

# **HSNC University, Mumbai**

**(The Cluster University established by Government of Maharashtra vide notification dated 30<sup>th</sup> October, 2019 under section 3(6) of Maharashtra Public Universities Act)**



## **Ordinances and Regulations**

**With Respect to**

**Choice Based Credit System (CBCS) For the  
Programmes**

**Under**

**The Faculty of Commerce & Management With effect**

**from the**

**Academic year 2020-21 HSNC**

**UNIVERSITY, MUMBAI**



## HSNC UNIVERSITY, MUMBAI

### Board of Studies in Faculties of Commerce & Management

Board of Studies in Commerce and Management Subject

**1) Name of Chairperson/Co-Chairperson/ Coordinator:-**

- a) **Dr Rita Khatri**, Associate Professor, Department of Commerce H. R College., Mumbai- 400020, Email id: [khattririta@hrcollege.edu](mailto:khattririta@hrcollege.edu), Mobile No. 9324016060.
- b) **Prof Smarajit Padhe**, Assistant Professor, K.C College at K.C. College, Mumbai - 400020 Email id: [smarajit.padhi@kccollege.edu.in](mailto:smarajit.padhi@kccollege.edu.in), Mobile No. 7977676421.

**2) Two to five teachers each having minimum five years teaching experience amongst the full-time teachers of the Departments, in the relevant subject.**

- a) **Dr Jasbir Sodi**, Assistant Professor at H. R. College, Mumbai- 400020 Email id: [jas.saj@rediffmail.com](mailto:jas.saj@rediffmail.com), Mobile No.:9619136511
- b) **Dr Navin Punjabi**, Vice Principal and Assistant Professor at H.R. College, Mumbai -400020 Email id: [navin.punjabi@gmail.com](mailto:navin.punjabi@gmail.com), Mobile No.: 9920177199
- c) **Dr Kulvinder Batth**, Associate Professor, Department of Commerce at K.C. College., Mumbai- 400020, Email id: [kulprofessional@gmail.com](mailto:kulprofessional@gmail.com) Mobile No:9833060902
- d) **Ms Kanu Priya Sharma**, Assistant Professor, at H.R College, Mumbai – 400020 Email id: [Kanupriya.sharma@hrcollege.edu](mailto:Kanupriya.sharma@hrcollege.edu), Mobile No:8879512354
- e) **Ms Shweta Singh**, Assistant Professor at H.R College, Mumbai – 400020, Email id: [singhshweta0902@gmail.com](mailto:singhshweta0902@gmail.com), Mobile no:9702050350

**3) One Professor / Associate Professor from other Universities or professor / Associate Professor from colleges managed by Parent Body;**

a.) **Dr Khushpat Jain** (HOD), Associate Professor at Sydenham College Mumbai Email id:  
[ksjain2002@yahoo.com](mailto:ksjain2002@yahoo.com) Mobile No - 9867799797

**4) Four external experts from Industry / Research / eminent scholar in the field relevant to the subject nominated by the Parent Body;**

a) **Dr Hasina Sayed** (HOD), Associate Professor Jai Hind College. Email  
id:[hasina.sayed@jaihindcollege.edu.in](mailto:hasina.sayed@jaihindcollege.edu.in) Mob:9819121250

b) **Dr Ketan Vira**, Dean and Associate Professor at GNVS Institute of Management, Mumbai.  
Email id [ketanvira@rediffmail.com](mailto:ketanvira@rediffmail.com) Mobile No:9870551111

c) **Mr Akhilesh Rao**, Director Operations- Ezychain Logistics Pvt limited Email  
id:[raoakhil24@gmail.com](mailto:raoakhil24@gmail.com) MobileNo:9321498932

d) **Mr Rajiv Kalwani**, Vice President- Reliance Retail Ltd  
Email id:[rajivkalwani0204@gmail.com](mailto:rajivkalwani0204@gmail.com) Mobile  
No:9967613000

**5) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invitee members for discussions on framing or revision of syllabus of that subject or group of subjects for one year.**

a) **Geetika Bhatia** (Under Graduate student) H R College Email id:[geetikabhatia58@gmail.com](mailto:geetikabhatia58@gmail.com),  
Mobile no:9820783509

b) **Jeevika Sahajwani** (Under Graduate student) H R College Email id\_  
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c) **Sarah Vaz** (Under Graduate student) HR College Email id : [sarahvaz1@gmail.com](mailto:sarahvaz1@gmail.com), Mobile  
no:9769313965



## HSNC UNIVERSITY, MUMBAI

### Board of Studies in Faculties of Accountancy and Finance

Board of Studies in Accountancy and Finance Subject

**1.) Name of Chairperson/Co-Chairperson/Coordinator: -**

a) **Mr. \_\_\_\_\_ M. \_\_\_\_\_ N.Justin**  
Associate Professor and Head, Department of Accountancy K.C. College HSNC University Churchgate,  
Mumbai -400 020, Teaching Experience - 27 years Email id: justin.maria@kccollege.edu.in  
Mobile No.: 9821817065

b) **Mr. Parag Thakkar** Associate Professor and Head, Department of  
Accountancy, H.R. college Churchgate, Mumbai -400 020, 26 years of experience. Email id:  
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**2.) Two to five teachers each having minimum five years teaching experience amongst the full-time teachers of the Departments, in the relevant subject.**

a) **Mrs. Anjali Vachhani**, Associate Professor, HR college, Department of  
Accountancy, H.R. college, Churchgate, Mumbai -400 020, 16 years of experience, Email  
id: [anjallivachhani77@gmail.com](mailto:anjallivachhani77@gmail.com), Mobile No.: 7045002631

b) **C.A Ms. Poonam Jain**, Assistant Professor, HR College , Churchgate , Mumbai –400 020,10 years of experience, Mobile No.:9619136511 , Email id:poonam.jain@hrcollege.edu

c) **CA Ms.Tanzila khan**, Department of BAF, KC College Churchgate, Mumbai –400 020, 7 years of experience, Mobile No.:9892151571, Email id:Tanzil.khan@kccollege.edu.in

d) **Mr. Pratik Jani**, Assistant Professor, Department of Accountancy College Churchgate, Mumbai – 400020, 6 years of experience, Mobile No.:9930358155, Email id:pratik.jani1991@gmail.com

**3.) One Professor / Associate Professor from other Universities or professor / Associate Professor from colleges managed by Parent Body; nominated by Parent Body; -**

a) **Mr. Sanjay Dagia**, Associate Professor, HOD, MMK college, Department of Accountancy, Email id:sdagia.mmk@gmail.com, MobileNo.:982036359

**4.)Four externalexpertsfromIndustry/Research/eminent scholarinthefieldrelevant to the subject nominated by the ParentBody;**

a) **CA Manish Sampat**, Partner CNK & Associates LLP, ChurchgateMumbai-400020, Email id: manish@cnkindia.com, Mobile No.: - 9820010064

b) **CASanjitM.Nair**,AssistantManager–Accounts&Finance,MotilalOswalFinance Services, Prabhadevi. Mumbai, Email id:sanjitnair1701@gmail.com, Mobile No.: - 9773484471

c) **C.S Fatma Khatoon Abid Marwa**, Visiting faculty, Sydenham college, 400020 Email id: -fatmamarwari@gmail.com Mobile No.:9769725646

d) **C.A Mr Shardul Shah**, Partner Shardul Shah & Co., New Marine Lines, Mumbai, Mobile No.:9820287625

**5.) Top rankers of the Final Year Graduate and Final Year Post Graduate examination of previous year of the concerned subject as invite members for discussion on framing or revision of syllabus of that subject or group of subjects for one year.**

a) **Subhadra Arulmani**, KC College, Email id: subhadra.arulmani@gmail.com, Mobile No:- 9764321357

b) **Pooja Day**, KC College, Email id: poojaday99@gmail.com, Mobile No:- 7045703890

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# **HSNC University Mumbai**

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## **Ordinances and Regulations**

**With Respect to**

**Choice Based Credit System (CBCS) For**

**the**

**Programmes Under**

**The Faculty of Accountancy and Finance**

**With effect from the**

**Academic year 2021-22**

## Section - A

**R. \*\*\*\*** : The Definitions Of The Key Terms Used In The Choice Based Credit System And Grading System Introduced From The Academic Year 2020-2021 Are As Under:

### **Outline of the Choice Based Credit System as outlined by the University Grants Commission:**

1. **Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.
2. **Elective Course:** Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.
  - 2.1 **Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of **interdisciplinary** nature (to be offered by main discipline/subject of study).
  - 2.2 **Dissertation/Project:** An elective course designed to acquire Special/advanced knowledge, such as supplement study/support study to project work, and a candidate studies such a course on his own with advisory support by a teacher/faculty member is called dissertation/project. A Project / Dissertation work would be of 6 credits. A Project/Dissertation work may be given in place of a discipline-specific elective paper.
  - 2.3 **Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, to seek exposure is called a Generic Elective.  
P.S.: A core course offered in a discipline/subject may be treated as an elective by another discipline/subject and vice versa and such electives may also be referred to as Generic Elective.
3. **Ability Enhancement Courses (AEC):** The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement; SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.



#### **4. Choice Based Credit System(CBCS)**

CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill-oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students.

#### **5. Honours Program**

To enhance employability and entrepreneurship abilities among the learners, through aligning Inter-Disciplinary / Intra Disciplinary courses with Degree Program. Honours Program will have 40 additional credits to be undertaken by the learner across three years essentially in Inter / Intra Disciplinary course.

A learner who joins Regular Undergraduate Program will have to opt for the Honours Program in the first year of the Program. However, the credits for honours, though divided across three years can be completed within three years to become eligible for award of honours Degree.

#### **6. Program:**

A Program is a set of course that are linked together in an academically meaningful way and generally ends with the award of a Degree Certificate depending on the level of knowledge attained and the total duration of the study.

