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| 1. Constitutional Law of India
(N.M. Tripathi Pvt. Ltd.) | : | H.M. Seervai |
| 2. Shorter Constitution of India
(Wadhwa and Co.) | : | D.D. Basu |
| 3. Constitutional Law of India
(Wadhwa and Co.) | : | Dr. Jain |
| 4. Constitutional Law of India | : | J.N. Pandey |
| 5. Constitutional Law of India | : | Prof. P.S. Achuthan Pillai |
| 6. Constitution of India
(Eastern Book Co.) | : | V.N. Shukla |

Sixth Semester
PAPER – I
CORPORATE ACCOUNTING

No of instructional hours per week: 5

Aim of the course: To expose the students to the accounting practices prevailing in corporate.

Course Objectives:

1. To create awareness about corporate accounting in conformity with the provisions of Companies Act, IAS and IFRS.
2. To help the students in preparation of accounts of banking and insurance companies.
3. To enable the students to prepare and interpret financial statements of joint stock companies.

Module I: Accounting standards-Relevance of Accounting Standards in preparation and presentation of final accounts– Indian GAAP and Global Accounting Standards-Convergence with IFRS. (10hrs)

Module II: Final Accounts of Companies – company statutory records – preparation of final accounts according to revised schedule III- Form and contents of Balance Sheet (Vertical form with notes), Profit and Loss account (Vertical form with notes) – Profits prior to incorporation (20 Hrs)

Module III: Accounts of Banking and Insurance Companies –Accounts of Banking Companies-Preparation of financial statements - Statutory forms. Accounts of Insurance Companies - Life and General Insurance – Preparation of Final Accounts – Determination of profit in Life Insurance Business. (30hrs)

Module IV: Internal Reconstruction – Reorganization of capital – consolidation and sub- division of share capital – post reconstruction Balance Sheet. (15hrs)

Module V: Interpretation of Financial Statements –Familiarity with AS 20 –objectives, scope, definition, presentation, measurement –Basic EPS –Diluted EPS –Diluted Potential Equity Shares –Disclosure –EBIT –EPS Analysis. (15hrs)

Recommended structure for preparing question paper: Theory 30% Problems 70%

Recommended Practical

1. Create awareness on maintenance of accounts of companies on the basis of live annual reports of companies
2. Preparation of assignments on maintenance of accounts of banks and insurance companies on the basis of visit to branches, wherever available.

Books recommended:

1. Jain S.P and Narang K.L. *Corporate Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N. and Maheswari S.K. *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Pillai R.S N, Bhagavathi and Uma S. *Fundamentals of Advanced Accounting*, S Chand & Co. Ltd., New Delhi.
4. Shukla M C, Grewal T.S. and Gupta S.C. *Advanced Accounts* S.Chand & Co. Ltd., New Delhi.
5. Paul. K.R. *Accountancy*, New Central Book Agency Pvt. Ltd. Kolkata.
6. Mukherjee A. and Hanif M. *Corporate Accounting*, Tata McGraw-Hill Publishing Co.Ltd., New Delhi.
7. Nirmal Gupta and Chhavi Sharma. *Corporate Accounting Theory and Practice*, Ane Books India, New Delhi.

PAPER – II

COST ACCOUNTING

No of instructional hours per week: 5

Aim of the Course: To impart knowledge of cost accounting system and acquaint the students with the measures of cost control.

Objectives:

1. To familiarize the students with cost and cost accounting concepts
2. To make the students learn cost accounting as a distinct stream of accounting

MODULE I: Introduction to Cost Accounting—Meaning and definition—cost concepts—cost centre, cost unit, profit centre, cost control, cost reduction—objectives—Distinction between financial accounting and cost accounting—Methods and Techniques of costing—Advantages of Cost Accounting—Limitations of Cost Accounting—Installation of Costing System—Cost Accounting Standards (CAS 1-19 an overview) (12 Hours)

MODULE II: Accounting and control of material cost—Documentary design—EOQ—Levels of inventory - Methods of pricing issue of materials—ABC VED and FSN analyses—JIT System—Perpetual Inventory Control System—Periodical inventory System—Continuous Stock taking—Materials Losses and accounting treatment—Primary and Secondary packing materials and their accounting treatment. (20 Hours)

MODULE III: Accounting and control of labour cost—Time keeping—Time booking—Systems of Wage Payment—Incentive plans—Idle time—Overtime and their accounting treatment—Labour turnover—Concept of learning curve. (20 Hours)

MODULE IV: Accounting for overheads—Classification—Departmentalization (Allocation and Apportionment)—Absorption—Determination of overhead rates—under/over absorption—Accounting treatment—Allocation of overheads under Activity Based Costing. (20 Hours)

