

MODEL CURRICULUM
IN
BACHELOR OF ACCOUNTING RESEARCH

EXPOSURE DRAFT

Indian Accounting Association

(www.iaa.org)

BACHELOR OF ACCOUNTING RESEARCH

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Semester	Course No.	Title
I	BAcctg1.01	Accounting I
	BAcctg1.02	Business Organisation and Management
	BAcctg1.03	Business Economics
	BAcctg1.04	English Language
	BAcctg1.05	Second Language
	BAcctg1.06	Business Statistics
	BAcctg1.07	Environment Studies
II	BAcctg2.01	Accounting II
	BAcctg 2.02	Banking, Financial Serviced and Insurance
	BAcctg 2.03	Macro Economics
	BAcctg 2.04	English Language
	BAcctg2.0 5	Second Language
	BAcctg2.06	Business Laws
III	BAcctg3.01	Corporate Accounting, I
	BAcctg3.02	Cost Accounting I
	BAcctg3.03	Principles and Practice of Auditing
	BAcctg3.04	English Language
	BAcctg3.05	Second Language
	BAcctg3.06	Company Law
IV	BAcctg4.01	Corporate Accounting II
	BAcctg4.02	Management Accounting
	BAcctg4.03	Corporate Finance
	BAcctg4.04	English Language
	BAcctg4.05	Second Language
	BAcctg4.06	Accounting Systems
V	BAccg5.01	2Direct Taxes I
	BAcctg5.02	Cost Management
	BAcctg5.03	Indian Accounting Standards (Ind As)
	BAcctg5.04	Financial Reporting
	BAcctg5.05	Indirect Tax I
	BAcctg5.06	Accounting Information System
VI	BAcctg6.01	Direct Taxes II
	BAcctg6.02	Indirect Taxation II (GST)
	BAcctg6.03	Global Accounting Standards
	BAcctg6.04	Financial Analysis
	BAcctg6.05	Project Management
	BAcctg6.06	Strategic Cost Management
VII	BAcctg7.01	Research Methodology
	BAcctg7.02	Business Analytics
		Technology Innovations for Accounting and Finance
	BAcctg7.03	Finance
	BAcctg7.04	Government Accounting and Auditing
	BAcctg7.05	Auditing, Assurance and Standards
VIII	BAcctg7.06	Security Analysis and Portfolio Management
	BAcctg8.01	Global Research in Accounting
	BAcctg8.02	Research Data Analysis Techniques
	BAcctg8.03	Dissertation
		Appendix I - Accounting Laboratory

ADD ON COURSES

Course	Paper No.	Title
1. Insurance Business	AOC1.01	Life Insurance Business
	AOC1.02	General Insurance Business
2. Computerised Financial Accounting	AOC2.01	Fundamentals of Computerised Accounting
	AOC2.02	Computerised Accounting
3. Computerised Statistical Data Analysis	AOC3.01	Statistical Data Analysis Techniques
	AOC3.02	Computerised Statistical Data Analysis
4. Micro Finance Business	AOC4.01	Micro Finance
	AOC4.02	Micro Finance - Indian Experiences
5. Security Analysis and Portfolio Management	AOC5.01	Security Analysis
	AOC5.02	Portfolio Management
6. Electronic Banking and E Payment Operations	AOC6.01	Electronic Banking
	AOC6.02	Electronic Banking in Practice
7. Goods and Services Tax - Law, Accounting and Documentation	AOC7.01	Goods and Services Tax Law and Practice
	AOC7.02	Computerised Goods and Services Tax Accounting and Documentation
8. Income Tax - Law, Accounting and Documentation	AOC8.01	Income Tax Law and Practice
	AOC8.02	Computerised Income Tax Accounting and Documentation

Pre-requisite for admission: A student qualifying at the Senior Secondary level examination from a recognised School Board shall be eligible for admission to the course.

Qualification awarded: A student qualifying at Semester I and II examinations shall be awarded Certificate in Accounting, and thereafter on qualifying at III and IV semesters' examinations shall be awarded Diploma in Accounting, thereafter qualifying at V and VI Semesters' examinations shall be awarded Bachelor of Accounting Degree and thereafter qualifying at VII and VIII semesters' examinations shall be awarded Bachelor of Accounting Research Degree.

Course Credits - Bachelor of Accounting Research

Semesters	Paper 1	Paper 2	Paper 3	Paper 4	Paper 5	Paper 6	Paper 7	Total Credit
Semester I	4	4	4	4	4	4	4*	24
Semester II	4	4	4	4	4	4		24
Total								48
Semester III	4	4	4	4	4	4		24
Semester IV	4	4	4	4	4	4		24
Total								48
Semester V	4	4	4	4	4	4		24
Semester VI	4	4	4	4	4	4		24
Total								48
Semester VII	4	4	4	4	4	4		24
Semester VIII	4	4	16					24
Total								48

Objectives of the qualification:

The qualification aims to:

- ☐ Enhance the student's understanding and knowledge of the methods and techniques relevant to the accountancy field, as well as the understanding of how to apply such knowledge in a particular context, including specific competencies in the fields of accounting and external reporting, auditing and assurance, financial management, management decision making and control and taxation
- ☐ The curriculum is designed to include and address all the mentioned competency areas, as well as to develop personal attributes, ethical behaviour and professionalism and life-long learning skills.
- ☐ The curriculum compiled for this programme equips students with specialised knowledge, skills, attitudes and competencies needed for the professional behaviour and practices expected of a graduate proposing to enter the profession of accountancy.

SEMESTER I

Subjects	No. of Credits	Max Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1. Financial Accounting	4	100	30	4	30	64
2. Business Organisation and Management	4	100	40	4	20	64
3. Business Economics	4	100	50	4	10	64
4. English	4	100	40	20	4	64
5. Second Language	4	100	40	20	4	64
6. Business Statistics	4	100	30	4	30	64
7. Environment Studies	4*	100	45	0	5	50
Total	24	600				434

Note: *University may decide to award credits for the Environment Studies course.

PAPER BAacctg1.01 - FINANCIAL ACCOUNTING

Course Objective:

The course aims to:

- ☐ *Provide conceptual knowledge of accounting and to lay foundation for future applications*

Course Contents:

Unit-I: Financial Accounting: Meaning, definition, functions, objectives, advantages, limitations; Book-keeping v/s accounting v/s accountancy, users of accounting information, important accounting terminology, principles of accounting – concepts and conventions. Voucher - meaning, preparation and presentation. Accounting standards - meaning, objectives - list of accounting standards issued by ASB.

Accounting Process: Branches of accounting, accounting cycle, systems of accounting, approaches to accounting. Types of accounts – Rules of debit and credit, Accounting equation, journal, ledger and trial balance

Unit-II: Subsidiary Journal Books: Meaning, need, types of subsidiary books – purchases book, purchases returns book, sales books, sales return book, bills receivable book, bills payable book, cash book including petty cash book and journal proper.

Unit-III: Bank Reconciliation statements: Meaning, need, reasons for difference in bank balance as per cash book and pass book. Comparison entries in cash book and pass book and noting the differences in preparation of BRS under (a) Favourable balance (b) unfavourable (over draft) balance model, amendment or rectification of cash book.

Unit-IV: Rectification of errors and Depreciation: Meaning of capital, revenue and deferred revenue expenditure and capital and revenue receipts and their accounting treatment.

Rectification of errors: Types or errors: Rectification of errors (a) before trial balance is prepared (b) before preparing final accounts (c) after preparing final accounts.

Depreciation: Meaning, causes, need for depreciation, difference between depreciation, amortization and depletion, methods of problems on fixed instalment method and written down value method as approved by Income Tax Act.

Unit-V: - Final Accounts: Final accounts of sole proprietorship business - meaning of trader and manufacturer, preparation of (a) Manufacturing account (b) Trading account (c) Profit and loss account and (d) Balance sheet with adjustments, closing entries.

Course Exit Learning Outcomes:

After completion of this curriculum the student will be able to demonstrate:

- ☐ *Understanding of the concepts and process of accounting.*
- ☐ *Ability to prepare various subsidiary books.*
- ☐ *Understanding of the need to reconcile bank balance with cash book.*
- ☐ *Ability to identify the errors and rectify them.*
- ☐ *Understanding of the concept of depreciation and be able to calculate the same.*
- ☐ *Ability to prepare final accounts of a sole proprietorship business.*

Suggested readings:

1. Batty, J. *Principles of Accounting*.
2. Gupta R. L. and Gupta, V.K. *Principles & Practice of Accounting*. Sultan Chand and Sons, New Delhi.
3. Grewal, T.S. *Introduction to Accountancy*. S. Chand and Co. New Delhi
4. Haneef and Mukerjee, *Accountancy-I*: Tata McGraw Hill Company.
5. Jain S.P. & Narang, K.L. *Accountancy-I*. Kalyani Publishers.
6. Jawaharlal Lal. *Financial Accounting*. Himalaya Publishing House.
- 7 Sehgal, Deepak. *Fundamentals of Financial Accounting*. Tax Mann Publication
8. Tulasian, *Accountancy-I*: Tata McGraw Hill Company.

PAPER BAacctg1.02 - BUSINESS ORGANIZATION AND MANAGEMENT

Course Objective:

The course aims to:

□ *Provide basic knowledge to the students about organization and management of a business enterprise.*

Course Contents:

Unit I: Introduction: Meaning and definition of business, business objectives, business and environment interface. Structure of Indian Industry - Manufacturing and Service Sectors, Impact of Liberalization and Globalization and Privatisation - Start-Ups; Make in India and Skill Development Movement - Multinational/Transnational Corporations - Social Responsibility and Ethics - Concepts of Corporate Governance, Transparency and Disclosure, Sustainable Development – Inclusive Growth – Demographic Dividend

Unit II: Decision Making for setting up a Business Organization (Basic Conceptual framework only)

Choice of Form of Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society

Sources of finance: Legal structure and sources of finance-Short term finance and long-term finance-Internal sources - External sources -Factors influencing the sources of finance-Selecting the source of finance

Location of Business Units: Meaning, Importance, and Factors Affecting Location – Basic Theories of Location

Human Resource Management: HR planning, recruitment, selection, placement, performance appraisal, training and HR development, talent management, virtual workspace

Marketing Management: Marketing Concept; Marketing Mix; 4 Ps of Marketing, Product Life Cycle; Pricing Policies and Practices

Operation Management: Operations function, decision making in operations, product design, process selection, facilities decision, inventory management, quality planning and control. Six sigma, Total quality management.

Unit III: Nature and Scope of Management: Concept of Management, Management as a Science and as an Art, Levels of Management, Role and Responsibility of Management, Administration vs Management. Evolution of Management Thought–Classical, Neo-Classical and Modern

Major Theories of Management: Scientific Management (F. W. Taylor), Administrative Management (Henry Fayal), Behavioural Theory (Elton Mayo).

Unit IV: Functions of Management [POSDCORB]-Planning: Nature, Objectives, Types and Levels, Process of Planning, Planning Premises and Forecasting, MBO, Decision Making. **Organizing:** Concept, Forms of Organizational Structure, Combining Jobs: Departmentalization, Span of Control, Delegation of Authority, Authority & Responsibility. **Staffing:** Concept; Overview of - Manpower Planning, Job Design, Recruitment & Selection, Training & Development, Performance Appraisal. **Directing:** Concept - Direction and Supervision.

Controlling: Concept, Types of Control, and Controlling Techniques - Steps in the process, advantages, limitations, obstacles, essentials of a good plan. Management by Objectives: SWOT Analysis

Unit V: Recent Paradigm Shifts and Trends in Business Strategies and Management Practices and Trends in Business Organization: Globalization- Global versus Local- Diversity- Heterogeneity versus Homogeneity- Flexibility- Flexibility versus Stability- Centralization versus Decentralization Flat- Networks- Interdependence versus Independence, recent trends in HR management. Franchising, Outsourcing, and E-Commerce.

Trends in Management: Business Management from Home, Work from Home (WFH), Hiring Remote Workers; More Millennials in Business Leadership Roles- ‘Collaborative’ vs ‘Command’ Styles for Careers in Business Management-Continuing Digitization of the Business World

Course Exit Learning Outcomes:

On completion of this course, the students will be able to:

- ☐ *Understand the concepts related to Business.*
- ☐ *Demonstrate the roles, skills and functions of management.*
- ☐ *Analyse effective application of practical knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.*
- ☐ *Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities.*
- ☐ *Analyze and critically evaluate case studies in at least one of the topic areas, including its relevance to course topics.*
- ☐ *Contribute to a team project in an effective manner.*

Suggested Readings:

1. Basu, C. R. *Business Organization and Management*, McGraw Hill Education.
2. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*. Dryden Press, New York.
3. Chhabra, T.N. *Business Organisation and Management*. Sun India Publications, New Delhi,
4. Ghuman, K & Aswathapa, K. *Management Concepts and Cases*. Tata McGraw Hills, New Delhi.
5. Gupta C. B. *Modern Business Organisation*. Mayur Paperbacks, New Delhi
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. Kaul, V.K. *Business Organisation and Management*, Pearson Education. New Delhi
8. Koontz, H, & Weihrich, H. *Essentials of Management: An International Perspective*. Tata McGraw Hills, New Delhi.
9. Koontz and Weihrich, *Essentials of Management*. McGraw Hill Education.
10. Ramaswamy, I. *Principles of Business Management*. Himalaya Publishing House, New Delhi.
11. Robbins, S. *Management*. Pearson Education, New Delhi.

12. Shankar, Gauri. *Modern Business Organisation*. Mahavir Book Depot, New Delhi.
13. Singh, B.P. & Chhabra, T.N. *Business Organisation and Management*. Sun India Publications, New Delhi.
14. Singh a B.P. and Singh, A.K. *Essentials of Management*. Excel Books
15. Telsan, M.T. *Industrial and Business Management*. S. Chand, New Delhi
16. Tulsian, P.C. *Business Organisation& Management*. Pearson Education, New Delhi.

PAPER BAacctg1.03 – BUSINESS ECONOMICS

Course Objectives:

The objectives of the course are to:

- *Introduce economic concepts and principles which are useful in understanding the economic environment within which businesses and other organizations operate.*
- *Help in understanding how consumers and firms make decisions and how they interact with each other in markets.*
- *Cover supply and demand, consumer and firm behaviour, price determination and the operation of markets, situations of market failure, and the impact and role of government on the economy.*
- *Help to understand and apply supply and demand analysis to relevant economic issues, apply marginal analysis to the “firm” under different market conditions, understand the Causes and consequences of different market structures*

Course Contents:

Unit I: Introduction – Economics- Microeconomics – Macroeconomics - Positive and Normative economics - Business Economics- Significance. Basic Concepts: Scarcity and Choice, Production Possibility Curve, Production Possibility Curve and the Central Problems of the Economy

Demand and Supply: The Concept of Demand and Demand Function, Law of Demand, Movements along the Demand Curve and Shifts in Demand Curves, The Concept of Supply and Supply Function, The Law of Supply, Movements along a Supply Curve Versus Shifts in Supply Curve, Market Equilibrium and Price Determination, Shifts in Demand and Supply

Elasticity of Demand and Supply: Price Elasticity of Demand, Degree of Price Elasticity of Demand, Determinants of Price elasticity of Demand, Measurement of Price Elasticity of Demand, Slope of Demand Curve and Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Elasticity of Supply

Applications of Demand and Supply: Price Ceiling, Rent Control, Fluctuations in Agricultural Prices and Effects on Farmers’ Income

Unit II: Consumer Theory - Cardinal Utility Theory: The Concept of Utility, The Law of Diminishing Marginal Utility, Derivation of Demand Curve from Marginal Utility Schedule, The Law of Equi- Marginal Utility,

Ordinal Utility Analysis: The Concept of Ordinal Utility, Meaning of an Indifference Curve, Marginal Rate of Substitution, Properties of Indifference Curves, Exceptions to the Normal Shape of Indifference Curves, Budget Equation or Budget Line, Consumer’s Equilibrium, Income Effect, Substitution Effect, Price Effect, Normal Goods, Inferior and Giffen Goods, Derivation of Demand Curve from Price Consumption Curve

Unit III: Production - Concept of Production Function, Fixed and Variable Inputs and Short and Long Run, Total, Average and Marginal Products, Total, Average and Marginal Curves

The Law of Variable Proportions: Returns to a Factor, Isoquants, Characteristics or Properties of Isoquants, Returns to Scale, Economies and Diseconomies of Scale

Unit IV: Cost and Revenue - The Concept of Costs, Cost Functions-Short Run and Long Run, Theory of Cost in the Short Run, Short-Run Cost Curves, Long-Run Cost Curves

Equilibrium of the Firm: The Optimum Combination of Factors, Technical/Technological Change: Very Long Run, Concepts of Revenue, Relationship between Elasticity and Demand, Marginal, Revenue and Average Revenue

Unit V: Market Structures - Perfect competition: Equilibrium of the market. Long run industry supply: producer and consumer surplus. Applications: effects of taxes and subsidies.

Other Market Forms: Monopoly, Monopolistic competition, Oligopoly - their meaning and features. Simple Applications of Demand and Supply: Price ceiling, price floor.

Course Exit Learning Outcomes:

At the end of the course students should be able to:

- ☐ *Demonstrate the ability to employ the “economic way of thinking.”*
- ☐ *Reason out the factors that affect the demand for a good or service, describe the factors that affect the supply of a good or service and discuss the fact that a change in the price has a different impact on supply than a change in any other determinants.*
- ☐ *Describe price elasticity of demand and calculate the price elasticity of the demand of different goods.*
- ☐ *Explain the concept of a production function, differentiate between fixed and variable inputs, between total and marginal product, describe diminishing marginal productivity*
- ☐ *Explain meaning, features and its implication of a perfectly competitive market and explain how price is determined in a perfectly competitive market and represent the same graphically.*

Suggested Readings:

1. Arthur, O Sullivan and Steven M. Sheffrin. *Micro Economics- Principles, Applications and Tools (for Application Purposes)*
2. Begg, D., G. Vernasca, S. Fischer and R. Dornbusch. *Economics*. McGraw Hill, London.
3. Browning, Edgar K. & Zupan: *Micro Economic Theory and Applications*
4. Case, Karl E. & Ray C. Fair, *Principles of Economics*. Pearson Education, Inc.
5. Joseph, E. Stieglitz and Carl E. Walsh: *Principles of Micro Economics*.
6. Joseph, E. Stieglitz and Carl E. Walsh. *Economics*. International Student Edition.
7. Mankiw, Gregory N. *Principles of Economics*.
8. Pindyck, Robert S. & Rubinfeld, Daniel L. *Micro Economics*. Prentice Hall of India.
9. Robert, E. Hall and Marc Lieberman: *Micro Economics- Principles and Applications*

10. Varian, Hal R. *Intermediate Micro Economics*.

PAPER BAacctg1.04 – LANGUAGE – ENGLISH, FRENCH, GERMAN, ITALIAN, SPANISH, etc. (Any one)

PAPER BAacctg1.05 – SECOND LANGUAGE

PAPER BAacctg1.06 –BUSINESS STATISTICS

Course Objectives:

The course aims to:

- ☐ *Familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making.*
- ☐ *Emphasise on the application of the concepts learnt to various managerial situations.*

Course Contents:

Unit-I Introduction to Statistics: Meaning of the word Statistics- Definition - Scope of Statistics: In Industry, Economics, and Management Meaning of primary and secondary data - Qualitative and Quantitative data - Discrete and Continuous variables- Frequency and Frequency Distribution.

Sampling Techniques: Need and meaning, Definitions of Population, Sample, Sampling, Advantages of Sampling over Census method, Methods of Sampling- Random & Non-Random sampling.

Measures of Central Tendency: Concept of Central Tendency- Requirements of good statistical average- Arithmetic Mean –Geometric Mean, Harmonic Mean – Weighted Average.

Positional Averages: Median and Mode, Partition values (Quartiles and Deciles, Percentile), Empirical relation between Mean, Median and Mode- Merits and Demerits of Mean, Median and Mode Numerical in measures of central tendency.

Unit-II Measures of Dispersion: Concept of Dispersion, Requirements of good measures of dispersion. - Absolute and Relative measures of dispersion. Range- Definition, Coefficient of Range. Quartile Deviation (Q.D.) Definition, Coefficient of Q.D. Mean Deviation (M.D.) Definition of M.D. (about Mean, Median), Coefficient of M.D. Standard Deviation (S.D.) and Variance: Definitions, Coefficient of S.D, Combined S.D. for two groups Coefficient of Variation (C.V.): Definition and Its Uses -Merits and Demerits of Q.D., M.D. and S.D – Measures of Skewness – Karl Pearson and Bowley's coefficient of Skewness.

Unit-III Analysis of Bi-variate data: Correlation-Concept and Types of correlation-Methods of studying correlation, Scatter Diagram, Karl Pearson's correlation coefficient (r), Spearman's rank correlation coefficient(R) - Computation of r for ungrouped data, Computation of R - Interpretation of 'r'.

Regression: Concept of regression- Lines of regression, Regression Coefficients-Relation between correlation coefficient and regression coefficients.

Unit-IV: Time Series- Definition and Uses of Time Series, Components of time series- Methods of determination of trend. Method of Moving Averages, Method of Least Squares - Determination of Seasonal Variations by Simple Average Method.

Index Numbers- Need and meaning of Index Numbers-Numerical involved in Construction of index numbers - Price, Quantity and Value based index numbers, - Simple (unweighted) index numbers, Weighted index numbers-Laspeyre's, Paasche's and Fisher's index numbers.

Unit V: Probability and Baye's theorem: Probability Concepts: Experiment, Event, Mutually Exclusive, Independent, Dependent, Collectively Exhaustive and Equal and likely- Sample Space, Simple & Compound Events, Approaches to Probability Classical definition of Probability- Empirical approach, Subjective approach and Axiomatic Approach – Counting Rules: Permutations and computations. Theorems of Probability – Addition, Multiplication, Conditional, Marginal Probability and Baye's theorems of Probability

Course Exit Learning Outcomes:

At the end of the course students should be able to:

- ☐ *Understand the basics of statistics and its applications.*
- ☐ *Summarize data sets using Descriptive statistics.*
- ☐ *Analyse the relationship between two variables of various managerial situations .*
- ☐ *Geometrically Interpret Correlation and Regression*
- ☐ *Applications of Time Series and Index Numbers*
- ☐ *Develop managerial decision problems using Probability*

Suggested Readings:

1. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
2. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
3. Gupta S.P. and Archana Gupta. *Elementary Statistics*. Sultan Chand and Sons, New Delhi.
4. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
5. Richard Levin and David S. Rubin. *Statistics for Management*, Prentice Hall of India, New Delhi.
6. Sharma, J. K. *Business Statistics*. Pearson Education.
7. Singh, J. K. *Business Mathematics*. Himalaya Publishing House.
8. Spiegel, M.R. *Theory and Problems of Statistics*.

9. Thukral, J. K. *Mathematics for Business Studies*. Mayur Publications
10. Vohra, N. D. *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
11. *Schaum's Outlines Series*. McGraw Hill Publishing Co.

PAPER BAcctg1.07 -ENVIRONMENT STUDIES

Course Objective:

The objective of this course is to:

□ *To sensitise young minds to the need of preservation of environment for sustainable development towards the future of mankind.*

Course Contents:

Unit I: Multidisciplinary nature of environmental studies: Definition, scope and importance
Need for public awareness. (2 lectures)

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. (a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. (b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. (c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. (d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. (e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. (f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles. (8 lectures)

Unit II: Ecosystems: Concept of an ecosystem; Structure and function of an ecosystem, Producers, consumers and decomposers; Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) (6 lectures)

Unit III: Biodiversity and its Conservation: Introduction – Definition: genetic, species and ecosystem diversity. Biogeographical classification of India; Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values; Biodiversity at global, National and local levels; India as a mega-diversity nation; Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. (8 lectures)

Environmental Pollution Definition: Cause, effects and control measures of (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards; Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides. (8 lectures)

Unit IV: Social Issues and the Environment: From Unsustainable to Sustainable development; Urban problems related to energy; Water conservation, rain water harvesting, watershed management; Resettlement and rehabilitation of people; its problems and concerns. Case Studies; Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation.

Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; Issues involved in enforcement of environmental legislation. Public awareness. (7 lectures)

Unit V: Human Population and the Environment: Population growth, variation among nations. Population explosion – Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies. (6 lectures)

Field work: Visit to a local area to document environmental assets river/forest/grassland/hill/mountain; Visit to a local polluted site-Urban/Rural/Industrial/Agricultural; Study of common plants, insects, birds. Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours)

Course Exit Learning outcomes:

On successful completion of the course the student shall be able to demonstrate:

- ☐ *Understanding of the need and importance of preservation of environment for sustainable development.*
- ☐ *Knowledge of the structure and functions of the ecosystem, the environmental assets, resources, food chain and their contributions.*
- ☐ *Understanding of the causes and effects of environment pollution and measures for its control.*
- ☐ *Knowledge and understanding of the social issues such as water conservation and water harvesting, prevention and control of pollution, etc.*
- ☐ *Knowledge and understanding of the effects of population growth on sustainable development, human welfare, human health, education, etc.*

Suggested Readings:

1. Agarwal, K.C. *Environmental Biology*. Nidi Publ. Ltd. Bikaner.
2. Bharucha, Erach. *The Biodiversity of India*. Mapin Publishing Pvt Ltd. Ahmedabad.
3. Brunner R.C. *Hazardous Waste Incineration*. McGraw Hill Inc.
4. Clark R.S. *Marine Pollution*. Clanderson Press Oxford.
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T.
6. *Environmental Encyclopaedia*. Jaico Publ. House, Mumbai.
7. De A. K. *Environmental Chemistry*. Wiley Eastern Ltd.
8. *Down to Earth*. Centre for Science and Environment (R)
9. Gleick, H.P. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press.