#### **7. Course:**

A 'course' is essentially a constituent of a 'program' and may be conceived of as a composite of several learning topics taken from a certain knowledge domain, at a certain level. All the learning topics included in a course must necessarily have academic coherence, i.e. there must be a common thread linking the various components of a course. Several linked courses considered together are in practice, a 'program'.

#### **8. Bridge Course:**

Bridge course is visualized as Pre semester preparation by the learner before the commencement of regular lectures. For each semester the topics, whose knowledge is considered as essential for effective and seamless learning of topics of the Semester, will be specified. The Bridge Course can be conducted in online mode. Online content can be created for the Bridge Course Topics.

#### **9. Module and Unit:**

A course which is generally an independent entity having its own separate identity is also often referred to as a 'Module' in today's parlance, especially when we refer to a 'modular curricular structure'. A module may be studied in conjunction with other learning modules or studied independently. A topic within a course is treated as a Unit.

#### **10. Self-Learning:**

**20% of the topics will be marked for Self-Learning.** Topics for Self-Learning are to be learned independently by the student, in a time-bound manner, using online and offline

resources including online lectures, videos, library, discussion forums, fieldwork, internships etc.

Evaluative sessions (physical/online), equivalent to the credit allocation of the Self Learning topics, shall be conducted, preferably, every week for each course. Learners are to be evaluated in real-time during evaluative sessions. The purpose of evaluative sessions is to assess the level of the students' learning achieved in the topics earmarked for Self-Learning.

The teacher's role in these evaluative sessions will be that of a Moderator and Mentor, who will guide and navigate the discussions in the sessions, and offer concluding remarks, with proper reasoning on the aspects which may have been missed by the students, in the course of the Self-Learning process.

The modes to evaluate self-learning can be a combination of the various methods such as written reports, handouts with gaps and MCQs, objective tests, case studies and Peer learning. Groups can be formed to present self-learning topics to peer groups, followed by Question and Answer sessions and open discussion. The marking scheme for Self Learning will be defined under Examination and Teaching.

The topics stipulated for self-learning can be increased or reduced as per the recommendations of the Board of Studies and Academic Council from time to time. All decisions regarding evaluation need to be taken and communicated to the stakeholders preferably before the commencement of a semester. Some exceptions may be made in exigencies, like the current situation arising from the lockdown, but such ad hoc decisions are to be kept to the minimum possible.

#### **11. Credit Point:**

Credit Point refers to the 'Workload' of a learner and is an index of the number of learning hours deemed for a certain segment of learning. These learning hours may include a variety of learning activities like reading, reflecting, discussing, attending lectures/counselling sessions, watching especially prepared videos, writing assignments, preparing for examinations, etc. Credits assigned for a single course always pay attention to how many hours it would take for a learner to complete a single course successfully.

#### **12. Credit Completion and Credit Accumulation:**

Credit completion or Credit acquisition shall be considered to take place after the learner has successfully cleared all the evaluation criteria concerning a single course. Learner level of performance above the minimum prescribed level (viz. grades/marks obtained) has no bearing on the number of credits collected or acquired. A learner keeps on adding more and more credits as he completes successfully more and more courses. Thus the learner 'accumulates' course wise credits.

### 13. CreditBank:

A Credit Bank in simple terms refers to stored and dynamically updated information regarding the number of Credits obtained by any given learner along with details regarding the course/s for which Credit has been given, the course-level, nature, etc. Also, all the information regarding the number of Credits transferred to different programs or credit exemptions given may be stored with the individual's history.

### 14. CreditTransfer:

(Performance transfer) When a learner completes a program, he/she is allowed to transfer his/her past performance to another academic program having some common courses and Performance transfer is said to have taken place.

### 15. CourseExemption:

Occasionally, when two academic programs offered by a single university or by more than one university, may have some common or equivalent course-content, the learner who has already completed one of these academic programs is allowed to skip these 'equivalent' courses while registering for the new program. The Learner is 'exempted' from 'relearning' the common or equivalent content area and from re-appearing for the concerned examinations. It is thus taken for granted that the learner has already collected in the past the credits corresponding to the exempted courses.

## Section -B

**Note: The Ordinances and Regulations given below apply to Under Graduate Programmes of the University.**

**O\*\*\*\*\***

The minimum duration of the Under Graduate Programme will be of 3 years in the Semester pattern i.e. from Sem. I to Sem. VI.

The degree will be awarded to a learner who completes 120 credits of the programme in a period of 3 to 6 years from the year of enrolment to semester VI.

If a learner does not earn 120 credits in 12 semesters from the year of enrolment to semester I, he/she may at his/her option transfer his/her performance in the existing/new program after establishing an equivalence between old and new syllabus. Such a performance transfer will be decided by the Board of Studies / Ad-hoc Board / Ad hoc Committee of the concerned subject. The admission to the program will be governed by the existing rules

**O\*\*\*\*\* The fees for the transfer of credits or performance will be based on the number of credits that a learner has to complete for the award of the degree.**

**R \*\*\*\*\*** Credits earned at one institution for one or more courses under a given program will be accepted under another program either by the same institution or another institution either through Direct Performance Transfer or Course exemption.

**R\*\*\*\* The Scheme of Teaching and Examination:**

The Scheme of Teaching and Examination shall be divided into **TWO** components, **internal assessment and External assessment** (semester-end examination) for each course of the program.

The performance of the learners shall be evaluated in two components: Internal Assessment with 40% marks by way of continuous evaluation and by Semester End Examination with 60% marks by conducting the theory examination.

Internal Assessment: - It is defined as the assessment of the learners based on continuous evaluation as envisaged in the credit-based system by way of participation of learners in various academic and correlated activities in the given semester of the programme.

**A). Internal Assessment– 40% 40 marks**

**1. For Theory Courses**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	One class test / online examination to be conducted in the given semester	15 Marks
2	One assignment based on curriculum (to be assessed by the teacher Concerned	10 Marks
3	Self-Learning Evaluation	10 Marks
4	Active participation in routine class instructional deliveries	05 Marks

## 2. For Practical Courses

Sr. No.	Particulars	Marks	
1	Semester End Practical Examination	15 Marks	
	Journal		05 Marks
	Viva		05 Marks
	Laboratory Work		05 Marks
2.	One assignment/project with the class presentation to be assessed by teacher concerned	10 Marks	
	Presentation		05 Marks
	Written Document		05 Marks
3	Self-Learning Evaluation	10 Marks	
4	Active participation in routine class / Laboratory instructional deliveries	05 Marks	

### ➤ Project and Assignment:

- Project or Assignment, which can in the following forms
  - Case Studies
  - Videos
  - Blogs
  - Research paper (Presented in Seminar/Conference)
  - Field Visit Report
  - Presentations related to the subject (Moot Court, Youth Parliament, etc.)
  - Internships (Exposition of theory into practice)
  - Open Book Test
  - Any other innovative methods

### ➤ Self-Learning Evaluation

- 20% of the topics of the curriculum are learned by the student through self-learning using online/offline academic resource specified in the curriculum. hence 20% of the lectures shall be allocated for evaluation of students on self-learning topics.
- The identified topics in the syllabus shall be learnt independently by the students in a time-bound manner preferably from online resources. Evaluative sessions shall be conducted by the teachers and will carry 10 Marks.
- club the self-learning topics into 3-4 groups of topics only for evaluation.

- Prescribe time duration (in days) for completion of each group of the topic and earmark self-learning evaluation lectures in the timetable. hence each group of the topic can be assigned 3 regular lectures for this evaluation for the entire class.

### 3 SubTopics

Each evaluative session shall carry 3 Marks (3 x 3 Units = 9 Marks). Students who participate in all evaluative sessions shall be awarded 1 additional Mark.

### 4 SubTopics

Each evaluative session shall carry 2.5 Marks (2.5 x 4 Units = 10 Marks).

- Evaluation of self-learning topics can commence in regular lectures assigned for self-learning evaluation in the timetable
- All students will actively participate in the presentation of each of the sub-topics.
- Suggestive Methods for Evaluation of Self-learning topics in lectures:
  - Seminars/presentation (PPT or poster), followed by Q&A
  - Objective questions / Quiz / Framing of MCQ questions.
  - Debates
  - Group discussion
  - You-Tube videos (Marks shall be based on the quality and viewership)
  - Improvisation of videos
  - Role Play followed by question-answers
  - Viva Voce
  - Any other innovative method

Student can be evaluated based on the quality of presentation, quality of q & a, the framing of the quiz, conduct of quiz, performance in debate etc

- Teachers can frame other methods of evaluation also provided that the method, duly approved by the college examination committee, is notified to the students at least 7 days before the commencement of the evaluation session and is forwarded for information and necessary action at least 3 days before the commencement of the evaluation session.

**SEMESTER END EXAMINATION:** - It is defined as the examination of the learners based on performance in the semester-end theory / written examinations.

### **B. Semester End Examination-60%**

**60 Marks**

- 1) Duration – These examinations shall be of 2 hours duration.
- 2) Question Paper Pattern:-
  - i.i There shall be four questions each of 15 marks.

i.ii All questions shall be compulsory with internal choice within the questions. i,iii The question may be sub-divided into sub-questions a, b, c, d & e only and the allocation of marks depends on the weightage of the topic.

The marks of the internal assessment should not be disclosed to the students till the results of the corresponding semester is declared by the university.



