

PROGRAMME OVERVIEW

Programme Rationale:

Can you think of an organization sans an Accountant!

With the phenomenal growth of Indian economy, the demand for Finance executives is continuously increasing. The report of trustworthy source (NASSCOM) states that with the presence of Indian corporate giants like Reliance, Tata, Birla, Bajaj etc. in the financial sector, there is widespread growth of accounts and finance industry. Henceforth, there is a great demand of skilled and trained manpower in this field and this demand will continue to rise in future too. Today accounts and finance is an integral part of every commercial establishment; be it retail, manufacturing, banking, insurance etc.

Keeping in view the above mentioned facts and the stable nature of accounts and finance industry, a large number of students want to shape their future in this. These students lack the practical skills in accounting & finance because of which they face difficulties in getting employment.

A student can now think of pursuing his/her career in the field of accounts & finance after completing his/her X/Xii standard irrespective of the stream i.e. Commerce, Arts, Science.

2.1.1 Name of the Programme : Diploma in Finance, Accounting & Auditing

2.1.2 Duration of the Programme : 3 years (6 semesters)

2.1.3 Highlights of the Programme

- Designed as per the industry demands.
- Designed by the professional & practicing C.A/C.S.
- Developed to give practical exposure to students.
- Regularly updated study material.
- Develops ability to be self dependant/reliant.
- Powered by latest financial accounting packages.
- Enables to adapt the latest technological developments.
- Specially designed modules for spoken English & PDP.

Further the learning process of students gets enhanced with the help of following:

- Actual data to practice.
- Real life project.
- Assignments & question banks.
- In-depth practical training on computerized software.

2.2 Student Entry and Exit Profile

2.2.1 Entry profile for students:

Age:	15 years and above
Gender:	Any
Educational Qualification:	Passed 10 th with at least 50% marks
Proficiency in English:	Average

2.2.2 Exit profile for diploma holders:

- Perform managerial skills.
- Take managerial decisions.
- Prepare management information system reports.
- Identify the role of accountant.
- Understanding basic accounting concepts.
- Apply the basic accounting concepts with real life problem solving approach in the accounting sector.
- Take the financial decisions.
- Applying various management tools for making financial decisions.
- Capable to get job in the accounting & financial sector.
- Awareness of various legislations.
- Awareness of banking concepts and banking industry.
- Awareness of different types of banking transactions.
- Legal environment relating to banking industry.
- Capable to get job in banking industry.
- Knowledge of various negotiable instruments/documents used in trade and industry.
- Using various mathematical and statistical tools in real life problem solving scenarios in any industry.
- Basic and advanced knowledge of IT concepts, its uses and practical applicability.
- Applying IT skills in accounting, banking and insurance and investment industry.
- Identify effective communication skills and grooming.

3. **PROGRAMME SUMMARY**

Semester 1

1. Fundamental Accounts
2. Principles of Finance
3. Micro and Macro Economics
4. Computer Fundamentals
5. Communication Skills I

Semester 2

1. Financial Accounting
2. Business Mathematics and Statistics
3. Legal Environment
4. Banking and Financial Institutions
5. Communication Skills II

Semester 3

1. Corporate Accounting
2. Insurance
3. International Accounting
4. Computerized Accounting
5. Human Resource Management

Semester 4

1. Cost Accounting
2. International Financial management
3. Direct Tax Laws
4. Principles of Marketing
5. Economic, Social & Legal Environment

Semester 5

1. Trade Finance
2. Financial Marketing & Financial System
3. Indirect Tax laws
4. Auditing
5. Soft Skills

Semester 6

1. Industrial Training
2. Project Work
3. viva Voce

STUDY AND EVALUTION SCHEME FOR FINANCE, ACCOUNT & AUDIT

FIRST SEMESTER

Sr. No	Subject	L T P Hrs/Week			EVALUTION SCHEME						Total Mark
					Internal Assessment		External Assessment				
					Theory	Prac.	Theory		Prac.		
					Max. Marks	Max. Marks	Max. Marks	Hrs.	Max. Marks	Hrs.	
1.1	Fundamentals of Account (084112)	6	-	2	50	-	100	3	-	-	150
1.2	Principle of Finance(084113)	6	-	2	50	-	100	3	-	--	150
1.3	Micro & Macro Economics(084114)	7	-	-	50	-	100	3	-	-	150
1.4	Computer Fundamentals (084115)	2	-	5	25	25	100	3	50	3	200
1.5	Communication skills-I (030011)	5	-	-	25	25	100	3	50	3	200
Total		26	-	9	200	50	500	-	100	-	850