10. Hawkins R.E. *Encyclopaedia of Indian Natural History*. Bombay Natural History Society, Bombay.
 11. Heywood, V.H & Waston, R.T. *Global Biodiversity Assessment*. Cambridge Univ. Press
 12. Jadhav, H & Bhosale, V.M. *Environmental Protection and Laws*. Himalaya Pub. House, Delhi.
 13. Mckinney, M.L. & School, R.M. *Environmental Science Systems & Solutions*. Web Enhanced edition.
 14. Mhaskar A.K. *Matter Hazardous*. Techno-Science Publication.
 15. Miller T.G. Jr. *Environmental Science*. Wadsworth Publishing Co. (TB)
 16. Odum, E.P. *Fundamentals of Ecology*. W.B. Saunders Co. USA.
 17. Rao M N. & Datta, A.K. *Waste Water Treatment*. Oxford & IBH Publ. Co. Pvt Ltd.
 18. Sharma, B.K. *Environmental Chemistry*. Geol Publ. House, Meerut
 19. Survey of the Environment, The Hindu
 20. Townsend C., Harper J. and Michael Begon. *Essentials of Ecology*. Blackwell Science.
 21. Trivedi R.K. *Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards*, Vol I and II. Enviro Media.
 22. Trivedi R. K. and Goel, P.K. *Introduction to Air Pollution*. Techno-Science Publication
 23. Wanger K.D. *Environmental Management*. W.B. Saunders Co. Philadelphia, USA
- * As per the UGC document.

II SEMESTER

Subjects	No. of Credits	Max Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1. Accounting II	4	100	20	4	40	64
2. Banking Financial Services and Insurance	4	100	40	12	12	64
3. Macro Economics	4	100	40	4	20	64
4. English Language	4	100	40	20	4	64
5. Second Language	4	100	40	20	4	64
6. Business Laws	4	100	40	20	4	64
Total	24	600				384

PAPER BAacctg2.01 - ACCOUNTING –II (INCLUDING FINANCIAL ACCOUNTING SOFTWARE SUCH AS TALLY)

Course Objectives:

The course aims to

- ☐ *Provide the knowledge on functional accounting.*
- ☐ *Practical knowledge of Financial Accounting Software.*

Course Contents:

Unit I: Consignment Accounts and Branch Accounts: Consignment - Meaning – Features - Proforma invoice - Account sales - Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock -Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (including practice)

Branch Accounts – Meaning and Significance of Branches – Good sent to Branch – Stock taking – Good in Transit – Proforma Price – Reconciliation of Branch Accounts with Head Office

Unit II: Partnership Accounts: Final accounts of partnership firms - Capital Accounts (Fixed and fluctuating) – Admission, Retirement and Death of a Partner including treatment of goodwill. Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion into a company and Sale to a company (including practical problems)

Unit III: Introduction Financial Accounting Package: Introduction - Any 2 or 3 Accounting Software and their features (preferably one software like TALLY which is popular among chartered accountants) -- Creation, Shut a Company- Alter Company Details - Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers. (including Lab practice)

Unit IV: Inventory: & Day-To-Day Transactions: Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Go down, Defining of Stock Opening Balance in Stock Category-Reports. (including Lab practice)

Business Transactions-Source Document for Voucher-Recording Transactions - Accounting Vouchers-Receipt Voucher-Contra Voucher-Payment Voucher-Purchase Voucher -Sales Voucher -Debit Note Voucher-Credit Note -Journal Voucher. (including Lab practice)

Unit V: Accounts Management & MIS Reports: Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year. (including Lab practice)

Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable. (including Lab practice)

Course Exit Learning Outcomes:

On the successful completion of the course, students should be able to

- ☐ *Account for transactions related to consignment and Branch Accounts*
- ☐ *Recognise and record transactions of partnerships firms*
- ☐ *Process business transactions using accounting / ERP software*
- ☐ *Generate reports for managerial decision making*

Suggested Readings:

1. Agarwal, Garima. *Computerised Accounting*: Himalaya Publishing House
2. Gupta, R.L. & Radhaswamy, *Advanced Accountancy*: Sultan Chand & Sons
3. Haneef and Mukherjee. *Accountancy-I & II*, Tata McGraw Hill Co
4. Maheshwari, S.N. & V. L. Maheshwari *Advanced Accountancy-I&II*. Vikas.
5. Maidasani, Dinesh *Mastering Tally*. Firewall Media
6. Shukla, and Grewal. *Advanced Accountancy*. S. Chand & Co.
7. Tulasian, *Accountancy-I & II*: Tata McGraw Hill Co.
8. Yogeshweran, G. *Computerised Accounting*: PBP
9. Manuals of the respective Accounting Packages

PAPER BAacctg2.02 - BANKING, FINANCIAL SERVICES AND INSURANCE (BFSI)

Course Objectives:

The course aims to:

- ☐ Provide *knowledge of the structure of financial system and its components.*
- ☐ *Expose to the core functions being delivered by various segments of the financial market.*
- ☐ *Impart knowledge of various financial products which are in the market at present.*

Course Contents:

Unit – I: Overview of Financial Services - Introduction- Financial Systems – Financial Institutions – Financial Instruments – Financial Markets – Functions of Financial Systems – Financial Services- Characteristics of Financial Services- Problems and Prospects of Financial Service – Financial Sector Reforms.

The Indian Financial System - Regulatory Framework of Indian Financial Markets – General principles of supervision and regulation – The Reserve Bank of India – The Securities and Exchange Board of India

Unit – II: Money Market - Money Market - Introduction – The money market – Functions of Money Market – Features of Money Market, Money Market Instruments – Peculiarities and recent developments in Indian money market.

Debt: Sources of debt; the concept of debt instruments – Types of Money Market Securities, such as: T-Bills, CDs, CPs, Repos,

Unit – III: Capital Market - The Capital Market – Introduction - New Issues Market - Issuances: Types of Issues (such as 'IPOs', 'FPOs' and 'Private Placements'), Equity and Equity Instruments: The types of equity instruments (common and preferred stock) and key attributes (such as face value etc.) - Depository Receipts (DRs): ADRs and GDRs.

Secondary Market - The Role of Stock Markets - Stock Market Participants: roles, such as: Member Firms or Brokers, Custodian Banks/ Agencies, Depositories, and Clearing Firms; Demat account. Stock Indices - Key markets and their indices (Dow Jones, NASDAQ, DAX, etc) – Introduction to trading system - NEAT system –Trading System –Clearing and settlement process

UNIT IV: Commercial Banks: Functions of Commercial Banks - Deposit accounts – Loan accounts – Remittance and Agency Functions - Banker Customer Relationship – Rights of a Banker – Negotiable Instruments Act-Negotiable Instruments – Bankers’ Duties and Responsibilities – Various Types of Accounts – NRI Accounts. Retail Banking - Different types of Deposit Products – Different types of Loan Products-Consumer Loans-Mortgage Loans-accounts of various types of customers – KYC norms. Internet Banking and Digital Wallets

Unit V: Insurance - Introduction - Insurance - Origin of Life and General Insurance - Legal Principles of Life and General Insurance. General Principles of Insurance - Principles of Utmost Good Cause - The Principle of Proximate Cause- The Principle of Indemnity - The Principle of Subrogation – The Principle of Contribution. Insurance Products - Life: Term Life Insurance - Endowment Assurance Policies -Whole Life Insurance Unit Linked Insurance - Annuity Policies

- Group Insurance. General: Property Insurance - Cargo and Goods in Transit Insurance - Motor Insurance-Liability Insurance - Health Insurance (Conceptual level only)

Course Exit Learning Outcomes:

On successful completion of the course the student shall demonstrate:

- ☐ *Knowledge of the Indian financial system including the role of a Central Bank*
- ☐ *Knowledge of the Money Market and its types in Money market*
- ☐ *Understanding of the Primary and Secondary Financial Market in India*
- ☐ *Knowledge of the role of Commercial Banks and types of accounts*
- ☐ *Understanding of the basic principles of Insurance including the types of Insurance*

Suggested Readings:

1. Khan, M. Y. *Financial Services*, Mc Graw Hill Education.
2. Pathak, Bharati. *Indian Financial System*. Pearson.
3. Sharma, Renuka and Kiran Mehta. *Financial Services*. Cengage.

PAPER BAacctg2.03 - MACRO ECONOMICS

Course Objective:

The course aims to:

☐ *Render an understanding of fundamental economic ideas and operations of an economy and explore factors that impact the overall performance of an economy.*

Course Contents:

Unit I: Basic Concepts of Macro Economics (5 sessions): Meaning and Definition of Macro Economic- Differences between Macro and Micro economics- Economic Decision Making- Participants in the market economy and Economic Systems- Concepts of scarcity, choice and opportunity cost- Principle of Caribus Paribas-Business Cycles-Importance of Macro Economics- Limitations of Macro Economics.

Unit II: Tracking Macro Economy: (5 sessions): Concepts of Output, Income and Expenditure- Circular flows of Income-Gross Domestic Product (GDP)- Nominal and Real GDP- Measuring GDP- Expenditure measures of GDP - Income measures of GDP -Value added approach of GDP- Alternative measures of GDP- National Income-Determination of National Income (with and without savings and investments)- Aggregate Demand- Aggregate Supply and Consumption- Classical Approach and Keynesian approach- Investment Function- Difficulties in estimating National Income--Difference between GDP, GNP and National Income. (Simple problems on calculation of GDP, GNP and National Income).

Unit III: Unemployment and Inflation: (5 sessions): Measuring employment and unemployment- Types, Patterns and Trends of unemployment- Wage rigidity- Unemployment and changes in global economy-Cause of inflation- Measuring Inflation (CPI and WPI) - Issues in computation-Impact of Inflation-Anti-inflationary measures-Deflation- Depression and Stagflation- Inflation v/s Deflation- Relationship between inflation and unemployment. (Simple problems on inflation).

Unit IV: Fiscal and Monetary Policy: (5 sessions): Defining Fiscal Policy- Government Spending and Taxation- The Multiplier effect- Defining Monetary Policy- Interaction of monetary and fiscal policy, conflicts- Role of Monetary and Fiscal Policies in stabilizing the economic cycle-Policy Lags-Financial/Economic crisis and Policy responses.

Unit V: International Macro Economics: (5 sessions): Trade agreements- (GATT to BIMSTAC)-Trade protection to Free Trade- Trade deficit and surpluses-Comparative advantage and Terms of Trade- Determination of Currency Exchange Rate- Role of World Trade Organisation - Dimensions of Globalisation- FDI, FPI, Immigration

Course Exit Learning Outcomes:

Upon completion of the course the students should be able to

☐ *Discuss key macro-economic indicators such as scarcity, choice and opportunity, national income, savings, investment and other macro-economic variables.*

☐ *Demonstrate knowledge about a nation's output of goods and services, employment and inflation and explain the interlinkages among business, consumers and government.*

- *Ability to illustrate the specific role of monetary and fiscal policy in the economy*
- *Develop an understanding of impact of globalization on Indian economy.*

Suggested Readings:

1. Ahuja, H.L. *Macro Economics, Theory and Policy*. S. Chand & Sons.
2. Ahuja, H.L. *Advanced Economic Theory*, S Chand & Sons.
3. Blanchard O: *Macroeconomics*, Prentice Hall.
4. Errol D'Souza: *Macro Economics*, Pearson Education.
5. Gregory Mankiw: *Macro Economics*, Cengage Learning Pvt Ltd.
6. Krugman, Paul and Robin Wells: *Macro Economics*, Worth Publications.
7. Leeds, Michael, Von Allemen, Oeter and Schiming, Richard C: *Macro Economics*, Pearson Education.
8. Nilanjan Bank: *The Indian Economy- A Macroeconomic Perspective*. Sage Publications.
9. Paul R. R. *International Business*. Tata Mc Graw Hill.
10. Richard T Froyen. *Macro Economics*, Pearson Education.
11. Sikdar, Soumyen. *Principles of Macro Economics*. Oxford University Press.
12. Williams, Stephen. *Macro Economics*. Pearson International Edition, Pearson Education.

PAPER BAacctg204 –LANGUAGE – ENGLISH, FRENCH, GERMAN, ITALIAN, SPANISH, JAPANESE, etc. (Any one)

PAPER BAacctg205 – SECOND LANGUAGE

PAPER BAacctg2.06 - BUSINESS LAWS

Course Objectives:

The course aims to:

- ☐ *Acquaint the students with basics of Contracts and legality of transactions*
- ☐ *Make the students to learn the gist of insolvency and bankruptcy code*
- ☐ *Inculcate application-oriented learning*

Course Contents:

Unit–I: Introduction: Development of Business Law - Indian Contract Act 1872- Agreement and contract - Essentials of a valid contract including Consensus ad idem, Free consent - Offer and Acceptance - Essentials of valid offer and acceptance - Consideration definition - Essentials of valid consideration - Doctrines of “Stranger to a contract” and “No consideration- No contract” and exceptions - Capacity to contract – agreements with Minors, unsound mind and insolvent

Unit–II: Legality of Object and Discharge of Contract: Legality of Object, difference between illegal contracts and void agreements. Illegal object, collateral contracts and Consideration - Agreements Expressly Declared Void - Wagering Agreements - Contingent Contracts – Indemnity and Guarantee Contracts – Quasi Contracts

Discharge of Contract: Modes of Discharge - Performance of Contracts - Breach of Contract - Remedies for Breach.

Unit–III: Sale of Goods Act 1930 and Consumer Protection Act 1986: Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer or Passing of Property: Time When Property Passes, Rules of Transfer of Property, Transfer of Ownership - Sale by Non-Owners and its Exceptions - Unpaid Seller - Rights of Unpaid Seller. Conditions and Warranties.

Consumer Protection Act: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Unfair Trade Practice - Restrictive Trade Practice – Defect - Deficiency - Consumer Protection Councils - Consumer Dispute Redressal Agencies - District Forum - State Commission and National Commission - Procedure to Lodge a Complaint for Redressal – Appeals.

Unit IV: Insolvency and Bankruptcy Code (IBC) 2016: Insolvency and Bankruptcy Code: Introduction – Aims – **Who facilitates the insolvency resolution under the Code?** – Time frame for completion of the exercise under the code – Personal guarantee - Corporate insolvency resolution – liquidation process – Fast track insolvency resolution process

Unit–V: Information Technology Act 2000 and Intellectual Property Rights: Information Technology Act: Objectives - Digital Signature - Electronic Governance - Penalties and Adjudication. Cyber security and related concepts.

Intellectual Property Rights: Meaning and objectives

Trade Marks: Definition - Procedure for Registration of Trade Marks

Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee

Copy Rights: Definition - Essential Conditions for Copy Rights to be Protected - Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement

Course Exit Learning Outcomes:

On the successful completion of the course, students should be able to demonstrate

- ☐ *Awareness of the legal aspects of the business transactions and assist in drafting business contracts*
- ☐ Ability to apply provisions of Information Technology Act 2000
- ☐ Ability to apply provisions of IPR
- ☐ Ability to interpret the Sale of Goods Act including implied conditions and warranties
- ☐ Ability to understand the consequences of Consumer Protection act

Suggested Readings:

1. Bansal, P.N. *Business Law*: Tax Mann Publications.
2. Garg, K.C. & Chawla, R.C. *Business Laws*: Kalyani Publishers.
3. Gulshan, S.S. & Kapoor, GK *Business Law including Company Law*: New Age
4. Kapoor, N.D. *Business Law*:
5. Kuchal M.C. & Kuschal, Vivek *Business Law*: Vikas Publishing House.
6. Mathur, *Business Law*. McGraw Hill Education.
7. Pillai R.S.N. and Bagavathi, *Business Law*: S. Chand & Co.
8. Sheth, Tejpal. *Business Law*: Pearson Education.
9. Tulsian, P.C. & Tulsian, Bharat. *Business Law*: McGraw Hill Education

III SEMESTER

Subjects	No. of Credits	Max Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1. Corporate Accounting I	4	100	30	4	30	64
2. Cost Accounting – I	4	100	30	4	30	64
3. Principles and Practice of Auditing	4	100	40	4	20	64
4. English Language	4	100	30	10	24	64
5. Second Language	4	100	40	10	14	64
6. Company Law	4	100	40	4	20	64
Total	24	600				384

PAPER BAacctg3.01 - CORPORATE ACCOUNTING

Course Objectives:

The course aims to:

- ☐ *Help the students to acquire the conceptual knowledge of the Corporate Accounting and to learn the techniques of preparing the Financial Statements.*
- ☐ *Make the students Practically sound in marinating accounting of Corporate World*

Course Contents:

Unit I: Accounting for Share Capital, Debentures: Issue, Concept and process of book building, Issue of rights and bonus shares, buy back of shares, Redemption of Preference shares, Issue and Redemption of Debentures (Text and illustrative problems)

Unit II: Final Accounts of Companies as per Companies Act, 2013 and Amendments- Preparation of Statement of Profit and Loss and Balance Sheet of Corporate Entities and Disposal of Company Profits – including Statement of Sources and Uses

Unit III: Treatment of Profits Prior to Incorporation: Introduction to the process on incorporation of company, Accounting of Income and Expenses during Pre and Post Incorporation Period, basis of allocation and apportionment of Income and Expenses for the Pre and Post Incorporation Period.

Internal Reconstruction of a Company: Concepts and accounting treatment as per Accounting Standard 14, treatment of Reconstruction

Unit IV: External Reconstruction & Amalgamation & Absorption: Process and presentation of accounts in External Reconstruction - Amalgamation of companies – Meaning –features – Purchase Consideration – methods (lump sum payment method, net asset method, intrinsic value of share method – Absorption Process and Accounting entries – practical problems in all three situations.

Unit V: Accounts of Holding Companies: Meaning of Holding Company and Subsidiary Company, Holding Company Accounts with its only one Subsidiary Company, Consolidated

Balance Sheet, Pre-acquisition and Post-acquisition of Profit, Inter-company Debts, Bills and Debentures, Cost of Control, Minority Interest, Practical Problems

Course Exit Learning Outcomes:

- ☐ *Ability to understand the Issue, forfeiture, Reissue of Shares – Debenture Issue and Redemption*
- ☐ *Ability to prepare final Accounts with important adjustments at the end of the year as per Company Law*
- ☐ *Ability to account for the Profits Prior to Incorporation*
- ☐ *To know the process and accounting of External Reconstruction*
- ☐ *To understand the process and accounting procedure involved in Amalgamation, Absorption and Reconstruction*

Suggested Readings:

1. Gupta R.L. Radhaswamy. *Advanced Account*. Sultan Chand and Sons.
2. Jain S.P. and Narang, K.L. *Corporate Accounting*, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. *Fundamentals of Corporate Accounting*, Taxman Publication, New Delhi.
4. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper, New Delhi.
5. Sehgal, Ashok. *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
6. Shukla, M.C. Grewal, T.S. and Gupta, S.C. *Advanced Accounts, Vol.II*, S. Chand & Co, New Delhi.

PAPER BAacctg3.02 - COST ACCOUNTING-I

Course Objectives:

The course aims to:

- ☐ *Provide basic knowledge about cost concepts, preparation of cost sheet and ascertainment of cost of a product or service by using cost accounting methods.*
- ☐ *Explain the basic cost concepts, types of costing methods and techniques*

Course Contents:

Unit-I: Introduction: Meaning and Definition: Cost – Costing – Cost Accounting – Cost Accountancy – Objectives of Cost Accounting – Scope of Cost Accounting – Differences between Cost Accounting and Financial Accounting – Functions of Cost Accountant – Users of Cost Accounting – Essentials of a Good Cost Accounting System – Installation of Costing System – Cost Objects – Responsibility Centres – Advantages and Limitations of Cost Accounting – Classification of Costs – Methods of Costing – Techniques of Costing – Meaning of Cost Standards (Concepts and Theory only)

Unit-II: Material & Labour Cost: Introduction – Material Control - Elements of Material Control – Materials Procurement Procedure – Valuation of Material Receipts – Material Storage and Records – Techniques of Fixing Level of Stock: Re-order Stock Level – Re-order Quantity – Minimum Stock Level – Maximum Stock Level – Average Inventory Level – Danger Level – Buffer Stock – Techniques of Inventory Control: ABC Analysis – FSN – HML – VED – JIT – Stock taking and Perpetual Inventory Control – Valuation of Material Issues: Cost Price Methods – Average Price Methods – Market Price Methods – Notional Price Methods

Employee Cost - Employee Cost – Employee Cost Control – Attendance and Payroll Procedures: Time Keeping - Time Booking – Payroll Procedure – Idle Time – Overtime – Labour Utilization - Systems of Wage Payment and Incentives: Time Based – Output Based – Premium Bonus Methods – Absorption of Wages – Efficiency Rating Procedures – Employee Turnover: Meaning – Causes – Effects. (Including problems)

Unit-III: Overheads: Introduction – Classification of Overheads – Accounting and Control of Manufacturing Overheads – Steps for distribution of overheads – Methods of absorbing overheads to various products or Jobs – Types of Overheads Rates – Treatment of Under / Over Absorbed Overheads – Accounting and Control of Administrative Overheads – Accounting and Control of Selling & Distribution Overheads – (including problems)

Unit-IV: Cost Sheet: Introduction – Functional Classification of Elements of Cost – Cost Heads in Cost Sheet: Prime Cost – Cost of Production – Cost of Goods Sold – Cost of Sales – Cost Sheet: Preparation and Presentation of Cost Information – Advantages of Cost Sheet – Methods of Costing - Single Output Cost; Unit Costing, Job Costing, Batch Costing. (including illustrative problems)

Unit V - Methods of Costing: Contract Costing, Process Costing, and Service Costing. (including illustrative problems on each method of costing)

Course Exit Learning Outcomes:

After learning this course students should be able to:

- ☐ *Able to have a clear knowledge about cost concepts, cost elements, methods and techniques of costing*
- ☐ *Understand the elements of material control, Inventory control and Labour cost control.*
- ☐ *Know the payroll system and procedures, types of wages payment and incentive methods and effect of labour turnover on production*
- ☐ *Know the classification of overheads and accounting of control of manufacturing, administrative and selling & distribution overheads.*
- ☐ *Prepare a Cost Sheet for Single Output/Unit Costing*
- ☐ *Ascertain costs in Job Costing, Batch Costing, Contract Costing Process Costing Service Costing*

Suggested Readings:

1. Banerjee, B. *Cost Accounting: Theory and Practice*: Prentice Hall of India.
2. Horngren, Charles. *Cost Accounting*: Pearson Education.
3. Jain and Narang. *Cost Accounting*: Kalyani Publishers.
4. Jawaharlal, *Cost Accounting*: Tata Mc Graw Hill.
5. Kishore, Ravi M. *Cost Accounting*. Tax Mann Publications.
6. Srihari, Krishna Rao, *Cost Accounting*: Himalaya Publishing House.
7. Tulsian. *Introduction to Cost Accounting*, S. Chand & Co.
8. Yogeshweran, G. *Cost Accounting*. P.B. Publications.

PAPER BAacctg3.03 - PRINCIPLES AND PRACTICES OF AUDITING

Course Objective:

This course aims at:

- ☐ *Imparting knowledge about the principles and methods of auditing and their applications*

Course Contents:

Unit I: Introduction to Auditing: Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit - Forensic audit.

Unit II: Internal Control: Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit. E- Applications in internal control and check.

Unit III: Vouching: Meaning -Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers –Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure E-vouching, uses and limitations.

Unit IV: Verification and Valuation of Assets and Liabilities: Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant& Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable – Sundry Creditors – Contingent Liabilities.

Unit V: Audit of Limited Companies and Others: Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor - Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies. Institutions for Auditing - Central Vigilance Commission (CVC), Comptroller and Auditor General of India (CAG), State Accountant and Auditor General (SAG) –Role and functions in Public Account Audits

Note: Text to be explained along with the relevant Standards on Audit (SAs) issued by the Institute of Chartered Accountants of India (ICAI).

Course Exit Learning Outcomes:

On the successful completion of course, the students will be able to:

- ☐ *Articulate knowledge of fundamental audit concepts*
- ☐ *Demonstrate awareness, knowledge and appreciation in application of auditing principles and practices in business operations.*
- ☐ *Describe the auditor's responsibility for assessing fraud risk and detecting fraud.*

- *Understand the role of an Auditor in verifying and valuation of Assets and Liabilities*
- *Understand and follow the ethical standards in audit profession*

Suggested Readings:

1. Gupta, Kamal. *Practical Auditing*. Tata Mac Graw Hill.
2. Gupta, Kamal. *Contemporary Auditing*. Tata Mc. Graw-Hill, New Delhi.
3. Manjunatha, J. M. and Others. *Auditing and Assurance*. Himalaya Publishing House.
4. Pagare, Dinakar. *Practice of Auditing*. Sultan Chand & Sons.
5. Ramaswamy, M. S. *Principles and Practice of Auditing*.
6. Sharma, T.R. *Auditing Principles and Problems*. Sahitya Bhawan, Agra.
7. Sharma, T.R. *Auditing*. Sahitya Bhavan, Agra.
8. Saxena, R.G. *Principles of Auditing*.
9. Saxena, R.G. *Principles and Practice of Auditing*. Himalaya Publishing House
10. Tandon, B.N. *Principles of Auditing*. S. Chand and Company, New Delhi.
11. Tandon, B. N. *Practical Auditing*, Sultan Chand & Sons.

Note: Latest edition of text books may be used.

PAPER BAacctg3.04 –LANGUAGE – ENGLISH, FRENCH, GERMAN, ITALIAN SPANISH, JAPANESE, etc. (Any one)

PAPER BAacctg3.05 – SECOND LANGUAGE

PAPER BAacctg3.06 - COMPANY LAW

Course Objective:

The course aims to:

□ *Develop conceptual understanding of the fundamentals of Company Law and procedural requirements as per the provisions of the Indian Companies Act, 2013.*

Course Contents:

Unit-I: Incorporation of Companies: Company: Meaning and Definition – Characteristics - Classification -Legislation on Companies – Incorporation - Promotion – Registration - Memorandum of Association – Articles of Association – Certificate of Incorporation - Prospectus – Statement in lieu of Prospectus – Commencement of business.

