods to prevent undervaluation – Establishment of Check-Post and documents to be carried with goods – Form No:15 – Delivery Note – Certificate of Ownership – Goods in Transit and Transit Pass. (5hrs)

Appeals and Revisions – Appellate mechanism and procedures – Appeals to Deputy Commissioner- Revision by Deputy Commissioner suomotu – Revision by Deputy Commissioner on application - Revision by Commissioner suomotu - Revision by Commissioner on application – Appeal to Appellate Tribunal- Filing of application for settlement of cases – Appeal to High Court.(2hrs)

Offences under KVAT Act/Rules – Offences –Imposition of penalty by authorities- Penalty for default in payment of tax – Penalty for transport of goods without records – Penalty for Prevention / Obstruction of Survey or inspection – Penalty for submitting untrue return- Penalty for illegal collection of tax. – Other provisions regarding power to summon Witnesses and Cause production of documents – Person entitled to appear before authority – Rounding off of turnover, tax – Service of Notice – Refund – Power to withhold Refund – Time limit for disposal of appeal or revision. (4hrs)

KVAT and KGST – Brief study of GST (SGST, CGST and IGST) – Need for implementing GST.(1hr)

Brief Outlines of Income Tax - Direct Tax(8hrs)

Income Tax Act and Rules

Short Title, Extent, Commencement

Definition - Assessee, Assessment Year, Person, Previous Year.

Charging Section - Tax Deducted at Source, Advance, Self Assessment of Tax, Processing of Returns.

Heads of Income - Gross Total Income, Deduction, Total Income, Agricultural Income, Aggregate Income.

Income Tax Rates - Slab Rate, Flat Rate, Special Rates. Scope of Total Income - Residential Status

Definitions - Assessee, Assessment Year - Previous Year - Person - Individual, Hindu Undivided Family, Firms, Company, AOP or BOI, Local Authority, Every Artificial Authority.

Charging Section - Regular Tax, Tax Rates, Tax Deducted / Collected at Source, Advance, Self Assessment of Tax, Processing of Returns of Income. Heads of Income - 1. Salary 2. House Property

3. Business or Profession 4. Capital Gains 5. Other Sources - Exemptions

Gross Total Income, Deductions, Total Income, Agricultural Income, Aggregate Income.

Scope of Total Income, Residential Status.

Kerala General Sales Tax Act 1963 & Rules(1hr)

General awareness of KGST Act and Rules – Historical data – need for the introduction of VAT system in India, Problems in KGST - Single point tax – point of levy – Schedules in KGST - ST, AST, Surcharge, Forms

Central Sales Tax Act 1956 & Rules(1hr)

Detailed study of CST Act and R & T Rules

CST Registration – Inter – State transactions – use of Forms like 'C' Form, 'D' form 'E1' form, 'E11' form, 'F' form, 'H' form etc...

Service Tax Act & Rules(3hrs)

Act and Rules – Registration, Taxable Services – Rate of ST – EC – HEC – Collection – Computation, Filing of returns, Refund of Tax, Claims – Case Laws etc...

K.M.L Act 1958 and Rules and its application in accounting—(3hrs)

ESI (Employees State Insurance Act) Introduction-Rates of contribution-Benefits-Monthly & Yearly filing of returns Claim Forms--Application of these Act and Rules in accounting .(3hrs)

EPF(Employees Provident Fund) Introduction-Rates of contribution-Benefits-Monthly & Yearly filing of returns Claim Forms--Application of these Act and Rules in accounting--(3hrs)

PAPER -3

TALLY :ERP 9:(25 hrs)

Basics of computer knowledge , company cost centres and cost categories, taxation ,details in inventory management in Tally, Manufacturing Account

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SYLLABUS**DGSTP (Diploma in Goods & Services Tax Practice)****Academic system of Accounting**

[Journal – Ledger System]

Basic Principles of Accounting – Journalizing- Ledger Posting,- Balancing,- Preparation of Trial Balance and Finalization of Accounts such as Trading Account, Profit and Loss Account and Balance Sheet.

1. PRACTICAL ACCOUNTING

Day Book – Ledger System of Accounting, Preparation of Day Book (Conversion of Academic System to Practical System). Ledger Posting, Balancing, Preparation of Trial Balance, Schedules for Purchase, Sales, Sundry Debtors, Sundry Creditors and other Accounts- Valuation of Closing Stock- Preparation of Final Accounts such as Trading Account – Profit and Loss Account and Balance Sheet- Other necessary statements to be produced before the Tax Authorities and Management.

2. Cash Book – Subsidiary Book – Ledger System

This system of practical accounting contains accounts of large scale organizations having different Departments like Purchase Department, Sales Department, Cash Department etc. and a Group of Accountants working in different Departments.

Preparation of Cash Book – Purchase Day Book – Sales Day Book, Returns Book, Bills Receivable Book, Bills Payable Book and Journal Proper.

General Ledger – Debtors Ledger, Creditors Ledger, Purchase Register, Sales Register, Cheque Receivable Register- Cheque Payable Register.