STUDY AND EVALUTION SCHEME FOR FINANCE, ACCOUNT & AUDIT

SECOND SEMESTER

Sr. No	Subject	L T P Hrs/Week			EVALUTION SCHEME						Total Mark
					Internal Assessment		External Assessment				
					Theory	Prac.	Theory		Prac.		
Max. Marks	Max. Marks	Max. Marks	Hrs.	Max. Marks	Hrs.						
2.1	Financial Accounting (084122)	6	-	2	50	-	100	3	-	-	150
2.2	Business Mathematics and Statistics (084123)	5	-	2	50	-	100	3	-	-	150
2.3	Legal Environment (084124)	7	-		50	-	100	3	-	-	150
2.4	Banking & Financial Institutions (084125)	7	-	-	50	-	100	3	-	-	150
2.5	Communication Skills-II (030021)	3	-	3	25	25	100	3	50	2	200
Total		28	-	7	225	25	500	-	50	-	800

STUDY AND EVALUTION SCHEME FOR FINANCE, ACCOUNT & AUDIT

THIRD SEMESTER

Sr. No	Subject	L T P Hrs/Week			EVALUTION SCHEME						Total Mark
					Internal Assessment		External Assessment				
					Theory	Prac.	Theory		Prac.		
					Max. Marks	Max. Marks	Max. Marks	Hrs.	Max. Marks	Hrs.	
3.1	Corporate Accounting (084131)	7	-	-	50	-	100	3	-	-	150
3.2	Insurance (084132)	7	-	-	50	-	100	3	-	-	150
3.3	International Accounting (084133)	7	-	-	50	-	100	3	-	-	150
3.4	Computerized Accounting (084134)	1	-	6	-	50	-	-	100	3	150
3.5	Human Resource Management (083035)	5	-	--	50	-	100	3	-	-	150
Total		29	-	6	200	50	400	-	100	-	750

STUDY AND EVALUATION SCHEME FOR FINANCE, ACCOUNT & AUDIT

FOURTH SEMESTER

Sr. No	Subject	L T P Hrs/Week			EVALUATION SCHEME						Total Mark
		-			Internal Assessment		External Assessment				
					Theory	Prac.	Theory		Prac.		
					Max. Marks	Max. Marks	Max. Marks	Hrs	Max. Marks	Hrs.	
4.1	Cost Accounting (084141)	5	-	2	50	-	100	3	-	-	150
4.2	International Financial Management (084142)	5	-	2	50	-	100	3	-	-	150
4.3	Direct Tax Laws (084143)	6		1	50	-	100	3	-	-	150
4.4	Principles of Marketing (084144)	6		1	50	-	100	3	-	-	150
4.5	Economic, Social & Legal Environment (093044)	5	-	-	50	-	100	3	-	-	150
Total		35	-	-	250	-	500	-	-	-	750

**STUDY AND EVALUATION SCHEME FOR FINANCE, ACCOUNT & AUDIT
FIFTH SEMESTER**

Sr. No	Subject	L T P Hrs/Week			EVALUATION SCHEME						Total Mark
					Internal Assessment		External Assessment				
					Theory	Prac.	Theory		Prac.		
					Max. Marks	Max. Marks	Max. Marks	Hrs.	Max. Marks	Hrs.	
5.1	Trade Finance (084151)	7	-	-	50	-	100	3	-	-	150
5.2	Financial Market & Financial System (084152)	5	-	2	50	-	100	3	-	-	150
5.3	Indirect Tax Laws (084153)	6	-	1	50	-	100	3	-	-	150
5.4	Auditing (084154)	5	-	2	50	-	100	3	-	-	150
5.5	Soft Skills (084155)	5		2	50	-	100	3	-	-	150
Total		31	-	4	250	-	500	-	-	-	750