## **HSNC University, Mumbai**

(2021-2022)

Ordinances and Regulations

With Respect to

Choice Based Credit System (CBCS)

For the Programmes Under

### **The Faculty of Accountancy and Finance**

For the programme

### **Bachelors of Commerce (Accounting and Finance)**

**Curriculum– Second Year Undergraduate Programmes Semester-III and  
Semester -IV**



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2. Financial Accounting III
3. Information Technology in Accounting 1
4. Foundation Course – Financial Market & Services  
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5. Cost Accounting III
6. Auditing – II
7. Taxation – I (Direct Taxes I)
8. Financial Management I

## **SEMESTER – IV**

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2. Financial Accounting IV
3. Research Methodology in Accounting & Finance
4. Foundation Course – Management  
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5. Cost Accounting IV
6. Auditing – III
7. Taxation – II (Direct Taxes II)
8. Financial Management II

## Section -C

### **Bachelor of Commerce (Accounting and Finance) Part 1- Preamble**

Bachelor of Accounting and Finance or BAF is an undergraduate program for studies in the subject of Accounting and Finance. This course allows students to obtain knowledge and skills required to manage and handle various accounting and financial management activities across various forms of organization. This course covers the core areas of accounting and financial management. Apart from this the course also emphasizes on subjects like Business Law, Business Mathematics, Research in the area of accounting and Finance, Economics, human values, auditing, taxation etc. to make the course more holistic in approach.

The main objective of this course is to provide deeper understanding of accounting and financial management with the help of updated and latest reference material and to be taught with practical orientation to make the students ready to make a mark in the industry.

The Accounting and Finance program provides a solid foundation in the various fields of accounting such as financial accounting, cost accounting, management accounting and in the field of financial management. Further the course focusses on the preparation, presentation analysis, compliance, taxation and the accounting framework applicable to the entities, to make the students well versed in the field of financial accounting. Along with that the course also focusses on developing the analytical angle of the students which helps the students to dissect the financial statements, interpret and analyze them for the purpose of taking decisions.

The new curriculum of Bachelor of Accounting and Finance offer students' core papers that help build their foundation in the area of accounting and financial management. The choice of electives and skill enhancement courses enable students to pursue an area of their interest in the field of accounting and financial management. The contents of each course have been carefully designed to prepare students with knowledge and skill sets that will not only make them industry ready but also foster entrepreneurial and innovative thinking.

To comply with the education policy of Government of India, the syllabus includes Online Courses (OLC) which is available on NPTEL or SWAYAM portals under MOOCs programme being developed by MHRD. The online courses would inculcate the habit of self-study at their own pace by the students and also acclimatize them to future technologies of learning processes.

## **Program Objectives**

- Develop an in-depth knowledge, understanding and skills in Accountancy and Finance.
- To develop essential skill set to cater to various positions in the financial sector.
- Be able to apply concepts and techniques of Accounting and Finance in organizational settings.
- Build a strong foundation of knowledge in different areas through a combination of theoretical and practical study

## **Course Objectives:**

### **Semester III**

#### **UC-SAF-301**

##### **Corporate Laws I**

- The students will be able to understand how law is important in day to day life
- The students will be able to identify and understand various laws applicable to individual and business concerns
- The students will get elementary knowledge about process of various legal transactions that occurs in the business world
- The students will get knowledge of how to exercise their legal rights in case of breach / violation in transactions in the business world

#### **UC-SAF-302**

##### **Financial Accounting- III**

- This subject helps the students to get familiar with accounting knowledge of partnership concerns.
- To impart knowledge about the practical aspects of the subject.

#### **UC-SAF-303**

##### **Information Technology**

- To acquaint the students with the accounting skills using the software like TALLY.
- we also want student to emphasize to continue Excel knowledge with POWER BI
- We also provide hands on working experience with working with POWER BI (DATABASE) basic skills in terms of Practical. Also we will provide them with a database to practice.
- As far as theory student must be acquainted with the knowledge of management information system and Business Process

## **UC-SAF-304**

### **Foundation Course (Financial Markets and Services)**

- To provide knowledge about the Equity and Debt markets in India
- To give an overview on Commodities and Derivatives markets.
- To understand the nature and types of financial services

## **UC-SAF-305**

### **Foundation Course Contemporary Issues – 1**

- To help students understand the beginnings of globalisation and its impact.
- To sensitize the students on the human rights situation in India.
- To reflect on India's environmental status and commitments.
- To emphasize the need and relevance of scientific temper.

## **UC-SAF-306**

### **Cost Accounting - III**

- This subject helps the students to get familiar with the cost accounting terms and policies.
- To control the cost of a firm
- To impart knowledge about the practical aspects of the subject.
- To recognize recording, examining, summarizing, and studying the company's cost spent on any process, service, product or anything else in the organization.
- To understand Cost Controlling

## **UC- SAF-307**

### **Auditing II**

- This subject helps the students to get familiar with the Auditing techniques.
- It helps the students in understanding the various aspects of Auditing
- To understand verification of assets and liabilities.
- To understand vouching of income and expense

## **UC- FAF-308**

### **Taxation I**

- To make the students understand the basic concepts, definitions and terms related to direct taxation.
- To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status.
- To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under

various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources. Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources

- To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
- To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.
- 6. To help the students understand the computation of income and tax for a partnership firm.

### **UC-SAF-309**

#### **Financial Management**

- This subject helps the students to get familiar with the Financial Management techniques.
- To impart knowledge about the practical aspects of the subject.
- The course aims at explaining the core concepts of Financial Management and its importance in managing the company.

## **Semester IV**

### **UC- SAF-401**

#### **Corporate Law - II**

- The students will be able to understand how law is important in day to day life.
- The students will be able to identify and understand various laws applicable to individual and business concerns.
- The students will get elementary knowledge about process of various legal transactions that occurs in the business world.
- The students will get knowledge of how to exercise their legal rights in case of breach / violation in transactions in the business world.

### **UC- SAF – 402**

#### **Financial Accounting IV**

- This subject helps the students to get familiar with preparation of Final Accounts of different entities.
- To impart knowledge about the aspects of Depreciation Accounting.
- This course provides comprehensive understanding of preparation of Final Accounts of Companies and Limited Liability Partnerships.

### **UC-SAF-403**

#### **Business Research Methodology**

- Learners are expected to demonstrate an understanding of research methodologies.
- Identify the overall process of designing a research study from its inception to the report stage.
- Imbibe data collection, analysis, interpretation and presentation skills at par with globally accepted standards.
- It provides a solid foundation for development of rational problem solving skills and analytical thinking that can last throughout their education and subsequent professional careers

### **UC-SAF-404**

#### **Foundation Course (Introduction**

#### **to Management)**

- Students will understand the basics of management. They will get to know how to attain maximum output by utilizing the resources (economic and non-

- economic) to its best.
- They will learn about the essential elements of management i.e. POSDCORB: their features, need and importance.
- It will enlighten the students as how management has evolved over the period.
- It will provide clarity to the students about organization vision, mission, objectives and goals.
- It will help students to understand the integration of individual goals with the organizational goals.
- It will update students with the kind of skills and organization structure is required in order to sustain in the business.

#### **UC-SAF-405**

##### **Foundation Course (Contemporary Issues – 2)**

- Understanding the significant areas that contribute to India's economic growth
- Exploring India's strengths in strategic areas.
- Reflecting on India's strengthening position in the international arena.
- Analysing India's soft power status.

#### **UC-SAF-406**

##### **Cost Accounting - IV**

- This subject helps the students to get familiar with the cost accounting terms and policies.
- To control the cost of a firm
- To impart knowledge about the practical aspects of the subject.
- To recognize recording, examining, summarizing, and studying the company's cost spent on any process, service, product or anything else in the organization.
- To understand Cost Controlling

#### **UC-SAF-407**

##### **Auditing - III**

- This subject helps the students to get familiar with the Audit of different undertakings.
- It helps the students in understanding the various requirements of Auditing.
- To develop understanding of Audit under CIS environment and other requirements of auditing.

## **UC -SAF -408**

### **Direct Taxes - II**

- To make the students understand the basic concepts, definitions and terms related to direct taxation.
- To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status.
- To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources. Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources
- To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
- To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.
- To help the students understand the computation of income and tax for a partnership firm.

## **UC-SAF-409**

### **Financial Management - II**

- This subject helps the students to get familiar with the Financial Management techniques.
- To impart knowledge about the practical aspects of the subject.
- The course aims at explaining the core concepts of Financial Management and its importance in managing the company.
- To develop understanding of Leverages, Management of Working Capital.
- To help students analyse the Cash flow statement



### **1. Process adopted for curriculum designing:**

The curriculum was designed in a stepwise manner, firstly on the basis of feedback obtained from department teachers and students. Later several meetings were conducted with representatives from academia, industries and research institutions to assure that the syllabus is enriched in all the aspects.

### **2. Salient features, how it has been made more relevant.**

While designing of the syllabus, care has been taken to balance management process and techniques with entrepreneurship skills. The course would help the students to become practical, creative and skilled managers who are fully equipped to further organizations in sync with requirements of Industry. Micro and macroeconomic changes deeply affect businesses and strategic management plays an important role in dealing with these changes. Strategic and critical thinking is developed by studying concepts pertaining to all aspects of management and analyzing the linkages between the same.

### **3. Learning Outcomes.**

Management is a critical function for every organization, and students trained in management play this important role in organizations of every size and type. The skills, techniques, and theories acquired by the manager lead to jobs in business, government, and the non-profit sector. Students who plan to establish their own firms or to become part of a family owned firm may also pursue this course. This course shall help individuals learn to:

- motivate, lead, and develop others
- structure organizations capable of meeting both profit and social responsibility goals
- work well in accomplishing work individually and through others
- communicate accurately
- develop a strategic perspective on the organization and its parts

The primary objective of this programme is provide students with a sound theoretical base and exposure to current business challenges. This is essentially achieved through enhancing the ability of students to meet global challenges through sensitivity towards organizational, economic and cultural diversity.

#### 4. Input from stakeholders

This syllabus was made with due consideration being given to all stakeholders and their valued suggestions. The various groups of stakeholders included were Industry representatives, Reputed academia, and brilliant students who have graduated from this program.

Some of the suggestions that were included were as follows:

1. Including entrepreneurship as module in First year to ensure that students have a experiential learning and understand the relevance of different types of Business Plans.
2. Including current business and trends and introduce the topic of Industry –4.0
3. Exposure to the case studies in order to get experience of problemsolving.
4. Revamp of evaluation pattern by making internal marking more practical. Learners to be assessed on their conceptual knowledge and applied component.

