

## B. Executive Programme\*

Paper No.	Group 1	Paper No.	Group 2
1.	Jurisprudence, Interpretation & General Laws (100 Marks)	5.	Capital Market & Securities Laws Part I - Capital Market (40 Marks) Part II - Securities Laws (60 Marks)
2.	Company Law & Practice Part I - Company Law - Principles and Concepts (60 Marks) Part II - Company Administration & Meetings (40 Marks)	6.	Economic, Commercial and Intellectual Property Laws Part I - Economic & Commercial Laws (60 Marks) Part II - Intellectual Property Laws (40 Marks)
3.	Setting Up of Business, Industrial & Labour Laws Part I - Setting Up of Business (60 Marks) Part II - Industrial & Labour Laws (40 Marks)	7.	Tax Laws & Practice Part I - Direct Tax (60 Marks) Part II - Indirect Tax (40 Marks)
4.	Corporate Accounting and Financial Management Part I - Corporate Accounting (60 Marks) Part II - Financial Management (40 Marks)		

*\*ICSI Syllabus 2022 aims to inculcate principles, laws and interpretation at the Executive Level, in this regard, the grouping of Papers under Group 1 of the Executive Programme has been done keeping in view the critical aspects of 'Ease of Learning'; 'Balancing of Theoretical / Legal and Practical Papers' and 'Strengthening of fundamental concepts having relevance in the Papers covered under subsequent Group 2. In light of these facts, the students are advised to give the priority to Group 1 while appearing in Executive Programme Examination.*

**Mode of Examination :** Combination of both 20% case based objective type questions and 80% descriptive questions at all papers at Executive Programme except Paper No. 4 i.e. Corporate Accounting and Financial Management which is 100% descriptive.

**Duration :** 3 Hours (each paper)

**Marks :** 100 Marks (each paper)

# EXECUTIVE PROGRAMME

## GROUP 1

### JURISPRUDENCE, INTERPRETATION & GENERAL LAWS

#### Paper-1

#### Objectives :

- To provide understanding, application and working knowledge of jurisprudence and general laws.
- To inculcate interpretational skills and to teach the manner of reading law.

Level of Knowledge : Working Knowledge

S. No.	Detailed Contents
1	<b>Sources of Law :</b> <ul style="list-style-type: none"><li>● Meaning of Law and its Significance ● Relevance of Law to Civil Society ● Jurisprudence &amp; Legal Theory ● Schools of Law propounded by Austin, Roscoe Pound, Salmond, Kelsen, Savigny, Bentham and others ● Statutes, Subordinate Legislation, Custom, Common Law, Precedent, <i>Stare decisis</i></li></ul>
2	<b>Constitution of India :</b> <ul style="list-style-type: none"><li>● Broad Framework of the Constitution of India ● Fundamental Rights, Directive Principles of State Policy and Fundamental Duties ● Legislative framework and Powers of Union and States ● Judicial framework ● Executive/Administrative framework ● Legislative Process ● Finance Bill and Other Bills ● Parliamentary Standing Committees and their Role ● Writ Jurisdiction of High Courts and the Supreme Court ● Different types of writs</li></ul>
3	<b>Interpretation of Statutes :</b> <ul style="list-style-type: none"><li>● Need for interpretation of a statute ● Meanings of Interpretation of Statutes ● A state and the <i>casus omissus</i> ● Interpretation of Definition Clause ● Principles of Interpretation including Heydon's Rule of Interpretation, Golden Rule of Interpretation ● Aids to Interpretation ● Legal Terminologies ● Reading a Bare Act &amp; Citation of Cases ● <i>Pari Materia</i> ● Harmonious Construction ● Prospective and retrospective operation ● Use of "May" and "Shall" ● Use of "And" and "or" ● Interpretation of proviso ● Latin maxims used to interpret words and phrases ● <i>Contemporanea Expositio</i> ● Deeming provisions ● Repugnancy with other statutes ● Conflict between general provision and special provision ● Socially beneficial construction ● Interpretation of Procedural Law ● Interpretation of fiscal and taxing statutes ● Delegated legislations ● Conflict between Statute, Rules and regulations ● Doctrine of substantial compliance ● Doctrine of impossibility of performance ● Strict Construction of penal statutes ● Interpretation of Fiscal and Taxation Statute ● Brief of General Clause Act, 1897 ● Reading Methodology of the Companies Act, 2013 and its Legal Aura</li></ul>

S. No.	Detailed Contents
4	<b>Administrative Laws :</b> <ul style="list-style-type: none"> <li>● Conceptual Analysis ● Source and Need of Administrative Law ● Principle of Natural Justice</li> <li>● Administrative Discretion ● Judicial Review &amp; Other Remedies ● Liability of Government, Public Corporation</li> </ul>
5	<b>Law of Torts :</b> <ul style="list-style-type: none"> <li>● General conditions of Liability for a Tort ● Strict and Absolute Liability ● Vicarious Liability</li> <li>● Torts or wrongs to personal safety and freedom ● Liability of a Corporate Entity/Company in Torts ● Remedies in Torts</li> </ul>
6	<b>Law relating to Civil Procedure :</b> <ul style="list-style-type: none"> <li>● Structure and Jurisdiction of Civil Courts ● Basic Understanding of Certain Terms - Order, Judgment and Decree, Stay of Suits, Cause of Action, <i>Res Judicata</i>, <i>Sub-judice</i> ● Summary Proceedings/Procedures, Appeals, Reference, Review and Revision ● Powers of Civil Court and their exercise by Tribunals ● Institution of Suit ● Law relating to Commercial Courts</li> </ul>
7	<b>Laws relating to Crime and its Procedure :</b> <ul style="list-style-type: none"> <li>● Introduction ● Classes of Criminal Courts ● Power of Courts ● Arrest of Persons ● <i>Mens Rea and Actus Reus</i> ● Cognizable and Non-Cognizable Offences ● Bail ● Continuing Offences ● Compounding of Offences ● Summons and Warrants ● Searches ● Summary Trial ● Offences against Property ● Criminal Breach of Trust ● Cheating, Fraudulent Deeds and Dispositions of Property ● Offences relating to Documents and Property Marks ● Forgery ● Defamation</li> </ul>
8	<b>Law relating to Evidence :</b> <ul style="list-style-type: none"> <li>● Concept of Relevant Evidence and Admissible Evidence ● Statements about the facts to be proved ● Relevancy of facts connected with the fact to be proved ● Opinion of Third Persons ● Facts of which evidence cannot be given ● Oral, Documentary and Circumstantial Evidence ● Burden of proof ● Presumptions ● Estoppel ● Witness ● Improper admission &amp; rejection of evidence ● e-evidence</li> </ul>
9	<b>Law relating to Specific Relief :</b> <ul style="list-style-type: none"> <li>● Specific reliefs and defense ● Specific performance and defense ● Unenforceable contracts ● Rescission of Contracts ● Cancellation of Instruments ● Declaratory Decrees ● Preventive Reliefs</li> </ul>
10	<b>Law relating to Limitation :</b> <ul style="list-style-type: none"> <li>● Computation of the Period of Limitation ● Bar of Limitation ● Effect of acknowledgment ● Acquisition of ownership by Possession ● Classification of Period of Limitation</li> </ul>
11	<b>Law relating to Arbitration, Mediation and Conciliation :</b> <ul style="list-style-type: none"> <li>● Arbitration Law in India ● Appointment of Arbitrators ● Judicial Intervention ● Award ● Recourse against Award ● Commencement of conciliation proceedings ● Laws relating to conduct of conciliation proceedings ● Termination of conciliation proceedings ● Role of conciliator in other proceedings ● Power of High Court to make rules ● Development of Mediation Law ● Mediation rules made by Higher Courts</li> </ul>