Preparation of Schedules - Trial Balance, Computation of Stock, Depreciation, Bad Debts and Discounts etc. Preparation of Final Accounts.

3. Preparation of Bank Reconciliation Statement

4. Study of Different Types of Accounting Errors- Errors of Omission, Commission – Principles and Clerical Errors – Rectification Entries for Correction of Errors

5. Preparation of Project Report for obtaining Overdraft from Banks.

6. KGST Act 1963 & Rules – Historical data- need for the introduction of VAT system in India, Problems in KGST- Single point tax- points of levy- schedules in KGST- ST, AST, Surcharge, Forms.

7. GST : Difference between direct and indirect tax – single point Tax system and multi point Tax system.

Introduction to GST, Constitutional amendment for GST - objectives- understanding the concept of GST- subsuming of multiple taxes in the present system - salient features of GST-destination based Tax-dual GST to be levied by the Centre and State simultaneously – CGST-SGST(UTGST)-IGST- Advantages of GST-

8. GST: Section wise analysis

S1 Short title- extent and commencement S2 Definitions : Aggregate turnover –business-business vertical-input tax – out-put tax – inward-outward-composite supply-mixed supply –consideration- input service distributor – input service- nonresident taxable person – reverse charge- tax return preparer-credit note, debit note, exempt supply-export of goods,- export of service, IGST, import of goods- import of service– input service – input service distributor- input tax-input tax credit- inward supply- place of supply- outward supply-continuous supply of goods-service-reverse charge-zero rated supply,-works contract- S3-6 Officers under this Act, appointment, powers etc. S7-11levy and collection of tax-Tax liability on composite and mixed supplies- meaning and scope of supply - Tax liability on composite and mixed supplies - Levy and collection of central / state goods and service taxes – Composition Levy

S12-14- Time of Supply/ -Value of taxable supply-S16-21- Eligibility for input Tax credit- S22-30 – Regarding Registration S31-34 Tax invoice - Credit and debit notes. S35,36 accounts and records- S37- 48 Returns -payment of tax, interest, penalty - Claim of input tax -. Self assessment - Annual and final returns - Tax Practitioners- S49 Payment of tax, interest, penalty and other amounts-S50 interest on delayed payment of tax-S51- TDS-S54 Refund-S59-64 Assessment –S65-66 Audit, S67-72 Inspection, Search, seizure and arrest-107-121-appeals and revision–S122-138 Offences and penalties

9. Income Tax Act and rules :

Short Title, Extent, Commencement

Definition – Assessee, Assessment Year, Person, (Individual, HUF, Firms, Companies, AOP/BOI, Local Authority, Every Artificial Juridical person) Previous Year - Capital Assets - transfer Heads of Income – Gross Total Income, Deductions, Total Income, Agricultural Income, Aggregate Income- (80c)

Income Tax Rates – Slab Rate, Flat Rate, Special Rates, Scope of Total Income – Residential Status-Calculation of tax – Rebate on Agricultural Income.

Charging Section – Regular Tax Rates, Tax Deducted / Collected at Source, Advance Tax, Self Assessment of Tax - Processing of Returns of Income.

Heads of Income – 1 Salary 2 House Property 3. Business or Profession 4 Capital Gains 5 Other Sources- Exemptions.

10. ESI – Registration, Calculation, Contribution, Filing – Salary Statement.

11. PF – Registration, Rates of Contribution and Calculation, PF Statement – Filing details, Salary Statement, TDS etc.



Certificate

The Kerala State Rural Women's Electronics Industrial Co-operative Federation Ltd. hereby makes it known that

Anu Rose T C

has been awarded the

Diploma in Sales Tax Practice

helshe, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the

First Class at the examination held in July 2017

Given under the seal of the Federation



*Thiruvananthapuram
Kerala, India, 695010
Dated: 08-October-2017*



*T V Krishnakumar
Managing Director*

DC/01-10-89801

ID No. C16DC03T005

Register No. 521641234



Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
Federation Ltd. hereby makes it known that*

Delwin Davis

has been awarded the

Diploma in Sales Tax Practice

*hershe, having been certified by duly appointed examiners to be qualified to
receive the same, and having been by them placed in the*

Second Class at the examination held in July 2017

Given under the seal of the Federation



Thiruvananthapuram
Kerala, India. 695010
Dated: 08-October-2017



T V Krishnakumar
Managing Director

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Verisat





Certificate

*The Kerala State Rural Women's Electronics Industrial Co-operative
Federation Ltd. hereby makes it known that*

Athira P P

has been awarded the

Diploma in Sales Tax Practice

*helshe, having been certified by duly appointed examiners to be qualified to
receive the same, and having been by them placed in the*

First Class at the examination held in July 2016

Given under the seal of the Federation



Thiruvananthapuram
Kerala, India, 695010
Dated: 14-November-2016



*K Ramachandran IAS
Managing Director*





Certificate

The Kerala State Rural Women's Electronics Industrial Co-operative Federation Ltd. hereby makes it known that