Unit-II: Management of Companies and Company Secretary: Management of Companies: Director: Qualification -Disqualification - Position- Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance.

Company Secretary: Definition – Appointment – Duties – Liabilities – Company Secretary in Practice – Secretarial Audit.

Unit-III: Company Finance: Prospectus: Purpose- Contents-Registration-Deemed Prospectus-Consequences of Mis-statements- Statement in lieu of prospectus – Deposits- Share capital: Classification of share Capital- Shares – Types of Shares - Borrowing powers – Ultra vires borrowing – Debentures: Nature – Types: Bearer – Registered – Secured – Unsecured – Redeemable – Irredeemable – Convertible – Non-convertible – First – Second Debentures – Debenture trust deed: Meaning - Features

Unit-IV: Company Meetings: Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting –Extraordinary General Body Meeting – Board Meetings.

Unit-V: Winding Up: Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up –Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

Course Exit Learning Outcomes:

The course will enable the students to:

- ☐ *Understand the process of Incorporation of a Company and the documents needed for it.*
- ☐ *Understand the law relating internal management of a company.*
- ☐ *Understand the law relating to the raising of finance for a company.*
- ☐ *Know the corporate governance and disclosure requirements in satisfying the interests of the stakeholders.*
- ☐ *Understand the exit route for a company when running of a company is not possible as per the provisions of the Indian Companies Act 2013.*

Suggested Readings:

1. Bagrial, A. K. *Company Law*. Vikas Publishing House.
2. Garg, K. C. et al. *Company Law: Revised as per the Companies Act, 2013*. Kalyani Publication.
3. Gogna, P. P. S. *Corporate Law*. S Chand & Co.
4. Kapoor, G.K. & Dhamija, Sanjay. *Company Law and Practice*. Taxmann Publication.
5. Kapoor, N. D. *Company Law*. Sultan Chand and Sons.
6. Murthy, G. Krishna G. Kavitha. *Company Law*. P.B. Publication.
7. Rajashree. *Company Law*. Himalaya Publishing House.

Note: Latest edition of text books may be used.

IV SEMESTER

Subjects	No. of Credits	Max Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1. Corporate Accounting II	4	100	30	4	30	64
2. Management Accounting	4	100	30	4	30	64
3. Corporate Finance	4	100	40	4	20	64
4. English Language	4	100	30	10	24	64
5. Second Language	4	100	40	20	4	64
6. Computerised Accounting including Software Packages	4	100	10	4	50	64
Total	24	600				384

PAPER BAacctg4.01 - CORPORATE ACCOUNTING II

Course Objectives:

The course aims to:

- ☐ *Help the students to acquire the conceptual knowledge of the accounting standards being used in India*
- ☐ *Help the students apply relevant financial reporting standards to key elements of financial reports. The focus will be on process of recognition, measurement and disclosures*

Course Contents:

Unit I: Overview of Indian GAAP: Background and Roadmap for implementing Ind AS - Framework for the presentation and preparation of Financial statements in accordance with Indian Accounting Standards -Conceptual changes (Fair value, time value of money, Other Comprehensive Income, Compound Financial instruments) – Comparison with IFRS - IND AS 1 (Presentation of Financial Statements)

Unit II: Accounting for Assets and Liabilities: IND AS 2 (Inventories) - IND AS 16 (Property, Plant and Equipment) – IND AS 38 (Intangible Assets) – IND AS 36 (Impairment of Assets) Recognition, Measurement and Disclosure in financial statements including Accounting policies, Notes and Schedules (including problems)

Unit III - IND AS 113 (Fair Value Measurement) – IND AS 115 (Revenue from Contracts with Customers) - IND AS 37, Provisions, Contingent Liabilities and Contingent Assets Recognition, Measurement and Disclosure in financial statements including Accounting Policies, Notes and Schedules (including problems)

Unit IV: Financial Instruments: IND AS 109 (Financial Instruments) – IND AS 32 (Financial Instruments: Presentation) - IND AS 107 (Financial Instruments: Disclosures) Recognition, Measurement and Disclosures (including problems)

Unit V: Disclosure Standards: IND AS 7 (Statement of Cash Flows) - IND AS 8, Accounting Policies, Changes in Accounting Estimates and Errors - IND AS 24 (Related Party Disclosures) – IND AS 33 (Earnings per share) – IND AS 34 (Interim Financial Reporting) -IND AS 108 (Operating Segments)-IND AS 101 (First Time Adoption of Indian Accounting Standards)

Course Exit Learning Outcomes:

On successful completion of the course the student shall demonstrate:

- ☐ *Understanding of the applicability and provisions of IND AS*
- ☐ *Application of depreciation on tangible assets, intangible assets and impairment of assets through the Ind AS*
- ☐ *Understanding the fair value concept, provisions of contingent Contracts, revenue recognition from Contracts.*
- ☐ *Recognition, measurement and disclosure of Financial Instruments as per IND AS*
- ☐ *Understanding of the process of disclosures as per Ind AS*

Suggested Readings:

1. Banka, Anand. *Comprehensive Guide to IND AS Implementation*.
2. Garg, Kamal. *IFRS Concepts and Applications*. Bharath Law House Private Limited
3. Ghosh, T.P. *IFRS for Finance Executives*. Taxman Allied Services Private Limited
4. Gosain, Sariha and Gosain, Rajeeh. *Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons*.
5. Finch, Clare. *A Student's Guide to International Financial Reporting Standards*. Kalpan Publishing.
6. Kirk, Robert J. *IFRS: A Quick Reference Guide*. Elsevier Ltd.
7. Kumar, Praveen. *Consolidation under IND AS- IFRS Converged Standard*
8. Saini, A. L. *IFRS for India*, Snow White Publications.
9. Sekhar, G and Prashanth, B Sarvana. *Financial Reporting*. Wolters Kluwer India Pvt Ltd.
10. Tripathy, Shibarama. *Roadmap to IFRS and Indian Accounting Standards*.
11. Vijay Kumar, M. P. *First Lesson to International Financial Reporting Standards Beginners Guide*. Prime Knowledge Services.
12. *IFRS Explained – A guide to International Financial Reporting Standards*. BPP Learning Media.

Note: Latest edition of text books may be used.

PAPER BAacctg4.02- MANAGEMENT ACCOUNTING

Course Objectives:

This course is designed to:

- *Help the students understand the basic management accounting concepts, methods and techniques.*
- *Provide the students' knowledge about using the management accounting data for planning, control and decision making.*
- *Help the students to understand management accounting as a tool of information system for taking day to day business decisions.*

Course Contents:

Unit-I: Introduction to Management Accounting and Financial Statement Analysis: Need and Importance of Management Accounting-Limitations of Management Accounting – Functions of Management Accountant – Meaning of Financial Statements – Types of Financial Statements – Use and Importance of Financial Statements – Importance of Financial Statement Analysis – Comparative Statements Analysis, Common-Size Statements Analysis, Trend Analysis

Unit-II- Ratio Analysis: Meaning, Use and Significance of Ratio Analysis – Limitations of Ratio Analysis- Classification of Ratio Analysis – Computation of Liquidity, Activity, Solvency and Profitability Ratios – Du-Pont Control Chart

Unit-III- Cash Flow Analysis (AS3): Classification of Cash Flow – Format of Cash Flow Statement (As-3) – Comparison Between Cash Flow and Funds Flow Statement – Uses and Significance of Cash Flow Statement- Limitations of Cash Flow Statement –Methods of Calculating Cash Flows From (used in) Operating Activities, The Direct Method – The Indirect Method.

Unit-IV- Marginal Costing: Definition of Marginal Cost and Marginal Costing – Marginal Costing Vs. Variable costing – Marginal Costing vs. Absorption costing – Contribution –Marginal Cost Equation – Profit/Volume Ratio- Cost-Volume-Profit Analysis –Break-Even Analysis – Advantages and Limitations of Break-Even Chart – Margin of Safety – Managerial Applications of Marginal Costing -Advantages and Limitations of Marginal Costing

Unit-V- Budgetary Control and Standard Costing: Meaning of Budget- Meaning and Objectives of Budgetary Control – Advantages and Limitations of Budgetary Control – Classification and Types of Budgets – Fixed and Flexible Budgets – Meaning of Standard Cost and Standard Costing – Advantages and Limitations of Standard Costing - Standard Costing and Historical Costing - Steps Involved in Standard Costing - Variance Analysis: Material Variance - Labour Variance - Overhead Variance.

Course Exit Learning Outcomes:

After completing the course, the student shall be able to:

- ☐ *Understand the meaning of management accounting and emphasis on determining the financial strength and weakness of a firm through comparative statements, trend analysis and common size statements.*
- ☐ *Grasp the meaning, uses, limitations and calculation of various ratios.*
- ☐ *Understand the significance and procedure for preparing funds flow statement and cash flow statement.*
- ☐ *Understand the concept of marginal cost and marginal costing. Learning of cost-volume- profit analysis and break-even analysis using mathematical and graphical approaches; and to develop a thorough understanding about the managerial applications of marginal costing.*
- ☐ *Understand budgetary control system as a tool of managerial planning and control and the ability to prepare fixed and flexible budget. Ability to understand standard costing system as a tool of managerial control and to compute material, labour and overhead variances.*

Suggested Readings:

1. Arora, M. N. *Management Accounting*. Himalaya Publishing House, New Delhi
2. Banerjee, Bhabatosh. (2019) *Financial Policy and Management Accounting*. Prentice Hall of India.
3. Khan, M. Y., & Jain, P. K. *Management Accounting*. McGraw Hill.
4. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. McGraw Hill Publishing Co., New Delhi.
5. Maheshwari, S. N. *Principles of Management Accounting*. Sultan Chand and Sons
6. Pandey, I. M. *Management Accounting*. New Delhi.
7. Pillai, R S N and Bhagvathi, V. *Management Accounting*. S Chand & Company
8. Robert, S. Kaplan & Anthony, A. Atkinson. *Advanced Management Accounting*. Prentice-Hall
9. Rustagi, R.P. *Management Accounting*: Galgotia
10. Sharma, R. K. & Gupta, Shashi K. *Management Accounting Principles & Practice*: Kalyani Publishers.
11. Singh, Surender. *Management Accounting*. PHI Learning Pvt Limited, Delhi.

PAPER BAacctg4.03 - CORPORATE FINANCE

Course Objectives:

This course is designed to:

- *Help the students to understand the foundations of finance with an emphasis on applications vital for corporate managers.*
- *Provide the students to understand the acquisition, financing and management of assets with the aim of maximize the value of the firm.*
- *Understand the criteria for making investment decisions, valuation of financial assets and liabilities, relationships between risk and return, capital structure choice, pay out policy, etc., important to decision-making in marketing, operations management, and corporate strategy.*

Course Contents:

Unit I: Introduction to Corporate Finance: An Overview of Indian Financial System – Corporate Finance/Financial Management: Concept, Meaning, Definition, importance, aims, scope, Relevance and Related disciplines - Sources of Corporate Finance - Objectives of Corporate Finance: Profit Maximisation and Wealth Maximisation–Functions of : Investment, Financing and Dividend Decisions - Capitalisation: Meaning -Theories of Capitalisation- Optimum, Over and Under Capitalisation, reasons, causes and remedies - Sources of Finance: Long-term and short-term sources of finance (Theory) – Time value of money: Concept, Present Value, Annuity, Techniques of Discounting, and Compounding (Theory and Problems).

Unit II: Capital Structure / Financing Decision: Capital structure Decision: Introduction, Meaning, Choice and Importance of Capital structure, Designing Optimal Capital Structure – Capital Structure Theories: NI, NOI, Modigliani-Miller and Traditional Approach – EBIT-EPS Analysis; Cost of Capital: Introduction, Definition, Measurement of Cost of Capital: Cost of Debt, Cost of Preference Shares, Cost of Equity Shares and Cost of Retained Earnings, Calculation of Weighted Average Cost of Capital – Leverages: Meaning, Definition and Types of Leverages (Theory and Problems).

Unit III: Long-term Investment Decision/Capital Budgeting Decision: Capital Budgeting Decision: Meaning, nature, importance, process and kinds of Capital Budgeting – Methods of Capital Budgeting: Non-Discounted Cash Flow Techniques: Meaning, merits and demerits of Average Rate of Return, Pay-Back Period - Discounted Cash Flow Techniques: Meaning, merits demerits and compare and contrast of Net Present Value, Internal Rate of Return, and Profitability Index or BCR (Theory and Problems).

Unit IV: Short-term Investment Decision/Working Capital Management Decision: Working Capital Management: Concept, Meaning, Definition, Classification, Importance, Need and objectives – Factors Determining Working Capital – Principles and Methods of Estimating Working Capital – Cash Management – Receivables Management – Inventory Management (Theory and Problems).

Unit V: Dividend Decision: Dividend Decision: Concept and meaning – Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Theories of Dividends – Relevance of Dividends: Gordon Model, Walter Model – Irrelevance of Dividends: Modigliani-Miller Model (Theory and Problems).

Course Exit Learning Outcomes:

After completing the course, the students will be able to:

- ☐ *Develop a conceptual framework of finance function and to understand the nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business.*
- ☐ *Understand the choice of optimal capital structure.*
- ☐ *Assess the profitability of various projects before committing the funds using the capital budgeting techniques.*
- ☐ *Learn the trade-off between liquidity and profitability with the help of working capital management decision.*
- ☐ *Bring out the optimal dividend policy by evaluating the dividend theories, which affect the shareholders' wealth and the value of the firm*

Suggested Readings:

1. Banerjee, Bhabhatosh. Financial Policy and Management Accounting. PHI (2019)
2. Brealey, Richard A. Stewart, C. Myers and Mohanthy. *Principles of Corporate Finance*. Tata Mc Graw Hill.
3. Gordon, E. & Natarajan, K. *Financial Markets and Services*. Himalaya Publishing House.
4. Gupta, Shashi K. & Sharma, R. K. *Financial Management – Theory and Practice*. Kalyani Publishers
5. Khan, M. Y. & Jain, P. K. *Financial Management – Text, Problems & Cases*. Mc Graw Hill Publications
6. Khan, M. Y. *Indian Financial System*. Tata McGraw Hill
7. Krishnamurthy and Viswanathan. *Advanced Corporate Finance*. PHI Learning
8. Pandey, I. M. *Financial Management*. Vikas Publications Pvt Ltd.
9. Van Horne James C. & Wachowicz, John M. Jr. *Fundamentals of Financial Management*. Prentice Hall of India.

Note: Latest edition of text books may be used.

PAPER BAacctg404 –LANGUAGE – ENGLISH, FRENCH, GERMAN, ITALIAN, SPANISH, JAPANESE, etc. (Any one).

PAPER BAacctg405 – SECOND LANGUAGE

PAPER BAacctg4.06 – COMPUTERISED ACCOUNTING

Course Objectives:

This course aims to:

- ☐ *Help the students to acquire the basic knowledge of the functioning of an accounting system (Tally.ERP9)*
- ☐ *Help the students understand the importance of documentation and flow of data in an organization*

Course Contents:

Unit I: Introduction to ERP and Business Processes = Overview of enterprise systems – Evolution - Risks and benefits - ERP software solutions- Small, medium and large enterprise vendor solutions – Functional modules – Overview of Database Management Systems – Widespread use of Spreadsheet and XML - General Ledger setup – Procure to Pay cycle , Setup (Purchase Order, Goods Received Note, Purchase invoice) – Order to Collection cycle, setup (Sales order , Delivery challan, Sales invoice) – Importance of Documentation – Maintaining Electronic books of accounts

Unit II: Inventory Management- Units of measure – Stock – Bill of material – Stock valuation – Manufacturing journal – Batches and godowns – Inventory integration into Financial Accounts – Cost centers – Inventory reports

Unit III: Payroll Management - Payroll Accounting – Components of Salary and pay heads – Attendance vouchers – Payroll voucher – Payslips – Payroll reports

Unit IV: Banking and Taxation - Banking features- Cheque printing - Bank reconciliation – Direct and Indirect Tax setup – Ledger creation and Configuration – GST return filing – E-way bills

Unit V: Laboratory Exercises- Case studies of Purchase process - Sales process – Inventory management – Payroll management – Banking and Taxation – Analyzing the impact of the above modules on the Balance sheet and Profit or Loss statements – Generating Management Information System Reports

Course Exit Learning Outcomes:

On successful completion of this course the student shall demonstrate

- ☐ *Clear comprehension of Accounting System in an organisation*
- ☐ *Understanding of the Inventory system that can be overstated through computers*
- ☐ *Ability to enter the Pay roll voucher and make Pay roll accounting*
- ☐ *Understanding of the Banking and GST return filing processes*
- ☐ *Ability to work out the Case studies in all the functions*

Suggested Readings:

1. Agrawal, Namrata. *Comdex Tally., ERP 9 Course Kit*: Dreamtech Press
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill*. Ane's Student Education
3. Nadhani, Ashok. K. *GST Accounting with Tally. ERP 9*: BPB Publications
4. Nadhani, Asok K. *Tally ERP 9 Training Guide*: BPB Publications.
5. Tarang, *Tally ERP 9*. Computer World Publications.
6. *Official Guide to Financial Accounting using Tally. ERP 9 with GST*. Tally Education Pvt Ltd.

Note: Latest edition of text books may be used.

SEMESTER V

Subjects	No. of Credits	Max Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1. Direct Taxes – I	4	100	30	10	24	64
2. Cost Management	4	100	34	10	20	64
3. Ind- As	4	100	40	10	14	64
4. Financial reporting		100	34	10	20	64
5. Indirect Tax I	4	100	44	10	10	64
6. Accounting Information Systems	4	100	30	14	20	64
Total	24	600	212	64	108	384

PAPER BAacctg5.01: DIRECT TAXES I

Course Objectives:

The objective of this paper is to:

☐ *Make the student to gain knowledge about the direct tax laws in force for the relevant previous year.*

☐ *Provide insight to understand the computation of Income under various heads for the assessment of tax liability for various assesses.*

Course Contents:

Unit I: Income Tax Act, 1961 – An Overview: Background, Important definitions, Determination of Residential Status, Basis of Charge, Scope of Total Income, Tax Rates in accordance with the applicable Finance Act for the relevant assessment year, Agricultural Income, Incomes which do not form part of total Income,

Unit II: Computation of Income under the head Salaries: Salary – Coverage, Employer and Employee Relationship, Allowances, Monetary and Non-Monetary Perquisites–Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, Incomes exempt from Tax and not includible in ‘Salary’, Deduction to be made from salary in respect of Provident Fund under the provisions of the Provident Fund and Miscellaneous Provisions of Act 1952 and tax treatment of employers’ contribution to Provident Fund, Tax Deducted at Source on Salary Income and Compliances, Practical Case Studies.

Income from house property: Chargeability, Owner of house property, Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let-out House Property, Self-Occupied Property, Practical Case Studies.

Unit III: Computation of Income from Profits and Gains from Business and Profession: Profits and Gains from Business and Profession: Business and Profession – An overview,

Chargeability, Profits and Losses of Speculation Business, Deductions Allowable, Expenses Disallowed, Deemed Profits u/s 41, Maintenance of Accounts, Tax Audit, Presumptive Base Taxation, Practical Case Studies.

Unit IV: Computation of Income under the head Capital Gains and other sources: Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision – Slump Sale, Compulsory Acquisition, Fair Market Value, Reference to valuation officer, Practical Case Studies; Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions, Practical Case Studies.

Unit V: Computation of total income of different assesses: Gross Total Income, Deductions under section 80, clubbing of income, setoff and carry-forward of losses, computation of total Income assessment of Individuals, HUFs, Firms, including LLPs, AOP's and Trusts.

Course Exit Learning Outcomes:

On successful completion of the course, the student will be able

☐ *Understand the latest provisions of income tax, rates of tax, cess etc as applicable for the Assessment year.*

☐ *Understand the basis of Charge of income tax based on residential status of assesses. Identify incomes which are taxable and those that are exempted.*

☐ *Understand and apply the basis of charge of income with a focus on different heads on income.*

☐ *Compute taxable income under different heads of income. Compute total taxable income of different assesses.*

☐ *Work as tax consultant, audit assistant and other supporting services*

Suggested Reading:

1. Manoharan, T. N. *Students Handbook on Income Tax Law*, Snow White Publications
2. Mehrotra, H. C. *Income Tax Law and Accounts including Tax Planning*, Sahitya Bhawan Publications.
3. Narang and Gaur. *Income Tax*. Himalaya Publishing House.
4. Prasad, B. *Direct Taxes -Law and Practices*. Wishwa Prakashana
5. Singhania Vinod K. and Singhania, Kapil. *Direct Tax Planning and Management*, Taxman.
6. Singhania, Vinod, K. *Direct Taxes - Law and Practices*. Taxman.
7. Srinivas, E. A. *Corporate Tax Planning*. Tata Mc Graw Hill
8. *Income tax Act, 1961 as amended till date.*

Note: Latest edition of text books may be used.

PAPER BAacctg5.02: COST MANAGEMENT

Course Objectives:

The Objective is to:

- ☐ *Make the students to understand the internal environment of business.*
- ☐ *Enable the students to formulate strategies relating to cost.*

Course Contents:

Unit I: Costing Strategy: Influence of different classification of cost elements on business enterprise, Importance of analysing cost elements, cost control and cost reduction: meaning, process, methods and techniques of cost control and cost reduction, cost management: areas of cost management, difference between cost management and cost accounting, Cost Governance, Cost leadership strategy for sustainability, Sustainable cost management, role of cost accounting in strategic planning and management control.

Unit II: Life Cycle Costing: Meaning of LCC, factors affecting Life cycle costing, phases in product life cycle, characteristics, product life cycle and cost control. Experience curve in product life cycle costing. Project life cycle costing: Meaning, categories of project life cycle costs, optimization of project life cycle costs.

Unit III: Activity Based Costing System: Introduction to traditional methods of overhead absorption, problems of overhead absorption system under Traditional System, introduction to ABC, Kaplan and Coopers approach to ABC, cost drivers and cost activities, allocation of overheads under ABC, Characteristics of ABC, benefits from adaptation of ABC System, problems on comparison between traditional system and ABC system.

Unit IV: Just in Time and Kaizen Costing: JIT – features, methodology in implementation of JIT, Benefits of JIT. Kaizen Costing: concept, procedure for implementation, evaluation, benefits of Kaizen costing. Lean Cost Management: Meaning, definition, factors, applications, procedure to implementation, comparison with traditional management system, Modern production management techniques, benefits and drawbacks of Lean Cost Management.

Unit V: Strategic Cost and Performance Evaluation: Integration of strategic cost management with performance evaluation, Strategic cost management issues in different elements of cost; material, labour and overheads; product S design, value analysis and value engineering, strategic analysis of cost, business process re-engineering, benchmarking.

Course Exit Learning Outcomes:

On successful completion of the course, the Students will be able to:

- ☐ *Understand the basics of Cost Accounting and Cost Management Techniques.*
- ☐ *Analyse the different overhead techniques for reducing the cost of the product.*
- ☐
- ☐ *Understand the cost behaviour during different stages of life cycle.*
- ☐

□ *Apply ABC, JIT and Kaizen Costing.*

□ *Evaluate the performance in the context of integration of strategic cost management.*

Suggested Readings:

1. Arora M N. *A Text book of Cost & Management Accounting*. Vikas Publishing, New Delhi
2. Brown & Haward. *Principles of Management Accountancy*. Mac Donald & Evans, London.
3. Cowe, Roger. *Hand Book of Management Accounting*. A Grower Handbook.
4. Horngren Charles, T. Datar M. Srikant and Rajan V. Madhav. *Cost Accounting: A Managerial Emphasis*. Prentice Hall Publishers, Delhi
5. Lal Jawahar, Srivastava, Seema. *Cost Accounting*. Tata Mc Graw Hill, Delhi
6. Mukherjee, S. & Roychowdhury, A.P. *Advanced Cost and Management Accountancy*. New Central Book Agency, Calcutta.
7. Paul, S.K.R. *Management Accounting*. New Central Book Agency Private Ltd., Calcutta.
8. Ravi. M. Kishore. *Cost Management*. Taxman Allied Services (p) Ltd.
9. Sharma & Gupta, Shashi. K. *Cost & Management Accounting*. Kalyani Publishers
10. Shank, John K. *Cases in Cost Management: A Strategic Emphasis*. South-Western Publishing, Thomson Learning.

Note: Latest edition of text books may be used.

PAPER BAacctg5.03 - IND AS

Course Objectives:

The objective of this course is to:

- ☐ *Develop analytical thinking in respect of Ind AS.*
- ☐ *Focus on why part of the standards rather than the how part of revenue recognition, measurement, presentation of accounts as per Ind – AS.*

Course Contents:

Unit I: Introduction to Indian Accounting Standards: Overview of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards as Global Standards – Benefits of Convergence with IFRS – Applicability of Ind AS in India.

Unit II: Theoretical framework of Ind AS: Difference between Adoption of IFRS and Convergence of Indian Accounting Standards to the IFRS – Differences between Ind AS and Indian GAAP – Comparison with US GAAP – Substance over Form – Principles Vs. Rule based Accounting System – Descriptive Vs. Prescriptive Accounting System. Role of Institute of Chartered Accountancy, Ministry of Corporate Affairs, Ministry of Finance (Taxation) in formulating the policy of Ind AS

Unit III: Presentation of Financial Statements: Users of financial statements, objective of financial statements, Underlying assumptions, Qualitative characteristics of financial statements, the elements of financial statements, Recognition of the elements of financial statements, Measurement of the elements of financial statements, Concepts of capital and capital maintenance.