MODULE V: Cost Accounting records—Integral and non-integral Systems—Preparation and presentation of cost sheets—Unit Costing—Tender-Quotations—Reconciliation of Cost and Financial Accounts. (18 Hours)

Recommended structure for preparing Question Paper: Theory-40% Problems—60%

Recommended Practicals:

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of milk production, farming activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyse and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

Books Recommended:

1. SP Jain and KL Narang—*Advanced Cost Accounting*, Kalyani Publishers New Delhi

2. NK Prasad- *Advanced Cost Accounting*, Book Syndicate Pvt. Ltd. Kolkata
3. MY Khan and PK Jain- *Advanced Cost Accounting*, Tata McGraw Hill
4. Thulsian PC- *Practical Costing*, Vikas Publishing House, New Delhi
5. MN Arora, *Principles and Practice of Cost Accounting* Vikas Publishing House, New Delhi
6. BM Nigam and Jain K *Cost Accounting* PHI, New Delhi
7. SN Maheswari- *Cost and Management Accounting*, Sultan Chand & Sons, New Delhi

Paper – II

INTERPRETATION OF STATUTES AND PRINCIPLES OF LEGISLATION

Outcome :- This paper makes students aware of various rules for interpretation formulated by jurists and courts and also equip the students with various rules of interpretation of statutes, principles of legislations and legislative drafting.

1. Interpretation of Statutes – Meaning, Objects and Scope of ‘interpretation’ and ‘construction’ of statute - Nature and Kinds of statutes - Judge as an interpreter – Commencement, operation and repeal of statutes – Basic Sources of Statutory Interpretation – The General Clauses Act, 1897: Nature, Scope and Relevance (Ss.6- 8) – Aids to Interpretation - Internal aids – External aids.
2. Rules of Statutory Interpretation – (a) Primary Rules – Literal rule-Golden rule – Mischief rule - Rule of harmonious construction – (b) Secondary Rules – *Noscitur a-sociis* - *Ejusdem generis* – *Reddendo singula singulis* – Presumptions in statutory interpretation – Maxims of Statutory Interpretation - *Delegatus non potest delegare* - *Expressio unius est exclusio alterius* - *Generalia specialibus non derogant* – *In pari delicto potior est conditio possidentis* – *Utres magis valeat quam pereat* – *In bonam partem* -
3. Interpretation with reference to the subject matter and purpose - Restrictive and beneficial construction – Taxing statutes – Penal statutes – Welfare legislation - Interpretation of substantive and adjunctive statutes – Interpretation of directory and mandatory provisions – Interpretation of enabling statutes – Interpretation of codifying and consolidating statutes – Interpretation of statutes conferring rights – Interpretation of statutes conferring powers
4. Principles of Constitutional Interpretation - Harmonious construction – Doctrine of Eclipse – Doctrine of pith and substance – Colourable legislation – Doctrine of Severability – Ancillary powers - Residuary power – Occupied field – Doctrine of repugnancy – Doctrine of Immunity of instrumentalities
5. Principles of Legislation – Principle of utility – Principles of Ascetic and Arbitrary Theory – Principles of sympathy and Antipathy – Operation of these

principles upon legislation – Distinction between morals and legislation – Legislative Drafting – Principles of drafting a bill – Montesquieu rules in drafting

Prescribed Legislation:

The General Clauses Act, 1897

Prescribed Readings:

- Theory of Legislation - Bentham
 Legislative Drafting - Bakshi
 Interpretation of Statutes - Maxwell
 Interpretation of Statutes - Swaroop
 Interpretation of Statutes - Bindra
 Interpretation of Statutes - Varghese and Madhavan Potti
 Interpretation of Statutes - Sarathi
 Principles of Legislation, Legislative Drafting and Statutory Constructions
 - Prof.M.Krishnan Nair and
 A.Gopinatha Pillai
 Statutory Interpretation - Singh, G.P.Wadhwa and Co. (1992)
 Principles of Legislation - Dr. Nirmal Kanthi Chakravarthi and Legislative
 Drafting

P. St. J. Langan, *Maxwell on the Interpretation of Statutes* (12th ed., 1969)

Vepa P. Sarathi, *Interpretation of Statutes* (4th ed., 2003)

Theory of Legislation – Bentham

S.G.G. Edgar, *Craies on Statute Law* (1999)

Swarup Jagdish, *Legislation and Interpretation*

P. St. Langan (Ed.). *Maxwell on The Interpretation of Statutes* (1976)

N.M.Tripathi, Bombay

Paper – III

ADMINISTRATIVE LAW

Outcome :- This paper enables the students to realize the inevitable necessity of Administrative Law and to know about the growing socio-economic functions , powers, duties and liabilities of the administrative authorities and also the external constraints upon them. It makes students aware of the need of administrative rule making, its enforcement, administrative adjudication and judicial review.