S. No.	<i>Detailed Contents</i>
12	<b>Indian Stamp Law :</b> <ul style="list-style-type: none"> <li>● Key Definitions</li> <li>● Principles of Levy of Stamp Duty</li> <li>● Determination, Mode and timing of Stamp Duty</li> <li>● Person responsible</li> <li>● Consequences of Non-Stamping and Under-Stamping</li> <li>● Allowance and Refund</li> <li>● Concept of E-Stamping</li> <li>● Payment and Adjudication of Duty</li> </ul>
13	<b>Law relating to Registration of Documents :</b> <ul style="list-style-type: none"> <li>● Registration of Documents: Compulsory, Optional</li> <li>● Time and Place of Registration</li> <li>● Consequences of Non-Registration</li> <li>● Prerequisites for Registration</li> <li>● Provisions of Transfer of Property Act, 1882 and registration of Documents</li> <li>● Properties which cannot be Transferred</li> <li>● Rule Against Perpetuities</li> <li>● <i>Lis Pendens</i></li> <li>● Provisions Relating to Sale, Mortgage, Charge, Lease, Gift and Actionable Claim</li> <li>● Easement Rights</li> </ul>
14	<b>Right to Information Law :</b> <ul style="list-style-type: none"> <li>● Key Definitions</li> <li>● Public Authorities &amp; their Obligations</li> <li>● Role of Central/State Governments</li> <li>● Central Information Commission</li> <li>● State information Commission</li> </ul>
15	<b>Law relating to Information Technology :</b> <ul style="list-style-type: none"> <li>● Introduction, definition, important terms under the IT Act</li> <li>● Digital Signatures, Electronic Record, Certifying Authority, Digital Signature Certificate</li> <li>● Cyber Regulation Appellate Tribunal</li> <li>● Offences and Penalties</li> <li>● Rules relating to sensitive personal data under IT Act</li> <li>● Development and Law of Data Protection</li> </ul>
16	<b>Contract Law :</b> <ul style="list-style-type: none"> <li>● Formation of an Agreement, Intention to create legal relationship</li> <li>● Offer and invitation to offer</li> <li>● Kinds of offer, communication, acceptance and revocation of offer and acceptance</li> <li>● Modes of revocation of offer</li> <li>● Consideration</li> <li>● Basis and the nature of consideration</li> <li>● Doctrine of Privity of Contract and of consideration</li> <li>● Exceptions of consideration</li> <li>● Capacity to Contract</li> <li>● Free Consent</li> <li>● Void and Voidable Contracts</li> <li>● Discharge of Contracts</li> <li>● Remedies for breach of Contract</li> <li>● Quasi Contracts</li> <li>● e-contracts</li> </ul>
17	<b>Law relating to Sale of Goods :</b> <ul style="list-style-type: none"> <li>● Important definitions</li> <li>● Essentials of a Contract of Sale</li> <li>● Sale Distinguished from Agreement to Sell</li> <li>● Bailment, Contract for Work and Labour and Hire-Purchase</li> <li>● Conditions and Warranties</li> <li>● Doctrine of <i>Caveat Emptor</i></li> <li>● Performance of the Contract of Sale</li> <li>● Effects of the Contract</li> <li>● Rights of unpaid seller against the goods</li> <li>● Suits for breach of the contract</li> </ul>
18	<b>Law relating to Negotiable Instruments :</b> <ul style="list-style-type: none"> <li>● Negotiable Instruments and Parties</li> <li>● Material Alteration</li> <li>● Crossing and bouncing of Cheques</li> <li>● Dishonour of Cheques &amp; its Remedies</li> <li>● Presumption of Law as to Negotiable Instruments</li> </ul>

## GROUP 1

### COMPANY LAW & PRACTICE

#### Paper-2

#### Objectives:

- To provide conceptual understanding on the principles and provisions of the Company Law.
- To equip the students with working knowledge about management and administration of companies.

Level of Knowledge: Working Knowledge

S. No.	Detailed Contents
<b>Part I : Company Law-Principles &amp; Concepts (60 Marks)</b>	
1	<b>Introduction to Company Law:</b> <ul style="list-style-type: none"><li>● Jurisprudence of Company Law ● Doctrine of Ultra-vires ● Doctrine of Indoor Management</li><li>● Doctrine of Constructive Notice ● Concept of Corporate Veil ● Applicability of the Companies Act ● Definitions and Key Concepts ● MCA 21</li></ul>
2	<b>Legal Status and Types of Registered Companies:</b> <b>Legal Status of Registered Companies:</b> <ul style="list-style-type: none"><li>● Corporate Personality ● Perpetual succession ● Separate property ● Transferability of shares ● Capacity to sue or be sued</li></ul> <b>Types of Registered Companies:</b> <ul style="list-style-type: none"><li>● Private Company ● Public Company ● Small Company ● Holding Company ● Subsidiary Company ● Associate Company ● Dormant Company ● Government Company</li></ul>
3	<b>Memorandum and Articles of Association and its Alteration:</b> <ul style="list-style-type: none"><li>● Memorandum of Association and Articles of Association ● Incorporation Contracts</li><li>● Alteration in MOA &amp; AOA</li></ul>
4	<b>Shares and Share Capital-Concepts:</b> <ul style="list-style-type: none"><li>● Meaning and Types of Capital ● Issue and Allotment ● Issue of Share Certificates ● Further Issue of Share Capital ● Issue of shares on Private and Preferential basis ● Rights issue and Bonus Shares ● Sweat Equity Shares and ESOPs ● Issue and Redemption of Preference Shares</li><li>● Transfer and Transmission of Securities ● Buyback of Securities ● Reduction of Share Capital ● Payment of Stamp Duty ● Registers and Records</li></ul>
5	<b>Members and Shareholders:</b> <ul style="list-style-type: none"><li>● How to become a Member ● Register of Members ● Declaration of Beneficial Interest</li><li>● Significant Beneficial Owner ● Rectification of Register of Members ● Rights of Members</li><li>● Variation of Shareholders' Rights</li></ul>