Liability Based Indian Accounting Standards: Provisions, contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements

Unit IV: Business Combinations: IND AS 103 (Business Combinations) - IND AS 110 (Consolidated Financial Statements) - IND AS 111 (Joint Arrangements) - IND AS 28 (Investments in Associates and Joint Ventures), IND AS 112 (Disclosure of Interest in Other Entities)

Unit V: Lease finance and Use by others of entity assets yielding Interest, royalties and Dividends - Recognition, Measurement and Disclosure of Lease finance as per section 116 of IND AS. Royalties: Royalty includes the charge for the use of patents, know-how, trademarks, and copyrights. Revenue has to be recognized on the basis of accrual basis and in accordance with the relevant agreement as per AS9 and IND AS 18. Dividends: Revenue has to be recognized when the owner's right to receive payment is established. Differentiating IND AS -18 VS AS-9

Course Exit Learning Outcomes:

On the successful completion of the course, the student will be able to:

- *Understand the conceptual framework of Indian Accounting standards issued by ICAI*
Understand the logic behind the Ind AS
- *Have an overview of International Accounting Standards and interpretations adopted by the ICAI*
- *Understand the method of Presenting the financial statements*
- *Measure the value of liabilities as per Ind – AS*
- *Measuring the Lease assets and use by others of entity assets, yielding interest, royalties and dividends.*

Suggested Readings:

1. Banka, Anand. *Comprehensive Guide to IND AS Implementation*.
2. Garg, Kamal. *IFRS Concepts and Applications*. Bharath Law House Private Limited
3. Ghosh, T.P. *IFRS for Finance Executives*. Taxman Allied Services Private Limited
4. Gosain, Sariha and Gosain, Rajeeh. *Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons*
5. Finch, Clare. *A Student's Guide to International Financial Reporting Standards*. Kalpan Publishing.
6. Kirk, Robert J. *IFRS: A Quick Reference Guide*. Elsevier Ltd.
7. Kumar, Praveen. *Consolidation under IND AS- IFRS Converged Standard*
8. Saini, A. L. *IFRS for India*. Snow White Publications
9. Sekhar, G and Prashanth, B Sarvana. *Financial Reporting*. Wolters Kluwer India Pvt Ltd.
10. Tripathy, Shibarama. *Roadmap to IFRS and Indian Accounting Standards*.
11. Vijay Kumar, M. P. *First Lesson to International Financial Reporting Standards Beginners Guide*. Prime Knowledge Services.
12. *IFRS Explained – A Guide to International Financial Reporting Standards*. BPP Learning Media

Note: Latest edition of text books may be used.

PAPER BAacctg5.04 - FINANCIAL REPORTING

Course Objectives:

The objective of this course is to:

- ☐ Enable the student to understand the structure, contents, compliance and recent developments in corporate reporting.

Course Contents:

Unit I: Preparation and Presentation of Financial Statements in Compliance with Legal and Regulatory Requirements: Preparation and presentation of financial statements for single companies, not for profit and public sector entities, Criteria for information appearing in a published income statement and balance sheet, Income statement, Balance sheet, Statement of changes in equity, Reporting comprehensive income, Segmental reporting, Accounting policies, Fair view treatment, Chairman's statement and directors' report, Management Discussion and Analysis, Notes to the accounts, Cash flow statements, Preparation of published accounts complying with accounting standards.

Unit II: Fundamental Ethical and Professional Principles: Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour.

Unit III: Trends in Financial Reporting: Integrated reporting, Principles, Integrated reporting by listed companies SEB/ regulations (LODR) (Listing obligations and Disclosure requirements) sustainability reporting – concept, forms, benefits, Global reporting initiative (GRI). Triple bottom line reporting (TBL) – concept, benefits, implementation, forms, users, Financial reporting vis-à-vis Triple bottom line reporting, Challenges. Corporate Social Responsibility-Meaning, importance, requirements and users of CSR Report, benefits, reading of CSR Report, Evaluation of CSR reports, innovation in CSR Reporting (Case Studies). CSR reporting in Indian context, CSR guidelines issued by ICAI, Value Added Statement, Human Resource Reporting (Case Studies), corporate environment accounting and audit, Accounting for carbon credit.

Unit IV: Financial Reporting for Financial Institutions: Financial reporting for financial institutions, Qualities of Financial Reporting in Banking, RBI Guideline of Financial Reporting, RBI Prudential Norms. Financial Reporting by mutual funds, Non-banking finance companies, Merchant Bankers, Stock, and commodity market intermediaries.

Unit V: Extensible Business Reporting Language (XBRL): Introduction to XBRL, Need for XBRL Adoption, Technical terms used in XBRL, Regulatory framework of XBRL in India, Benefits and Myths of XBRL, Role of preparers of Financial Statements.

Course Exit Learning Outcomes:

On successful completion of the course, the student will be able to:

- ☐ Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behaviour

□ *Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulation*

□ *Understand the differences in reporting of limited companies, Banks, NBF and financial market intermediaries.*

□ *Analyse and measure the Sustainable Reporting of the firms.*

□ *Equip with the Recent Developments happening in Financial Reporting*

□ *Explore the basic aspects of XBRL and its impact on Financial Reporting.*

Suggested Readings:

1. Agarwal, Sanjay K. *Corporate Social Responsibility in India*. SAGE Response
2. Banka, Anand. *Comprehensive Guide to IND AS Implementation*.
3. Garg, Kamal. *Corporate Social Responsibility*. Bharath Publication
4. Garg, Kamal. *IFRS Concepts and Applications*. Bharath Law House Private Limited
5. Ghosh, T. P. *IFRS for Finance Executives*. Taxman Allied Services Private Limited
6. Gosain Sariha, and Gosain, Rajeeh. *Practical Approach to IND AS Implementation, Illustrations, Summary & Comparisons*
7. Kirk, Robert J. *IFRS: A Quick Reference Guide*. Elsevier Ltd.
8. Kumar, Praveen. *Consolidation under IND AS- IFRS Converged Standard*
9. Saini, A. L. *IFRS for India*, Snow White Publications
10. Tripathy, Shibarama. *Roadmap to IFRS and Indian Accounting Standards*.
11. Vijay Kumar, M. P. *First lesson to International Financial Reporting Standards Beginners Guide*. Prime Knowledge Services.
12. *IFRS explained – A Guide to International Financial Reporting Standards*. BPP Learning Media

Note: Latest edition of text books may be used.

PAPER BAacctg5.05 – INDIRECT TAXATION I (GST INCLUDING ONLINE FILLING OF TAX DOCUMENTS)

Course Objectives:

The paper aims at:

- *Equipping the students with the required knowledge about the levy and collection of Goods and Service Taxes*
- *Providing knowledge about various provisions of GST.*
- *Facilitating a working platform to the students by providing hands on experience in filling and filing of GST Returns.*

Course Contents:

Unit I: Structure of GST and Registration: Indian Tax Structure- Different Types of Taxes- Direct Taxes- Indirect Taxes- Introduction to GST - Genesis of GST- Objectives of GST- Features of GST- Taxes Subsumed under GST - Structure of GST - Dual Model of GST - Advantages of Dual Model of GST - GSTN - GST Council - HSNC - Tax Rates - Registration Process - Compulsory Registration - Liability for Registration - Exemption from Registration - GST Unique Identity Number (GSTIN) - Deemed Registration - Cancellation and Revocation of Registration.

Unit II: Taxable Event: Taxable Event- Concept of Supply - Supply of Goods and Services - Place of Supply - Inter-State Supply - Intra State Supply - Import and Export- Time of Supply- Valuation of Supply - Zero Rated Supply - Exempt Supply - Mixed and Composite Supply - Inward and Outward Supplies - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax - Reverse Charge - Composition Scheme - Purchases from Composition Dealer –Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments

Unit III: Input Tax Credit and Tax Invoices: Input Tax Credit- Eligible and Ineligible Input tax Credit - Apportionment of Credit and Blocked Credit -Tax Credit in respect of Capital Goods - Availability of Tax Credit under special circumstances- Transfer of Input Tax Credit - Input Service Distributor- Tax Invoice - Bill of Supply- Credit Note -Debit Note - Receipt Voucher - Payment Voucher - Revised Invoice - Transportation of goods without issue of Invoice -Delivery Challan

Unit IV: Payment of Tax and Refund: Payment of Tax -Modes of Payment - Electronic Liability Register - Electronic Credit Ledger - Electronic Cash Ledger- Time line for Payment of Tax - Challan Reconciliation - Interest on Late Payment - Set off of Input Tax Credit - Refunds- Application for Refund of Tax, Interest, Penalty, Fees or any Other Amount - Acknowledgement - Grant of Provisional Refund - Order Sanctioning Refund - Credit of the Amount of Rejected Refund Claim - Order Sanctioning Interest on Delayed Refunds - Refund of Tax to Certain Persons - Refund of Integrated Tax paid on Goods or Services Exported out of India - Consumer Welfare Fund

Unit V: Filling and Filing of GST Returns: GSTR 1- GSTR 3B - GSTR 4 GSTR 5- GSTR6- GSTR7-GSTR8- GSTR – 9 -GSTR10- GSTR11

Practical Component: Familiarise students with online GST Registration Process and Payment of Tax; Enabling GST and Defining Tax Details - Tally ERP; Defining Tax Rates at Master and

Transaction Levels; Defining GST Rates at Stock Group Level; Defining GST Rate at Transaction Level; Accounting of GST Transactions; Creation of GST Duty ledgers; GST Reports; Generating GSTR; Exporting GSTR; Uploading of GSTR on GST portal

Course Exit Learning Outcomes:

On successful completion of this course the students shall demonstrate

- ☐ *Knowledge of the Law and Practice of Goods and Service Tax*
- ☐ *Understanding and skill for meeting the requirements of the GST returns, and payment of tax.*
- ☐ *Confidence to work in a commercial establishment in the field.*

Suggested Readings:

1. Ahuja, Girish Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer
2. Gupta, S.S. *Taxmann's GST New Returns - How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*.
3. Gupta, Vineet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt Ltd
4. Mehrotra H.C. and Agarwal, V. P. *Goods and Services Tax and Customs*. Sahitya Bhawan Publication.
5. Murthy, K. Ch. A. V. S. N. Lavanya, K. V. N. & Lakshmi, V. D. M. V. *Theory and Practice of Goods & Service Tax*. Telugu Academy, Hyderabad.
6. Saha, R.G Shah, Divyesh and Devi, Usha. *GST*, Himalaya Publishing House.
7. Singhania, Aditya. *Taxmann's GST New Returns with e-Invoicing - A Comprehensive Guide to New GST Returns*.

Note: Latest edition of text books may be used.

PAPER BAacctg5.06 - ACCOUNTING INFORMATION SYSTEM

Course Objectives:

The course aims to:

- *Develop the knowledge and understanding of students in documentation techniques used for representing computer-based accounts information system.*

Course Contents:

Unit I: Overview of Accounting Information Systems: An Overview of AIS; Functions, Value Addition by AIS, AIS and Corporate Strategy, role an AIS plays in a company's value chain internal and external parties and AIS, Overview of Transaction Processing and Enterprise Resource Planning Systems; AIS development strategies. Tools used in systems analysis and design flow charts and decision models.

Unit II: Accounting Information System Cycles: Hierarchy of systems; System description; Systems model of an information processing system; Revenue cycle; Expenditure cycle – Purchase and cash disbursement procedures; Payroll processing and fixed asset procedures; Conversion cycle; Financial reporting and management reporting systems; General ledger and reporting cycle; Interface of accounting information and management system; Organization of accounting information System

Unit III: Controls and Audit in Accounting Information System: Prevalence, Prevention and Detection of Fraud in AIS; Information system control for system reliability, information security, confidentiality, integrity, and availability, COBIT, COSO, and ERM control frameworks; Auditing computer-based information system- information system audit and its Four Step Approach, internal control system in AIS, audit of an AIS, Nature and Scope of operational Audit.

Unit IV: Innovative Technologies in Accounting Information: Data processing modes and strategies, Database management systems, REA approach to database modelling - HR/payroll, manufacturing, and capital assets business cycles; Enterprise resource planning (ERP) systems; Applying XBRL in AIS; Financial reporting and management reporting systems.

Unit V: System Development and implementation: systems development life cycle, systems development planning, key issues and steps in systems analysis, principles and challenges of business process management, prototypes used to develop an AIS, systems design process, systems implementation and conversion process, systems operation and maintenance process.

Course Exit Learning Outcomes:

After completing the course, the student will be able to:

- *Explain basic concepts of Accounting Information Systems, business processes.*
- *Understand the importance of control mechanisms related to AIS.*

□ *Understand the role of Accounting Information Systems in businesses and organizations.*

□ *Prepare and use information systems and documentation techniques to understand and document information system.*

Suggested Readings:

1. Hall, James A. *Accounting Information Systems*. Cengage Learning
2. Karthikeyan M, *Accounting Information System*, Avinash Paperback.
3. Marshall, B Romney and Paul, J Steinbart, *Accounting Information System*. Pearson Education.

Note: Any other Latest Edition of reference

VI SEMESTER

Subjects	No. of Credits	Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1. Direct Taxes – II (Tax Planning)	4	100	34	10	20	64
2. Goods & Services Tax	4	100	30	10	24	64
3. Global Accounting Standards	4	100	40	10	24	64
4. Financial Analysis	4	100	30	10	24	64
5. Project management	4	100	40	10	14	64
6. Strategic cost Management	4	100	40	10	14	64
Total	24	600	204	60	120	384

PAPER BAacctg6.01 - DIRECT TAXES II

Course Objectives:

The aim of this course is to:

☐ Enable the student to acquire the knowledge of applying tax provisions to a corporate assesses in various tax planning decisions of a company.

☐ Enable the students to study and analyse the company's tax savings decisions.

Course Contents:

Unit I: Corporate Income Tax –Salient features of company taxation, scheme of taxing of business income of companies, deductions / allowances disallowances and depreciation set-off and carry forward of losses, deductions from gross total income, under section 80, Computation of Taxable Income of Companies and Computation of Corporate Tax Liability.

Unit II: Tax Planning- meaning, objectives, and scope, tax avoidance, tax evasion, and tax management. Promotion of company and tax planning, tax planning with reference to setting up of new business, location of new business, nature of new business, form of organization, newly established undertakings in FTZs, and 100% EOUs. Tax planning in respect of industrial undertakings engaged in infrastructural development or other activities.

Unit III: Tax Planning in Special Circumstances and MAT: Tax planning with respect to amalgamation & mergers, multinational companies, double taxations treaties, ventures and foreign collaborations. Minimum alternate Tax (MAT) computation of book profits, MAT credit, MAT tax liability.

Unit IV: Tax Planning and Financial Management Decisions: tax planning with reference to corporate capital structure decision, investment and dividend decisions – Tax Considerations and Tax Planning, issue of bonus shares. Purchase of Assets out of own funds or borrowed funds, Purchase or lease, purchase by instalments or hire, sale of assets used for scientific research, make or buy decisions, Repairs, Replace, Renewal or Renovation, case studies.

Unit V: Assessment and Tax Payment, E-TDS/TCS, advance payment of tax, e-filing of tax returns, Assessments procedure and Appeals to High Court/Supreme Court and Settlement Commission.

Course Exit Learning Outcomes:

On successful completion of the course, the student is able to:

- ☐ *Draw the differences between tax planning, tax evasion, tax avoidance and tax management.*
- ☐ *Apply the relevant sections of the Income Tax Act to compute taxable income keeping tax considerations.*
- ☐ *Have knowledge about with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to corporate assesses with a view to derive maximum possible tax benefits admissible under the law.*
- ☐ *Apply analytical reasoning tools to assess how taxes affect economic decisions for business entities.*
- ☐ *Compute the tax liability of Companies and File Income tax return.*

Suggested Readings:

1. Chowdhary, Harshad C. *Central Excise and Custom*. Ashoka Publications
2. Manoharan, T. N. *Students Handbook on Income Tax Law*. Snow White Publications
3. Mehrotra, H. C. *Income Tax Law and Accounts including Tax Planning*. Sahitya Bhawan Publications.
4. Narang and Gaur. *Income Tax*. Himalaya Publishing House.
5. Prasad, B. *Direct Taxes - Law and Practices*. Wishwa Prakashana
6. Singhania, Vinod K. and Singhania, Kapil. *Direct Tax Planning and Management*. Taxman.
7. Singhania, Vinod K. *Direct Taxes - Law and Practice*. Taxman.
8. Srinivas, E. A. *Corporate Tax Planning*. Tata McGraw Hill
9. *Income Tax Act, 1961 as amended till date*.

Note: Latest edition of text books may be used.

PAPER BAacctg6.02 INDIRECT TAXATION II (GST& CUSTOMS LAW)

Course Objectives:

The course aims at:

- ☐ *Equipping the students with the required knowledge about the administration of Goods and Service Tax.*
- ☐ *Provide knowledge about various aspects of appeals, revisions and post assessment procedures under GST*
- ☐ *Equip the students with the basics of Customs Law and practice*

Course Contents:

Unit I: Officers of GST & Appeals and Revisions: Introduction - Appointment and Powers of Officers - Administration of Officers under GST – GST Audit- Audit by Tax Authorities - Appointment of Appellate Authority - Appeal to the Appellate Authority - Application to the Appellate Authority- Appeal to the Appellate Tribunal - Application to the Appellate Tribunal - Order of Appellate Authority or Appellate Tribunal - Appeal to the High Court - Demand Confirmed by the Court - Disqualification for Misconduct of an Authorised Representative

Unit II: Audit & Assessment under GST: Overview of Audit by tax authority's U/s 65 - Special Audit U/s 66- Audit by department- Power of Departmental Audit – Returns- Authorization to Audit – Audit Procedure – Duration of Audit- Audit Findings-Reply to Audit Findings- Period of Limitation to issue Show Cause Notice - Assessment under Chapter XII- Assessment & Audit Rules (no 98 to 102) - Demands and Recovery.

Unit III: Customs Duty: Introduction- Basic Concepts - Territorial Waters - High Seas - Types of Customs Duties - Basic customs duty - Protective duties - Safeguard duty - Countervailing Duty on subsidized articles - Anti-dumping duty – Baggage - Valuation - Baggage Rules and Exemptions.

Unit IV: Import and Export Procedure and Valuation under Customs: Introduction - Import Procedure (including warehousing) - Export Procedure - Deemed Exports - Duty drawback - Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 - Valuation of Imported Goods -Valuation of Export Goods

Unit V: Assessment and Powers of Officers: Self-assessment on site, post clearance audit, risk management system, boat notes, transit goods, transshipment goods, coastal goods, provisional assessment, payment of duty under protest.

Power of Customs Officers: (Sections 100-135A) - Power to Inspect- Power to X-ray bodies- Power of Search- Power of Seizure- Power to call for documents and examine a person- Power to summons- Power to arrest- Penalty.

Course Exit Learning Outcomes:

On successful completion of the course the student shall demonstrate:

- ☐ *Understanding of the appeals, offences and penalties with respect to GST*
- ☐ *Knowledge of various Appellate Authorities under GST regime and its powers*

- *Understanding the provisions relating to overview of customs law.*
- *Capability to undertake analysis and application of procedure for assessment of duty.*
- *Understanding of the powers of officers in relation to customs.*

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer
2. Datey, V.S. *Indirect Taxes Law and Practice*. Taxman Publications
3. Gupta S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*.
4. Gupta, Vineet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt Ltd
5. Mangal, Yashvant. *Conceptual Learning on Indirect Tax Laws (3 Volumes)*.
6. Mehrotra, H. C. and Agarwal, V. P. *Goods and Services Tax and Customs*: Sahitya Bhawan Publications
7. Murthy, K. Ch. A. V. S. N. K. V. N. Lavanya & V. D. M. V. Lakshmi. *Theory and Practice of Goods and Services Tax*. Telugu Academy, Hyderabad.
8. Saha, R.G. Shah, Divyesh and Usha Devi. *GST*. Himalaya Publishing House.
9. Singhania Aditya. *Taxmann's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns*.

Note: Latest edition of text books may be used.

PAPER BAacctg6.03 - GLOBAL ACCOUNTING STANDARDS

Course Objectives:

This course aims to:

- ☐ *Have an in-depth understanding in applying and interpreting the International Financial Reporting Standards (IFRS) to real world accounting problems.*

Course Contents:

Unit I: Introduction to International Accounting: Definition of International Accounting, An Overview of International Accounting Environment, Stages for the Evolution of a Multinational Corporation, Users of International Accounting information and their Information Needs. Structure of IFRS foundation and IASB, Standard setting process, IFR Standards issued till date, Differences between US GAAP and IFRS and their adoption.

Unit II: Presentation and Disclosure: Accounting policies, changes in accounting estimates (IAS 8), events after the reporting period (IAS 10), earning per share (IAS 33), interim financial reporting (IAS 34), 8- Operating segments, IAS 21 - Related Party, IFRS 1- First time adoption of IFRS.

Unit III: Accounting for Assets & Revenue: IAS 16 - Property Plant & Equipment, IFRS 16 – Leases, IAS 2 – Inventories, IAS 20- Accounting for government grants and Disclosure of government assistance, IAS 23 - Borrowing Costs, IAS 38 - Intangible Assets, IAS 36 – Impairment of assets, IAS 40 – Investment property, IAS 41 – Agriculture, IFRS 5 – Non- current assets held for sale and discontinued operations-IFRS 15 – Revenue received from customers.

Unit IV: Accounting for Liabilities & Financial Instruments: IAS 12 – Income taxes, IAS 19 - Employee benefits, IAS 37 - Provisions, Contingent Liabilities and Contingent Assets, IFRS 2 – Share based payments, IFRS 9 – Financial Instruments, IAS 32 – Financial Instruments: Presentations.

Unit V: Special Issues in International Accounting: consolidation accounting - foreign currency translation – segmental reporting - transfer pricing – Fair Value Accounting (All topics to be taught as per IFRS).

Unit VI: International Financial Statement Analysis- Introduction, need for analysis, techniques of analysis, prospective analysis, factors affecting financial analysis.

Course Exit Learning Outcomes:

Upon successful completion of this course, the students will be able to:

- ☐ *Familiar with the International Financial Reporting Standards (IAS or IFRS) and their application to the companies who use them.*
- ☐ *Prepare the mandatory financial statements, according to the IFRS. Interpret and apply*
- ☐ *International Accounting Standards and interpretations adopted by the IFRS Foundation.*

- *Analyse and evaluate financial statements, and prepare detailed reports thereon, tailored to the technical understanding of the different user groups.*

Suggested Readings:

1. Choai F. D. S. and Mueller, G. G. *International Accounting*. Prentice hall.
2. Doupnik, T. S. and Perera, H. *International Accounting*. McGraw-Hill, New York.
3. Holzer, Peter H. et al. *International Accounting*, Harper and Row Publishers, New York.
4. Kirk, Robert J. *IFRS: A Quick Reference Guide*. Elsevier Ltd.
5. Mohapatra, A. K. Das. *International Accounting*. PHI Learning Pvt Ltd.
6. Mueller, G. G, *International Accounting Part I*. Macmillan.
7. Saudagaran, *International Accounting*. Thomson Learning.
8. *IFRS explained – A Guide to International Financial Reporting Standards*. BPP Learning Media

Note: Latest edition of text books may be used.

PAPER BAacctg6.04 - FINANCIAL ANALYSIS

Course Objectives:

The objective of this course is to:

□ *Make the student understand the basic aspects of firm's financial statements and to develop them.*

□ *Measure their performance and to establish basis for making reasonable valuation estimates.*

Course Contents:

Unit I: Introduction to Financial Analysis: Finance and accounting – meaning –Types of companies – elements of Financial statement analysis – on the basis of materials used – on the basis of modus operandi – General Comparison between financial and non-financial listed companies' performance through annual report as a bench marking against competitor and industry.

Unit II: Financial Statement Analysis: Analysis and interpretation of financial statements from investor and company point of view, Horizontal Analysis and Vertical Analysis of Company Financial Statements. Cash flow analysis and fund flow analysis, Liquidity, leverage, solvency and profitability ratios, Prospective analysis, Du Pont Chart -A Case study on Ratio Analysis.

Unit III: Credit and Equity Risk Analysis, Distress Analysis: Meaning, Purpose of Credit Risk Analysis, Drivers that Quantify Credit Risk, Types of credit Risk; concept of credit rating, models for prediction of Bond rating and Bond risk premium. Types of equity risk, Techniques and process of equity risk analysis using financial information.

Distress Analysis: Meaning of financial distress and corporate failure; causes and symptoms of failure; models for prediction of Corporate failure.

Unit IV: Valuation of Firm & Forecasting Analysis: Cash based and Earnings based, Valuation models, growth and sustainability of earnings. Simple forecasting and simple Valuation, full information forecasting and Valuation, Business strategy analysis.

Unit V: Financial Measures of Performance: Introduction – Return on Investment (ROI): Concept – Uses and Limitations – Value Added Statement - Market Value Added (MVA), Economic Value Added (EVA): Concept and Significance of EVA, Measurement of EVA, and Shareholder Value Added.

Balanced Score Card (BSC): Introduction, drawback of traditional financial measures, attributes to good performance measurement system, concept of balanced score card, perspectives of BSC and implementation of balanced score card, case studies on BSC.

Note: Financial statement analysis including the 'Ratio analysis' and 'Cash flow analysis' shall be explained as a case study using Financial Statements of some company.

Course Exit Learning Outcomes:

On the successful completion of the course, the student will be able to:

- ☐ *Describes and apply the basic techniques of financial statement analysis;*
- ☐ *Explain the relationship between strategic business analysis, accounting analysis and financial analysis;*
- ☐ *Assess managerial strategic motives in reporting financial information and ways to adjust for such motives.*
- ☐ *Identify and utilise value-relevant information contained within financial statements;*
- ☐ *Project and forecast firm future performance.*

Suggested Readings:

1. Bernstein, Leopold A. and Johan J, Wild. *Analysis of Financial Statements*. Tata McGraw Hill, New Delhi.
2. Helfert, Erich A. *Techniques of Financial Analysis*. Tata McGraw Hill.
3. Khan M. Y. and Jain, P.K. *Advanced Financial Management*. Tata McGraw Hill, New Delhi.
4. Pandey, I. M. *Advanced Financial Management*. Vikas Publishing home Pvt Ltd, New Delhi.
5. Penman, Stephen H. *Financial Statement Analysis*. McGraw Hill, International Edition, New York
6. Vause, Bob. *Analysing Companies*. The Economist, Profile Books Ltd, London.
7. Wild, Subramanyam and Halsey. *Financial Statement Analysis*. Tata McGraw Hill.