STUDY AND EVALUTION SCHEME FOR FINANCE, ACCOUNT & AUDIT

SIXTH SEMESTER

Sr. No	Subject	L T P Hrs/Week			EVALUTION SCHEME						Total Mark
					Internal Assessment		External Assessment				
					Theory	Prac.	Theory		Prac.		
					Max. Marks	Max. Marks	Max. Marks	Hrs.	Max. Marks	Hrs.	
6.1	Industrial Training And Project		-	-	50	-	100	3	-	-	150
Total					50		100				150

Assessment Criteria

External Assessment

External Assessment will be of 100 marks that will be given on the basis of examination at the end of the each semester.

Internal Assessment

It will be of 50 marks distributed as follows:

- | | | |
|----|-------------------------------------------|----------|
| 1. | Punctuality and Regularity: | 10 marks |
| 2. | Proficiency in Practical Skills: | 10 marks |
| 3. | Class Participation, Communication Skills | 5 marks |
| 4. | Assignment & Presentation: | 10 marks |
| 5. | Class Tests: | 15 marks |

DETAILED CURRICULUM

4.1 Semester 1

DB-101 FUNDAMENTALS OF ACCOUNTS

Module Objective

This module will help the students in learning about the basics of accounting which will help them to understand the subject in a better way.

Section I

Accounting- Importance and scope, concepts & conventions, generally accepted accounting principles, double entry system, accounting equation, subsidiary books, accounting cycle, journal, ledger, trial balance, rectification of errors.

Section II

Bank reconciliation statement, preparation of financial statements- Trading account, profit and loss account, balance sheet with simple adjustments, bills of exchange, depreciation & provisions.

DB-102 PRINCIPLES OF FINANCE

Module Objective

This module will help students to learn the basics of finance & its applications in business

Section I

Financial Management: nature, scope, objectives, time value of money, risk & its types. Capitalization, investment decision, financial and operating leverage, dividend policy, long term financing, inventory management, capital budgeting, capital structure, cost of capital.

DB-103 MICRO & MACRO ECONOMICS

Module Objective

This module will help the students to understand the components which are used by decision making in the industry and country.

Section I

Micro Economics

Definition, demand and supply, elasticity of demand, marginal utility theory, indifference curve analysis and its applications, revenue and costs, pricing under perfect competition, monopoly, monopolistic competition, pure and discriminating prices.

Section II

Macro Economics

Definition, national Income: Concepts, analysis, measurement through double entry, sectoral accounting and macro approach. Consumption: meaning, determinants and importance, consumption function. Multiplier: Income generation process in static and dynamic setting.

Theory of investment: Management efficiency of capital & measures to promoted investment. Inflation: Meaning, types, monetary and fiscal policies.

DB-104 COMPUTER FUNDAMENTALS

Module Objective

This module will make the students learn about the use of computers and its practical applications, which will provide them with a competitive advantage to get jobs in the industry.

Section I

Introduction to computers, MS Word- Create simple documents, opening files & saving text using different fonts, word art, bullets & numbering, inserting graphics and pictures spell check, using header and footer, creating tables using tabs, templates, linking and embedding, mail merge, formulae, sorting, printing its features.

Section II

MS Excel- creating spreadsheets, work books & work sheet, entering data, editing, formatting cells are using various financial functions, logical functions etc. creating macros, drawing graphs, sharing spread sheets. Charts, pivot tables, goal seek scenario, filters & advance filters, MIS reports, Analysis technique. MS Power Point, MS Access, Internet.