S. No.	Detailed Contents
6	<p><b>Debt Instruments-Concepts:</b></p> <ul style="list-style-type: none"> <li>● Issue and Redemption of Debentures and Bonds ● Creation of Security ● Debenture Redemption Reserve ● Debenture Trust Deed ● Conversion of Debentures into Shares ● Overview of Company Deposits</li> </ul>
7	<p><b>Charges:</b></p> <ul style="list-style-type: none"> <li>● Creation of Charges ● Registration, Modification and Satisfaction of Charges ● Register of Charges ● Inspection of Charges ● Punishment for Contravention ● Rectification by Central Government in Register of Charges ● Purpose, Objective, Drafting and Issuing of Search Report</li> </ul>
8	<p><b>Distribution of Profits :</b></p> <ul style="list-style-type: none"> <li>● Profit and Ascertainment of Divisible Profits ● Declaration and Payment of Dividend ● Unpaid Dividend Account ● Investor Education and Protection Fund ● Right to Dividend ● Rights Shares and Bonus shares to be held in abeyance ● Secretarial Standards on Dividend ● Dividend Distribution Policy</li> </ul>
9	<p><b>Accounts and Auditors :</b></p> <ul style="list-style-type: none"> <li>● Books of Accounts ● Financial Statements ● National Financial Reporting Authority ● Auditors- Appointment, Resignation and Procedure relating to Removal, Qualification and Disqualification ● Rights, Duties and Liabilities ● Audit and Auditor's Report ● Cost Audit ● Secretarial Audit ● Internal Audit</li> </ul>
10	<p><b>Compromise, Arrangement and Amalgamations-Concepts:</b></p> <ul style="list-style-type: none"> <li>● Introduction of Compromises, Arrangement and Amalgamation ● Oppression and Mismanagement ● Class Actions Suits</li> </ul>
11	<p><b>Dormant Company:</b></p> <ul style="list-style-type: none"> <li>● Legal framework for Dormant Companies ● Procedure to obtain the status of a Dormant Company ● Prerequisite for obtaining the status of Dormant Company ● Benefits / exemptions provided to a Dormant Company ● Compliance requirements by Dormant Company ● Procedure to obtain the status of an Active Company from Dormant Company</li> </ul>
12	<p><b>Inspection, Inquiry and Investigation</b></p> <ul style="list-style-type: none"> <li>● Powers for inspection ● Purpose of conducting Inspection ● Kinds of Investigation ● Power of Inspector to Conduct Investigation into Affairs of Related Companies ● Protection of employees during Investigation ● Seizure of Documents by Inspector ● Freezing of Assets of Company on Inquiry And Investigation ● Imposition of Restrictions upon Securities ● Inspector's Report ● Expenses of Investigation ● Preparation by a Company Secretary to face Investigation ● Establishment of Serious Fraud Investigation Office ● Process of Investigation by Serious Fraud Investigation Office</li> </ul>

S. No.	Detailed Contents
<b>Part II : Company Administration and Meetings (40 Marks)</b>	
13	<p><b>General Meetings:</b></p> <ul style="list-style-type: none"> <li>● Annual General Meeting ● Extraordinary General Meetings ● Other General Meetings</li> <li>● Types of Resolutions ● Notice, Quorum, Poll, Chairman, Proxy ● Meeting and Agenda</li> <li>● Process of conducting meeting ● Voting and its types-vote on show of hands, Poll, E-Voting, Postal ballot ● Circulation of Members' Resolutions ● Signing and Inspection of Minutes</li> <li>● Secretarial Standard - 2 ● Duties of Company Secretaries before, during and after General Meeting ● Virtual Meetings : Technological Advancement in conduct of General Meetings</li> <li>● Drafting of Notice and Minutes of Annual General Meeting and Extra-Ordinary General Meeting</li> </ul>
14	<p><b>Directors:</b></p> <ul style="list-style-type: none"> <li>● DIN requirement ● Types of Directors ● Appointment / Reappointment, Disqualifications, Vacation of Office, Retirement, Resignation and Removal ● Loans to Directors ● Disclosure of Interest ● Duties of Directors ● Rights of Directors</li> </ul>
15	<p><b>Board Composition and Powers of the Board :</b></p> <ul style="list-style-type: none"> <li>● Board composition ● Powers of Board ● Restrictions on Powers of Board ● Board Committees</li> <li>● Overview of Inter-Corporate Loans, Investments, Guarantees and Security ● Related Party Transactions</li> </ul>
16	<p><b>Meetings of Board and its Committees :</b></p> <ul style="list-style-type: none"> <li>● Frequency, Convening and Proceedings of Board and Committee meetings ● Agenda Management ● Meeting Management ● Resolution by Circulation ● Types of Resolutions</li> <li>● Duties of Company Secretaries before, during and after Board/ Committee Meeting</li> <li>● Virtual Meetings :Technological Advancement in conduct of Board Committee ● Need and Scope of Secretarial Standards ● Secretarial Standard - 1 ● Drafting of Notice, Agenda and Minutes of Board and Committee Meetings</li> </ul>
17	<p><b>Corporate Social Responsibility-Concepts :</b></p> <ul style="list-style-type: none"> <li>● CSR Committee ● Policy ● CSR Expenditure ● Activities ● Ongoing Project ● Impact Assessment</li> </ul>
18	<p><b>Annual Report-Concepts:</b></p> <ul style="list-style-type: none"> <li>● Board's Report ● Annual Return ● Annual Report ● Secretarial Standard on Report of the Board of Directors</li> </ul>
19	<p><b>Key Managerial Personnel (KMP's) and their Remuneration :</b></p> <ul style="list-style-type: none"> <li>● Appointment of Key Managerial Personnel ● Managing and Whole-Time Directors, Manager, Chief Executive Officer and Chief Financial Officer ● Company Secretary - Appointment, Role and Responsibilities ● Company Secretary as a Key Managerial Personnel ● Functions of Company Secretary ● Officer who is in default ● Remuneration of Managerial Personnel</li> </ul>

## GROUP 1

### SETTING UP OF BUSINESS, INDUSTRIAL AND LABOUR LAWS

#### Paper-3

#### Objectives :

- To provide the working knowledge and understanding of the various procedural requirements involved in the setting up of business entities.
- To acquire working knowledge, understanding and application of Labour Laws.