1. **Introduction to Administrative Law** : - Definition and scope of administrative law – Causes for the growth of Administrative Law with special reference to India. Difference between Constitutional Law and Administrative Law. Droit Administratif (French Administrative Law) Concept of Rule of Law – Evaluation of Dicey’s Theory. Doctrine of separation of powers. Anatomy of Administrative Actions : Quasi - legislative Action – Quasi judicial Action – Administrative Action – Ministerial Actions – Administrative Instructions: - Administrative Discretion – Judicial behaviour and administrative discretion in India.
2. Rule-Making Power of the Administration (Quasi-legislative action) – Reasons for the growth of Administrative rule-making action - Delegated Legislation - Classification of Administrative Rule making power or Delegated Legislation. Constitutionality of Administrative Rule making action or Delegated Legislation. – Control Mechanism of Administrative Rule making action or Delegated Legislation in India - Legislative Control – Procedural Control – Judicial Control – Adjudicator Power of the Administration - Need for Administrative Adjudication. – Court of Law and Administrative Agency, exercising adjudicatory powers. – Problems of Administrative Adjudication. – Needs of Administrative decision making – Statutory Tribunals. – Domestic Tribunals. – Practices and Procedure of Administrative Adjudication – Rule against Bias. – *Audi Alteram partem* or the Rule of Fair Hearing. – Reasoned Decisions. – Post-decisional Hearing – Exception to the rules of natural justice.
3. (A) Judicial Review of Administrative Action – Principles – Remedies against Administrative Action – Public Law Review (Constitutional Remedies) – Jurisdiction of the Supreme Court under Art. 32 and 136. – Jurisdiction of the High Courts under Art. 226 and 227. – Against whom writ can be issued. – Locus standi to challenge Administrative Action. – Laches or unreasonable delay. – Alternative remedy, *Res-judicata* – Finality of Administrative Action – (B) Judicial Review of Administrative Action – Modes – Remedies against Administrative Action – Public Law Review (Constitutional Remedies) – Writ of *Certiorari* – Writ of *Prohibition* – Writ of *Mandamus* – Writ of *Quo-warranto* – Writ of *Habeas Corpus* - Private Law Review (Statutory Remedies) – Injunction – Declaration – Suit for damages – Administrative action for the enforcement of Public Duties – Public Interest Litigation or Social Action Litigation: - Nature and Purpose – *Locus Standi* – Procedure; Complexities and Problems. – Class Actions.

4. Liability of the Administration: - Liability of the Administration in Contract – Constitutional Provisions and the Development of the concept of liability. – Liability of the administration in Tort. – Privileges and immunities of the Administration in suits. – Privilege of Notice – Privilege to withhold documents – Immunity from Statute operations – Immunity from Estoppel - Promissory Estoppel – Change of Policy decision of the Government – Statutory and Non-Statutory Public undertakings: - Relative Merits and Demerits of various organizational forms of Public enterprises. – Statutory Public Corporations-Control devices. – Government Companies.
5. Citizen and the Administrative Faults: - Ombudsman-Development in U.K., U.S.A. and in India. – Central Vigilance Commission.- Lokpal and Lokayuktha in India – Constitutional Protection of Civil Servants and the Administrative Service Tribunals: - Service Rules- Doctrine of Pleasure. – Constitutional Safeguards to Civil Servants – Procedural Safeguards. – Administrative Service Tribunals. – Relevant provisions of Administrative Tribunals Act, 1985.

Prescribed Readings:

1. H.W.R. Wade, Administrative Law. : (Claredon Press-Oxford)
2. Jain & Jain, Principles of Administrative Law: (N.M. Tripathi)
3. Cases and Materials Administrative Law. : Indian Law Institute
4. Dr.A.T. Markose, Judicial Control of Administrative Action in India. :
5. I.P. Massey Administrative Law : (Eastern Book Company)
6. Dr.N.K. Jayakumar, Administrative Law. :
7. Constitution of India Relevant Chapters :
8. Halsbury's Laws of England (IV Ed. Re-issue Vol. 1 pp. 1-376) :
9. Thakwani C.K. Administrative Law :
10. S.P.Sathe, Administrative Law :
11. J.F. Garner and B.L. Jones, Garner's Administrative Law : (Butterworths 1985)
12. Tapash Gan Choudhary, Penumbra of Natural Justice : (Eastern Law House 1997)
13. Steven J. Cann Administrative Law : (Sage publications 1995)
14. Schwartz, Administrative Law : (Little Brown and Company 1991)
16. S.H. Bailey., R.L. Jones and A.R.Mowbray: Cases and Materials on Administrative Law : (Sweet and Maxwell 1992)
17. Neil Hawke: An introduction to