**Part 2: The Scheme of Teaching and Examination is as under:**

**2ND Year Semester – III Summary**

<b>Sr. No.</b>		<b>Subject Code</b>	<b>Subject Name</b>
1	Core Course ( <b>Accounting and Finance</b> )	UC-SAF-301 US-SAF-302	Corporate Law-I Financial Accounting -III
2	Elective Courses	UC-SAF-306 UC-SAF-307 UC-SAF-308 UC-SAF-309	Cost Accounting-III Auditing- II Taxation- I Financial Management- I
3	Ability Enhancement Courses (AEC)	US-SAF-303	Information Technology
4	Skill Enhancement Courses (SEC)	US-SAF-304 US-SAF-305	Foundation Course -Financial Markets & Services Foundation Course- Contemporary Issues

**First year Semester I Internal and External Detailed Scheme**

Sr. No	Subject Code	Subject Title	Periods Per Week					Credit	Internals					Total Marks
			Units	S.L.	L	T	P		S.L.E.	C.T	A.P	T.A	S.E	
1	UC-SAF-301	<b>Corporate Laws I</b>	4	20%	4	0	0	3	10	15	5	10	60	100
2	UC-SAF-302	<b>Financial Accounting- III</b>	4	20%	4	0	0	3	10	15	5	10	60	100
3	UC-SAF-303	<b>Information Technology</b>	4	20%	4	0	0	3	10	15	5	10	60	100
4	UC-SAF-304	<b>Foundation Course (Financial Markets and Services)</b>	4	20%	2	0	2	3	10	15	5	10	60	100
5	UC-SAF-305	<b>Foundation Course Contemporary Issues – 1</b>	4	20%	3	0	0	2	10	15	5	10	60	100
6	UC-SAF-306	<b>Cost Accounting - III</b>	4	20%	4	0	0	3	10	15	5	10	60	100
7	UC-SAF-307	<b>Auditing II</b>	4	20%	4	0	0	3	10	15	5	10	60	100
8	UC-SAF-308	<b>Taxation I</b>	4	20%	4	0	0	3	10	15	5	10	60	100
9	UC-SAF-309	<b>Financial Management-I</b>	4	20%	4	0	0	3	10	15	5	10	60	100
Total Hours / Credit								20	Total Marks					700

L: Lecture, T: Tutorials, P: Practical, Ct-Core Theory, CP-Core Practical, CT-Commutative Test, AP – Active Participation TA-Teacher Assessment, SLE: Self Learning Evaluation, PE: Practical Evaluation, SEE: Semester end examination

### Second Year Semester – III Units – Topics – Teaching Hours

S. N	Subject Code	Subject Unit Title	Lectures	Total No. of lectures	Credit	Total Marks	
1	UC-SAF-301	I	Indian Partnership Act 1932	15	60	3	100 (60+40)
		II	Limited Liability Act, 2008	15			
		III	Companies Act	15			
		IV	Companies Act -MOA , AOA	15			
2	UC-SAF-302	I	Partnership Final Accounts	15	60	3	100 (60+40)
		II	Piece metal Distribution of Cash	15			
		III	Amalgamation of Firms	15			
		IV	Conversion/ sale of Partnership Firm into a Ltd. Company.	15			
3	UC-SAF- 303	I	Management Information System	15	60	3	100 (60+40)
		II	Business Process	15			
		III	Computerized Accounting System	15			
		IV	Introduction TO Power BI	15			
4	UC-SAF-304	I	Equity and Debt Market	11	45	3	100 (60+40)
		II	Commodities Market & Derivatives Market	11			
		III	Basis of Financial Services	12			
		IV	Other Financial Services	11			
5		I	Globalisation and India	11			

	UC-SAF-305	II	Addressing issues in Human Rights: Politics of Identity.	12	45	2	100 (60+40)
		III	Environmental Commitments	11			
		IV	Developing Scientific Temper	11			
6	UC-SAF-306	I	Marginal Costing	15	60	3	100 (60+40)
		II	Standard Costing	15			
		III	Integrated and non-integrated Accounts	15			
		IV	Joint and by-Products	15			
7	UC-SAF-307	I	Vouching	15	60	3	100 (60+40)
		II	Verification	15			
		III	Auditing Standards	15			
		IV	Audit of Companies	15			
8	UC-SAF-308	I	Definations U/S2	15	60	3	100 (60+40)
		II	Heads of Income and New Tax Regime U/S 115 BAC	15			
		III	Deduction Under Chapter VI A	15			
		IV	Computation of Total Income	15			
9	UC-SAF-309	I	Introduction to Financial Management	15	60	3	100 (60+40)
		II	Vertical Statements	15			
		III	Analysis of Financial Statements	15			
		IV	Ratio Analysis	15			
			Total				20700

- **Lecture Duration – 48 Minutes**
- **For Subjects other than Foundation Course (60 Lectures equivalent to 48hours)  
One Credit =16 hours**
- **For the subject of Foundation Course (45 lectures equivalent to 36 hours) One credit =**

**18hours**

L: Lecture: Tutorials P: Practical Ct-Core Theory, Cp-Core Practical, SLE- Self learning evaluation CT-Commutative Test, SEE- Semester End Examination, TA- Teacher Assessment

## Part 3-DetailedScheme

Curriculum Topics along with Self Learning Topics- To be covered through Self learning mode along with the respective Units. Evaluation of self learning topics to be undertaken before the concluding lectures instruction of respective units.

### CORPORATE LAWS - III

#### Course Objectives:

- a) The students will be able to understand how law is important in day to day life
- b) The students will be able to identify and understand various laws applicable to individual and business concerns
- c) The students will get elementary knowledge about process of various legal transactions that occurs in the business world
- d) The students will get knowledge of how to exercise their legal rights in case of breach / violation in transactions in the business world

#### Learning Outcomes.

- Role of law in economic, political and social context
- Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as employer
- Relevance of law to individuals, business and organization

#### Detailed Syllabus

Sr. No.	Modules / Units	No of lectures
1.	Indian Partnership Act 1932  Definition, Essentials, Types of Partnerships and Types of Partners Test of partnership (Sec 6), Partnership deed, and Property of the Firm, Reconstitution of Partnership firms, Dissolution of the firm.  Limited Liability Act, 2008  Definitions (S.2), Body Corporate, Business, Partner -Concept, Salient features, Nature of LLP (Ss-3-10) Distinction between LLP and partnership, and LLP and LLP and Company Extent and limitation of liability of LLP and its partners (Ss. 26-31), Conversion to LLP (Ss. 55-58), Winding up and Dissolution of the LLP (Ss. 63-65)	15
2.	Companies Act, 2013 - Company And Its Formation : Definition and Nature of Company, Advantages and Disadvantages of a Company, Lifting of Corporate Veil with cases, Promoters and preliminary	15



	contracts(S.92-93), Types of Companies (Meaning and Concepts Only), Chartered Companies Statutory Companies, Registered companies under the Act. OPC (S. 3(1)), Companies limited by shares, Companies Limited by guarantee, Private Company, Public Company, Producer Companies (Sec581 A to 581 Z-), Formation of Companies with charitable objects (Sec. 8), Holding Company and Subsidiary company, Small Company (S. 2(85)), Dormant Company (S.455), Documents and procedure for Incorporation of Company, Effect of Incorporation. (S.9)	
3.	Memorandum Of Association And Articles Of Association :  Meaning, Concept, Clauses, effects of Memorandum and articles, Doctrine of Ultra Vires, Doctrine of Indoor Management, and Doctrine of Constructive Notice.  Prospectus. Meaning (S.2), When to be issued, when not required, Various kinds of prospectus, Legal framework for issuance of Prospectus, Contents of Prospectus, Private Placements, Public offer	15
4.	Membership of a company  Who can become member, Modes of acquiring membership, Cessation of membership, Rights and Liabilities of members.	15

### Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Indian Partnership Act

### Online Resources

<https://resource.cdn.icai.org/61779bos50277-cp3-u1.pdf>

<https://resource.cdn.icai.org/61780bos50277-cp3-u2.pdf>

### Reference Books:

- Indian Contract Act , Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons
- Company Law - Tulsiyan
- Publication from ICAI
- E Books of ICSI

## Financial Accounting –III

### Course Objectives:

- This subject helps the students to get familiar with accounting knowledge of partnership concerns.
- To impart knowledge about the practical aspects of the subject.

### Learning Outcomes:

This course provides comprehensive understanding of accounting treatments for amalgamation, conversion and sale of partnership firms.

Unit	Content	No. of Lectures
I	<p><b>Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the Year</b></p> <p>1.4 Simple final accounts questions to demonstrate the effect on final Accounts when a partner is admitted during the year or when partner Retires / dies during the year</p> <p>1.2 Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales other given basis</p> <p>1.3 Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and</p> <p>1.4 Apportionment of other expenses based on time / Sales other given basis</p> <p>Excluding Questions where admission / retirement / death takes place in the same year</p>	15
II	<p><b>Piecemeal Distribution of Cash</b></p> <p>2.1 Excess Capital Method only</p> <p>2.2 Asset taken over by a partner</p> <p>2.3 Treatment of past profits or past losses in the Balance sheet</p> <p>2.4 Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual</p> <p>2.5 Treatment of secured liabilities</p> <p>2.6 Treatment of preferential liabilities like Govt. dues / labour dues etc</p> <p>Excluding: Insolvency of partner and Maximum Loss Method</p>	15

III	<b>Amalgamation of Firms</b>  3.1 Realization method only 3.2 Calculation of purchase consideration 3.3 Journal/ledger accounts of old firms 3.4 Preparing Balance sheet of new firm 3.5 Adjustment of goodwill in the new firm 3.6 Realignment of capitals in the new firm by current accounts / cash or a combination thereof Excluding: Common transactions between the amalgamating firms	15
IV	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>  4.1 Realisation method only 4.2 Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. 4.3 Preparing Balance sheet of new company	15

**Self-Learning topics (Unit wise):**

Sr. No	Unit	Topic
1	4	<b>Conversion / Sale of a Partnership Firm into a Ltd. Company</b>

**Online Resources**

<https://resource.cdn.icai.org/62225bos50444-cp2u2.pdf>

**Reference Books**

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi.