Level of Knowledge: Working Knowledge

S. No.	Detailed Contents
<b>Part I : Setting up of Business (60 Marks)</b>	
1	<b>Selection of Business Organization:</b> <ul style="list-style-type: none"><li>● Key features of various Business Organisations and issues in choosing business organisation including policy matters, identification of location, tax implications and other relevant aspects</li></ul>
2	<b>Corporate Entities - Companies:</b> <b>Types of Corporate Business Entities</b> <ul style="list-style-type: none"><li>● Private Company ● Public Company ● One Person Company ● Nidhi ● Section 8 Company</li><li>● Producer Company ● Foreign Company</li></ul> <b>Drafting of Incorporation Documents</b> <ul style="list-style-type: none"><li>● Memorandum of Association and Articles of Association ● Incorporation contracts, documents and forms</li></ul> <b>Formation and Registration</b> <ul style="list-style-type: none"><li>● Procedural aspects with regard to Incorporation of corporate entities</li></ul>
3	<b>Limited Liability Partnership:</b> <ul style="list-style-type: none"><li>● Concept of LLP ● Formation and Registration ● LLP Agreement ● Alteration in LLP Agreement</li><li>● Annual and Event Based Compliances</li></ul>
4	<b>Startups and its Registration:</b> <ul style="list-style-type: none"><li>● Start-up India Policy ● Registration Process ● Benefits and other Government Policies</li><li>● Different types of capital - Seed Capital, Venture Capital, Private Equity ● Angel Investor</li><li>● Entrepreneurship ● Case Studies on Unicorn</li></ul>
5	<b>Micro, Small and Medium Enterprises:</b> <ul style="list-style-type: none"><li>● Classification of Enterprises ● Memorandum ● Measures for promotion and development</li><li>● Udyam Registration Process ● NSIC Registration ● MSMEs Schemes</li></ul>



S. No.	Detailed Contents
6	<p><b>Conversion of Business Entities:</b></p> <ul style="list-style-type: none"> <li>• Conversion of private company into public company and vice versa</li> <li>• Conversion of Section 8 company into other kind of Company</li> <li>• Conversion of Company into LLP and vice versa</li> <li>• Conversion of OPC to other type of company and vice versa</li> <li>• Companies authorised to registered under Chapter XXI of the Companies Act, 2013</li> </ul>
7	<p><b>Non-Corporate Entities:</b></p> <ul style="list-style-type: none"> <li>• Partnership</li> <li>• Hindu Undivided Family</li> <li>• Sole Proprietorship</li> <li>• Multi State Co-operative Society</li> <li>• Trust and Society</li> <li>• Formation and registration</li> <li>• Partnership Agreement and Trust Deed</li> <li>• Mega Firms</li> </ul>
8	<p><b>Financial Services Organization:</b></p> <ul style="list-style-type: none"> <li>• NBFCs</li> <li>• Housing Finance Company</li> <li>• Asset Reconstruction Company</li> <li>• Micro Finance Institutions (MFIs)</li> <li>• Nidhi</li> <li>• Payment Banks</li> <li>• Mudra Bank</li> <li>• Registration</li> <li>• Chit Funds</li> </ul>
9	<p><b>Business Collaborations :</b></p> <ul style="list-style-type: none"> <li>• Foreign Collaborations</li> <li>• Joint Venture</li> <li>• Special Purpose Vehicle</li> </ul>
10	<p><b>Setting up of Branch Office/ Liaison Office/ Wholly owned Subsidiary by Foreign Company:</b></p> <ul style="list-style-type: none"> <li>• Formation and Registration</li> </ul>
11	<p><b>Setting up of Business outside India and Issue Relating Thereto:</b></p> <ul style="list-style-type: none"> <li>• Issues in choosing location</li> <li>• Structure and the processes of incorporation of business entities in UK, USA, Canada and Australia</li> </ul>
12	<p><b>Identifying laws applicable to various Industries and their initial compliances :</b></p> <ul style="list-style-type: none"> <li>• Compliance of industry specific laws applicable to an entity at the time of setting up of the enterprise</li> </ul>
13	<p><b>Various Initial Registrations and Licenses:</b></p> <ul style="list-style-type: none"> <li>• Mandatory Registration - PAN / TAN</li> <li>• GST Registration</li> <li>• Shops &amp; Establishments</li> <li>• Additional Registration / License - ESI/PF</li> <li>• Pollution</li> <li>• Other registration as per requirement of sector</li> <li>• IE Code</li> <li>• FSSAI</li> <li>• Telecom; I &amp; B</li> <li>• Industrial License, Industrial Entrepreneurs Memorandum (IEM)</li> <li>• Activities specific approvals / permissions / licenses</li> <li>• Environmental &amp; Pollution clearances</li> <li>• Sectoral approvals / permissions / licenses</li> <li>• State Level Approval from the respective State Industrial Department</li> </ul>
<b>Part II : Industrial and Labour Laws (40 Marks)</b>	
14	<p><b>Constitution and Labour Laws:</b></p> <ul style="list-style-type: none"> <li>• Fundamental rights vis-à-vis labour laws, Equality before law and its application in Labour Laws, Equal pay for equal work</li> <li>• Article-16 and reservation policies, Articles 19, 21, 23 and 24 and its implications</li> </ul>

S. No.	Detailed Contents
15	Evaluation of Labour Legislation and need of Labour Code
16	Law of Welfare & Working Condition : <ul style="list-style-type: none"> <li>• The Factories Act</li> <li>• Contract Labour (Regulation and Abolition) Act</li> <li>• The Child and Adolescent Labour (Prohibition and Regulation) Act</li> </ul>
17	Law of Industrial Relations : <ul style="list-style-type: none"> <li>• Industrial Disputes Act</li> <li>• Industrial Employment (Standing Orders) Act</li> </ul>
18	Law of Wages : <ul style="list-style-type: none"> <li>• Payment of Wages Act</li> <li>• Minimum Wages Act</li> <li>• Payment of Bonus Act</li> <li>• Equal Remuneration Act</li> </ul>
19	Social Security Legislations : <ul style="list-style-type: none"> <li>• Employees' State Insurance Act</li> <li>• Employees' Provident Funds and Miscellaneous Provisions Act</li> <li>• Maternity Benefit Act</li> <li>• The Payment of Gratuity Act</li> <li>• Apprentices Act, The Labour Laws (Simplification of Procedure for furnishing Returns and Maintaining Registers by Certain Establishments) Act</li> </ul>
20	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

## GROUP 1

### CORPORATE ACCOUNTING AND FINANCIAL MANAGEMENT

#### Paper - 4

#### Objectives:

- To provide knowledge and understanding of the concepts, principles and practices in Company Accounts, Interpretation of Financial Statements.
- To provide conceptual clarity and practical aspects of financial management so as to develop skills in taking financial and investment decisions and in business strategies.