Rationale

Interpersonal communication is a natural and necessary part of organizational life. Yet, communicating effectively can be challenging because of our inherent nature to assume, overreact to and misperceive what actually is happening. Poor communication or lack of communication is often cited as the cause of conflict and poor teamwork. In today's team-oriented workplace, managing communication and developing strategies for creating shared meaning are crucial to achieving results and creating successful organizations. The goal of the *Communicating Effectively in English* course is to produce civic-minded, competent communicators. To that end, students must demonstrate oral as well as written communication proficiency. These include organizational and interpersonal communication, public address and performance.

Objectives of Course in Communicating Effectively in English for the First Year (I & II Semesters) are: * *Understanding how communication works* * *Gaining active listening and responding skills* * *Understanding the importance of body language* * *Acquiring different strategies of reading texts* * *Increasing confidence by providing opportunities for oral and written expressions*

DETAILED CONTENTS FOR FIRST SEMESTER

48 Hrs

1. COMMUNICATION SKILLS 6 hrs

- 1.1 Verbal and Non-verbal Communication
- 1.2 Process of Communication
- 1.3 Barriers to Communication; Overcoming Strategies
- 1.4 Listening and Speaking Skills and Sub-Skills
- 2. Spoken English-Introduction, Features of Spoken English

(Note: This module is only for practice. This should not be included in the final examination)

2. DEVELOPING ORAL COMMUNICATION SKILLS 8 hrs

- 2.1 Greeting, Starting a Conversation
- 2.3 Introducing Oneself
- 2.4 Introducing Others
- 2.5 Leave Taking
- 2.6 Thanking, Wishing Well
- 2.7 Talking about Oneself
- 2.8 Talking about Likes and Dislikes

3. GRAMMAR AND USAGE 12 hrs

- 3.1 Punctuation
- 3.2 Articles-a, an, the
- 3.3 Framing Questions

3.4 Verbs-Classification: Main Verb, Auxiliary Verb, Transitive & Intransitive Verbs,
Phrasal Verbs

3.5 Word Formation

4. WRITING SKILLS 10 hrs

4.1 Writing Paragraphs

4.2 Picture Composition

5. READING SKILLS 12 hrs

5.1 Vocabulary Enhancement

5.2 Techniques of Reading: Skimming, Scanning, Intensive and Extensive Reading

NOTE: The Reading Skills of the learners (along with vocabulary enhancement) will be through reading thematic articles/essays and/or stories.

4.2 Semester 2

DB-201 FINANCIAL ACCOUNTING

Module Objective

This module will make the students learn about maintenance of accounts of partnership firms and also the accounting system of consignment, joint ventures etc.

Section I

Partnership Accounts- Admission, retirement, death and dissolution (excluding Garner Vs Murray), consignment accounts, joint venture, hire purchase and installment.

Section II

Branch Accounts, Department accounts, Insurance claims, receipt & payment, income & expenditure, voyage accounting.

DB-202 BUSINESS STATISTICS

Module Objective

This module will make the students understand the use of various statistical tools & techniques in the business decision making and help preparing various reports.

Section I

Introduction to statistical techniques, collection and organization of statistical data, presentation of statistical data, measure of central tendency-mean, media, mode (Arithmetic, geometric & harmonic Mean. Measure of dispersion-range, quartile deviation, average and standard deviation. Types of sampling)

Section II

Probability theory including Bayesian probability, probability distribution and their characteristics- normal, binomial, poisson & exponential, confidence intervals, correlation regression.

Section III

Index numbers, times series- using average and regression analysis, statistical quality control.

DB- 203 LEGAL ENVIRONMENT

Module Objective

This module will make the students learn about various legal provisions and act which will help them to understand the legal environment of the business.

Section I

Indian Contract Act, sales of Good Act, Negotiable Instruments Act, Workmen Compensation Act, Consumer Protection Act, RTI Act.

Section II

Company Law- excluding winding up.

DB-204 BANKING AND FINANCIAL INSTITUTIONS

Module Objective

This module will make the students aware about the banking and financial institutions, its role in the context of a regulated industry.

Section I

Banks: Meaning, functions, structure of bank, non-banking financial companies, financial institutions; working and organization of different financial institutions in India like IFC, ICICI, IDBI, UTI, LIC, Mutual Funds.