## Information Technology

### Course Objectives:

1. To acquaint the students with the accounting skills using the software like TALLY.
2. we also want student to emphasize to continue Excel knowledge with POWER BI
3. We also provide hands on working experience with working with POWER BI (DATABASE) basic skills in terms of Practical. Also we will provide them with a database to practice.
4. As far as theory student must be acquainted with the knowledge of management information system and Business Process

### Learning Outcomes:

- a) The above objective will help student to be a professional when it comes to working with the banking sector and corporates.
- b) There are well equipped with the hands-on skill for the Industry.
- c) We are making them professional in a way that one can be qualified to be a Literate in the Field of Information technology
- d) Student will gain basic knowledge of Tally and POWER BI Software Skills which is of great demand in the market
- e) Today's we want our students to be market oriented so we have enable the module of MIS and Business process to make them give an exposure of Software related to MIS and Business process

### Information Technology.

Unit	Content	No. of Lectures
<b>I</b>	<b>Management Information System</b> Concept of MIS Reports in Computer Environment  Introduction, Concept of MIS Need for MIS, Characteristic of MIS Outputs of MIS, Role of MIS Guidelines for Developing MIS reports Functional Aspects of the MIS Problems in MIS Knowledge required for studying MIS MIS and Computer	15

II	<p><b>Business Process</b></p> <p>Introduction, Definition and Meaning of Business Process</p> <p>Flow of business process for accounting, purchase, sales and finance</p> <p>Classification of business processes</p> <p>Introduction, Definition and Meaning of Business Process Management</p> <p>Principles and practices of Business Process Management</p> <p>Business Process Management life cycle</p> <p>Theories of Business Management Process</p> <p>Implementation of Business Process Management – need, key factors and importance</p> <p>Automation of business Processes – benefits, risks, challenges</p> <p>Accounting systems automation</p> <p>IT and Business Process Management</p> <p>Information Systems – Meaning, Use of IT in Accountancy</p>	15
III	<p><b>Computerized Accounting System</b></p> <p>Introduction and Meaning</p> <p>Uses, Benefits of CAS</p> <p>Role, Need and requirements of computerized accounting</p> <p>Basic requirements of computerized accounting system</p> <p>Limitations of computerized accounting system</p> <p>Concept of SAP financial accounting software</p> <p>Accounting software Introduction and Meaning, Advantages of Accounting Software like TALLY</p> <p>Various Accounting Software’s</p> <p>Accounting Software TALLY – Creation of Account, Creating Reports, inventories Balance sheet, shortcut keys</p>	15
IV	<p><b>INTRODUCTION TO POWER BI</b></p> <p>POWER BI DESKTOP (installation and tool to get familiar with)</p> <p>Overview of the Rhyme Interface</p> <p>Importing the Data using power query</p> <p>Fixing the Column Names using power query</p> <p>Transforming the Data</p> <p>POWER BI CHART (REPORT)</p>	15

	<p>Creating Reports</p> <p>POWER BI KPI INDICATORS (visualization and how they can benefit)</p> <p>POWER BI DASHBOARD (how to create interactive Dashboard)</p> <p>Creating PowerBI Reports and AutoFilters</p> <p>Report Design with Legacy &amp;. DAT File</p> <p>Report Design with Database Table</p> <p>”Get Data” Option and Report Verification in Cloud.</p> <p>Stacked Bar Chart, Stacked Column Chart</p> <p>Clustered Bar Chart, Clustered Column Chart</p> <p>Adding Report Titles, Report Format Options</p> <p>Hierarchies and Drill Down Report</p> <p>Hierarchies and Drill Down Options</p> <p>Aggregate with Bottom /Up Navigation Rules</p> <p>Automated Records Selection with Tabular Data</p> <p>Parameter for Column Data and Table / Query Filters</p>	
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**Self-Learning topics (Unit wise):**

Sr. No	Unit	Topic
1	2	Business Process

**Online Resources**

<https://searchcio.techtarget.com/definition/business-process>

**References:**

1. Business Process Management: Practical Guidelines to Successful Implementations -By John Jeston
2. The Ultimate Guide to Business Process Management: Everything You Need to Know and How to Apply it to Your Organization -By Theodore Panagacos
3. Tally ERP 9 Link <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
4. Microsoft Power BI Quick Start Guide: Build dashboards and visualizations to make your data come to life by Devin Knight (Author), Brian Knight (Author), Mitchell Pearson (Author), Manuel Quintana (Author)
5. Microsoft Power BI Dashboards Step by Step 1st Edition by Errin O'Connor (Author) By Beth Melton, Mark Dodge, Echo Swinford, Andrew Couch
6. Management Information System. Prof. Kunal Kanti Ghosh, Prof. Surojit Mukherjee, Prof. Saini Das, IIT Kharagpur: <https://nptel.ac.in/courses/110/105/110105148/>  
Management Information System (MIS),  
<https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=2>

## Foundation Course (Financial Markets and Services)

### Course Objectives:

- To provide knowledge about the Equity and Debt markets in India
- To give an overview on Commodities and Derivatives markets.
- To understand the nature and types of financial services

### Learning Outcomes:

- Students will be aware about the various investment avenues prevalent in the financial markets.
- Understand the role and importance of commodities and derivatives markets
- The students will learn about the fund and fee based financial services

### FOUNDATION Course: Financial Markets

Sr no.	MODULE/UNITS	No. of Lectures
1.	<b>Equity and Debt Markets</b>	15
	<p><b>Equity market</b></p> <p>1.1 Meaning &amp; definitions of equity share;</p> <p>1.2 Growth of Corporate sector &amp; simultaneous growth of equity shareholders;</p> <p>1.3 Divorce between ownership and management in companies;</p> <p>1.4 Development of Equity culture in India</p> <p>1.5 Importance of Equity Markets in a Developing Country like India</p> <p>1.6 Recent developments .</p> <p>• <b>Debt market</b></p> <p>1.7 Evolution of Debt markets in India;</p> <p>1.8 Money market &amp; Debt markets in India;</p> <p>1.9 Debt Instruments,</p> <p>1.10 Regulatory framework in the Indian Debt market.</p>	
2.	<b>Commodities Market &amp; Derivatives Market</b>	15
	<p>2.1 Introduction,</p> <p>2.2 Growth of commodity markets in India</p> <p>2.3 Commodity exchanges,</p> <p>2.4 Types, features, functions</p> <p>2.5 Meaning of financial derivatives;</p> <p>2.6 Futures and options,</p> <p>2.7 Principles of hedging with options and futures</p> <p>2.8 Management of risk in commodities markets</p>	
3.	<b>Basics Basics of Financial Services</b>	15

	3.1 Introduction to Financial Services 3.2 Nature and Scope of Financial Services 3.3 Types of Financial Services 3.4 Regulatory Frame Work of Financial Services 3.5 Growth of Financial Services in India 3.6 Merchant Banking – Meaning-Types 3.7 Responsibilities of Merchant Bankers 3.8 Role of Merchant Bankers in Issue Management	
4.	<b>Other Financial Services:</b>	15
	4.1 <b>Venture Capital and Private Equity</b> – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital 4.2 <b>Leasing</b> – types of Leases – Evaluation of Leasing Option Vs. Borrowing, 4.3 <b>Credit Rating</b> – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. 4.4 <b>Factoring, Forfeiting and Bill Discounting</b> – Types of Factoring Arrangements – Factoring in the Indian Context; 4.5 <b>Mutual Funds</b> – Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. 4.6 <b>Operations</b> -Role of NSDL and CDSL. 4.7 <b>Portfolio management Services</b>	

### Self-Learning topics (Unit wise)

Unit	Topics
1	Introduction to Debt Markets and Equity Markets
2	Introduction to Derivative Markets
3	Types of Financial Services
4	Portfolio Management Services

### Online Resources

<a href="https://nptel.ac.in/courses/110/107/110107128/">https://nptel.ac.in/courses/110/107/110107128/</a>
<a href="https://nptel.ac.in/courses/110/105/110105121/">https://nptel.ac.in/courses/110/105/110105121/</a>
<a href="https://www.youtube.com/watch?v=tYkqwIII4">https://www.youtube.com/watch?v=tYkqwIII4</a>
<a href="https://www.youtube.com/watch?v=UOwi7MBSfhk">https://www.youtube.com/watch?v=UOwi7MBSfhk</a>

### References

1. One Up On Wall Street – Peter Lynch
2. The Intelligent Investor-Benjamin Graham
3. Beating the street- Peter Lynch



4. The Bond Book (Third Edition) by Annette Thau
5. Indian Financial System, Khan M.Y Tata Mcgraw Hill.
6. Bond Markets, Analysis, and Strategies (7th Edition) by Frank J. Fabozz
7. The Strategic Bond Investor by Anthony Crescenzi

## Foundation Course (Contemporary Issues - 1)

### Course Objectives:

- To help students understand the beginnings of globalisation and its impact.
- To sensitize the students on the human rights situation in India.
- To reflect on India's environmental status and commitments.
- To emphasize the need and relevance of scientific temper.

### Learning Outcomes:

- An improved understanding of socio-economic and human rights issues in India after globalization.
- Awareness of India's environmental commitments
- A developed scientific attitude.