Level of Knowledge: Working Knowledge

S. No.	Detailed Contents
<b>Part I : Corporate Accounting (60 Marks)</b>	
1	Introduction to Accounting : <ul style="list-style-type: none"> <li>• Book Keeping</li> <li>• Accounting Cycle</li> <li>• Single / Double entry system</li> <li>• Accounting Principles</li> <li>• Accounting Concept &amp; Convention</li> <li>• Types of Account</li> <li>• Journal</li> <li>• Ledger</li> <li>• Trial Balance</li> <li>• Final Accounts</li> </ul>

S. No.	Detailed Contents
2	<b>Introduction to Corporate Accounting:</b> <ul style="list-style-type: none"> <li>● Records of accounts to be maintained by a company</li> <li>● Preparation and Presentation of Financial Statements</li> <li>● Schedule III of the Companies Act, 2013</li> <li>● Disclosure Requirement</li> <li>● True and Fair View of Financial Statements</li> <li>● XBRL</li> </ul>
3	<b>Accounting Standards (AS):</b> <ul style="list-style-type: none"> <li>● Applicability</li> <li>● Interpretation</li> <li>● Scope and Compliance</li> <li>● International Financial Reporting Standards</li> <li>● Overview of AS</li> <li>● AS vs. Ind AS vs. IFRS</li> </ul>
4	<b>Accounting for Share Capital :</b> <ul style="list-style-type: none"> <li>● Issue of Shares</li> <li>● Forfeiture and Reissue of Shares</li> <li>● Accounting Treatment of Premium</li> <li>● Buy-back of Shares</li> <li>● Redemption and Conversion</li> <li>● Capital Redemption Reserve</li> <li>● Bonus Shares</li> <li>● Rights Issue</li> <li>● ESOPs</li> <li>● ESPS</li> <li>● Sweat Equity Shares and Underwriting</li> <li>● Book Building</li> </ul>
5	<b>Accounting for Debentures:</b> <ul style="list-style-type: none"> <li>● Accounting Treatment</li> <li>● Debenture Redemption Reserve</li> <li>● Redemption of Debentures and Conversion of Debentures into Shares</li> </ul>
6	<b>Related Aspects of Company Accounts:</b> <ul style="list-style-type: none"> <li>● Accounting for ESOP</li> <li>● Buy-back</li> <li>● Equity Shares with differential rights</li> <li>● Underwriting and Debentures</li> </ul>
7	<b>Consolidation of Accounts:</b> <ul style="list-style-type: none"> <li>● Standalone and Consolidated Financial Statements</li> <li>● Holding Company</li> <li>● Subsidiary Companies</li> <li>● Associate Companies and Joint Venture</li> <li>● Accounting Treatment and disclosures</li> </ul>
8	<b>Financial Statement Analysis:</b> <ul style="list-style-type: none"> <li>● Introduction</li> <li>● Characteristics of good financial statements and its relevancy for better reporting</li> <li>● Requirements of Financial Reporting and Recent trends</li> <li>● Best Practices applicable to all companies</li> <li>● Usage and features of ratios analysis</li> <li>● liquidity ratios</li> <li>● turnover ratio</li> <li>● leverage ratios</li> <li>● Insolvency ratio and profitability ratio</li> <li>● DuPont Analysis</li> <li>● Reading and Interpretation of Financial Statements</li> </ul>
9	<b>Cash Flows:</b> <ul style="list-style-type: none"> <li>● Understanding the Statement of Cash Flows</li> <li>● Identify the purpose of the statement of Cash Flows</li> <li>● structure and interpretation of operating, investing and financing activities in Cash Flow statement</li> <li>● Analyze information in the statement of Cash Flows to determine whether the firm is in its life cycle</li> <li>● Examine additional uses of Cash Flow information</li> </ul>
10	<b>Forecasting Financial Statements:</b> <ul style="list-style-type: none"> <li>● Build forecasts of future Balance Sheets, Income Statements and Statements of Cash Flows</li> </ul>

S. No.	Detailed Contents
<b>Part II : Financial Management (40 Marks)</b>	
11	<b>Introduction :</b> <ul style="list-style-type: none"> <li>● Nature ● Scope &amp; Objectives of Financial Management ● Profit Maximization vs. Wealth Maximization</li> </ul>
12	<b>Time Value of Money:</b> <ul style="list-style-type: none"> <li>● Introduction ● Concept of Time Value of Money - The power of compounding ● Significance and application of Time Value of money ● Concept of Annuity ● Understanding and application of Table used in Time value of money</li> </ul>
13	<b>Capital Budgeting:</b> <ul style="list-style-type: none"> <li>● Compounding and Discounting techniques - Capital Budgeting Process ● Techniques of Capital Budgeting - Discounted and Non- Discounted Cash Flow Methods ● NPV ● Payback ● Profitability Index ● IRR ● Economic Value Added (EVA) ● Capital Rationing ● Risk Evaluation and Sensitivity Analysis</li> </ul>
14	<b>Cost of Capital:</b> <ul style="list-style-type: none"> <li>● Sources ● Meaning ● Factors Affecting Cost of Capital ● Methods for Calculating Cost of capital ● Weighted Average Cost of Capital (WACC) ● Marginal Cost of Capital</li> </ul>
15	<b>Capital Structure:</b> <ul style="list-style-type: none"> <li>● Introduction ● Significance of capital structure ● Determinants of capital structure ● Capital structure planning and designing of optimum capital structure ● Capital Structure Theories ● EBIT- EPS Analysis ● Breakeven - EBIT Analysis ● Under / Over Capitalisation</li> </ul>
16	<b>Dividend Decisions:</b> <ul style="list-style-type: none"> <li>● Factors determining dividend policy ● Dividend Models- Relevant/ Irrelevant Theories - Walter's Model, Gordon's Model, M-M Model ● Forms of Dividend - Cash Dividend, Stock Dividend, Stock Splits, Share repurchase</li> </ul>
17	<b>Working Capital Management:</b> <ul style="list-style-type: none"> <li>● Meaning ● Types ● Determinants and Assessment of Working Capital Requirements ● Negative Working Capital ● Operating Cycle Concept and Applications of Quantitative Techniques ● Management of Working Capital - Cash Receivables Inventories ● Financing of Working Capital ● Banking Norms and Macro Aspects ● Factoring and Forfaiting</li> </ul>
18	<b>Security Analysis:</b> <ul style="list-style-type: none"> <li>● Measuring of Systematic and Unsystematic Risk ● Fundamental Analysis (Economic, Industry and Company) ● Technical Analysis and Efficient Market Hypothesis</li> </ul>
19	<b>Operational Approach to Financial Decision</b> <ul style="list-style-type: none"> <li>● An Overview of Costing ● Key Concepts ● Basics Principles of Costing ● Marginal Costing - Breakeven Point, Margin of Safety</li> </ul>

## GROUP 2

### CAPITAL MARKET & SECURITIES LAWS

#### Paper - 5

#### Objectives :

- To provide the basic understanding of the working of capital market in India.
- To provide conceptual understanding and working knowledge of securities laws governing the entities listed on the stock exchanges.