Section II

Project appraisal- Project life cycle, evaluation, social cost benefit analysis, capital costs & financial projection, venture capital financing, leasing.

Rationale

Interpersonal communication is a natural and necessary part of organizational life. Yet communicating effectively can be challenging because of our inherent nature to assume, overreact to and misperceive what actually is happening. Poor or lack of communication is often cited as the cause of conflict and poor teamwork. In today's team-oriented workplace, managing communication and developing strategies for creating shared meaning are crucial to achieving results and creating successful organizations. The goal of the *Communicating Effectively in English* course is to produce civic-minded, competent communicators. To that end, students must demonstrate oral as well as written communication proficiency. These include organizational and interpersonal communication, public address and performance.

II SEMESTER 48 hrs**1. LISTENING COMPREHENSION 4hrs**

- 1.1 Locating Main Ideas in a Listening Excerpt
- 1.2 Note-taking

2. ORAL COMMUNICATION SKILLS 14 hrs

- 2.1 Offering-Responding to Offers
- 2.2 Requesting-Responding to Requests
- 2.3 Congratulating
- 2.4 Expressing Sympathy and Condolences
- 2.5 Expressing Disappointments
- 2.6 Asking Questions-Polite Responses
- 2.7 Apologizing, Forgiving
- 2.8 Complaining
- 2.9 Persuading
- 2.10 Warning
- 2.11 Asking for and Giving Information
- 2.12 Giving Instructions
- 2.13 Getting and Giving Permission
- 2.14 Asking For and Giving Opinions

3. GRAMMAR AND USAGE 10hrs

- 3.1 Prepositions
- 3.2 Pronouns
- 3.3 Determiners
- 3.4 Conjunctions
- 3.5 Question and Question Tag
- 3.6 Tenses (Simple Present, Simple Past)

*One chapter revising the topics discussed during the first semester.
(Punctuation, Articles, Framing questions, Verbs, Word formation)

4. WRITING SKILLS 10hrs

4.1 Writing Notice

4.2 Writing Circular

4.3 Writing a Memo

4.4 Agenda for a Meeting

4.5 Minutes of the Meeting

4.6 Telephonic Messages

* Writing a paragraph will be a continuous exercise through out the session.
(Writing will be based on verbal stimuli, tables and graphs.)

5. READING SKILLS 10hrs

5.1 Vocabulary Enhancement

5.2 Techniques of reading: Skimming, Scanning, Intensive and Extensive Reading

NOTE: The Reading Skills of the learners (along with vocabulary enhancement) will be through reading thematic articles/essays and/or stories.

4.3 Semester 3

DB-301 CORPORATE ACCOUNTING

Module Objective

This module will make the students to know about the issue and redemption of final accounts of joint stock companies, banking and insurance companies.

Section I

Issue of shares & debentures, book building, red herring prospectus, redemption of preference shares and debentures, profit prior to incorporation, capitalization of reserves.

Section II

Final Accounts of a Joint Stock Company, valuation of shares and goodwill, accounts of banking & insurance companies.

DB- 302 INSURANCE

Module Objective

This module will make the students aware about the insurance industry, its role in the context of a regulated industry.

Section I

Introduction of Insurance sector, important terminology, principles & types of insurance, IRDA, various types of general insurance & life insurance, origin & growth of non-life insurance.

Section II

Underwriting Insurance documents, policy conditions, nominations, claims, insurance agents- procedures & prerequisites, information on current products of insurance, privatization of insurance in India.

DB-303 INTERNATIONAL ACCOUNTING

Module Objective

This module will make the students aware of the aspects of International accounting concepts, its need and how these concepts can be applied to the changing accounting environment in the context of international business.

Section I

Evolution of international accounting, international aspects of accounting, need and importance of international accounting, Indian accounting standards and international accounting standards. Multinational Corporations, harmonization of Accounting standards.

Section II

Analysis of foreign financial statements, currency translation, transfers pricing, consolidation.

DB-304 COMPUTERISED ACCOUNTING

Module Objective

This module will make the students to understand and use the accounting. Tally & HR softwares.