Ashitha Sherif

has been awarded the

Diploma in Sales Tax Practice

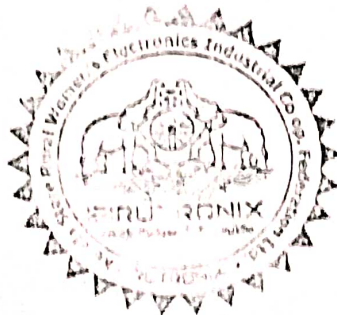
helshe, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the

First Class with Distinction at the examination held in July 2016

Given under the seal of the Federation



Thiruvananthapuram
Kerala, India, 695010
Dated: 14-November-2016



K Ramachandran IAS
Managing Director

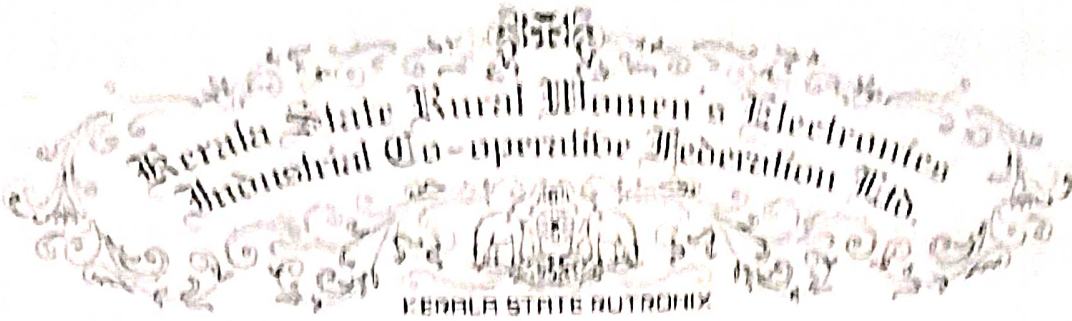
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No. 12/11/2018

ID No. C170C031032

Register No. 691771198



Certificate

The Kerala State Rural Women's Electronics Industrial Co-operative Federation Ltd. hereby makes it known that

Ganga K S

has been awarded the

Diploma in Goods & Service Tax Practice

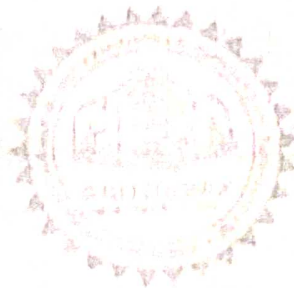
h/she, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the

First Class with Distinction at the examination held in July 2018

Given under the seal of the Federation



*Thiruvananthapuram
Kerala, India, 695010
Dated: 22 November 2018*

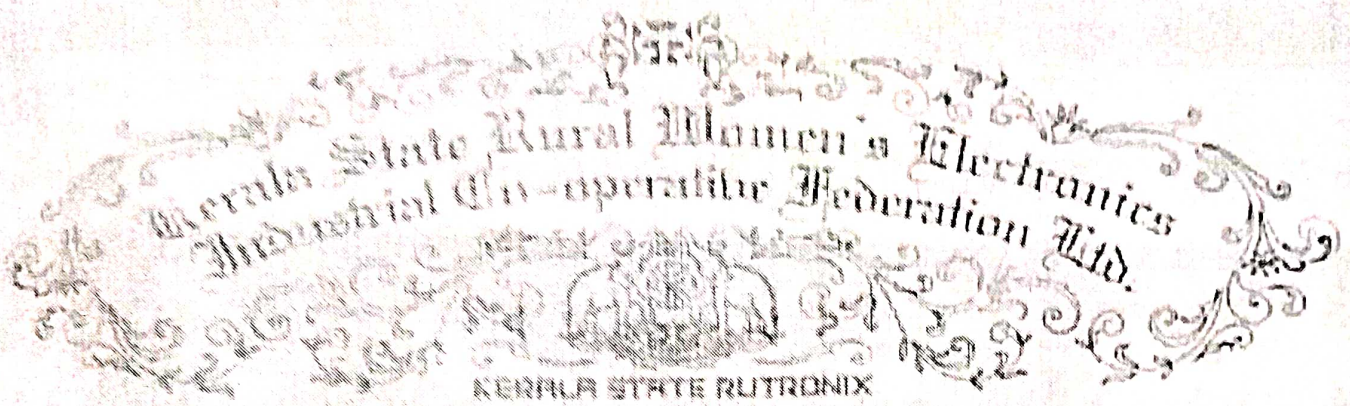


K Padmakumar

Managing Director

*Vertical
Vertical
Vertical*





Certificate

The Kerala State Rural Women's Electronics Industrial Co-operative Federation Ltd. hereby makes it known that

Revathi Sivanandan

has been awarded the

Diploma in Goods & Service Tax Practice

letshe, having been certified by duly appointed examiners to be qualified to receive the same, and having been by them placed in the

First Class with Distinction at the examination held in July 2018

Given under the seal of the Federation



*Thiruvananthapuram
Kerala, India. 695010
Dated: 22-November-2018*



*K Padmakumar
Managing Director*