- Administrative Law : (ESC publishing, Ltd.1993)
18. Peter Cane, An Introduction to Administrative Law : (Clarendon Press Oxford 1987)
19. Genevra Richardson and Hazel Genn: Administrative Law and Government Action : (Clarendon Press Oxford 1994)
20. Craig P.P, Administrative Law (1999)

Paper – IV

LAW OF EVIDENCE

Outcome :- This paper inculcates the students with the knowledge of law relating to different types of evidence and the process of courts in proceedings in courts to equip them to practise the profession.

1. Introduction: Distinction between substantive and procedural law, Evidence in customary law systems, Introduction to the British ‘Principles of Evidence’ - Salient features of the Indian Evidence Act, 1872, Applicability of the Indian Evidence Act. Central Conceptions in Law of Evidence: Facts, Facts in issue and relevant facts, Evidence, Circumstantial and Direct evidence, Presumptions, Proved, Disproved, Not Proved, Witness, Appreciation of evidence. Relevancy: Facts connected with facts in issue, Doctrine of *Res gestae*; SS 6, 7,8 and 9 of Evidence Act, Evidence of Common Intention, Sec.10, Relevancy or otherwise irrelevant facts- Facts to prove right or custom (sec-13)-Facts concerning state of mind/state of body or bodily feelings (SS. 14 and 15) –Relevancy and admissibility of admissions, privileged admissions- evidentiary value of admissions (SS. 17 to 23).

2. Relevancy and admissibility of confessions: Admissibility of information received from an accused person in custody, Confession of co-accused (SS. 24 to 30), Admitted facts need not be proved (58). Dying declaration: Justification for relevance, Judicial standards for appreciation of evidentiary value-32 (1) with reference to English Law, Other statements by persons who cannot be called as witnesses (SS. 32(2) to (8) 33)- Statement under special, circumstances (SS. 34 to 39) Relevance of judgments: General principles, Fraud and Collusion (SS. 40 to SS. 44) Expert testimony: General principles (Sec. 45-50), who is an expert, Types of expert evidence, Problems of judicial defence to expert testimony – Forensic Evidence and use of expert scientific witness in criminal and civil

proceedings – scope of forensic evidence in civil and criminal cases – evidentiary value of forensic evidence.

3. Character evidence: Meaning – Evidence in Civil and Criminal cases -(SS. 52-55), Oral and Documentary Evidence - Introduction on Proof of facts, General principles concerning oral Evidence (59-60), General principles concerning documentary Evidence (61-90), General principles regarding exclusion of oral evidence by documentary evidence (SS. 91-100)

4. Burden of Proof: - The general concept of *onus probandi* (SS. 101) - General and Special exception to onus probandi (SS. 102-106) - The justification of presumption and burden of proof (SS. 107 to 114) with special reference to presumption to legitimacy of child and presumption as to dowry death- Doctrine of judicial notice and presumptions – Estoppel – Scope of Estoppel, Introduction as to its rationale (SS. 115), Estoppel distinguished from Resjudicata, Waiver and Presumption, Kinds of Estoppel- Equitable and Promissory Estoppel, Tenancy Estoppel (Sec. 116)

5. Witness – Examination and Cross Examination: Competence to testify (SS. 118 to 120), Privileged communications (121 to 128), General principles of examination and cross examination (SS. 135 to 166), Leading questions (141-145), Approver’s testimony (SS.133), Hostile witnesses (SS. 154), Compulsion to answer questions (147, 153), Questions of corroboration (156-157), Improper admission of evidence.

Prescribed Readings: (With amendments)

1. Ratanlal – Indian Evidence Act (Wadhwa and Co.)
2. P.S. Achuthan Pillai – Law of Evidence
3. Vepa .P.Sarathi – Elements of Law of Evidence
4. Dr.Avtar Singh – Law of Evidence
5. Ratanlal and Dhiraj Lal – The Law of Evidence (Wadhwa and Co. 1988)
6. Sarkar – Law of Evidence
7. Batuklal – Law of Evidence
8. Woodroff and Amir Ali – Law of Evidence
9. Umadethan. B – Forensic Medicine
10. Manson.J.K – Forensic Medicine for Lawyers.
11. Sharma.B.R – Forensic Science in Criminal Investigation.

Seventh Semester