Section I

Tally

An introduction of Tally, gateway of tally, accounts info-ledger & group creation, alteration, deletion, inventory, voucher entries- receipt, payment, contra, journal, purchase order, sales order, purchase, sale, cost centers, job costing, cash flow, fund flow, ration analysis, forms and challans.

Section II

Tally Payroll

Company set up, employee set up, monthly attendance entry, minimum wages rate set up, pay register, ESI etc.

Section III

Busy

Creation of company, alteration of company, splitting, back up, restore.

Ledger & group creation, alteration, deletion, inventory, voucher entries-receipt, payment, contra journal, purchase order, purchase, sales order, sale, cost centers, job costing, VAT, CST, TDS, TCS, FBT, Service Tax, Excise Reports.

DB-305 HUMAN RESORCE MANAGEMENT

DETAIL CONTENTS

- Human Resource Management
- Role of Human Resources
- Acquisitions of HR Planning, job analysis, Recruitment and selection, induction, placement, promotion and transfer
- Development of Human Resources
Training, career planning, performance appraisal, organization development
- Motivation of Human Resources
Job design, leadership, communication, counseling appraisal
- Maintenance of HR
- Corporate Governance
- Group Behavior
Meaning and importance of group, types of groups, inter and intra group conflicts and resolving conflicts, group dynamics.
- Stress Management
Meaning of stress, causes of stress, removing/overcoming stress.

4.4 Semester 4

DB-401 COST ACCOUNTING

Module Objective

This module will make the students to learn about the use of various financial techniques for reduction of costs and preparation of budgets and its control.

Section-I

Nature and scope, cost analysis, concepts, classification & cost sheet, materials, labour. , overheads (Theory only)

Section II

Contract costing, cost-profit-volume analysis, budgetary control, cost control & reduction, activity based costing.

DB-402 INTERNATIONAL FINANCIAL MANAGEMENT

Module Objective

This module will make the students to learn about international business, its legal implications and the documentation, which will help students become globally competitive.

Section I

Introduction to International Financial Management, International Finance, Risk & rewards, foreign exchange- sources and uses, foreign exchange markets- cash spot and forward, commodity market, forwards, futures, options, swaps.

Section II

Foreign exchange risk management- Translation exposure, transaction exposure, and economic exposure.

Section III

International short term financial markets & international long term financial markets, international cash management, cost of capital and capital structure.

Section IV

Foreign Trade: Meaning, forms, documents, balance of trade and balance of payment, export-import bank, post shipment finance, export credit insurance.

DB-403 DIRECT TAX LAWS

Module Objective

This module will make the students to learn about taxation laws and computation of income under the five heads and also calculation of tax liability, administration and procedures.

Section I

Basic concepts, capitals and revenue, basis of charge, exempted incomes, salaries, income from house property, profits and gains of business and profession (including depreciation), capital gains, income from the sources.

Section II

Aggregation of income, carry forward and set off losses, deductions, calculation of tax liability, assessment of agricultural income, assessment of individuals, HUF, firms, AOPs, companies.

Section III

Wealth tax, Compu Tax, FBT, TDS, TCS, BCTT, MAT, STT, Filing and filling of forms, challans, return etc.

DB- 404 PRINCIPLES OF MARKETING

Module Objective

This module will make the students to understand & apply the basic marketing concepts to the real life situations.

Section I

Marketing- Definition, concepts, differences between selling and marketing, principles of marketing, marketing P's, salesmanship, advertising, sales promotion, market research, consumer behaviour.

DB-405 ECONOMIC, SOCIAL & LEGAL ENVIRONMENT

Module rationale

In this module, students will learn about the socio-political environment of India and how it impacts the business. They will also learn about the opportunities that have been generated as a result of globalisation and liberalisation of Indian economy. The module will help them understand the benefits and challenges of operating a business in the global Indian market.