Note: Latest edition of text books may be used.

PAPER BAacct6.05 - PROJECT MANAGEMENT

Course Objectives:

The objective of this course is to:

- ☐ *Familiarize the concept and principles of the Project Management*
- ☐ *Understand and apply the tools and technique for identification, analysis and implementation of the Project.*

Course Contents:

Unit I: Basics of Project Management: Introduction, Need for Project Management, Project Management Knowledge Areas and Processes, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles.

Unit II: Project Identification, Selection and Planning: Introduction, Project Identification Process, Project Initiation, Pre-Feasibility Study, Feasibility Studies, Project Break-even point. Project Planning: Introduction, Project Planning, Need of Project Planning, Project Life Cycle, Roles, Responsibility and Team Work, Project Planning Process, Work Breakdown Structure (WBS).

Unit III: Network Techniques For Project Management: Objective, Introduction, PERT/CPM : Background and Development, Development of Project Network, Time Analysis, Time Estimation - Determination of Critical Path - Calculate the Earliest Occurrence Time (EOT) for each Event - Calculate the Latest Occurrence Time (LOT) for each Event - Calculate the Slack for each Event - Obtain the Critical and Slack Paths - Calculate the Activity Floats – Scheduling - Variability in Time Estimates :PERT Analysis, Resource Analysis and Allocation, Scheduling in view of Resource Constraints, Project Crashing and Time-Cost Trade-offs: CPM Analysis

Unit IV: Project Financing in India: Meaning and importance of project finance, means of finance and sources of project finance in India, Financial institution structure and financial assistance, Norms of finance and term loan procedure, SEBI guidelines, Sample financing plans.

Unit V: Project Performance Measurement and Evaluation: Introduction, Performance Measurement, Productivity, Project Performance Evaluation, Benefits and Challenges of Performance Measurement and Evaluation, Controlling the Projects. Project Execution and Control: Introduction, Project Execution, Project Control Process, Purpose of Project Execution and Control, Case Studies in Project Management.

Course Exit Learning Outcomes:

- ☐ *Understand the business case for a project, the scope and constraints involved in a specific opportunity*
- ☐ *Able to apply skills immediately to the efficiency of the business operation Examine and apply appropriate business analytic techniques and methods.*
- ☐

Demonstrate the use of appropriate network scheduling techniques

Analyse and take appropriate decisions in the various sources of Project Financing.

Prepare a project proposal and Discuss the implementation of a proposed plan.

Suggested Readings:

1. Chandra, Prasanna. *Projects Planning, Analysis, Selection, Financing, Implementation and Review*. Tata McGraw Hill.
2. Choudhury, *Project Management*. TMH.
3. Clifford F. Gray, Larson Erik W. and Desai, Gautam V. *Project Management – The Managerial Process*. McGraw Hill.
4. Meredith Jack R and Mantel, Samuel J. *Project Management – A Managerial Approach*. Wiley India publication
5. Merdith and Gopalan. *Project Management*. Wiley India (P) Ltd.
6. Nagarajan, K. *Project Management*. New Age International.
7. Sharma, K. R. *Project Management – Text and Practice*. Atlantic Publishers, New Delhi

Note: Latest edition of text books may be used.

PAPER BAacctg6.06 - STRATEGIC COST MANAGEMENT

Course Objectives:

The objective of this course is to

- ☐ *Provide knowledge and skill to understand the external environment of business.*
- ☐ *Enable them to formulate strategies relating to cost and pricing.*

Course Contents:

Unit I: Pricing Strategies in Decision Making: Pricing strategies: Pricing policy, process, Role and methods: cost plus pricing, Marginal cost pricing, pricing for target rate of return, added value method of pricing, differential cost pricing going rate pricing, opportunity cost pricing, standard cost pricing, customary pricing, pricing strategy for Export oriented products, methods of export pricing, pricing strategies for new products, management accountant role in product pricing.

Unit II: Transfer Pricing: Transfer Pricing – meaning, necessity, Objectives, applications, Methods (Cost Based, Market Price Based and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Price in different situations. International transfer pricing: meaning, factors affecting international transfer pricing.

Unit III: Cost of Quality and TQM: Definition, classification of quality costs, cost of Conformance, Prevention costs, appraisal costs, cost of Non-conformance, optimization of quality cost, TQM Core concepts of TQM, Benefits of TQM. TQM –basics, stages, principles, control, corrective actions, PRAISE- steps, problems, implementation Cost of quality report Continuous process improvement.

Unit IV: Backflush Accounting and Throughput Costing: Backflush Accounting: Meaning, Process, Problems, Variants of the Backflush System. Throughput Costing: Concepts, Basic logic of throughput costing, comparison with absorption costing, Steps to be followed to increase throughput, Problems.

Unit V: Cost Management in Specific Sectors: Power Sector: Key Risks, Features, Application of cost management Techniques, Value Chain Analysis. Agricultural Sector: Features, Cost Management in Agricultural Sector. Information Technology: Engagement Model, Cost Optimization Framework. Cost Management in Cloud computing, Costing for start-ups, IOT in Cost Management, Big Data in Management accounting, role of management accountant in technology space.

Course Exit Learning Outcomes:

On successful completion of the course, the Students will be able to

- ☐ *Analyse and to take decisions in fixing price of the Product*
- ☐ *Understand the internal divisional transfer and its pricing strategies.*
- ☐

Demonstrate understanding of issues relating to the design and implementation of cost management models in the firms

- Understand the costing system followed in different sector.

Suggested Readings:

1. Arora M N. *A Text Book of Cost & Management Accounting*, Vikas Publishing, New Delhi
2. Brown & Haward, Mac Donald, Evans. *Principles of Management Accountancy*. London.
3. Horngren T. Charles, Datar, M. Srikant and Madhav, Rajan V. *Cost Accounting: A Managerial Emphasis*. Prentice Hall publishers, Delhi
4. John K. Shank. *Cases in Cost Management: A Strategic Emphasis*. South-Western Publishing, Thomson Learning.
5. Lal, Jawahar. Srivastava, Seema. *Cost Accounting*. Tata Mc Graw- Hill, Delhi
6. Mukherjee S. & A.P. Roychowdhury. *Advanced Cost and Management Accountancy*. New Central Book Agency, Calcutta.
7. Paul, S.K.R. *Management Accounting*. New Central Book Agency Private Ltd., Calcutta.
8. Ravi. M. Kishore. *Cost Management*. Taxman, Allied Services (p) Ltd.
9. Roger, Cowe. *Hand Book of Management Accounting*. A Grower Handbook.
10. Sharma & Gupta, Shashi K. *Cost & Management Accounting*. Kalyani Publishers

Note: Latest edition of text books may be used.

VII SEMESTER

Courses	No. of Credits	Max Marks	Teaching Hours	Tutorial Hours	Practical Hours	Total Hours
1. Research Methodology	4	100	40	10	14	64
2. Business Analytics	4	100	44	10	10	64
3. Innovations in Technology for Accounting and Finance	4	100	24	15	25	64
4. Government Accounting	4	100	30	10	24	64
5. Auditing, Assurance and standards	4	100	40	10	14	64
6. Security analysis & Portfolio Management	4	100	30	10	24	64
Total	24	600	208	65	111	384

PAPER BAacctg7.01 - RESEARCH METHODOLOGY

Course Objectives:

The objectives of the course are to:

- ☐ *Provide understanding of concepts, tools and techniques of carrying out business research.*
- ☐ *Enable the student to do independent research/ consultancy projects in future.*

Course Contents:

Unit I: Research: Meaning, Characteristics, Objectives, Motivation in Research, Types, Methods, Significance, Process, Approaches, Criteria of Good Research. Concept of Theory, Empiricism, Deductive and Inductive Theory. Research Standards, Research Ethics, Code of Ethics for Researchers.

Unit II: Research Problem and Research Design: Selection of Problem of Research, Research Problems in Social Sciences, Components and Sources of Research Problem, Definition and Evaluation of Research Problem, Techniques for Defining Research Problem.

Review of Literature: Need, Purpose and Making Notes on Literature Reviewed, Research Gap Identification. Sources of Research Papers and other published works, Search engines and use of keywords, Systematic Review, Methods of Review of Literature. Use of software like NVivo for Review of Literature.

Research Design: Meaning, Need & Importance, Features of Good Research Design, Types of Research Design – Concept, Pros & Cons. Qualitative, Quantitative and Mixed Research Designs, Types of Sampling Design, Variables in Research: Introduction, Meaning, Types.

Unit III: Measurement and Scaling: Scales of Measurement, Types of Data Measurement Scales, Techniques of Data Scaling, Goodness of Measurement Scales, Deciding the Scale; Development of Research Instruments – Questionnaires and Schedules, Testing the Research Instruments; Reliability and Validity Tests, Testing the Reliability using Cronbach's Alpha.

Unit IV: Sampling: Introduction to Sampling: Concepts of Population, Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample, Types of Sampling - Probability and Non-Probability, Determining Size of the Sample, Sample v/s Census Method of Data Collection.

Collection of Data: Primary and Secondary data; Collection of Primary Data: Methods of Data Collection - Field Survey, Observations, Experimentation; Identification and Selection of Respondents, Serving the Instruments and Collection of Instruments; Secondary data: Sources, Identification and Selection of Source; Databases as Source of Secondary Data.

Content Analysis: Content, Process of Content Analysis, Word count etc., Use of NVivo.

Data Processing: Field work validation, Editing, Coding, Classification and Tabulation of data.

Unit V: Data Analysis: Univariate, Bivariate and Multivariate Data; Analysis of Univariate data using descriptive Statistical Measures; Use of Charts and Graphs.

Testing Significance of Results: Level of Significance, one sample z test, one sample t test, one sample Kolmogorov Smirnov test.

Testing of Hypotheses: Concept, Meaning, Types; Steps in Testing the Hypothesis, Error in Hypothesis Testing - Type I and Type II Errors, P – Value Approach.

Use of Software for Data Analysis and Testing the Significance of Results: Use of Research Software like SPSS, AMOS, GRATL, Smart PLS, NVivo, Zotero/Mendeley, etc.

Report Writing: Types of Reports, Footnotes and Endnotes, Reference List and Bibliography, Use of Citations and References; APA Style. Plagiarism, Software for detection of plagiarism; Problems encountered by Researchers in India.

Course Exit Learning Outcomes:

On successful completion of the course, the Students will be able to

- ☐ *Develop thorough understanding of the fundamental theoretical ideas and logic of research and Research Standards and Research Ethics.*
- ☐ *Propose a research study and justify the theory as well as the methodological decisions.*
- ☐ *Formulate hypothesis and test the hypothesis.*
- ☐ *Use the statistical tools and software packages in research*
- ☐ *Acquire the skill in drafting research report.*

Suggested Readings:

1. Bajpai, Naval. *Business Research Methods*. Pearson.
2. Bhandarkar, P. L. & Wilkinson, T.S. *Methodology and Techniques of Social Research*. Himalaya Publishing House.

3. Bryman, Alan & Emma Bell. *Business Research Methods*. Oxford University Press – India Edition.
4. Collis, Jill & Hussey, Roger. *Business Research: A Practical Guide for Undergraduates & Postgraduates*. Palgrave Macmillan – India.
5. Cooper and Pamela. *Business Research Methods*. Tata Mc Graw Hill.
6. Kothari, C. R. *Research Methodology: Methods and Techniques*. New Age International Publishers.
7. Krishnaswamy O.R. and Ranganatham, M. *Methodology of Research in Social Sciences*. Himalaya Publishing House.
8. Kumar, Ranjit. *Research Methodology – A Step-by-Step Guide for Beginners*. Pearson Education.
9. Mohan, S. and Elangovan, R. *Research Methodology in Commerce*. Deep and Deep Publications Pvt Ltd., New Delhi.
10. Panneerselvam, R. *Research Methodology*. PHI Learning Pvt Ltd., New Delhi.
11. Sekaran, Uma. *Research Methods for Business*. Wiley India, New Delhi.
12. Sharma, K. R. *Research Methods*. Atlantic Publishers, New Delhi
13. Zikmund. William G. *Business Research Methods*. Cengage Learning.

Note: Latest edition of text books may be used

PAPER BAacctg7.02 - BUSINESS ANALYTICS

Course Objectives:

The Main aim of this course is to,

- ☐ *Develop the understanding of the importance of analytics in business*
- ☐ *Understand the applications of various tools and techniques to evaluate the performance by generating reports.*

Course Contents:

Unit I: Introduction to Analytics: Introduction, Meaning & Definition, Characteristics, Applications of Analytics, Meaning of Business Analytics, SWOC of Analytics, Importance of Analytics, Tools & Techniques of Analytics, Functions of Analytics, Reports in Analytics, Relevance of Analytics in Business, List of Software for Business Analytics.

Unit II: Finance Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Critical Financial Analytics, Risk based Pricing, Fraud Detection and Prediction, Recovery Management, Loss Forecasting, Risk Profiling, Portfolio Stress Testing, Potential Application of Analytics in Finance Department, Relevance of Financial Analytics in Business, List of Software for Finance Analytics.

Unit III: Marketing Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Marketing Analytics, Buying Pattern Behaviour Analysis, Analysis of Trends, Identification of Target Audience, Advertising Techniques, Forecasting Demand & Supply, Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Sales Performance Analysis, Campaign Analysis, Sales Pipeline Reporting, Use of Google Analytics in Marketing, Social Media and its relevance on Marketing Analytics, Potential Application of Analytics in Marketing Department, List of Software's for Marketing Analytics.

Unit IV: CRM Analytics: Introduction, Meaning & Definition, Characteristics, Objectives, Importance, Functions, Types of Customer Analytics, Role of Analytics in CRM, Purchasing Pattern Analysis, Life Style of Customers, Loyalty Analytics, Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer Segmentation, Cross- Sell or Upsell Models, Analytics and Innovation, Potential Application of Analytics in CRM, Relevance of CRM Analytics in Business, List of Software's for CRM Analytics.

Unit V: HR Analytics: Introduction, Meaning & Definition, Features, Objectives, Importance, Functions, Types of HR Analytics, Employee Performance Evaluation, Employee Attrition Rate, Recruitment Analytics, Compensation Analytics, Talent Analytics, Training Analytics, Workforce Analytics, Role of Analytics in HRD as a whole, Potential Application of Analytics in HR Department Relevance of HR Analytics in Business, List of Software's for HR Analytics.

Course Exit Learning Outcomes:

On successful completion of the course, the Students will be able to

- ☐ *Evaluate the key concepts of business analytics.*
- ☐ *Outline the relationship of the business analytics process within the organisation's decision-making process.*
- ☐ *Examine and apply appropriate business analytic techniques and methods*

Suggested Readings:

1. Acharya, Seema Subhasini, Chellappan, *Big Data Analytics*. Wiley.
2. Berthold, Michael David J. Hand. *Intelligent Data Analysis*. Springer.
3. Franks, Bill. *Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data*
4. Mineli, Michael Michele Chambers, Ambiga Dhiraj. *Big Data, Big Analytics: Streams with Advanced Analytics*. John Wiley & sons.
5. Myat, Glen J. *Making Sense of Data*. John Wiley & Sons.
6. Liebowitz, Jay. *Big Data and Business Analytics*. Auerbach Publications, CRC Press 7.
- Plunkett, Tom Mark Hornick. *Using R to Unlock the Value of Big Data: Big Data*.
8. Rajaraman, Anand and Jeffrey David Ulman. *Mining of Massive Datasets*. Cambridge University Press.
9. Sathi, Arvind. *Big Data Analytics: Disruptive Technologies for Changing the Game*. MC Press.
10. Warden, Pete. *Big Data Glossary*. O'Reily.
11. *Analytics with Oracle R Enterprise and Oracle R Connector for Hadoop*. McGraw-Hill/Osborne Media, Oracle Press.
12. *Emerging Business Intelligence and Analytic Trends for Today's Businesses*. Wiley Publications.

Note: Latest edition of text books may be used.

PAPER BAacctg7.03 - TECHNOLOGY INNOVATIONS FOR ACCOUNTING AND FINANCE

Course Objectives:

The objective of this course is to:

- ☐ *Develop the knowledge and understanding of the students about the new innovative accounting practices and their impact on the business organization.*

Course Contents:

Unit I: Cloud based Accounting: Introduction, concept of cloud, reasons for using cloud services, importance, working of Cloud Computing software, drawbacks.

Unit II: Block Chain Technology in Accounting: meaning Block chain process, Block chain beyond bit coin, Implications of Block chain, Big data Privacy & personal data, Profiting from Block chain technology, limitations and challenges, the future of block chain.

Unit III: Bit coin and other crypto currencies: Introducing cryptocurrency, Evolution and potential impact of Bit coin and block chain, in global business cryptocurrency exchanges, store and secure cryptocurrency, pros and cons of cryptocurrency, impact of cryptocurrency on financial system, Future of Cryptocurrency.

Unit IV: Artificial Intelligence, Machine Learning and Robotic Software: Artificial Intelligence: Meaning, Philosophy, goals, types of AI, AI Technique, Applications; Machine Learning: concept, Importance of ML, types of ML, How ML Works, Advantages and Disadvantages; Robotic Accounting: Meaning, Best Robotic Process Automation (RPA) Software, Financial and operational benefits.

Unit V: Fintech: Meaning, its application in personal finance, crowdfunding and business financing, payments and retail transactions, equity trading and investment. Different financial technologies, payment instruments used in contemporary payment methods including complex digital platforms in the payment process, future of fintech.

Course Exit Learning Outcomes:

After completing the course, the student will be able to:

- ☐ *Identify and evaluate the loopholes in the accounting practices. Understand*
- ☐ *and explore the cloud accounting requirement for business. Understand AI,*
- ☐ *ML and RPA adoption in business and accounting Understand how Block*
- ☐ *chain and Digital Currency technology work.*
- ☐ *Understand and apply fintech in different contexts.*

Suggestive Readings:

1. Charniak. *Introduction to Artificial Intelligence*. Pearson.
2. Jain, Parikshit. *A Practical Guide to Blockchain and its Application*. Bloomsbury Professional India.
3. Lam, Greg. *The Online Accounting Software Guide - An In-depth Analysis of Today's Leading Cloud*.
4. Lam, Greg. *Accounting Applications, Diversified Business Communications*.
5. Michaela, Rankin, Patricia Stanton, Susan McGowan, Kimberly Ferlauto. *Contemporary Issues in Accounting*. Wiley publication, 2nd Edition

Note: Latest Edition of reference/text books.

PAPER BAacctg7.04 - GOVERNMENT ACCOUNTING

Course Objectives:

This course aims to:

- *Expose the students to accounts, reporting and audit of government departments.*

Unit I: Design and Organization of Government Accounting System: Basis of Government Accounting -- Cash Accounting, Accrual Accounting, Comparison between Cash based system of accounting and accrual system of accounting, Benefits of switch over. Global trends, Users of government accounting; Government Accounting Standards Advisory Board (GASAB); Accounting arrangements and authorities in State and Central Governments, Approved formats of accounts for Panchayati Raj Institutions and Local Bodies, Inter-state & Centre to state transactions, Principles of Recognition, Measurement Classification and Disclosure, Receipt and credit into Government Accounts, Withdrawal from Government Account Section-I & III, Maintenance of Deposits. Government Accounting and Standards Advisory Board, Role and functions.

Unit II: Maintenance of Initial Accounts by Drawing & Disbursing Officers (DDO): Initial records and accounts relating to receipts and disbursements by DDOs, Preparation of Cash Book, Journal and Ledger, Reconciliation of accounts with, Treasury/ Pay and Accounts Office (PAO) by DDOs, Treasury Accounting System including State PAO Accounting System , Process of passing bills in Treasury/State PAO , Voucher, Challans, Schedule of Receipts and, Payments, List of Payment and Cash Accounts, Daily Accounting in treasury/State PAO, AC/DC bills, Nil Bills

Unit III: Compilation of Monthly Civil Accounts by Accountant General: Compilation and preparation of Monthly Civil Accounts, Compilation of treasury accounts, preparation of Classified Abstract, Consolidated Abstract, Detail Books, Consolidated monthly accounts of Public Works and Forest Divisions, Inter-government and Inter-departmental transactions and their adjustments, Corrections in accounts- Transfer Entries, Combined Transfer Entries, ledger, Accounting of liabilities: Public Debt, Other liabilities, Treasury bills, Accounting of Reserve Fund, Deposit and Investments, Accounting of Suspense and Remittance Heads, Preparation of Disburser's Account and Monthly Civil Account, Detailed Loan Accounting, Provident Fund Accounting with particular reference to pitfalls in accounting.

Unit IV: Compilation of Annual Accounts: Appropriation Accounts, Finance Accounts and Combined Finance and Revenue Accounts, Contents of annual accounts, Preparation and submission of annual accounts. Summary of Finance Accounts, Interpretation and utility of various statements in Finance Accounts, Interpretation and utility of Government Accounts, Report on State Finances, Summarized Financial Position of the State, Abstract of receipts and disbursements, Sources and Application of funds, Input for fiscal management Allocation of resources and effective use of resources, Input for budget preparation and monitoring.

Unit V: Quality Assurance Procedures: Checks against errors and mis-statements, Reconciliation between Accountant General and Controlling Officers, Maintenance and review of Broadsheets, Analysis and clearance of suspense and remittance heads, Internal Test Audit

(ITA), Control Accounts for verification and exclusion checks, Classified Abstracts (DDR portion and Proof Sheet), Detail Books and Disburser's Account, Journal, Reconciliation of differences under Reserve Bank Deposits in figures as per Government accounts and those communicated by Central Accounts Section of the RBI, Checks related to timeliness, completeness and overall reliability, Trial Balance, Review of Balances, Exclusions of Treasury and Divisional accounts, Review against schedule of preparation, Reconciliation between Finance and Appropriation Accounts .

Course Exit Learning Outcomes:

After completing the course, the student will be able to:

- ☐ *Understand the structure of Government accounting system.*
- ☐ *Learn how to maintain books of accounts of State and central govt books.*
- ☐ *Prepare the different set of books of accounts as per Accounting principles.*
- ☐ *Understand the process of setting accounting for government entities.*
- ☐ *Learn to maintain the reliability and true and fair view of books of accounts.*

Suggestive Readings:

1. *Account Code for Accountants General.*
2. *Central Government Account (Receipt and Payment) Rules, 1983*
3. *Central Public Works Accounting Code.*
4. *Current Finance and Appropriation Accounts of Union Government.*
5. *Government Accounting Rules, 1990.*
6. *Government of India Budget.*

Note: Latest Edition of reference/text books.

PAPER BAcctg7.05 - AUDITING, ASSURANCE AND STANDARDS

Course Objectives:

This course aims to:

- *Provide the knowledge of the concepts in auditing, auditing procedures, techniques and skills in preparing the audit report.*

Course Contents:

Unit I: Nature, Objectives and Scope of Audit: Auditing Concepts: Nature, objectives and scope of Audit; Relationship of auditing with other disciplines; Standard Setting Process: Overview, Standard-setting process, Generally accepted auditing standards (GAAS), Auditing and Assurance Standards Board (AASB); Standards on Auditing, Guidance Note(s) issued by the ICAI; Engagement Standards: Qualities of Auditor, Elements of System of Quality Control; Ethical requirements relating to an audit of financial statements; Inherent Limitations of an audit.

Unit II: Audit Strategy, Audit Planning and Audit Programme: Audit Strategy; Audit planning; Planning an Audit of Financial Statement; Audit programme; Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality

Unit III: Audit Documentation and Audit Evidence: Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation; Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Evaluation of Audit Evidence; Audit procedure to identify litigation & claims.

Unit IV: Risk Assessment and Internal Control: Audit Risk, Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures; Understanding the entity and its environment; Internal control; Documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment; Materiality and audit risk; Internal audit, Basics of Standards on Internal Audit (SIAs) issued by the ICAI; Basics of Internal Financial Control and reporting requirements; Distinction between Internal Financial Control and Internal Control over Financial Reporting.

Unit V: The Company Audit: Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO; Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made there under. Audit of consolidated financial statements, Audit of Banks, insurance companies and NBFC's Audit under fiscal laws.

Audit Report: Forming an opinion on the Financial Statements; Auditor's Report- basic elements; Types of Modified Opinion; Circumstances When a Modification to the Auditor's Opinion is Required Qualified, Adverse, Disclaimer of Opinion. Auditing in Automated

environment management & operational audit, due diligence, investigation & forensic audit, Peer reviewed and quality & review

Note: Relevant Standards on Audit (SAs) issued by the Institute of Chartered Accountants of India (ICAI) to be taught along with the text.

Course Exit Learning Outcomes:

On successful completion of the course, the Students will be able to:

- ☐ *Articulate knowledge of fundamental audit concepts*
- ☐ *Demonstrate the use of Auditing, Assurance Standards and the Code of Ethics for professional Accountants.*
- ☐ *Demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing theory and practice.*
- ☐ *Able to learn the recent developments of auditing as per Companies Act 2013*
- ☐ *Learn and understand the preparation of Audit report and its implications on the Company performance.*

Suggested Readings:

1. Devi, Usha et al. *Auditing*. VBH
2. Gupta, Kamal. *Practical Auditing*. TMH
3. Gupta, Karnal. *Contemporary Auditing*. Tata Mc. Graw-Hill, New Delhi.
4. Manjunatha J.M. et al. *Auditing and Assurance*. Himalaya Publishing House.
5. Pagare, Dinakar. *Practice of Auditing*. Sultan Chand & Sons.
6. Ramaswamy, M.S. *Principles and Practice of Auditing*.
7. Sharma, T.R. *Auditing Principles and Problems*. Sahitya Bhawan, Agra.
8. Sharma, T.R. *Auditing*. Sahitya Bhavan Agra.
9. Saxena, R.G. *Principles and Practice of Auditing*. HPH
10. Saxena, R.G. *Principles of Auditing*
11. Tandon, B.N. *Principles of Auditing*. S. Chand and Company, New Delhi.
12. Tandon, B.N. *Practical Auditing*. Sultan Chand & Sons.