#### Level of Knowledge : Working Knowledge

S. No.	Detailed Contents
<b>Part I : Capital Market (40 Marks)</b>	
1	<b>Basics of Capital Market:</b> <ul style="list-style-type: none"><li>● Structure of Capital Market</li><li>● Participants of Capital Market</li><li>● Capital Market Instruments</li></ul>
2	<b>Secondary Market in India:</b> <ul style="list-style-type: none"><li>● Development of Stock market in India</li><li>● Stock market &amp; its operations</li><li>● Trading Mechanism</li><li>● Exchange Traded Fund</li><li>● Derivatives</li><li>● Rights Entitlements</li><li>● Block and Bulk deals</li><li>● Basis of Sensex</li><li>● Nifty</li><li>● Types of Indexes</li><li>● Clearing Corporations</li><li>● Suspension and Penalties</li><li>● Surveillance Mechanism</li><li>● Risk management in Secondary market</li><li>● Impact of various Policies on Stock Markets</li><li>● Types of Market</li><li>● Types of Trading Platform</li><li>● Regulators of Secondary Markets</li></ul>
3	<b>Securities Contracts (Regulations) Act 1956 :</b> <ul style="list-style-type: none"><li>● Objectives of the SCR Act, Rules and Regulations made there under</li><li>● Important Definitions</li><li>● Recognized Stock Exchange</li><li>● Public issue and listing of securities</li><li>● Case Laws</li></ul>
4	<b>Securities and Exchange Board of India:</b> <ul style="list-style-type: none"><li>● Objective</li><li>● Powers and functions of SEBI</li><li>● Securities Appellate Tribunal</li><li>● Penalties and appeals</li><li>● Procedure for Redressal of Grievances</li><li>● SCORES</li><li>● SEBI (Informal Guidance) Scheme, 2003</li><li>● Case Laws</li></ul>
5	<b>Laws Governing to Depositories and Depository Participants:</b> <ul style="list-style-type: none"><li>● Role &amp; Functions of Depositories</li><li>● Depository Participants</li><li>● Admission of Securities</li><li>● Dematerialization &amp; Re-materialisation</li><li>● International Securities Identification Number (ISIN)</li><li>● Depository Process</li><li>● Inspection and Penalties</li><li>● Internal Audit and Concurrent Audit of Depository Participants</li></ul>
6	<b>Securities Market Intermediaries:</b> <ul style="list-style-type: none"><li>● Regulatory Framework</li><li>● Primary Market and Secondary Market Intermediaries</li><li>● Role and Functions of Merchant Bankers, Stock Brokers, Registrars and Transfer Agents, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Investment Advisers, Research Analysts, Credit Rating Agencies, Depositories and Depositories Participants, Foreign Institutional Investors</li><li>● Internal Audit of Intermediaries by Company Secretary in Practice</li><li>● Case Laws and Case Studies</li></ul>

S. No.	Detailed Contents
7	<b>International Financial Services Centres Authority (IFSCA) :</b> <ul style="list-style-type: none"> <li>● Establishment of Authority ● Powers and Functions of Authority ● International Financial Services Centre (IFSC) ● Financial Products ● Financial Services ● Listing and Trading of units in IFSC ● SEBI IFSC Guidelines</li> </ul>
<b>Part II : Securities Laws (60 Marks)</b>	
8	<b>Issue of Securities - Concepts:</b> <ul style="list-style-type: none"> <li>● Types of Issues ● Initial Public Offer ● Further Public Offering ● Rights Issue ● Preferential Issue ● Qualified Institutions Placement ● Initial Public Offer of Indian Depository Receipts ● Rights Issue of Indian Depository Receipts ● Initial Public Offer by Small and Medium Enterprises ● Bonus Issue ● Share Based Employee Benefits and Sweat Equity</li> </ul>
9	<b>Issue and Listing of Non-Convertible Securities:</b> <ul style="list-style-type: none"> <li>● Debt Securities and Non-Convertible Redeemable Preference Shares ● Perpetual Debt Instruments ● Commercial Paper - Issuance and Listing</li> </ul>
10	<b>Listing Obligations and Disclosure Requirements:</b> <ul style="list-style-type: none"> <li>● Compliances under SEBI (LODR) Regulations, 2015 ● Key Provisions pertaining to Corporate Governance ● Prior Intimations ● Disclosure of Events or Information ● Meeting of shareholders and voting ● Policies ● Compliance under SEBI (LODR) Regulations, 2015 which has listed its Non-Convertible securities ● Liability of a Listed Entity for Contravention ● Case Laws and Case Studies</li> </ul>
11	<b>Acquisition of Shares and Takeovers - Concepts:</b> <ul style="list-style-type: none"> <li>● Regulatory Framework ● Trigger point for making an open offer by an acquirer ● Disclosures ● Exemptions ● Case Laws and Case Studies</li> </ul>
12	<b>Prohibition of Insider Trading:</b> <ul style="list-style-type: none"> <li>● Basic Concepts ● Unpublished price sensitive information (UPSI) ● Trading Plans ● Disclosures ● Informant Incentives and Rewards ● Codes of fair disclosure and conduct ● Penalties and Appeals ● Case Laws and Case Studies</li> </ul>
13	<b>Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Market:</b> <ul style="list-style-type: none"> <li>● Prohibition of certain dealings in securities ● Prohibition of manipulative, fraudulent and unfair trade practices ● Investigation ● Case Laws and Case Studies</li> </ul>
14	<b>Delisting and Buyback of Securities - Concepts:</b> <ul style="list-style-type: none"> <li>● Delisting of Equity Shares ● Voluntary Delisting ● Exit Opportunity ● Compulsory Delisting ● Conditions of buy-back ● Buy back Methods ● Tender Offer ● Open Market (Book building and Stock Exchange) ● General obligations ● Penalties ● Case Laws and Case Studies</li> </ul>
15	<b>Mutual Funds :</b> <ul style="list-style-type: none"> <li>● Regulatory Framework ● Types of Mutual Funds and Schemes ● Key players in Mutual Funds - Sponsor, Asset Management Company, Trustee, Unit holder ● Evaluating performance of Mutual funds - Net Asset Value ● Expense Ratio ● Holding Period Return</li> </ul>
16	<b>Collective Investment Schemes:</b> <ul style="list-style-type: none"> <li>● Regulatory Framework ● Restrictions on Business Activities ● Submission of Information and Documents ● Trustees and their Obligations ● Case Laws and Case Studies</li> </ul>