This module will also help students learn about various legal provisions and act which will help them to understand the legal environment of business

Detailed Contents

- The Indian business and social environment
 - National economy
 - Globalisation and liberalisation of Indian economy and its impact on business and trade
 - Trends in major industrial sectors
 - Agriculture
 - Industrial
 - Banking and financial services
 - Infrastructure, power, transport, communication & information technology
 - Tourism and travel
- Business environment- Haryana
 - Historical background of Haryana.
 - Natural resources
 - Agriculture
 - Banking/financial services/insurance sectors in Haryana
 - Industry and natural resources
 - Infrastructure, power, transport, communication, and information technology
 - Human Resources Development in Haryana.
 - Current economic policy and effect of liberalisation and globalisation on businesses
- Legal Environment

Indian Contract Act, Sales of Goods Act, Negotiable Instruments Act, Workmen Compensation Act, Consumer protection Act, RTI Act.

Suggested Instructional Methodology

- Lectures
- Industry visits
- Short Internet-based research projects on the state of Indian Economy, various industrial sectors and potential for growth in various sectors in Haryana

Recommended Books

- Indian Economy Today: Changing Contours/Baidya Nath Prasad Singh. New Delhi, Deep and Deep
- Three decodes of Haryana: R.S.P Gupta Ess pee Publication, Chandigarh
- The Punjab: An overview by R.S.P Gupta Ess Pee Publication, Chandigarh.

4.5 Semester 5

DB-501 TRADE FINANCE

Module Objective

This module will make the students to learn about the basic concepts of the management accounting. It will help the students to understand the use of the financial tools and techniques for making financial analysis and taking decisions.

Section I

Introduction, meaning & limitations of financial statements, ratio analysis, trend analysis, common size statements.

Section II

Cash flow statement, funds flow statement, working capital management.

DB-502 FINANCIAL MARKETS & FINANCIAL SYSTEM

Module Objective

This module will make the students understand the concept of financial markets, instruments and the legal implications.

Section I

Investment categories & investment process, markets and their functions.- structure of Indian financial markets, major players in the capital market-BSE, NSE, regional exchange, OTCEI, types of instruments- shares, bonds, warrants, options, euro issues, commercial papers etc.

Section II

Financial system in India: RBI and financial system, money market- characteristics, instruments, introduction to capital market-its role, significance.

History of stock exchanges, regulations of stock exchanges, licensed dealer, on-line trading concept, qualification for membership, functions of stock exchanges, regulations on trading, measures to promote healthy stock markets.

DB-503 INDIRECT TAX LAWS

Module Objective

This module will make the students to understand various indirect tax laws in India.

Section I

CST concepts & registration, returns preparations, VAT-Background and registration, scope and value addition, CONCEPT, composition, VAT, D-VAT, H-VAT, C-VAT, CENVAT.

Section II

Service tax- Basic concepts, registration under ST 2, filling of TR 6 & making payment computations. Filling and filing of forms, challans and returns, enclosures with the return etc. audit and ruling, Compu-serve.

DB-504 AUDITING

Module Objective

This module will make the students to determine whether the financial statements prepared represents true and fair view in accordance with accounting principles.

Section I

Nature of auditing, introduction to statements on standard auditing practices, documentation, audit evidence, internal control, elements of audit sampling, audit reports.

Section II

Audit of payments, receipts, purchases, sales, cash and credit sales, suppliers ledger and debtors ledger. Audit of impersonal ledger, assets and liabilities, share capital and transfer of shares, incomplete records and limited companies.

DB-505 SOFT SKILLS

Module Objective

This module will make the students in their over all personality development.

Section I

What are soft skills: Etiquette- Basic Etiquette, Business Etiquette, telephone Etiquette, presentation skills-communication skills, listening skills, body language, personality development, dressing sense, stress management working, under pressure-situation handling, problem solving, positive attitude, time management, team work, leadership skills, personal qualities, responsibility, self esteem, sociability, self management, integrity/honesty, behavioral traits, self motivation, positive attitude, time management, self confidence, table, manners, interpersonal skills, participates as a member of the team, teaches other, serves clients/customers, exercises leadership, negotiates, work with cultural diversity.