Note: Latest edition of text books may be used.

PAPER BAcctg7.06 - SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course Objectives:

This course aims to:

- ☐ *Develop the Knowledge of investing in stock market, building stock portfolio and managing it.*
- ☐ *Provide basic introduction to portfolio theory.*
- ☐ *Provide understanding of various portfolio models associated with risk.*

Course Contents:

Unit I: Introduction to Securities: Investment – Meaning & Definition, Types or Avenues of Investment, Investment v/s Gambling v/s Speculation v/s Arbitration v/s Hedging, Factors to be considered for Investment, Investment Policy, Risk and Return Analysis, Types of Risk Appetite, Types of Risks in Investment, Sources of Risk, Risk Measurement – Standard Deviation, Covariance, Beta, Correlation (problems), Legal framework and Regulatory cover for Investment in India.

Unit II: Security Analysis: Introduction to Fixed and Variable Income Securities, Equity Valuation Models, Fixed Income Securities Valuation Models: Bonds, Introduction to – Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis – Modern Tools for Technical Analysis – Line, Point and Figure, Candlestick, Renko Chart, Heikin Ashi, etc. Price Patterns of Stock, Price Trends of Stock, Practical explanation on Technical Indicators used in Stock Market. Dow Theory & Efficient Market Hypothesis (EMH) – Meaning and Types.

Unit III: Introduction to Portfolio Management & Models: Meaning of Portfolio Management, Need, Objectives, Process, Selection of Securities, Harry Markowitz Optimum Portfolio Theory, Capital Asset Pricing Model, CML, SML, Beta Factor – Alpha and Beta Coefficient – Problems, Sharpe Single Index Model (Theory), Arbitrage Pricing Theory, Principle of Arbitrage, Arbitrage Portfolios; Two Factor and Multi Factor Models.

Unit IV: Portfolio Evaluation & Revision: Portfolio Evaluation Strategies – Sharpe Model – Jensen Model – Treynor Model and MM Model – Problems Portfolio Revision, Active and Passive Management, Formula Plans, Measure of Return, Risk Adjusted Measures of Performance Evaluation, Market Timing, Evaluation Criteria and Procedures. Recent development in strategies.

Unit V: Global Markets: Global Investment Benefits – Introduction to ADRs, GDRs, IDRs, Green Bond, Masala Bond, FCCBs, External Commercial Borrowings, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets, International Investing, International Funds Management, Emerging Opportunities.

Course Exit Learning Outcomes:

After completing the course, the student is able to

- ☐ ☐ *Understood the process of investments.*
- ☐ ☐ *Develop insights into the valuation of securities.*
- ☐ ☐ *Would have acquired fundamental and technical analysis of the diverse investment avenues.*
- ☐ ☐ *Would have gained knowledge of the theories of portfolio management and also the tools and techniques for efficient portfolio management.*
- ☐ ☐ *Become familiar with the stock markets in India and abroad.*

Suggested Readings:

1. A. Brahmiah & Subba Rao, P. *Financial Futures and Options*. Himalaya Publishing House.
2. Alexander, Shampe and Bailey. *Fundamentals of Investments*. Prentice Hall of India
3. Bhat, S. *Security Analysis and Portfolio Management*. Excel Books, New Delhi.
4. Chandra, Prasanna. *Security Analysis and Portfolio Management*. Tata McGraw Hill Publishing company, New Delhi.
5. Fischer, D. E., & Ronald J., J. *Security Analysis and Portfolio Management*. Prentice-Hall of India, New Delhi.
6. Hangen. *Modern Investment Theory*. Pearson Education.
7. Kahn: *Technical Analysis – Plain and Simple*. Pearson Education.
8. Kevin, S. *Security Analysis and Portfolio Management*. New Delhi: PHI learning Pvt Ltd.
9. Pandian, P. *Security Analysis and Portfolio Management*. Vikas publishing house Pvt Ltd Noida.
10. Ranganatham, M. & Madhumathi, R. *Investment Analysis and Portfolio Management*. Pearson Education, New Delhi.

Note: Latest Edition of reference/text books.

VIII SEMESTER

Subjects	Credits	Max Marks	Teaching Hours	Tutorial Hours	Practical Hours	Total Hours
1. Global Research in Accounting	4	100	40	10	14	64
2. Research Data Analysis techniques	4	100	40	10	14	64
3. Dissertation	16	400				256
Total	24	600				384

PAPER BAacctg8.01. GLOBAL RESEARCH IN ACCOUNTING

Course Contents:

The respective department of the university have to identify topics of Research published in international and national journals in the last five years to expose the students to the global research in accounting. This course carries 4 credits.

Suggested Journals:

INTERNATIONAL JOURNALS			
Sl No	Name of the Journal	Name of the Publisher	Website
1	Journal of International Financial management and Accounting	John Wiley & Sons	https://www.wiley.com/en-us/Journal+of+International+Financial+Management+%26+Accounting-p-9780JRNL62026
2	International journal of Accounting	Elsevier.	https://www.worldscientific.com/worldscinet/tija
3	Journal of Accounting and Economics	Elsevier	https://www.journals.elsevier.com/journal-of-accounting-and-economics
4	Education and Research	SAGE Publications	http://ierj.in/
5	The Accounting Review	American Accounting Association	https://aaapubs.org/loi/accr
6	Journal of Accounting Research	Wiley-Blackwell	https://onlinelibrary.wiley.com/journal/1475679x
7	Accounting and Business Research	Taylor & Francis	https://www.tandfonline.com/toc/rabr20/current
8	Accounting Horizon	American Accounting Association	https://aaahq.org/Research/Journals/Accounting-Horizons
9	Journal of International Accounting, Auditing and Taxation	Elsevier	https://www.journals.elsevier.com/journal-of-international-accounting-auditing-and-taxation
10	The Journal of Finance	Wiley-Blackwell	https://onlinelibrary.wiley.com/journal/15406261

11	European Accounting Review	Routledge	https://www.tandfonline.com/toc/rear20/current
12	Journal of Financial Economics	Elsevier	https://www.journals.elsevier.com/journal-of-financial-economics
13	Contemporary Accounting Research	Wiley-Blackwell	https://onlinelibrary.wiley.com/journal/19113846
14	Asia-Pacific journal of Accounting	Taylor & Francis	https://www.tandfonline.com/toc/raae20/current

NATIONAL JOURNALS

Sl No	Name of the Journal	Name of the Publisher	Website
1	Indian Accounting Review	Indian Accounting Association Research Foundation	https://www.iaarf.in
2	Indian Journal of Accounting	Indian Accounting Association	www.indianaccounting.org
3	Chartered Accountant	The Institute of Chartered Accountants of India (ICAI)	https://www.icai.org/category/e-journal
4	The Management Accountant	The Institute of Cost Accountants of India	http://www.icmai-rnj.in/index.php/maj
5	Chartered Secretary	The Institute of Company Secretaries of India (ICSI)	https://www.icsi.edu/e-journals/
6	Financial Analysts Journal	Institute of Chartered Financial Analysts of India (ICFAI)	https://www.cfainstitute.org/en/research/financial-analysts-journal
7	Indian Journal of Finance	Indian Journal of Finance and Banking (IJFB)	http://www.indianjournaloffinance.co.in/

PAPER BAacctg 8.02. RESEARCH DATA ANALYSIS TECHNIQUES:

Course Objectives:

This course aims to:

- ☐ *Expose students with the methods and process of data analysis for scientific research.*

Course Contents:

Unit I: Bivariate Analysis Techniques: Descriptive Statistics, Simple Correlation, Simple Regression, Two sample t test, Two sample z test, Chi-square test, Mann Whitney U Test, Paired Sample t test, Wilcoxon Signed Rank Test.

Unit II: Parametric and Non-Parametric Tests: Choosing between the two, Univariate Normality Tests - Kolmogorov Smirnov Test, Shapiro-Wilk Test, Multivariate Normality Test, Tests of Homogeneity of Variance.

Unit III: Multiple Linear Regression (Cross section and Time series data both): Concepts of adjusted R-square, F-ratio, Autocorrelation, Serial Correlation, Multicollinearity, Heteroscedasticity (for time series regression), Stationarity. Logistic Regression, Ordinal Regression, Probit, Non-Linear Regression, Panel Data Regression - Pooled Regression, Fixed Effect and Random Effect Models.

Unit IV Analysis of Variance: One-way ANOVA, Two-way ANOVA, MANOVA, MANCOVA, Kruskal Wallis H Test, Friedman Test.

Unit V: Multivariate Analysis Techniques: Factor Analysis, Exploratory Factor Analysis, Confirmatory Factor Analysis, Reliability Test, Structural Equation Modelling, Discriminant Analysis, Cluster Analysis (Two-step, K-means, Hierarchical), Conjoint Analysis, Artificial Neural Networks; Event Study Methodology.

Course Exit Learning Outcomes:

On successful completion of this course the student shall demonstrate:

- ☐ *Capability in taking up bivariate and multi-variate data analysis in research and test the significance of results.*
- ☐ *Capability in undertaking research independently.*
- ☐ *Confidence in undertaking research projects independently.*

Suggested Readings:

1. Churchill. *Marketing Research*. Dryden Press, Harcourt Publications
2. Cooper, Donald & Schindler. *Business Research Methods*. Tata McGraw Hill (Main Text)
3. Malhotra, Naresh. *Marketing Research*. Pearson Publication (Second Text)
4. Saunders. *Business Research Methods*. Pearson Publications.

5. Sharma, K. R. *Research Methods*. Atlantic Publishers, New Delhi

6. Zikmund, *Business Research Methods*. Cengage Publishing

Note: Latest edition of text books may be used.

PAPER BAacctg8.03. DISSERTATION IN ACCOUNTING

Course Contents:

For the Dissertation in Accounting the candidate shall first prepare a synopsis and after approval of the Research problem by the Departmental Research Committee shall undertake research under a supervisor allocated by the department. The dissertation to be evaluated as per University Regulations.

Accounting Laboratory:

Institutions teaching Accounting courses should set up an Accounting Laboratory and equip it appropriately with qualified faculty, equipment, documents and records.

A list of equipment, documents and records to be provided in the Accounting Laboratory is given as Appendix I on page No 293.

Exit Learning Outcomes of Qualification

After completion of this curriculum of this qualification the student will be able to demonstrate:

- ☐ *A broad range of integrated knowledge that, together with cohesive skills, attitudes and behaviour, accounts for the ability to deliver a specialised professional service as expected from a graduate in accountancy.*
- ☐ *An understanding of the methods and techniques relevant to the accountancy field and how to apply this knowledge in a particular context, including the fields of strategy, risk management and governance, accounting and external reporting, auditing and assurance, financial management, management decision-making and control, and taxation.*
- ☐ *An ability to interrogate multiple sources of knowledge in the accountancy field, including the use of information technology.*
- ☐ *An understanding of the complexities and uncertainties of selecting, applying or transferring appropriate standard procedures, processes or techniques to unfamiliar problems in accountancy.*
- ☐ *An ability to use a range of specialised skills to identify, analyse and address complex or abstract problems drawing systematically on the body of knowledge and techniques appropriate to accountancy.*
- ☐ *An ability to identify and address ethical issues based on critical reflection on the suitability of different ethical value systems to specific contexts and act in a professional manner;*

□ *An ability to critically review information gathering, synthesis of data, evaluation and management processes in accountancy in order to develop creative responses to problems and issues.*

□ *An ability to present and communicate ideas and texts effectively to a range of audiences, offering creative insights, rigorous interpretations and solutions to problems and issues appropriate to the context.*

□ *An ability to operate effectively within a team, or manage a team based on an understanding of the roles and relationships between elements within the team;*

□ *An ability to apply, in a self-critical manner, learning strategies which effectively address his or her professional and life-long learning needs.*

□ *An ability to take full responsibility for his or her work, decision-making and use of resources, and full accountability for the decisions and actions of others where appropriate.*

Note: Students shall practice solution of numerical exercises in courses where numerical exercises are involved in 'Accounting Laboratory

Appendix I

Accounting Laboratory

The New Education Policy 2020 has laid strong emphasis upon skill development along with academic excellence in higher education. Factors such as the changing demographic profile of the country with more than half of its population under 25 years of age, rising aspirations of learners for better jobs and higher emoluments, and the growing requirement of industry for capable and well- equipped employees drive the focus on skill development. Skill development is an important component in human resource development. Skill development creates greater self-confidence, self-esteem and sense of dignity in a person leading to economic independence. It helps individuals in realising their aspirations by pursuing better jobs and stable and sustainable livelihood.

It is observed that there is close relationship between interactive teaching learning model and skill development that creates synergies between the two functions, benefitting the facilitators (institutions), the job seekers (students) and the job creators (business and industry). The students and the parents assess the contribution of an educational institution not only on the academic performance but also on its success in placement of their products. The higher education institutions are, thus, expected to cater to these demands and produce employable graduates equipped with knowledge and skill both.

It is a special feature of accounting courses that practice is embedded in all courses at undergraduate and post-graduate level, as accounting is essentially an applied area. This makes 'Accounting Laboratory' an essential element in the teaching of Accounting for developing skills in accounting and strengthening the knowledge and understanding of fundamental accounting concepts and accounting practices.

An 'Accounting Laboratory' equipped with essential hardware, software, documents and other equipment is expected to create an interactive teaching-learning environment, support the teachers in simulating real-life working environment in classroom and groom the students in accounting function, audit function, determination of tax liability, payment of tax, undertaking analysis of business situations for planning, budgeting, control and decision making, data analysis for research, etc.

The essential hardware, software and documents and records required for an 'Accounting Laboratory' as per the Bachelor's degree, Master's degree and other Job oriented courses in Accounting are listed below.

Laboratory hardware:

- (1) Computers - Desktops
- (2) Laptops
- (3) Server
- (4) Telephones/Intercom
- (5) MFD (Print, Scan, Copy) Machines
- (6) Internet facility

(7) Office Equipment

(8) Data Storage Equipment - Portable Hard Disks

(9) Smart Boards

(10) Digital Podium

Note: (1) One desktop/Laptop (Windows 10 updated version pre-loaded) for every 2 students.

(2) Other equipment as per the requirement of the courses taught to be installed.

Accounting Softwares:

(1) Tally

(2) Wave

(3) Zipbooks

(4) Akaunting

(5) SlickPie

(6) GnuCash

(7) CloudBooks

(8) Zoho Invoice

(9) NCH Express Accounts

(10) Quickbooks India

(11) My book

(12) Busy accounting

(13) Logic

(14) Saral

(15) Marg ERP 9

(16) Profitbooks

(17) Alignbooks

(18) Vyapar

(19) XBRL

Data-analysis Softwares:

- (1) Python*
- (2) R*
- (3) R Studio*
- (4) SPSS
- (5) EViews
- (6) AMOS
- (7) Statcraft

Note: (1) * These are free software

(2) The software should be licenced

(3) Latest versions of software to be purchased/acquired and continuously updated.

Documents and Records

Functional Area	Important documents and records
Financial and Corporate Accounting	International Accounting Standards IAS: (IAS 1 – IAS 41)
	Standards Interpretations Committee of Accounting Standards Board (SIC 7 to SIC 32).
	International Financial Reporting Standards (IFRS): (IFRS 1 – IFRS 16).
	International Financial Reporting Interpretations Committee (IFRIC): (IFRIC 1 to IFRIC 19):
Cost and Management Accounting	Standards Interpretations Committee of Accounting Standards Board (SIC): (SIC 7 to SIC 32):
	Indian Accounting Standards (Ind AS): (Ind As 1 – Ind As 42) & (Ind As 101 – Ind As 116).
	Annual Financial Statements of Selected Companies: Balance Sheet, Statement of Profit and Loss, Balance Sheet, Cash Flow Statement as provided in the Indian Companies Act 2013, Directors Report.
	Financial Transactions Vouchers - Cash Receipt, Cash Payment, Bank Receipt, Bank Payment, Purchase Order, Purchase Bill / Invoice, Debit Note, Sales bill / Invoice, Credit Note, Journal Vouchers, Delivery Note, Tax Invoice, Stock Statement.
Cost and Management Accounting	Banking Transactions Vouchers - Cheque for cash withdrawal/Payment Order, Withdrawal Form for Cash withdrawal, Pay in Slip for cash Deposit for Savings/Current Account, Pay in Slip for Cheque Deposit for Savings/Current Account, Pay in Slip for transfer through RTGS/NEFT, Demand Draft.
	Cost Accounting Standards (CAS): (CAS 1 – CAS 24); Guidance Notes on Cost Accounting Standards; Generally Accepted Cost Accounting Principles (GACAP); Cost Auditing Standard (CAS): (CAS 1 to CAS 4); Filing of cost audit report to MCA [in XBRL format (as per taxonomy)]; The Companies (Cost Records and Audit) Rules, 2014.

Auditing	<p>Cost and Management Accounting Related Vouchers - Purchase Requisition, Purchase order form, Goods Receipt Note, Stores requisition note, Material return note, Material transfer Note, Bin card, Wastage and scrap report, Labour requisition form, Daily and weekly timesheet, Job card, Labour cost card, Idle time card, Payroll, Wages analysis sheet, Bill of Material, Corporate Annual Reports, Cash Budget, Production Budget, Sales Budget, Master Budget and other functional budgets, BSE Directory Sheets showing ratios and trends, Project Report, Project Proposal.</p> <p>International Standards on Auditing: (ISA 200 - ISA 810).</p> <p>Indian Standards on Auditing: (SA100 – SA999).</p>
Taxation	<p>Audit Documents: Audit Assignment Form – Internal Audit, Audit Entrance Memorandum, Audit Work Program, Audit Work Papers, Internal Control Checklist, Vouchers, Audit Report Professional Ethics of Auditor; Professional Code of Conduct.</p> <p>Income Tax Documents: Saral Form – IT Returns for non-corporate Assesses, Form No. 16 – (Certificate of TDS under the head ‘Salaries’), Form No. 15H – (Declaration for receipt of interest on securities without TDS), Form No.16A – (Certificate of TDS under the head ‘Income from Other Source’, Request for Pan Card, Application for Allotment of Permanent Account Number – Form No. 49A, Form No.10E – (For claiming Relief under Sec.89 (1)), Form No. 12BA- (Statement showing particulars of perquisites, Fringe Benefits etc.), Form No.15-9 (Declaration by an individual for claiming receipts without TDS, Form No. 15-1 (Declaration by an individual claiming receipt of amount under Sec 80CCA without TDS), Challan for Tax Payments, TDS Tax Challans, Form No.26 – (Annual Return of TDS in respect of payments other than ‘Salaries’), Form No. 13 – (Application by a person under Sec. 197 for no TDS or deduction of tax at low rate), Note Sheet, Form BA – Return of Net Worth.</p> <p>Goods and Services Tax Documents: GST Registration Process and Payment of Tax; Enabling GST and Defining Tax Details - Tally ERP; Defining Tax Rates at Master and Transaction Levels; Defining GST Rates at Stock Group Level; Defining GST Rate at Transaction Level; Accounting of GST Transactions; Creation of GST Duty Ledgers; GST Reports; 1- GSTR 2 - GSTR 3 -GSTR 3B - GSTR 4 GSTR 5- GSTR6- GSTR7-GSTR8- GSTR – 9 -GSTR10- GSTR11; Generating GSTR; Exporting GSTR; Uploading of GSTR on GST portal.</p>
Corporate Finance	<p>Company Documents: Memorandum of Association, Articles of Association, Certificate of Incorporation, Prospectus, Statement in lieu of Prospectus Application for Shares, Notice of Payment of Allotment Money, Equity Share Certificate, Convertible Debenture Certificate.</p> <p>Secretarial Documents: Notice for Annual General Meeting, Agenda, Annual Report, Director’s Report, Dividend Warrant, ESC Form, Share Transfer Form.</p> <p>Stock Exchange Documents: Role and functions of Brokers, Jobbers, Members, Trading Procedures, Depository Agreement, Dematerialization Request Form, Receipt Instruction Form, Delivery</p>

	Instruction Form.
Foreign Trade Documents	<p>Exports Documents- Letter of Offer, Letter of Intent, Purchase Order, Packing List, Fax Transmission, Shipping Details, Bill of Lading, Cargo Arrival Notice/Invoice.</p> <p>Imports Documents: Import Order, Terms and Conditions of Order, Application for Remittance in Foreign Currency, Bill of Lading, Out of Charge Order – Issued by Customs House, Bill of Entry for Home Consumption, Request to Bank Manager for issue of TT, Purchase Order, Commercial Invoice, Proforma Invoice, Cargo Arrival Notice/Invoice, Application for Documentary Credit</p>
Insurance Business	<p>Life Insurance Documents: Proposal form, Insurance Policy, Claim Form</p> <p>General Insurance Documents: Personal Accident with Hospitalization expenses Policy: Proposal Form, Insurance Policy, Mediclaim Form,</p> <p>Householders Insurance Policy: Proposal Form cum Schedule, Insurance Policy, Claim Form</p> <p>Standard Fire and Special Peril Policy: Proposal Form, Insurance Policy, Claim Form.</p> <p>Special Perils Policy - Burglary and House Breaking Insurance Policy: Proposal Form for Burglary and House Breaking Insurance Policy, Insurance Policy, Claim form.</p> <p>Marine Policy: Proposal form, Insurance Policy, Claim form.</p>
Banking Companies	<p>Documents: Account Opening Form- Savings Bank Account and Current Account, Form for FD/KD/KDP/RD/NNND/CARD, Form for Term Deposit, Pay-in-Slip, Withdrawal Forms, Specimen of Pass Book, Specimen of Cheque, Specimen of Credit Card, Specimen Debit Card, Specimen of ATM Card, Application for Transfer of Account from one Branch to the other,</p>
Important Business Laws: Acts and Regulations	<p>The Constitution of India.</p> <p>Business Laws: The Indian Contract Act 1872, The Sale of Goods Act 1930, The Limited Liability Partnership Act, 2008: The Depositories Act 1996; The Consumer Protection Act 1986: The Indian Companies Act 2013, Information Technology Act 2000, Insolvency and Bankruptcy Code (IBC) 2016, Income Tax Act 1961, The Income Tax Rules 1962, The National Tax Tribunal Act 2005, The Equalisation Levy Rules 2016, The Integrated Goods and Services Tax Act 2017: The Central Goods and Services Tax 2017; The State Goods & Services Tax Act 2017, The Constitution (One hundred and First Amendment) Act 2016; The Goods and Services Tax (Compensation to States) Act 2017; The Integrated Goods and Services Tax 2017; The Union Territory Goods and Services Tax 2017, The Customs Act 1962; The Customs (Import of Goods at Concessional Rate of Duty) Rules 2017, The Government Accounting Rules 1990, The Central Government Account (Receipt and Payment) Rules 1983, The Account Code for</p>

Accountants General 1999, The Central Public Works Accounting Code 1999, The Insurance Act 1938, The Life Insurance Act 1956; The Insurance Regulatory and Development Authority (IRDA) Act 1999, The Securities and Exchange Board of India Act, The SEBI guidelines on portfolio management, The Companies (Cost Records and Audit) Rules, 2014, The Factories Act 1948; Indian Trade Union Act 1926; The Payment of Wages Act 1936; The Minimum Wages Act 1948, The Industrial Disputes Act 1965, The Institute of Chartered Accountants of India Act 1949, The Institute of Cost and Works Accountants Act 1959, The Institute of Company Secretaries of India (ICSI) Company Secretaries Act, 1980 (Act No. 56 of 1980), The Chit Fund Act 1982, The Export-Import Bank of India Act, 1981, The Banking Companies Act 1949, The Banking Companies (Acquisition and Transfer of Undertakings) Act 1980, The Banking Companies (Acquisition and Transfer of Undertakings) Act 1970, The Deposit Insurance and Credit Guarantee Corporation Act 1961, The State Bank of India (Subsidiary Banks) Act 1959, The State Bank of India Act 1955, The Industrial Disputes (Banking Companies) Decision Act 1955, The Reserve Bank of India (Amendment and Misc. Provisions) Act 1953, The State Financial Corporations Act 1951, The Banking Regulation Act 1949, The Industrial Disputes (Banking and Insurance Companies) Act 1949, The Banking Companies (Legal Practitioner Clients' Accounts) Act 1949, The Industrial Finance Corporation of India Act 1948, The Reserve Bank of India Act 1934, The Bankers' Books Evidence Act 1891, The State Banks (Repeal and Amendment) Act 2018, The Credit Information Companies (Regulation) Act 2005, The National Bank For Agriculture and Rural Development Act 1981, Negotiable Instruments (Amendment) Act 2015, The Payment and Settlement Systems (Amendment) Act 2015, The Banking Law Amendment Act 2013, The Banking Laws Amendment Act 2012, The Factoring Regulation Act 2011, The Sick Industrial Companies (Special Provisions) Repeal Act 2003, The Industrial Development Bank (Transfer of Undertaking & Repeal) Act 2003, Industrial Reconstruction Bank (Transfer of Undertaking & Appeal) Act 1997, The Industrial Finance Corporation (Transfer of Undertakings and Repeal) Act 1993, The Special Court (trial of Offences relating to Transactions in Securities) Act 1992, The SIDBI Act 1989, The National Housing Bank Act 1987, The Sick Industrial Companies (Special Provisions) Act 1985, The Shipping Development Fund Committee (Abolition) Act, 1985.