Sr No.	MODULE/UNITS	No.of Lectures
1.	Globalisation and India	11
	End of Cold War and changing world scenario –WTO, GATT L-P-G and its impact on agriculture, industry, employment sector (formal and informal). L-P-G and its impact on education and health.	
2.	Addressing issues in Human rights: Politics of identity	11
	2.1. Rights of Scheduled Castes, Scheduled Tribes and Minorities. 2.2. Rights of Women and Children. 2.3. Rights of Elders and Disabled.	
3.	Environmental commitments	12
	3.1. Dealing with disasters: Role of National Disaster Management Cell. 3.2. Environmental externalities and state regulation of environment- Planning and Coordination. 3.3. India's international commitments- The Kyoto Protocol, The Paris Agreement.	
4.	Developing Scientific Temper	11
	4.1. Scientific temper: meaning and significance 4.2. Understanding relation of science and society. 4.3. Nation building and role of scientific societies.	

### Self-Learning topics (Unit wise)

Sub Unit	Topics
1.	Migration
2.	Redressal mechanisms for Human rights issues
3.	Environmental movements in India and role of environmental NGOs

List of reference books and online articles:

1. Chandoke, Neera (1999), *Beyond secularism: The rights of religious minorities*. Delhi: Oxford University Press.
2. Deshta Sunil, Kashyap Sunita (2014), *Fundamental Duties of Citizens*. Delhi: Regal Publications.
3. Disaster Management in India, Ministry of Home Affairs, Government of India, 2011 (A report [file:///C:/Users/hrc/Downloads/disaster\\_management\\_in\\_india.pdf](file:///C:/Users/hrc/Downloads/disaster_management_in_india.pdf))
4. Forster Christine, Sagade Jaya (2019), *Women's Human Rights in India*, Routledge India.
5. Furer Christoph Von-Haimendorf (1992), *Tribes of India, the Struggle for Survival*, Berkely: University of California Press.
6. Globalisation Background and Features, IGNOU Notes.  
<http://egyankosh.ac.in/bitstream/123456789/20982/1/Unit-28.pdf>
7. Haldar Debarati & Brahmabhatt Shrut, (2021), *Advancement of Human Rights in India Contemporary and Emerging Challenges*, Sage Publications.
8. Hope Nicholas, Kochar Anjini et al. (Ed.) (2013), *Economic Reform in India Challenges, Prospects and Lessons*, Cambridge University Press.
9. For Indian Economic Development refer to Economics (318) in National Institute of Open Schooling [https://nios.ac.in/media/documents/SrSec318NEW/Book1\\_318.pdf](https://nios.ac.in/media/documents/SrSec318NEW/Book1_318.pdf)
10. Krishnan P.S. (2019), *Social Exclusion and Justice in India*, Routledge India.
11. Mahanti Sobodh, "Nehru's Vision of Scientific Temper", *Journal of Scientific Temper* Vol. 4 (3&4) July-Sept & Oct-Dec, 2016, pp. 154-166.
12. National Institute for Disaster Management, Ministry of Home Affairs, Government of India, NIDM publications <https://nidm.gov.in/books.asp>
13. Nayar, Baldev Raj (2014), *Globalization and India's Economic Integration*, Washington: Georgetown University Press.
14. Parikh, Jyoti and Parikh Kirit, (2004), The Kyoto Protocol: An Indian Perspective, *International Review for Environmental Strategies* Vol. 5, No. 1, pp. 127 – 144.  
[https://www.iges.or.jp/en/publication\\_documents/pub/peer/en/1161/IRES\\_Vol.5-1\\_127.pdf](https://www.iges.or.jp/en/publication_documents/pub/peer/en/1161/IRES_Vol.5-1_127.pdf)
15. Srivastava Deepak, (2003), *Globalization Privatization and WTO with Reference to India*, Delhi; Sarup & Sons Publishers.

## II. Journals and Magazines

1. Economic and Political Weekly of India
2. Journal of Scientific temper
3. Frontline
4. Down to Earth
5. Men and Development
6. One India One Peopl

## COST ACCOUNTING – III

### Course Objectives: -

- This subject helps the students to get familiar with the cost accounting terms and policies.
- To control the cost of a firm
- To impart knowledge about the practical aspects of the subject.
- To recognize recording, examining, summarizing, and studying the company's cost spent on any process, service, product or anything else in the organization.
- To understand Cost Controlling

### Learning outcomes: -

Understanding Costing Concepts and its usages. This helps ascertainment of **cost**, fixation of selling price, proper recording and presentation of **cost** data to management for measuring efficiency and for cost control and cost reduction, ascertaining the profit of each activity, assisting management in decision making.

### Subject: Cost Accounting III

Unit	Content	No. of Lectures
I	<b>Marginal Costing</b> Introduction to marginal costing Distinction between absorption costing and marginal costing Advantages and limitations of marginal costing Cost Volume and Profit Analysis Break even analysis meaning and graphic presentation Margin of safety Key factor Practical problems based on using the marginal costing formulae and key factor	15
II	<b>Standard Costing</b> Preliminaries in installing of a standard cost system Material Cost variance Labour cost variance Variable overhead variances Fixed Overhead variances Sales variances Profit variances Practical problems	15

III	<b>Integrated and Non- integrated Accounts</b>  Integrated System Meaning; Features, Advantages and Disadvantages Journal Entries and Preparing Integrated Ledgers. Practical problems  Non-Integrated system Meaning; Features, Advantages and disadvantages Journal entries and Preparing Cost Control Accounts, Practical problems	15
IV	<b>Joint and By-Products</b>  Meaning Differentiation Methods of apportionment of joint cost to joint and by-products Treatment of by-product's cost	15

#### Self-Learning topics (Unit wise)

Unit	Topics
1	Joint product and By product

#### Online Resources

<https://ca-intermediate.in/wp-content/uploads/2018/08/chapter-11-joint-products-and-by-products.pdf>

#### Reference Books:

1. Cost Accounting by C.S. Rayadu, Tata Mc.Graw Hill and Co. Ltd., Mumbai  
Cost Accounting by Jawaharlal and Seema Srivastava, Tata Mc.Graw Hill and Co. Ltd., Mumbai
2. Cost Accounting by Ravi M. Kishore., Taxxman Ltd. New Delhi.
3. Advanced Cost and Management Accounting: Problems and Solutions by V. K. Saxena and C. D. Vashist, S. Chand and Company(P) Ltd., New Delhi.
4. Lectures on Costing by Swaminathan: S.Chand and Company (P) Ltd. New Delhi.
5. Cost Accounting Principles and Practice by M. N. Arora, Vikas Publishing House (P) Ltd., New Delhi.

## Auditing II

### Course objectives:

- This subject helps the students to get familiar with the Auditing techniques.
  - It helps the students in understanding the various aspects of Auditing
  - To understand verification of assets and liabilities.
  - To understand vouching of income and expenses.
- **Learning Outcomes:** To develop understanding of Auditing standards and their application in the Industry so as to ensure procedure of company audit.

Unit	Content	No. of Lectures
1	<p><b>Vouching</b></p> <p>Audit of Income : Revenue from Sales and Services, Rental Income, Interest &amp; Dividends Income, Royalties Income, Recovery of Bad debts written off, Commission Received</p> <p>Audit of Expenditure : Purchases, Salaries &amp; Wages, Rent, Insurance Premium, Telephone expense , Petty cash payment, Advertisement, Travelling Salesmen’s Commission, Freight Carriage and Custom Duties</p>	15
2	<p><b>Verification</b></p> <p>Audit of assets : Plant &amp; Machinery, Furniture and fixtures, Accounts Receivable, Investments, Inventory, Goodwill, Patent Rights</p> <p>Audit of Liabilities: Outstanding Expenses, Accounts Payable, Secured loans, Unsecured Loans, Contingent Liabilities, Public Deposits</p>	15
3	<p><b>Auditing Standards</b></p> <p>Standards on Auditing (SAs )</p> <p>General Principles &amp; Responsibilities – SA 200 to SA 299 SA 200,210,220,230, 240</p> <p>Risk Assessment &amp; Response to the assessed risks – SA 300 to SA 499 SA 300,315,320,330,450</p> <p>Audit Evidence – SA 500 to SA 599 SA 500,501,505,520</p> <p>Using work of others – SA 600 to SA 699 SA610, SA620.</p>	15
4.	<p><b>Right of Companies</b></p> <p>Qualifications, Disqualifications, Appointments, Reappointment, Removal of auditors. Special auditors Branch auditors Rights and duties of company auditors</p>	15

### Self-Learning topics (Unit wise):

SR No	Units	Topic
1	4	Audit of Companies

#### **Reference:-**

[https://cloudcampus.icai.org/page.html?page\\_id=896](https://cloudcampus.icai.org/page.html?page_id=896)

#### **Reference Books:**

Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi

- A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
- Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
- Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
- Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
- Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New

## Direct Taxes – I

### Course Objectives:

1. To make the students understand the basic concepts, definitions and terms related to direct taxation.
2. To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status.
3. To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources. Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources
4. To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
5. To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.
6. To help the students understand the computation of income and tax for a partnership firm.

### Learning Outcome

- Students will be able to identify the technical terms related to direct taxation.
- Students should be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
- Students will be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
- Students will be able to compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.
- Students will be able to compute the taxable income and tax for a partnership firm.