## GROUP 2

### ECONOMIC, COMMERCIAL AND INTELLECTUAL PROPERTY LAWS

#### Paper - 6

#### Objectives :

- To equip the students with working knowledge about Economic & Commercial Laws.
- To provide conceptual & basic understanding of Intellectual Property Laws.

Level of Knowledge : Working Knowledge

S. No.	Detailed Contents
<b>Part I : Economic &amp; Commercial Laws (60 Marks)</b>	
1	<b>Law relating Foreign Exchange Management :</b> <ul style="list-style-type: none"><li>● Introduction</li><li>● Current and Capital Account Transactions</li><li>● Liberalized Remittance Scheme</li><li>● Acquisition &amp; Transfer of Immovable Property in India</li><li>● Export of Goods and Services</li><li>● Realization and Repatriation of Foreign Exchange</li><li>● Reserve Bank of India</li></ul>
2	<b>Foreign Direct Investments - Regulations &amp; Policy :</b> <ul style="list-style-type: none"><li>● Automatic Route of FDI</li><li>● Approval Route of FDI</li><li>● Prohibited Sector</li><li>● Permitted Sector</li><li>● Foreign Portfolio Investments</li><li>● Non-Debt Instrument Rules &amp; Regulations</li><li>● Filing of FCGPR form &amp; other Returns</li></ul>
3	<b>Overseas Direct Investment :</b> <ul style="list-style-type: none"><li>● ODI Policy</li><li>● Foreign currency remittances</li><li>● Setting up of Subsidiary/Joint Venture/Branch Office abroad</li><li>● Filing of Returns</li></ul>
4	<b>External Commercial Borrowings (ECB) :</b> <ul style="list-style-type: none"><li>● Eligible Lender</li><li>● Eligible Borrower</li><li>● Parking of EBC</li><li>● Filing of Returns</li></ul>
5	<b>Foreign Trade Policy &amp; Procedure:</b> <ul style="list-style-type: none"><li>● Focus of the Foreign Trade Policy (FTP)</li><li>● Legal Basis of the Foreign Trade Policy</li><li>● Importer-Exporter Code (IEC) Number</li><li>● Status Holder</li><li>● Imports and Export Policy</li><li>● Deemed Exports</li><li>● Trade Disputes</li><li>● Various Schemes under Foreign Trade Policy &amp; Procedure</li></ul>
6	<b>Law relating to Special Economic Zones :</b> <ul style="list-style-type: none"><li>● Establishment of Special Economic Zones</li><li>● Approval and Authorization to Operate SEZ</li><li>● Setting up of Unit</li><li>● Special Economic Zone Authority</li></ul>
7	<b>Law relating to Foreign Contribution Regulation:</b> <ul style="list-style-type: none"><li>● Introduction and Objective</li><li>● Eligible Contributor</li><li>● Eligible Receiver</li><li>● Registration</li><li>● Offences and Penalties</li></ul>

S. No.	Detailed Contents
8	<b>Prevention of Money Laundering:</b> <ul style="list-style-type: none"> <li>● Process of Money Laundering ● Adjudication, Attachment and confiscation ● Obligation of Banking Companies, Financial Institutions and Intermediaries ● Problem and adverse effect of money laundering ● Offence of money laundering ● Enforcement Directorate ● KYC &amp; FIU</li> </ul>
9	<b>Law relating to Fugitive Economic Offenders:</b> <ul style="list-style-type: none"> <li>● Declaration of fugitive economic offender and procedure therefor ● Attachment of property ● Powers of Director and other officers ● Power of survey, Search and seizure ● Declaration of fugitive economic offender</li> </ul>
10	<b>Law relating to Benami Transactions &amp; Prohibition :</b> <ul style="list-style-type: none"> <li>● Benami Property ● Benami Transaction ● Prohibition of Benami Transaction ● Authority &amp; Adjudication of Benami property</li> </ul>
11	<b>Competition Law:</b> <ul style="list-style-type: none"> <li>● Competition Policy ● Anti-Competitive Agreements ● Abuse of Dominant Position ● Overview of Combination; ● Regulation of Combinations ● Competition Advocacy ● Competition Commission of India ● Appellate Tribunal</li> </ul>
12	<b>Law relating to Consumer Protection:</b> <ul style="list-style-type: none"> <li>● Consumer Protection in India ● Rights of Consumers ● Consumer Dispute Redressal Forums ● Nature and Scope of Remedies ● E-commerce &amp; Direct Selling Guidelines</li> </ul>
13	<b>Legal Metrology:</b> <ul style="list-style-type: none"> <li>● Standard weights and measures ● Power of inspection, seizure ● Declarations on pre-packaged commodities ● Offences and penalties</li> </ul>
14	<b>Real Estate Regulation and Development Law:</b> <ul style="list-style-type: none"> <li>● Registration of Real Estate Project ● Real Estate Agents ● Real Estate Regulatory Authority ● Central Advisory Council ● The Real Estate Appellate Tribunal ● Offences, Penalties and Adjudication</li> </ul>
<b>Part II : Intellectual Property Laws (40 Marks)</b>	
15	<b>Law relating to Patents:</b> <ul style="list-style-type: none"> <li>● Applications for Patents ● Publication and Examination of Applications ● Inventions Not Patentable ● Opposition Proceedings to Grant of Patents ● Restoration of Lapsed Patents ● Surrender and Revocation of Patents ● Working of Patents ● Compulsory Licences and Revocation ● Infringement of Patents</li> </ul>
16	<b>Law relating to Trade Marks:</b> <ul style="list-style-type: none"> <li>● Classification of goods and services ● Conditions For Registration ● Procedure for and Duration of Registration ● Absolute grounds for refusal of registration ● Assignability and transmissibility of registered trademarks ● Collective Marks ● Certification trademarks ● Trade mark Agent ● Infringement of Trade Marks</li> </ul>