ADD ON COURSES

1. Pre-requisite: A student from any discipline registered for Bachelor degree of the university shall be eligible to offer and qualify at one or more Add-On-Courses during bachelor degree.

2. Credits: The student shall earn credits on qualifying at these Add-on-Courses.

3. Marks- Sheet and Certificate: A separate Marks-sheet and Certificate shall be issued to the qualifying candidate for each Add-on-Course.

COURSE CREDITS

Course	Credits Paper 1	Credits Paper 2	Total Credits
1. Insurance Business	4	4	8
2. Computerized Financial Accounting	4	4	8
3. Computerized Statistical Data Analysis	4	4	8
4. Micro Finance Business	4	4	8
5. Security Analysis and Portfolio Management	4	4	8
6. Electronic Banking & e payment Operations	4	4	8
7. Goods and Services Tax (GST) – Accounting and Documentation,	4	4	8
8. Income Tax – Accounting and Documentation,	4	4	8

1. INSURANCE BUSINESS

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1.	Life Insurance Business	4	100	40	16	8	64
2.	General Insurance Business	4	100	40	16	8	64
	Total	8	200	80	32	16	128

Course Objectives:

The course aims to:

☐ Develop understanding of the students with the concept of insurable risk and the basic principles, functions and working of the Life insurance and General insurance business.

☐ Equip the students with the knowledge and understanding of marketing the insurance products and provide service to the clients on selecting an appropriate policy, handling the payment of premium and settlement of the claims of Life insurance and General insurance business.

PAPER AOC1.01: LIFE INSURANCE BUSINESS

Course Contents:

Unit I: Insurable Risk: Types of risks facing businesses and individuals; Need for Security against economic difficulties, risk and uncertainty to individuals and business; risk management – process and methods; Insurance and Risk Management -Concept of insurance, importance and types; Essential requirements and principles of insurance; Insurance and risk management; Risk and uncertainty, Classification of risks, Sources of risk-external and internal, Risk management; General insurance and life insurance; Methodology of insurance – elements, identification and quantification of risk exposures of enterprises, assessing individual's and enterprise's financial ability to bear risk and designing insurance programmes needed, Rating insurance covers and containing insurance costs, Purchase of insurance and insurance administration; Underwriting, reinsurance and other functions.

Unit II: Growth of Insurance Business in India: Evolution, structure, nature of insurance business, liberalization in insurance sector, Impact of the changing business environment on insurance industry; Legislative insurance framework – Insurance Act, 1938, Life Insurance Act, 1956; Insurance Regulatory and Development Authority (IRDA) Act 1999 - Objectives, Powers and functions, Role of IRDA, Delegation of powers, establishment of Insurance Advisory Committee, powers to make regulations. Tax implications of insurance, Legal aspects, Consumer rights, Insurance reforms in India; Overview of insurance sector in India; Role of insurance in economy, reinsurance; Bancassurance;

Unit III: Life Insurance: Concepts, policies and pricing; History of insurance, definition, nature, role and importance of insurance, insurance contract, kinds of insurance, process of insurance; nature of life insurance contract, principles, policy conditions and policies of life insurance; Life Insurance risk - Factors governing sum assured. Methods of calculating economic risk in life insurance proposal, Measurement of risk and mortality table. Calculation of premium Treatment of sub-standard risk. Life Insurance fund valuation and investment of surplus payment of bonus; Life Insurance Policies: Types and their applicability to different situations, Important life insurance policies issued by the life Insurance Corporation of India, Life insurance – enquiries, Important legal provisions and judicial pronouncements in India; Life Insurance Contract: Distinguishing characteristics. Utmost Good Faith Insurable Interest, Caveat Emptor, Unilateral and aleatory nature of contract, Proposal and application form warranties. Medical examination policy, Construction and delivery, Policy provisions on lapse, revival, surrender value, paid-up policies, maturity, nomination and assignment, suicide and payment of insured amount, Loan to policy holders.

Unit IV: Life Insurance Business in India: Organisation and management; Saving and investment policies of insurance companies in India, Tax benefits under insurance policies; Insurance pricing – insurance costs and computation of premium, rider premium, expected claim costs, administrative costs, bonuses, surrender value and paid up value, Technology in insurance sector; Life insurance products, plans and riders of life insurance; Policy forms & other document, nominations & assignments, alterations and revivals of lapsed policies; Nominations, Title and claims, Concept of trust in life insurance; insurance and pension, computation of premium and discounts; **Marketing of Life Insurance Products:** Rules of agency Essential qualities of an ideal life insurance salesman. Rules for canvassing for business from prospective customers; After sales service to policy holder; Pricing of insurance products; Valuation, underwriting, Overview of actuarial science.

Unit V: Case studies:

- (a) Life Insurance Corporation of India
- (b) Max Life Insurance or any other private sector Life Insurance company

PAPER AOC1.02: GENERAL INSURANCE BUSINESS

Course Contents:

Unit I: General Insurance: Origin and growth of General Insurance, Principles of general insurance; Types of general insurance, Laws relating to general insurance, Organization and management of general insurance; Role of general insurance in economy; Principles and policies of fire and marine insurance; Motor vehicles insurance; Property and Liability Insurance. Accident in Motor Insurance - Nature, disclosure, terms and conditions, claims and recovery, third party insurance, compulsory motor vehicle insurance.

Unit II: Fire, Marine and Health Insurance:

Fire Insurance: Nature, Types of fire policies, subrogation, double insurance, contribution, proximate cause, claims and recovery.

Marine Insurance: Nature and scope, Laws relating to marine insurance, Types of marine policy, insurable interest, disclosure and representation, insured perils, proximity cause, voyage, warranties, measurement of subrogation, contribution, underinsurance; Liability Insurance.

Health Insurance: Objectives, Individual health insurance; Group health insurance; Public Health Sector, Employee State Insurance Scheme, Health Insurance Products, features and classification; Personal accident and disability cover; Overseas travel.

Unit III: General Insurance Business in India – Its organisation and management; Insurance and capital market in India; Insurance and taxation; Documentation - proposal forms, first premium receipt/renewal premium receipt, policy contract, endorsements, renewal notice/bonus notices, other insurance documents; Concepts of reinsurance, Bancassurance; Claim operations – concept, basic procedure, settlements, legal aspects, claim documents.

Unit IV: Management of General Insurance Business: General insurance policies, distribution channels for insurance, direct marketing; Role of professional specialists/insurance intermediaries – brokers, underwriters, surveyors, actuaries, Specific challenges they face; Regulations for agents – licensing, advertisement; Protection of policy holders' interest regulations; Business planning; Attitude toward insurance cover; Insurance Finance - Adjustment of Losses and Claims Compensation.

Risk Management in General Insurance: Legal aspects of insurance contract, Loss Assessment and Loss control, Control of Malpractices and Mis-selling, Exclusion of perils, Actuaries, Computation of insurance premium.

Marketing of General Insurance Products: Rules of agency Essential qualities of an ideal insurance salesman. Rules for canvassing for business from prospective customers; After sales service to the policy holder

Unit V: Case studies

- (a) The General Insurance Corporation of India
- (b) The Policy Bazar

Course Exit Learning Outcomes:

Upon the completion of this course the student should be able to demonstrate

- ☐ *Understanding of Life insurance and General insurance products available in the market.*
- ☐ *Develop confidence to market the Life insurance and General insurance products.*
- ☐ *Equip himself with confidence to advise the clients in selecting appropriate policies and supporting the customers in the payment of premium against the policies, and in settlement of claims.*

Suggested Readings:

1. Indian Institute of Banking and Finance. *Insurance Products (including Pension Products)*. Taxman.

2. Khan, M. Y. *Financial Services*. Mc Graw Hill Education.
3. National Insurance Academy. *General Insurance Business Operations and Decision Making*. Cenage Learning.
4. Pathak, Bharati. *Indian Financial System*, Pearson Education.
5. Peter, Borscheid and Niels, Viggo Haueter. *World Insurance*. Oxford University Press.
6. Sharma, Renuka and Mehta, Kiran. *Insurance*. Cengage Learning.
7. Vaughan, E. J. and Vaughan, T. M. *Essentials of Risk Management and Insurance*. Wiley Inc.
8. Insurance Laws and Manuals, Taxman.

Note: Latest edition of text books may be used.

2. COMPUTERIZED FINANCIAL ACCOUNTING

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1.	Computerised Financial Accounting	4	100	32	16	16	64
2.	Computerised Financial Accounting Operations	4	100	16	16	24	64
	Total	8	200	48	32	40	128

Course Objectives:

The course aims to:

- ☐ *Provide understanding to the students of the fundamentals of financial accounting, requirements of computerised accounting, financial documents, records and books of accounts.*
- ☐ *Equip the students with adequate knowledge and expertise in the use of software and e packages in recording financial transactions, developing financial documents, preparing the books of financial accounting and other records as per the requirements of business.*

PAPER AOC2.0I: COMPUTERISED FINANCIAL ACCOUNTING

Course Contents:

Unit I: Computerized Accounting: Computerised Accounting Systems: Basics of Computerised accounting systems - Meaning, Importance; Difference between computerized accounting and manual accounting; Software programs for computerized accounting; Factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software.

Using an Accounting Software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company

Unit II: Book Keeping and Accounting: Accounting Concepts; Accounting Groups; Accounting Equation; Accounting Cycle; Double Entry System of Book Keeping; Accounting Standards, Indian Accounting Standards (Ind As) and their requirements;

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance.

Unit III: Stock Accounting: Stock Groups, Stock Categories, Unit of measure, Godown Stock item; Creating Stock Items and Groups; Creating Unit of Measurement, Creating Stock Groups using Single or multiple create feature under an existing group, Creating Stock items using Single or multiple feature under an existing group.

Voucher and Entry in Books of Accounts: Types of vouchers; Selection of voucher type for transactions; Vouchers for income and Expenditure; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.

Multiple Price list Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase & Rejection Voucher; Additional Purchase; Effective Rates Invoice.

Unit IV: Maintaining Books of Accounts: Entering financial transactions in books of original entry – Journal, Ledger, Cash Book, Rectification of Errors; Preparation of Trail Balance.

Generation of Reports: Cash Book, Ledger Accounts, Trial Balance; Development of Income Statement, Profit and Loss Account, Cash Flow Statement and Balance Sheet.

Unit V: Generation of Tax Records, Documents and Reports: Accounting for Goods and Service Tax; Accounting for Income Tax; Tax Deducted at Source, Tax Collected at Source; Assessment of Tax liability; Self-Assessment and Payment of Tax; Final Assessment and Settlement of Tax Liability;

Computerised Auditing: Internal Audit, Statutory Audit, Voucher verification, Verification of related party transactions; Auditing in Computerized Accounting system; CAAT: Various Tools.

PAPER AOC2.02: COMPUTERISED FINANCIAL ACCOUNTING OPERATIONS

Course Contents:

Unit I: Accounting Database Management: Use of MS Excel and other software packages such as Tally. ERP 9, QuickBooks India, Zoho Books, MargERP 9+, Vyapar, myBooks, Busy Accounting, Logic. Specific features of each and their requirements; Identification and selection of appropriate software for business.

Unit II: Spreadsheet and its Business Applications: Spreadsheet concepts, Managing worksheets; Formatting, conditional formatting, Entering data, Editing, Printing and Protecting worksheets; Handling operators in formula; Projects involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; Controlling worksheet views, Naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database functions, Text functions and Error functions.

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis; Goal seek; Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, Correlation and Regression analysis.

Creating Business Spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distributions and their statistical parameters; Correlation and Regression Analysis

Unit III: Accounting using Tally: Creation of Company Gateway of Tally Menu Buttons, Features and Continuation; Accounting Group Ledger, Cost Category, Currency; Voucher Types and Classes; Accounts Vouchers; Reversing Journal; Memorandum Voucher, Optional Voucher,

Post-dated Voucher, Bill wise details, Interest; Money Receipt and Cheques, Debit and Credit Notes

Creating and Configuring New Company Accounts: Account masters' maintenance, Account vouchers maintenance, inventory master's maintenance.

Unit IV: Inventory Management: Inventory vouchers maintenance; Reports, Business management and advanced usage, Accounting and inventory report, MIS reports, Budget and scenario management, Forex management, Manufacturing, Group company, Payroll, Tax.

Unit V: Skill Development - Maintaining Records and Books of Accounts: Stock Journal, Manufacturing Journal, Delivery Note; Receipt Note; Rejection In /Out; Tracking Numbers Stock Summary; Godown and Batch details Query; Report Configuration Option, Inventory Books. Statements with options and formats Splitting of Data. Creation of New Year Books. Preparing Balance Sheet Profit & Loss Account, Trial Balance, Registers, Outstanding Interest Calculations; Bank Reconciliation; Consolidation of Group and Company Accounts.

For Skill development:

(1) The Department shall purchase and install the necessary technology and software and equipment the Department Laboratory, and engage and develop competent and skilled faculty to guide and supervise the students.

(2) The students would be given adequate time to practice in the Laboratory using the installed hardware and software.

Course Exit Learning Outcomes

Upon the completion of this course the student should be able to demonstrate:

☐ *Knowledge and understanding of the principles of double entry system, books of accounts maintained in business and the Indian Accounting Standards (Ind As) as applicable in their case.*

☐ *Develop understanding and adequate proficiency in the use of computer hardware and software packages for recording and analysis of financial transactions and vouchers in the books of accounts of a business.*

☐ *Develop capability to develop the documents and maintain the books of accounts and records of a business.*

Suggested Readings:

1. Agarwal, Garima. *Computerised Accounting*: Himalaya Publishing House.
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill*: Ane's Student Education.
3. Grewal, T.S. *Introduction to Accountancy*. S. Chand and Co.
4. Gupta, R.L and Gupta, V.K. *Principles and Practice of Accounting*. Sultan Chand & Sons.
5. Haneef and Mukerjee. *Accountancy I*. Tata McGraw Hill Company.
6. Jain, S.P. and Narang, K.L. *Accountancy I*, Kalyani Publishers.

7. Jawahar Lal. *Financial Accounting*. Himalaya Publishing House.
8. Maidasani, Dinesh. *Mastering Tally*: Firewall Media
9. Nathani, Asok K. *Tally ERP 9 Training Guide*. BPB Publications
10. Sahgal, Deepak. *Fundamentals of Financial Accounting*. Tax Man Publication.
11. Tally Education Pvt Ltd. *Official Guide to Financial Accounting using Tally ERP 9 with GST*
12. *Tally ERP 9 book advanced user*, Swayam Publication (www.tallyerp9book.com)
13. Tarang, *Tally ERP 9*. Computer World Publications.
14. Tulsiani, *Accountancy I*: Tata McGraw Hill Company
15. Yogeshwaran, G. *Computerised Accounting*. PBP Publications.

Note: Latest edition of text books may be used.

3. COMPUTERIZED STATISTICAL DATA ANALYSIS

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1.	Statistical Analysis Techniques	4	100	32	12	24	64
2.	Computerised Statistical Data Analysis	4	100	24	12	32	64
Total		8	200	56	24	56	128

Course Objectives:

The course aims to:

- *Provide knowledge and understanding to the students of the methodology of collection and analysis of data using statistical methods.*
- *Equip the students with the use of software and electronic packages in the process of analysis of statistical data and testing their significance for the intended use.*

PAPER AOC3.01: STATISTICAL DATA ANALYSIS TECHNIQUES

Course Contents:

Unit I: Collection of Statistical Data: Primary and Secondary data, Sources of Data Collection, Questionnaires, Personal Interview and Observation Methods; Presentation of Statistical data; Classification and Tabulation of Data, Graphical Representation of Data.

Unit II: Measures of Central Tendency and Dispersion: Mean (A.M., G.M., H.M.), Median, Mode and Quartiles. Measure of Dispersion: Range, Quartile Deviation, Mean Deviation, Variance and Standard Deviation; Skewness and Kurtosis.

Unit III: Correlation and Regression: Coefficient of Correlation – Karl Pearson's Method of calculating Coefficient of Correlation for two variables; Regression – Regression equations for two variables; Determination of Regression Coefficient and Estimation and forecasting using Regression Coefficient.

Unit IV: Time Series Analysis: Time Series Data; Components of Time series; Additive and Multiplicative models. Trend analysis; Fitting of trend line using principle of Least squares – Linear, Second degree parabola and Exponential; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages. Seasonal variations- Calculation of Seasonal Indices using Simple averages, Ratio-to-trend and Ratio-to-moving averages methods; Uses of Seasonal Indices.

Unit V: Probability and Mathematical Expectation: Basic Concepts, Profitability Rules, Statistical Independence and Dependence, Marginal Probability, Joint Probability, Conditional Probability, Bayes Theorem, Expected Value of a Random Variable, Some Properties of Expected Values.

Probability Distributions: Discrete Distributions (Binominal Distribution and Poisson Distribution), Continuous Distributions (Normal, Exponential and Uniform Distribution)

PAPER AOC3.02: COMPUTERISED STATISTICAL DATA ANALYSIS

Course Content:

Unit I: Sampling Theory and Survey Instruments: Meaning, Importance and Limitations, Probability and Non- Probability Sampling Techniques; Identification of Respondents; Development of Survey Instruments, Testing the survey instruments and Collection of data through survey; Secondary data sources and Collection of data from secondary sources; Reliability and Validity of data.

Unit II: Testing of Significance of Results: Parametric and Non-parametric tests; Testing the significance of results using Parametric and non-parametric tests; Testing the hypothesis and Interpretation of results.

Unit III: Skill Development - Data Analysis using Microsoft Excel: Spreadsheet - Concepts, Managing worksheets; Formatting, Conditional formatting, Entering data, Editing, Printing and Protecting worksheets; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and Graphs; Working with Multiple worksheets; Controlling worksheet views, Naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database functions, Text functions and Error functions

Working with Data: Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis: Goal seek; Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, Correlation and Regression analysis.

Creating Business Spreadsheets: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Proficiency in using Statistical and other functions contained therein related to formation of frequency distributions and calculations of Averages, Measures of dispersion, Correlation and Regression Analysis; Accounting ratios; BSE SENSEX and NSE NIFTY.

Unit IV: Skill Development – Data Analysis using Statistical Package: User Manual, Preparing data, fusing or analysis, basic usage of software (import/export of data, commands like open, save, etc., Applying Basic Statistical Analysis; Quantitative and Qualitative data Analysis, Descriptive analysis, Testing the significance of one variable, two variables and multi-variables data; Security and control of information systems.

Unit V: Recent Trends in Computing: Tools of business collaboration: emails, wikis, File sharing, Screen sharing, Web presenting, Work scheduling; Cloud computing - Meaning, Types of cloud services: IaaS, PaaS, SaaS; Grid Computing; Virtualization; Green Computing; E-Commerce- meaning, Business models, Electronic Data Interchange (EDI), Payment Gateways; Internet of Things (IoT); Ethical and Social dimensions in the use of technology for data analysis.

For Skill development:

(1) The Department shall purchase and install the necessary technology, equipment and software and engage and develop competent and skilled faculty to guide and supervise the students.

(2) The students would be given adequate time to practice in the Laboratory using the installed hardware and software.

Course Exit Learning Outcomes:

Upon successful completion of this course the student should be able to demonstrate:

- ☐ *Understanding of the Statistical methods used for collection and analysis of data.*
- ☐ *Understanding of computer hardware and software packages and their capability and usage in the analysis of data.*
- ☐ *Develop instruments and collect data by conducting sample surveys and collect data from secondary sources.*
- ☐ *Analyse the data using computer software, test their significance and interpret the results.*

Suggested Readings:

1. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
2. Elmasari, Ranez and Shamkant B. Navathe, *Fundamentals of Database Systems*, Pearson Education
3. Gupta, S.C. *Fundamentals of Statistics*, Himalaya Publishing House.
4. Gupta, S.P. and Gupta, Archana. *Elementary Statistics*. Sultan Chand and Sons, New Delhi.
5. Jain Hem Chand and Tiwari, H. N. (2019). *Computer Applications in Business*, Taxman Publications.
6. Levin, Richard and Rubin, David S. *Statistics for Management*, Prentice Hall of India, New Delhi.
7. Madan, Sushila, *Computer Applications in Business*. Scholar Tech Press.
8. Mathur Shruti and Jain, Pooja. *Computer Applications in Business*. Galgotia Publishing Company
9. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
10. *Schaum's Outlines Series*. McGraw Hill Publishing Co.
11. Sharma, J. K. *Business Statistics*. Pearson Education.
12. Sharma S.K. and Bansal, Mansi. *Computer Applications in Business*. Taxman Publications.
13. Spiegel, M.R. *Theory and Problems of Statistics*,

14. Thukral, J.K. *Mathematics for Business Studies*, Mayur Publications
15. Vohra, N. D. *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
16. Wayne, Winston. *Data Analysis & Business Modelling*, PHI.

Note: Latest edition of text books may be used.

4. MICRO FINANCE BUSINESS

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1.	Micro Finance	4	100	32	16	16	64
2.	Micro Finance – Indian Experiences	4	100	32	16	16	64
Total		8	200	64	32	32	132

Course Objectives:

This course aims to:

- *Provide the students clearer understanding of various policies and conceptual and operational issues involved in financial inclusion and developing effective and successful microfinance interventions.*
- *Provide understanding to the students of practices of microfinance institutions in India and other developing countries, the governance structures of these organizations, the issues they confront, and the importance of microfinance for the SME and in rural credit with special reference to India.*

PAPER AOC4.01: MICRO FINANCE

Course Contents:

Unit I: Financial Inclusion: Concept of financial inclusion; Challenges involved in measuring financial inclusion; Impediments to financial inclusion; Role of financial inclusion in reducing poverty and income inequality, Evidence-based examples of policies to support healthy and sustainable financial inclusion.

Unit II: Microfinance: Need and rationale of microfinance, Microfinance as a development tool: Meaning and scope, products and services, Relevance of Micro Finance; Microfinance and rural financial services, Innovative and creative microfinance models, Impact of microfinance, Financial products and services. Agricultural microfinance. Supply, Intermediation and Regulations of Microfinance: Supply of microfinance, intermediation, Microfinance distribution models, Regulations and supervision.

Unit III: Microfinance Credit Lending Models: Credit lending models, *Bangladesh Grameen Bank (BGB) Model*, Its replications in India, Differences between Self Help Groups (SHG) and Joint Liability Groups (JLG) Model, SHG-bank linkages programmes in India, SHG clusters and federations. Risks in Microfinance Institutions: Types of risks in microfinance, Risks in agricultural microfinance, Strategies for risk minimization.

Unit IV: Social Rating, Credit Rating and Impact Assessment in Microfinance: Social rating, Measuring social performance, Social rating of MFIs by M-CRIL, Credit rating models in MFIs, Component of analysing Indian SHGs, Impact assessment of microfinance, Approaches and methods of impact assessment Marketing in Microfinance Institutions: Market research in microfinance, Marketing environment for microfinance, Market segmentation in microfinance, Competition in MFIs, Customer retention in microfinance, Outreach of microfinance, Product development in MFI. Microfinance and Development: Microfinance and women empowerment, Microfinance and health, Microfinance, Micro entrepreneurship and business development, Microfinance and education, Microfinance and networking and linkage building, Challenges in microfinance sector.

Unit V: Case Study:

- (a) The Bangladesh Grameen Bank (BGB)
- (b) The Self-Employed Women Association (SEWA)

PAPER AOC4.02: MICRO FINANCE – INDIAN EXPERIENCES**Course Contents:**

Unit I: Rural Credit in India: Factors influencing rural credit agencies, Role of rural credit in rural development, Evolution and growth of rural credit system in India. Rural credit to non-farm sector, Credit for small and marginal entrepreneurs, Role of Government institutions towards facilitating rural credit, Rural financing for small scale and cottage industries.

Unit II: Overview of Microfinance in India: Evolution and character of microfinance in India, Microfinance delivery methodologies, Legal and regulatory framework of microfinance; Infrastructure and rural technology management.

Micro Credit in India: Evolution and growth. Commercial microfinance, Micro finance by Financial Cooperatives, Effective Interest rates.

Unit III: Micro Finance and Financial Inclusion in India: Financial inclusion, Micro credit, Consultancy and Training to groups, Market support to beneficiaries, Social and economic upliftment of beneficiaries.

Unit IV: Strategic Issues in Microfinance: Sustainability, Scale, Opening New Markets, Gender issues, Housing Microfinance; NGO Management, Role in rural development management; Revenue Model of Microfinance - Profitability, Efficiency and Productivity; Accounting in Rural development management.

Emerging Issues in Marketing of Micro Finance: Challenges faced by the micro finance entities; Change in the sources of funding of the micro finance institutions; Critical evaluation of the working of micro finance industry, the problem of mission drift; RBI and Microfinance; Commercial Banks and Microfinance.

Unit V: Case Studies - From Micro Finance to Commercial Banking: Indian Experiences

- (a) Bandhan Micro Finance to Bandhan Bank
- (b) Ujjivan Micro Finance to Ujjivan Small Finance Bank

Course Exit Learning Outcomes:

Upon the completion of this course the student should be able to demonstrate,

- ☐ *Understanding of various policies, conceptual, and operational issues involved in financial inclusion and developing effective and successful microfinance interventions.*
- ☐ *Understanding of the practices of microfinance institutions in India and other developing countries, the governance structures of these organizations, the issues they confront, and the importance of microfinance in financial inclusion and in financing the SMEs and rural credit with special reference to India.*

□ *Work in a non- governmental set up and contribute to successful working of a micro finance institution.*

Suggested Readings:

1. Dichter, T. and Harper, M. *What's wrong with Microfinance?* Intermediate Technologies Publications Ltd.
2. Drake, D. and Rhyne, E. *The Commercialization of Microfinance: Balancing Business and Development.* Kumarian Press, Inc. Bloomfield, CT.
3. Fisher, Thomas and Sriram, M.S. *Beyond Micro-Credit: Putting Development Back into Microfinance.* Sage-Vistaar Publication.
4. Gahte, Prabhu. *Microfinance in India: A State of the Sector Report 2007.* Sage Publications Pvt Ltd.
5. Karmarkar, K.G. *Microfinance in India.* Sage Publications Pvt Ltd.
6. Ledgerwood, J. *Microfinance Handbook: An Institutional and Financial Perspective.* World Bank Publications.
7. Padmanabhan, K. P. *Rural Credit: Lessons for Rural Bankers and Policy Maker.* ITDG Publishing.
8. Panda, Debadatta K. *Understanding Microfinance.* Wiley India Pvt Ltd.
9. Wahlen, Samuel. *Microfinance: An Economic Analysis of Banking to the Poor.* Archway Publishing.