Unit	Content	No. of Lectures
I	<b>Definitions U/S 2- Basis of charge and exclusions from total income</b> Section 2 –Assesse, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer  Basis of Charge : Section 3 – 9 – Previous Year, Residential Status, Scope Of Total Income, Deemed Income  Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received From HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.	05



II	<p><b>Heads of Income and New Tax Regime U/S 115 BAC</b></p> <p>Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p>Income From House Property : Section 22 – 27, Including Section 2 – Annual Value</p> <p>Profits &amp; Gains From Business &amp; Profession : Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA &amp; 44AE including: Section 2 – Business</p> <p>Capital Gains : Section 45, 48, 49, 50, 54 and 55</p> <p>Income from Other Sources: Section 56 – 59</p> <p>New Tax Regime U/S 115 BAC</p>	10
III	<p><b>Deductions under Chapter VI A</b></p> <p>80 A- Restriction on claim in Chapter VI- A deductions</p> <p>80 C – Payment of LIC/PF and other eligible investments</p> <p>80CCC – Contribution to certain Pension Fund</p> <p>80D – Medical Insurance Premium</p> <p>80 DD- Maintenance and medical treatment of handicapped dependent</p> <p>80E – Interest on Educational Loan</p> <p>80 TTA- Interest on Saving Bank account</p> <p>80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</p>	30
IV	<p><b>Computation of Total Income</b></p> <p>Computation of Total Income of Individual and HUF with respect to above heads and deductions.</p>	15

### Self-Learning topics (Unit wise)

Unit	Topics
1	Definitions U/s 2

### Online Resources

<https://resource.cdn.icai.org/61996bos50392cp1.pdf>

### Reference Books:

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White Board of Studies-in-Accountancy

## Financial Management –I

### Course objectives:

- This subject helps the students to get familiar with the Financial Management techniques.
- To impart knowledge about the practical aspects of the subject.
- The course aims at explaining the core concepts of Financial Management and its importance in managing the company.

### Learning Outcomes:

- To develop financial analysis skills
- To understand the importance and use of ratio analysis.

Unit	Content	No. of Lectures
I	<b>Introduction to Financial Management</b>  1.1 Introduction 1.2 Meaning 1.3 Importance 1.4 Scope and Objectives 1.5 Profit vs Value Maximization	15
II	<b>Vertical Statement</b>  2.1 Study of Balance sheet and Income statement/Revenue statements in vertical form suitable for analysis 2.2 Relationship between items in Balance Sheet and Revenue statement	15
III	<b>Analysis of Financial Statement</b>  3.1 Meaning of financial Statement Analysis, steps, Objective of Analysis. 3.2 Tools of analysis of Financial Statements 3.3 Trend analysis 3.4 Comparative Statement 3.5 Common Size Statement	15

IV	<p><b>Ratio Analysis</b></p> <p>4.1 Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.</p> <p>4.2 Balance Sheet Ratios:</p> <p>i) Current Ratio  ii) Liquid Ratio  iii) Stock Working Capital Ratio  iv) Proprietary Ratio  v) Debt Equity Ratio  vi) Capital Gearing Ratio  vii) CASA ratio, Provisioning coverage ratio  viii) Gross NPA ratio, Net NPA Ratio  ix) Capital Adequacy Ratio  x) Credit-deposit ratio</p> <p>4.3 Revenue Statement Ratios:</p> <p>i) Gross Profit Ratio  ii) Expenses Ratio  iii) Operating Ratio  iv) Net Profit Ratio  v) Net Operating Profit Ratio  vi) Stock Turnover Ratio</p> <p>4.4 Combined Ratio</p> <p>i) Return on Capital employed (Including Long Term Borrowings)  ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital)  iii) Return on Equity Capital  iv) Dividend Payout Ratio  v) Debt Service Ratio  vi) Debtors Turnover  vii) Creditors Turnover</p> <p>4.5 Reverse Ratios</p>	15
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**Self-Learning topics (Unit wise):**

Sr. No	Unit	Topic
1	I	Introduction to Financial management

**Online Resources**

<https://resource.cdn.icai.org/62098bosinp8cp1.pdf>  
<https://resource.cdn.icai.org/62099bosinp8cp2.pdf>  
<https://resource.cdn.icai.org/62098bosinp8cp1.pdf>

**Reference Books:**

- Cost Management by Saxena & Vashist
- Cost & Management Accounting by Ravi N.Kishor ,Publication Taxmonth
- Financial Of Management Accounting by S.R.Varshney,Wisdom

## Part 4 - The Scheme of Teaching and Examination

### Semester

Sr. No.		Subject Code	Subject Name
1	<b>Core Course (Accounting and Finance)</b>	UC-SAF-401 UC-SAF-402	Corporate Law-II Financial Accounting -IV
2	Elective Courses	UC-SAF-406 UC-SAF-407 UC-SAF-408 UC-SAF-409	Cost Accounting-IV Auditing- III Taxation- II Financial Management- II
3	Ability Enhancement Courses (AEC)	UC-SAF-403	Research Methodology in Accounting and Finance.
4	Skill Enhancement Courses (SEC)	UC-SAF-404 UC-SAF-405	Foundation Course -Management Foundation Course- Contemporary Issues 2

**Second Year Semester IV Internal and External Detailed Scheme**

Sr. No	Subject Code	Subject Title	Periods Per Week					Credit	Internals					Total Marks
			Units	S.L	L	T	P		S.L.E	C	T	A	P	
1	UC-SAF-401	<b>Corporate Laws II</b>	4	20%	4	0	0	3	10	15	5	10	60	100
2	UC-SAF-402	<b>Financial Accounting- IV</b>	4	20%	4	0	0	3	10	15	5	10	60	100
3	UC-SAF-403	<b>Research Methodology</b>	4	20%	4	0	0	3	10	15	5	10	60	100
4	UC-SAF-404	<b>Foundation Course (Management)</b>	4	20%	4	0	0	3	10	15	5	10	60	100
5	UC-SAF-405	<b>Foundation Course Contemporary Issues –II</b>	4	20%	3	0	0	2	10	15	5	10	60	100
6	UC-SAF-406	<b>Cost Accounting - IV</b>	4	20%	4	0	0	3	10	15	5	10	60	100
7	UC-SAF-407	<b>Auditing III</b>	4	20%	4	0	0	3	10	15	5	10	60	100
8	UC-SAF-408	<b>Taxation II</b>	4	20%	4	0	0	3	10	15	5	10	60	100
9	UC-SAF-409	<b>Financial Management-II</b>	4	20%	4	0	0	3	10	15	5	10	60	100
Total Hours / Credit								20	Total Marks					700

**Second Year Semester – IV Units – Topics – Teaching Hours**

<b>S. N</b>	<b>Subject Code</b>	<b>Subject Unit Title</b>		<b>Lect ures</b>	<b>Total No. of lectures</b>	<b>Credit</b>	<b>Total Marks</b>
<b>1</b>	UC- SAF-401	I	Company's Act 2013	15	60	3	100 (60+40)
		II	Types of capital-alteration, Transmission.	15			
		III	Companies Act – Accounts And Audit	15			
		IV	CSR- Section 135	15			
<b>2</b>	UC- SAF-402	I	Depreciation Accounting	15	60	3	100 (60+40)
		II	Preparation of Final Accounts of Companies	15			
		III	Ascertainment and Treatment of Profit prior to Incorporation.	15			
		IV	Accounting for Limited Liability Partnership	15			
<b>3</b>	UC- SAF-403	I	Introduction to Research	15	60	3	100 (60+40)
		II	Data Collection and Processing	15			
		III	Data Analysis and Interpretation	15			
		IV	Advanced Statistical Techniques and Research Report.	15			
<b>4</b>	UC- SAF-404	I	Nature of Management	11	45	3	100 (60+40)
		II	Planning and Decision making	11			
		III	Organisation and Staffing	12			
		IV	Directing, leadership, co-ordination and Controlling	11			
<b>5</b>	UC- SAF-405	I	India's Economic Growth	11	45	2	100 (60+40)
		II	Strategy, Security and Strengthening Capabilities.	11			
		III	India's Expanding Role	12			
		IV	Image Building	11			



6	UC- SAF-406	I	Managerial decision making using Marginal Costing	11	60	3	100 (60+40)
		II	Operating Cost	11			
		III	Budgetary Control	12			
		IV	Emerging trends in cost Accounting-ABC Analysis	11			
7	UC- SAF-407	I	Audit Report	15	60	3	100 (60+40)
		II	Audit Under Computerised information system Enviornment	15			
		III	Audit of different types of undertaking	15			
		IV	Investigation and due Dilgence	15			
8	UC- SAF-408	I	Clubbing, set off and carry forward or losses	15	60	3	100 (60+40)
		II	Assessment of Partnership firm & MAT	15			
		III	Tax deducted at source	15			
		IV	Advance tax, interest and return of Income	15			
9	UC- SAF-409	I	Working Capital Management	15	60	3	100 (60+40)
		II	Cash Flow Analysis	15			
		III	Leverage	15			
		IV	Receivables Management	15			
			Total			20	700

- **Lecture Duration – 48 Minutes=**
- **For Subjects other than Foundation Course (60 Lectures equivalent to 48hours) One Credit =16 hours**
- **For the subject of Foundation Course (45 lectures equivalent to 36 hours) One credit = 18hours**  
L: Lecture: Tutorials P: Practical Ct-Core Theory, Cp-Core Practical, SLE- Self learning evaluation CT-Commutative Test, SEE- Semester End Examination, TA- Teacher Assessment

## CORPORATE LAWS - II

**The Objectives of this subject are:**

- a) The students will be able to understand how law is important in day to day life.
- b) The students will be able to identify and understand various laws applicable to individual and business concerns.
- c) The students will get elementary knowledge about process of various legal transactions that occurs in the business world.
- d) The students will get knowledge of how to exercise their legal rights in case of breach / violation in transactions in the business world.