S. No.	Detailed Contents
17	<b>Law relating to Copyright:</b> <ul style="list-style-type: none"> <li>• Meaning of copyright</li> <li>• Works in which copyright subsists</li> <li>• Registration of Copyright</li> <li>• Ownership of Copyright</li> <li>• Assignment of copyright</li> <li>• Term of copyright</li> <li>• Licences by owners of copyright</li> <li>• Copyright Society</li> <li>• Infringement of Copyright</li> </ul>
18	<b>Law relating to Geographical Indications of Goods :</b> <ul style="list-style-type: none"> <li>• Geographical Indication</li> <li>• Application for registration</li> <li>• Procedure for and Duration of Registration</li> <li>• Effect of Registration</li> <li>• Prohibition of registration of geographical indication as Trade Mark</li> </ul>
19	<b>Law relating to Industrial Designs :</b> <ul style="list-style-type: none"> <li>• Registration of Designs</li> <li>• Prohibition of registration of certain designs</li> <li>• Certificate of registration</li> <li>• Copyright in Registered Designs</li> <li>• Industrial and International Exhibitions</li> <li>• Piracy of registered design</li> </ul>

## GROUP 2

### TAX LAWS & PRACTICE

#### Paper - 7

#### Objectives:

- To provide working knowledge on practical application of Direct Tax Laws.
- To provide conceptual knowledge of Indirect Tax Laws with practical application of Indirect Tax Laws.

**Level of Knowledge:** Working Knowledge

S. No.	Detailed Contents
<b>Part I : Direct Tax (60 Marks)</b>	
1	<b>Direct Tax at a Glance:</b> <ul style="list-style-type: none"> <li>• An Introduction</li> <li>• Characteristics of Taxes</li> <li>• Objectives of Taxation</li> <li>• Direct vs. Indirect Tax</li> <li>• Background of Taxation system of India</li> <li>• Tax Structure &amp; Administration</li> </ul>
2	<b>Basic Concept of Income Tax:</b> <ul style="list-style-type: none"> <li>• An overview of Finance Bill</li> <li>• Definitions</li> <li>• Capital and Revenue Receipts and Expenditure</li> <li>• Residential Status</li> <li>• Basis of Charge</li> <li>• Scope of Total Income</li> </ul>
3	<b>Incomes which do not form part of Total Income</b>
4	<b>Income under the Head Salary</b>
5	<b>Income under the Head House Property</b>

S. No.	Detailed Contents
6	<b>Profits and Gains from Business and Profession</b>
7	<b>Capital Gains</b>
8	<b>Income from Other Sources</b>
9	<b>Clubbing provisions and Set Off and / or Carry Forward of Losses:</b> <ul style="list-style-type: none"> <li>● Income of other persons included in Assessee's Total Income ● Aggregation of Income</li> <li>● Set off and / or Carry forward of losses</li> </ul>
10	<b>Deductions:</b> <ul style="list-style-type: none"> <li>● Deductions in respect of certain payments ● Specific deductions in respect of certain income ● Deductions in respect of donations for expenditure under CSR activities</li> </ul>
11	<b>Computation of Total Income and Tax Liability of various entities:</b> <ul style="list-style-type: none"> <li>● Individual ● Hindu Undivided Family 'HUF' ● Alternate Minimum Tax (AMT) ● Partnership Firm / LLP ● Co-operative Societies ● Association of Person 'AOP' and Body of Individual 'BOI' ● Political Parties ● Electoral Trusts ● Exempt organization - Trust Registration u/s 12A/ 12AA/12AB ● Tax Rates</li> </ul>
12	<b>Classification and Tax Incidence on Companies:</b> <ul style="list-style-type: none"> <li>● Computation of taxable income and tax liability of Company including Foreign Company</li> <li>● Taxation on Dividend Income ● Minimum Alternate Tax 'MAT' ● Other Special Provisions Relating to Companies ● Equalization Levy ● Carbon Credit</li> </ul>
13	<b>Procedural Compliance:</b> <ul style="list-style-type: none"> <li>● Tax Deduction at Source 'TDS' &amp; Tax Collection at Source 'TCS' ● Advance Tax &amp; Self Assessment Tax 'SAT' ● Filing of Returns ● Fee and interest for default in furnishing return of Income</li> </ul>
<b>Part II : Indirect Tax (GST &amp; Customs) (40 Marks)</b>	
14	<b>Concept of Indirect Taxes at a Glance:</b> <ul style="list-style-type: none"> <li>● Background ● Constitutional powers of taxation ● Indirect taxes in India - An overview</li> <li>● Pre-GST tax structure and deficiencies ● Administration of Indirect Taxation in India</li> </ul>
15	<b>Basics of Goods and Services Tax 'GST':</b> <ul style="list-style-type: none"> <li>● Basic concepts and Overview of GST ● GST Model - CGST / IGST / SGST / UTGST ● GST Compensation to States</li> </ul>
16	<b>Levy and Collection of GST:</b> <ul style="list-style-type: none"> <li>● Taxable Event ● Concept of Supply including Composite and Mixed supply ● Levy and Collection of CGST and IGST ● Exemptions under GST ● Composition Scheme ● Forward Charge Mechanism ● Reverse Charge Mechanism</li> </ul>
17	<b>Time, Value &amp; Place of Supply:</b> <ul style="list-style-type: none"> <li>● Concepts of Time of Supply ● Value of Supply ● Place of Supply</li> </ul>

S. No.	<i>Detailed Contents</i>
18	<b>Input Tax Credit &amp; Computation of GST Liability:</b> <ul style="list-style-type: none"> <li>● Overview ● Eligibility and Conditions for taking Input Tax Credit ● Transitional Provisions in ITC ● Ineligible Credits ● Input Service Distributor ● Order of Utilisation of Input Tax Credit</li> </ul>
19	<b>Procedural Compliance under GST:</b> <ul style="list-style-type: none"> <li>● Registration ● Tax Invoices ● Debit &amp; Credit Notes ● Accounts and Records ● Electronic Way Bill ● Returns ● Payment of Tax ● Refund Procedures ● GST Practitioners ● Assessment ● Demand and Recovery ● QRMP Scheme</li> </ul>
20	<b>Overview of Customs Act:</b> <ul style="list-style-type: none"> <li>● Overview of Customs Law ● Levy and collection of Customs Duties ● Types of Custom Duties ● Classification and valuation of import and export goods ● Exemption ● Baggage ● Officers of Customs ● Administration of Customs Law ● Import and Export Procedures ● Transportation ● Warehousing ● Duty Drawback ● Demand and Recovery ● Confiscation of Goods and Conveyances</li> </ul>