Note: Latest edition of text books may be used.

5. SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1.	Security Analysis	4	100	40	12	12	64
2	Portfolio Management	4	100	40	12	12	64
Total		8	200	80	24	24	132

Course Objectives:

The course aims to:

- ☐ *Provide the students with basic knowledge of different aspects the financial system, financial markets, investment in securities, analysis of risk and returns and valuation of securities.*
- ☐ *Provide knowledge to the students of practical aspects of investment analysis for securities selection, portfolio development, portfolio risk analysis and management of a portfolio of securities.*

PAPER AOC5.01: SECURITY ANALYSIS

Course Contents:

Unit I: Investment: The Investment environment, Various investment alternatives, Risk return trade off; Investment decision process; Risk aversion; Types of investors; Risk-Return analysis, Impact of taxes and inflation; Types and sources of returns and risks and their measurement; Diversification and Hedging; Socially responsible investing; Ethical issues in investing; Contemporary issues in investment management.

Unit II: Investment in Securities: Meaning and avenues of investment, Concept of risk and return, Determinants of required rates of return, Relationship between risk and return, Security risk and return analysis and measurement; financial assets – type and their characteristics including derivatives; asset allocation decision; Individual investor life cycle; Organisation and functioning of financial markets in India - Primary capital markets, Secondary markets, Financial intermediaries, Listing of securities, Securities trading, Securities settlement, Regulation of markets, Evaluation of securities, Stock exchanges - their functions and operations.

Unit III: Analysis of Fixed Income Securities: Bond fundamentals; Types of bonds; Innovations in bond market; Valuation of bonds; Bond yields - Yield to Maturity, Yield to Call and Realized Annual Yield; Bond price - yield relationship; Bond convexity; Malkiel Bond Theorems; Risks in bonds- Interest rate risk, Price risk, Reinvestment risk, Inflation risk, Default risk; Analysis of risks in bonds; Bond Duration, Modified duration and their measurement; Bond portfolio management including immunized bond portfolio.

Unit IV: Analysis of Equity Instruments: Approaches to security valuation; Fundamental Analysis- Economic Analysis, Industry Analysis, Company Analysis (EIC framework); Equity Valuation Models - DDM, P/E Ratio model and Free Cash Flow Valuation approach; Forecasting P/E ratio. Technical Analysis – Basic premise and Dow theory; Types of charts and Chart patterns; Moving average analysis; Market indicators and stock specific indicators; Odd lot theory; Efficient market hypothesis (EMH); Forms of market efficiency and their implications; Tests of different forms of market efficiency;

Unit V: Security Analysis and Management Strategies: Efficient market hypothesis, Macro-analysis and micro-valuation of the stock market; Fundamental analysis, Economic analysis, Industry analysis, Company analysis and stock valuation; Technical analysis – techniques, DOW theory; equity portfolio management strategies – passive versus active management strategies; Analysis and management of fixed income securities; Bond fundamentals, Analysis and valuation of bonds, Bond portfolio management strategies – passive, semi-active and active strategies.

PAPER AOC5.02: PORTFOLIO MANAGEMENT

Course Contents:

Unit I: Portfolio Analysis: Meaning, Importance, Objectives, Various issues in portfolio construction and revision; Portfolio analysis, diversification, portfolio risk and return; The concept and significance of portfolio; Calculation of portfolio return and risk; Risk aversion and capital allocation to risky assets and risk-free asset; Optimal risky portfolio; Optimal complete portfolio;

Unit II: Portfolio Selection: Markowitz portfolio selection model; Sharpe's Single Index Model and Optimal portfolio construction; Capital market theory- Capital market line (CML) and concept of market portfolio; Tobin's Separation Theorem; Capital Asset Pricing Model (CAPM) and its extensions; Stock market anomalies - Size effect, Value effect, Seasonality effect, Overreaction effect; Arbitrage Pricing Theory and Multifactor Asset Pricing Models including Fama French Five Factor Model; Investment strategies- Value investing, Momentum and Contrarian strategies;

Unit III: Portfolio Valuation: Valuation principles and practices; Value from Financial Statement analysis, Theory of valuation, Security valuation process, Valuation of alternative investments, Relative valuation techniques.

Unit IV: Portfolio Management: Importance of asset allocation; Portfolio performance evaluation and management; SEBI guidelines on portfolio management; Asset management, Managed portfolios, Professional money management companies, Investment in alternative asset classes; Active and Passive Portfolio Management;

Unit V: Portfolio Performance Evaluation: Portfolio performance evaluation, Performance measurement techniques, Risk adjusted measures of performance evaluation, Evaluation criteria and procedures, Evaluation of bond portfolio performance, Reporting investment portfolio performance. Sharpe index, Treynor Index, Jensen's Alpha, Information ratio, Fama's decomposition measure.

Course Exit Learning Outcomes

Upon the completion of this course the student should be able to demonstrate:

- ☐ *Knowledge and understanding of different aspects of the financial system, financial markets, investment in securities, analysis of risk and returns and valuation of securities.*
- ☐ *Understanding of the practical aspects of analysis of investment in securities, Selection of appropriate securities for investment, portfolio risk analysis and Management of a portfolio of securities.*
- ☐ *Work in a team of financial planners and wealth managers and provide support to clients in Wealth Management.*

Suggested Readings:

1. Alexander, Shampe and Bailey. *Fundamentals of Investments*. Prentice Hall of India
2. Bhat, S. *Security Analysis and Portfolio Management*. Excel Books, New Delhi.
3. Brahmiah A. and Subba Rao, P. *Financial Futures and Options*. Himalaya Publishing House.
4. Chandra, Prasanna. *Security Analysis and Portfolio Management*. Tata McGraw Hill Publishing company, New Delhi.
5. Fischer, D. E. and Ronald, J. J. *Security Analysis and Portfolio Management*. Prentice-Hall of India, New Delhi.
6. Hangen: *Modern Investment Theory*. Pearson Education.
7. Kahn: *Technical Analysis – Plain and Simple*. Pearson Education.
8. Kevin, S. *Security Analysis and Portfolio Management*. PHI learning Pvt Ltd. New Delhi
9. Pandian, P. *Security Analysis and Portfolio Management*. Vikas publishing house Pvt Ltd. Noida
10. Ranganatham, M. and Madhumathi, R. *Investment Analysis and Portfolio Management*. Pearson Education, New Delhi.

Note: Latest edition of text books may be used.

6. ELECTRONIC BANKING & E PAYMENT OPERATIONS

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1	Electronic Banking	4	100	42	12	10	64
2	Electronic Banking in Practice	4	100	24	16	24	64
Total		8	200				128

Course Objectives:

The objectives of this course are to:

- *Provide knowledge and understanding to the students of Electronic banking, its techniques and tools and its use in the management of business professionally.*
- *Give knowledge, understanding and practice in the use of electronic devices and software to the students for Electronic banking and e payments and their use in the management of business professionally.*

PAPER AOC6.01: ELECTRONIC BANKING:

Course Contents:

Unit I: Online Business Transactions: Rationale of transacting online, E-commerce applications in various industries such as banking, insurance, payment of utility bills and others, e-marketing, e-tailing, Online services, e-auctions, Online portal, Online learning, e-publishing and e-entertainment, Online shopping, etc.

Unit II: Electronic Banking: Early developments, Magnetic Ink Character Recognition (MICR) in E-Cheque - Meaning and Advantages, Disadvantages; Business process Re-Engineering with E-Services; Transformations in Indian Banking Industry with Information Technology; Traditional Banking and Electronic Banking, Functions of E-Banking; Service Quality in E-Banking and Traditional Banking, E-Builder Solutions: E Cheques and Digital Signatures, E-Purse, Digital Certificates; E-Locking Techniques and its Services.

Unit III: Risks Management in E-Banking: Tools and techniques used for risk analysis, Risk coverage and risk management; E-Banking and security - Introduction, Need for security, Security Concepts, Privacy-Survey Findings of Security Attack and Cyber Crimes; E-Banking security – Meaning and Issues; Security threats in the E-commerce environment; Security intrusions and breaches, Attacking methods like hacking, sniffing, cyber-vandalism, etc.; Technology solutions such as encryption, Security channels of communication, Protecting networks, Servers and Clients.

Unit IV: Legal Aspects of E-Banking: Information Technology Act 2000, Provisions related to offences, Secure electronic records, Digital signatures, Penalties and adjudication. Legal Issues - Cyber Security, Cyber Crimes, Public Key Infrastructure, Electronic Payment System and Internet Banking; Commercial Websites.

Unit V: E-Banking in India: Procedure, Programmes Components, Online Banking, Advantages and Limitations; Recent Trends in E-Banking Services; Role of Banking institutions, Non-

banking institutions, Startups and cyber security and App developers; Prospects of E-Banks in India.

PAPER- AOC6.02: ELECTRONIC BANKING AND E - PAYMENT OPERATIONS

Course Contents:

Unit I: Privacy in Electronic Banking: Encryption – Meaning, Process, Cryptogram, Cryptanalyst, Cryptography; Types of Cipher Systems, Code Systems; Cryptography-Cipher decipher, Jumbling, Asymmetric, Data Encryption Standard (DES).

Unit II: Electronic Records: Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of Electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

Regulatory Framework: Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR; Indian data protection regime.

Unit III: Electronic Transfer of Funds: Financial Transaction Terminals (FTT) - Meaning, Advantages and Disadvantages; Funds Transfer Systems; National Electronic Fund Transfer (NEFT), Society for Worldwide Interbank Financial Telecommunications (SWIFT) and international funds transfers;

Unit IV: E-Payment System: E-payment Methods - ATMs (Fixed and Mobile), Debit cards, Credit cards, Smart cards, E-Money, E-Wallets; Online Banking, Internet Banking, Tele- Banks, Digital signatures - Procedures and legal position; Payment gateways; Online banking- Concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting.

Emerging modes and systems of E-payment: MPaisa, PayPal, Paytm, PhonePay, GooglePay and other digital payment systems. E-payments risks; Electronic Fund Transfer Problems.

Skill development: Practical exposure of Electronic Banking operations, Electronic transfer of funds and E Payment Systems in secure learning environment.

For Skill development:

(1) The Department shall purchase and install the necessary technology and equipment and engage and develop competent and skilled faculty to guide and supervise the students in Electronic Banking and E Payment Systems.

(2) The students would be given adequate time to practice in the Laboratory using the installed hardware and software.

Unit V: Case studies

(a) Paytm

(b) UPI

(c) SBI - YONO

Course Exit Learning Outcomes

Upon the completion of this course the student should be able to demonstrate:

- ☐ *Understanding of Electronic banking, its techniques and tools and their use in the management of business professionally.*
- ☐ *Knowledge, understanding of Electronic banking operations and its use in the management of business professionally*
- ☐ *Use electronic banking and electronic payment systems in a business set up and also provide customer support in electronic banking operations and electronic payment systems operations.*

Suggested Readings:

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. *Business on the Net: An Introduction to the Whats and Hows of E-commerce*. Macmillan India Ltd.
2. Bajaj KK, Debjani, Nag. *E-Commerce*. Tata McGraw Hill Company, New Delhi
3. Chhabra, T.N. Jain, Hem Chand, Jain, Aruna. *An Introduction to HTML*. Dhanpat Rai & Co
4. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. *E- Business and E- Commerce for Managers*. Pearson Education.
5. Diwan, Parag and Sharma, Sunil. *Electronic Commerce- A Manager's Guide to E-Business*. Vanity Books International, Delhi
6. Elias M. Awad. *Electronic Commerce from Vision to Fulfilment*. PHI Publications.
7. Kosiur, David. *Understanding Electronic Commerce*. Prentice Hall of India Private Ltd, New Delhi.
8. Kumar, A. *Cyber Laws*. Book Age Publications, New Delhi
9. Turban, E., et.al. *Electronic Commerce: A Managerial Perspective*. Pearson Education Asia.
9. Whiteley, David. *E-Commerce*. McGraw Hill, New York.

Note: Latest edition of text books may be used.

7. GOODS AND SERVICES TAX LAW, ACCOUNTING AND DOCUMENTATION

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1	Goods and Services Tax (GST) Law and Practice	4	100	48	12	12	64
2	GST - Computerised Accounting and Documentation	4	100	16	24	24	64
Total		8	200	64	36	36	128

Course Objectives:

This course aims to:

- ☐ *Develop a detailed understanding in the students of law and practice of Goods and Services Tax and the application of its provisions in a business set-up.*
- ☐ *Develop a detailed understanding in the students of documents, records, books of accounts and tax returns, and the requirements for the payment of Goods and Services Tax using computer hardware and software packages in a business set-up.*

PAPER AOC7.01. GOODS AND SERVICE TAX LAW AND PRACTICE

Course Contents:

Unit I: Introduction: Constitutional framework of indirect taxes before GST (taxation powers of Union and State Governments); Concept of VAT: Meaning, Variants and Methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST and IGST); GST Council; GST Network; Compensation Mechanism for States.

Unit II: Levy and Collection of GST: Taxable events, Supply of goods and services; Place of supply: Intra-state, Inter-state, Import and Export; Time of supply; Valuation for GST, Valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Threshold Exemption and Registration: Registration procedure, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purposes.

Unit III: Input Tax Credit: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Unit IV: Filing of Tax Returns: Procedure for Filing of tax returns of GST, Matching tax credits and due dates; Payment of tax, Interest and Levy of Late fees. Assessment: Self-assessment;

Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply;

Unit V: Audit, Inspection, Search and Seizure: GST Audit and Assessment; GST authorities - Power and proceedings (bifurcation between Central & States); Self-assessment, Provisional assessment, Summary assessment and Scrutiny of returns; Anti-profiteering; Avoidance of dual control; Offences and penalties; Appeal and Revision of assessment; Demands and Recovery; Advance Rulings; Tax deduction at sources and Advance tax statements.

Customs Law - Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules and Exemptions.

Note: The developments in the GST Act and Regulations up to 30th June of immediate preceding year shall be considered as part of the curriculum.

PAPER AOC7.02: GST COMPUTERISED ACCOUNTING AND DOCUMENTATION

Course Contents:

Unit I: Use of Computer (Hardware and Software) in GST: Use of MS excel and other Software Packages such as Tally. ERP 9, QuickBooks India, Zoho Books, MargERP 9+, Vyapar, myBooks, Busy Accounting, Logic in Business set up.

Unit II: Preparation of Business records using Microsoft Office: Use of Excel for preparing GST Records; Analysis of GST Data; Use of Microsoft Power Point for Presentations; Use of Microsoft word for GST Reports.

Unit III: Maintenance of Electronic Records and Documents for GST: Maintaining Online Ledgers - Tax liability ledger, Cash Payment ledger, ITC Ledger; Tax Records - Tax invoice, Credit notes and Debit notes, Electronic way Bill., Bill of supply; Filing of tax returns - Development of GST records, Payment of tax including reverse charge, Refund, Job work Input tax credit, Computation of GST liability.

Electronic Filing of GST Returns - GST returns: GSTR-1, GSTR-4, GSTR -7, GSTR- 8, GSTR-9, GSTR-10, GSTR-11, GSTR-3B and Payment of Tax.

Unit IV: Skill Development: Data analysis using Excel; Development of Tax invoice, Credit and Debit notes, Electronic way bill, Accounts and Records, Filing of tax returns, Payment of tax including reverse charge, Refund, Input tax credit; Computation of GST liability; Filing of Tax Returns and Settlement of tax liability.

For Skill development:

(1) The Department shall purchase and install the necessary technology and equipment and engage and develop competent and skilled faculty to guide and supervise the students in GST records and documentation.

(2) The students would be given adequate time to practice in the Laboratory using the installed hardware and software.

Unit V: Job work under GST Regime for exposure to the world of work:

(1) The Department shall enter in to Memorandum of Understanding (MOUs) for Internship of the students and their exposure to work environment with a firm of Chartered Accountants in Practice/Cost and Management Accountants in Practice/ Company Secretary in Practice/ Industrial/Manufacturing Enterprise.

(2) The student shall be placed with a firm of Chartered Accountants in Practice/ Cost and Management Accountants in Practice/Company Secretary in Practice/Industrial/Manufacturing Enterprise for 3 months for on hand work experience.

(3) The student shall work with the firm for training and skill development as per the schedule given to him by the firm where he is placed.

(4) At the end of 3 months placement training period the student shall submit a report on the work assigned to him and the work done by him over three months period to the firm and also to the institution.

(5) A report shall be also obtained from the management of the firm where he is placed for training mentioning the work assigned and the performance of the candidate at work over the three months period.

(6) Assessment shall be based on the Report of the Management, Report of the student and the Viva Voce by the Committee of the Department.

Course Exit Learning Outcomes

Upon the completion of this course the student should be able to demonstrate:

☐ *Understanding of law and practice of Goods and Services Tax and apply the provisions in a business set-up.*

☐ *Understanding of the documents, records, books of accounts and tax returns requirements and payment of Goods and Services Tax using computer hardware and software packages in a business set-up.*

☐ *Use the knowledge and understanding of the Goods and Service Tax and Computer hardware and software packages in processing GST records in a business set up.*

☐ *Work in a business set up and provide support in GST related matters and develop the ability to file online returns of Goods and Service Tax.*

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer

2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.

3. Bansal, K. M., *GST & Customs Law*, Taxman Publication.

4. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill*: Ane's Student Education

5. Datey, V. S. *All about GST, A Complete Guide to Model GST Law*. Taxman Publications
6. Gupta, ineet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt. Ltd
7. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*. Taxman Publication.
8. Gupta, S.S. *GST- How to Meet your Obligations*. Taxman Publications
9. Mehrotra H.C. and Agarwal, V.P. *Goods and Services Tax and Customs*. Sahitya Bhawan Publications
10. Murthy, K. Ch. A. V. S. N. Lavanya, K. V. N. and Lakshmi, V. D. M. V. *Theory and Practice of Goods and Services Tax*, Telugu Academy, Hyderabad.
11. Saha, R.G. Shah, Divyesh and Devi, Usha. *Goods and Service Tax*. HPH
12. Singhanian, Aditya. *Taxman's GST New Returns with e-Invoicing-A Comprehensive Guide to New GST Returns*. Taxman Publication.
13. Singhanian V. K. *GST & Customs Lax*, Taxman Publication
14. Sisodia Pushpendra, *GST Law*. Bharat Law House.
15. GST Laws - *The Central Goods and Services Tax, 2017; The Constitution (One hundred and First Amendment) Act, 2016; The Goods and Services Tax (Compensation to States) Act, 2017; The Integrated Goods and Services Tax, 2017; The Union Territory Goods and Services Tax, 2017*

Note: Latest edition of text books may be used.

8. INCOME TAX LAW, ACCOUNTING AND DOCUMENTATION

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1.	Income Tax Law and Practice	4	100	32	16	16	64
2.	Income Tax Computerised Accounting and Documentation	4	100	16	24	24	64
Total		8	200	48	40	40	128

Course Objectives:

This course aims to:

- ☐ *Develop among the students a detailed understanding of law and practice of Income Tax and applicable provisions of the tax in a business set-up.*
- ☐ *Develop among the students a detailed understanding of documents and records, filing of returns, and collection and payment of tax as per the requirements of the Income Tax law and apply the same in a business set-up.*

PAPER AOC8.01: INCOME TAX LAW AND PRACTICE

Course Contents:

Unit I: Basic Concepts: Introduction to Income tax – Basic terminology; Income; Agricultural income; Person; Assesses, Types of assesses; Assessment year; Previous year; Gross Total Income; Total income; Maximum marginal rate of tax; Permanent Account Number (PAN); Residential status; Scope of total income on the basis of residential status; Exempted income; Computation of Income under different heads - Income from Salary; Income from House Property, Income from Business or Profession, Income from Capital Gains, Income from Other Sources.

Unit II: Computation of Total Income and Tax Liability of Individuals: Basics of computation of total income and Gross Total Income; Deductions available from gross total income; PAN card; Due date of filing of income tax return. Provisions for Clubbing of Income; Capital Gains, Income from other sources; Income chargeable to tax and tax liability.

Unit III: Computation of Income of Firms/LLPs, HUF, AOP/BOIs, Charitable Trust: Determination of Income chargeable to tax and Tax liability considering the Capital Gains, Income from other sources, Set off and carry forward of losses, and Deductions.

Unit IV: Computation of Business Income: Determination of Income under the head Income from Business and Profession, Income under the head Capital Gains; Income under the head Income from Other Sources; Set off and carry forward of losses; Gross total income, Deductions, Income chargeable to tax and Tax liability.

Unit V: Income Tax Authorities and their Functions: Income Tax authorities, Functions of Income Tax authorities, Advance ruling for non-residents; Survey, Search and Seizure Provisions; Income Computation and Disclosure Standards.

Note: The amendments in the provisions of the Income Tax Act and Rules up to the end of June of immediate preceding year shall be applicable.

PAPER AOC8.02: INCOME TAX - COMPUTERISED ACCOUNTING AND DOCUMENTATION

Course Contents:

Unit I: Use of Computer (Hardware and Software) in Income Tax: Practical use of computer in business set up: Preparation of Business records using Microsoft Office - Use of Excel for preparing GST Records and Analysis of GST Data; Use of Microsoft Power Point for Presentations; Use of Microsoft word for GST Reports.

Unit II: Development of Tax documents: Development of Income tax documents, Tax Accounts and Tax Records; Tax Deduction at Source: Filing of returns of Tax deduction at source; Assessment of Advance payment liability; Advance payment of tax: Determination of income liable to tax and the tax liability of an assessee individual, firm, company or any other entity.

Unit III: e-filing of Returns of Income: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

TDS and e-Filing of TDS Returns: Tax Collection at Source schedule for deposit of TDS; Tax Deduction and Collection Accounts, Schedule for submission of TDS Returns; Prescribed forms for filing of TDS returns; Exemption from TDS – Form 13, 15G, 15H; Advance Payment of Tax.

Income tax and e-filing of ITRs - Introduction to Income Tax Portal; Preparation of electronic return; Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6. Assessment of income liable to tax, Determination of tax liability, Payment of tax.

Refunds, Appeals and final settlement of tax liability. Payment of interest by and to an assessee; Refund of excess tax paid by the assessee; Penalty and Prosecutions under the Act; Appeals and Revisions.

Unit IV: Lab work for Skill development: Development of Tax Accounts and Records, Calculation of Income Tax, Tax deduction at source and Advance tax, Tax deduction at source Statement and Advance tax statements, Computation of tax liability, Filing of tax Returns, Payment of tax, Refunds; Interest on refunds.

For Skill development:

(1) The Department shall purchase and install the necessary technology and equipment and engage and develop competent and skilled faculty to guide and supervise the students in determination of income liable to tax, tax liability and payment of tax..

(2) The students would be given adequate time to practice in the Laboratory using the installed hardware and software.

Unit V: Job work under Income Tax Regime for Exposure to the World of Work:

(1) The Department shall enter in to Memorandum of Understanding (MOUs) for Internship of the students and their exposure to the work environment with a firm of Chartered Accountants in

Practice/Cost and Management Accountants in Practice/ Company Secretary in Practice/ Industrial/Manufacturing Enterprise.

(2) The student shall be placed with a firm of Chartered Accountants in Practice or a firm of Cost and Management Accountants in Practice or a firm of Company Secretary in Practice or an Industrial/Manufacturing Enterprise for 3 months for on hand work experience.

(3) The student shall work with the firm for training and skill development as per the schedule given to him by the firm where he is placed.

(4) At the end of 3 months placement training period the student shall submit a report on the work assigned to him and the work done by him over three months period to the firm where is is placed for training and also to the institution.

(5) A report shall be also obtained from the management of the firm where the student is placed for training mentioning the work assigned and the performance of the candidate at work over the three months period.

(6) Assessment shall be based on the Report of the Management, Report of the student and the Viva Voce by the Committee of the Department.

Course Exit Learning outcomes

Upon successful completion of this course the student should be able to demonstrate:

☐ *Understanding of the law and practice of Income Tax, Income Tax documents and records, filing of returns, and collection and payment of tax as per the requirements of the Income Tax law and apply the same in a business set-up.*

☐ *Work in a business set up and provide support in income tax related matters and develop the ability to file online returns of income and pay the tax for individuals, firms, companies and other institutions.*

Suggested Readings:

1. Manoharan, T. N. *Students Handbook on Income Tax Law*. Snow White Publications
2. Mehrotra, H. C. *Income Tax Law and Accounts including Tax Planning*. Sahitya Bhawan Publications.
3. Narang and Gaur. *Income Tax*. Himalaya Publishing House.
4. Prasad, B. *Direct Taxes - Law and Practices*. Wishwa Prakashana
5. Singhanian, Vinod K and Singhanian, Kapil. *Direct Tax Planning and Management*. Taxman.
6. Singhanian, Vinod, K. *Direct Taxes - Law and Practices*. Taxman Publications.

Note: Students shall practice solution of numerical exercises in courses where numerical exercises are involved in 'Accounting Laboratory'.

Note: Latest edition of text books may be used.