Sr. no.	Modules/Units	No. of Lectures
1.	<p><b>Company’s Act 2013 - Directors of a company, Meetings</b></p> <p>Classification of Directors, Women directors, Independent Director, Small shareholder’s director, Disqualification of a director, Director Identification Number, appointment, Legal position, Powers and Duties, Position of director as key Managerial Personnel, Managing Director, manager.</p> <p>Meetings :</p> <p>Various types of meeting of shareholders and board, Convening and Conduct of meetings, Postal Ballot, Meetings through Video Conferencing, E-voting.</p>	15
2.	<p><b>Types of capital-alteration, transmission</b></p> <p>Definitions : deposit, books of accounts, financial statement, Concept of capital and financing of companies: classification of capital, kinds of shares, issue of shares, right issue-bonus issue sweat equity ESOPS.</p> <p>Transfer and transmission of securities: transfer of securities sec 56,58, transmission of shares, distinguish between transfer and transmission of shares.</p> <p>Alteration of share capital: section 61 – 66</p> <p>Debentures: section 71</p>	15
3.	<p><b>Companies Act-Accounts and audit:</b></p> <p>Keeping of books of accounts and financial statements (sec 128), Requirements of financial statement (sec 129), National financial reporting authority (sec 132), Director’s responsibility statements.</p>	15

4.	<b>CSR – Corporate Social Responsibility – Section 135</b> <b>Mergers and Amalgamation – Section (230 &amp; 232)</b>	15
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Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	2	Meetings

Online Resources

<a href="https://cloudcampus.icai.org/page.html?page_id=776">https://cloudcampus.icai.org/page.html?page_id=776</a> <a href="https://cloudcampus.icai.org/page.html?page_id=776">https://cloudcampus.icai.org/page.html?page_id=776</a>
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**Reference Books:**

- Indian Contract Act , Sale of Goods Act and Partnership Act – Desai T R – S C – Sarkar and sons
- Company Law - Tulsiyan
- Publication from ICAI
- E Books of ICSI

## Financial Accounting -IV

- This subject helps the students to get familiar with preparation of Final Accounts of different entities.
- To impart knowledge about the aspects of Depreciation Accounting.

### Learning Outcomes:

This course provides comprehensive understanding of preparation of Final Accounts of Companies and Limited Liability Partnerships.

Unit	Content	No. of Lectures
I	<p><b>Depreciation Accounting</b></p> <p>1.1 Depreciation accounting: Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained).</p>	15
II	<p><b>Preparation of Final Accounts of Companies</b></p> <p>2.1 Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>2.2 Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>2.3 AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p>	15
III	<p><b>Ascertainment and Treatment of Profit Prior to Incorporation</b></p> <p>3.1 Principles for ascertainment</p> <p>3.2 Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes</p>	15
IV	<p><b>Accounting for Limited Liability Partnership</b></p> <p>4.1 Statutory provisions</p> <p>4.2 Conversion of partnership business into Limited Liability Partnership Final accounts</p>	15

**Self-Learning topics (Unit wise):**

Sr. No	Unit	Topic
1	I	Depreciation Accounting

**Online Resources**

<https://resource.cdn.icai.org/61803bos50279-cp5.pdf>

**Reference Books:**

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd, New Delhi.
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai

## Business Research Method

### Learning Outcomes:-

- Learners are expected to demonstrate an understanding of research methodologies.
- Identify the overall process of designing a research study from its inception to the report stage.
- Imbibe data collection, analysis, interpretation and presentation skills at par with globally accepted standards.
- It provides a solid foundation for development of rational problem solving skills and analytical thinking that can last throughout their education and subsequent professional careers

Unit	Content	No. of Lectures
<b>1</b>	<b>Introduction to Research</b>	<b>15</b>
	1.1 Foundation of Research: Meaning, Objectives, Motivation and Utility of Research, deductive and inductive theory. research– Understanding the language of research – Concept, Construct, Definition, Variable 1.2 Research Process, Characteristics of Good Research. 1.3 Problem Identification & Formulation – Research Question – Investigation Question – Measurement Issues 1.4 Hypothesis: Meaning, Nature, Significance, Types and Sources. 1.5 Research Design: Concept and Importance in Research – Features and Essentials of a good research design – Exploratory Research Design – concept, types and uses, Descriptive Research Designs – concept, types and uses. Experimental Design: Concept of Independent & Dependent variable 1.6 Sampling: Meaning of Sample and Sampling, Methods of Sampling, Non- Probability Sampling, Convenient, Judgement, Quota, Snow Ball, Probability, Simple Random, Stratified, Cluster, Multi-stage	
<b>2.</b>	<b>Data Collection and Processing</b>  2.1 Types of Data and Sources: Primary and Secondary Data Sources. 2.2 Collection of Primary Data, Collection of Data through questionnaire and Schedules, other Observation Interview Methods, Collection of Secondary Data, Selection of appropriate method for data collection, Case Study, Focus Group Discussion, Techniques of developing research tools, viz. Questionnaire and rating scales etc. Reliability and validity of Research tools. 2.3 Methods of Collection of Primary data Observation: Structured and Unstructured, Disguised and Undisguised, mechanical observations (use of gadgets)  Experimental: Field, laboratory. Interview: Personal interview, focused group, in-depth interview methods. Survey: Telephonic Survey, Mail, E-mail, internet survey, Social Media and Media listening.	<b>15</b>

	Survey Instrument: Questionnaire designing- Types of questions: Structured/close ended and unstructured/open ended, Dichotomous, Multiple Choice Questions: Scaling Techniques: Likert Scale, Semantic Differential Scale	
<b>3.</b>	<b>Data Analysis and Interpretation</b>	
	3.1 Processing of Data: Meaning and Essentials of – Editing, Coding and tabulation 3.2 Analysis of Data: Meaning, Purposes, types. 3.3 Interpretation of Data: Essentials, Importance, Significance and Descriptive Analysis. 3.4 Testing of Hypothesis: One Sample, T-Test, ANOVA, F-Test, ChiSquare and Paired Sample Test	<b>15</b>
<b>4.</b>	<b>Advanced Statistical Techniques and Research Report</b>	
	4.1 Introduction: Characteristics and Application of Correlation and Regression Analysis, Factor Analysis, Cluster Analysis, Discriminant Analysis, Multi-Dimensional Scaling. 4.2 Report Writing: Meaning and techniques of interpretation. 4.3 Research Report Writing: Importance, Essentials, Structure/layout and Types 4.4 Review of related literature its implications at various stages of research. (Formulation of research problem, hypothesis, interpretation and discussion of results). Major findings, Conclusions and suggestions. Citation of references and Bibliography	<b>15</b>

#### Self-Learning topics (Unit wise):

Sr No.	Sub Unit	Topic
1	1.1	Objectives of Research
2	2.3	Factors affecting the choice of method of data collection
3	3.1	Data Processing
4	4.3	Importance of Research Report writing

#### Online Resources

<a href="https://onlinecourses.nptel.ac.in/noc21_mg11/preview">https://onlinecourses.nptel.ac.in/noc21_mg11/preview</a> Marketing Research and Analysis-II By Prof. J. K. Nayak   IIT Roorkee
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#### References:

- Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh



Gupta, International Book House Pvt Ltd

- Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi
- Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House
- Research Methodology by Dr Vijay Upagude and Dr Arvind Shende
- Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd
- Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd
- SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd
- Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House
- Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York
- Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc
- Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood
- Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, the Macmillan Company, New York
- Research and Methodology in Accounting and Financial Management, J.K Curtis
- Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E
- Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.
- Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009
- Mayan, M. J. (2016). Essentials of Qualitative Inquiry. Routledge. (Chapter 1, Introduction to Qualitative Inquiry, Chapter 4, Research Question and Sampling).
- Mickez, R. (2012). Interviewing Elites: Addressing Methodological Issues. Qualitative Inquiry 18: 482- 493.

## Foundation Course (Intro to Management)

### Course Objectives

1. Students will understand the basics of management. They will get to know how to attain maximum output by utilizing the resources (economic and non-economic) to its best.
2. They will learn about the essential elements of management i.e. POSDCORB: their features, need and importance.
3. It will enlighten the students as how management has evolved over the period.
4. It will provide clarity to the students about organization vision, mission, objectives and goals.
5. It will help students to understand the integration of individual goals with the organizational goals.
6. It will update students with the kind of skills and organization structure is required in order to sustain in the business.

### Learning Outcomes

1. It will make students a better future managers and leaders.
2. It will help students to be more decisive and improve their decision-making skills.
3. It will create awareness amongst students about the complexities of the business and enable them to tackle the issues and challenges of the organization in a better way.
4. Students will be able to design better organizational structure, policies, processes and procedures in order to attain the organizational objectives.
5. Students will not only understand the in - depth essentials of management and functioning of the organization but will be also able to judge the needs, wants and motivation levels of their human resources, which will help them to align individual interest with the organizational requirement.

### Foundation Course: Intro to Management.

Unit	Content	No. of Lectures
I	<b>Nature of Management</b> 1.1 Concept, objective and significance of management 1.2 Levels of management 1.3 Administrative vs Management 1.4 Concept of POSDCORB 1.5 Henry Mintzberg Managerial roles 1.6 Contingency approach 1.7 Modern management theory -Peter Drucker.	15
II	<b>Planning and decision making</b> 2.1 Planning – meaning and importance 2.2 Process of planning 2.3 Limitations of Planning 2.4 MBO, MBE, OGSM model 2.5 Decision making – meaning and importance 2.6 Process of decision making 2.7 Technique of decision making.	15

III	<b>Organizing and Staffing</b> 3.1 Meaning and concepts of organizing, Principles of Organising 3.2 Structure of an organization (formal and informal, 3.8 Centralization v/s decentralization 3.9 Delegation: Authority and responsibility relationship 3.10 Staffing: Importance 3.11 Sources of recruitment 3.12 Selection process , selection tests and types of interviews 3.13 Distinguish between Recruitment and selection	15
IV	<b>Directing, leadership, co-ordination and controlling</b> 4.1 Directing: Meaning of Directing 4.2 Process of directing 4.3 Meaning of Leadership 4.4 Styles of Leadership 4.5 Motivation – Importance and Factors 4.6 Co-ordination: Concept, Features and importance 4.7 Controlling: Meaning, 4.8 Process of Controlling 4.9 Techniques of Controlling	15

**Self-Learning topics (Unit wise):**

Sr. No	Unit	Topic
1	1	Evolution of management thoughts-contribution of F.W.Taylor, Henry Fayol
2	2	Planning – meaning, importance and elements of plan
3	3	Process and principles of organization
4	3	Sources of recruitment
5	4	Motivation – Importance and Factors

**Online Resources**

<a href="https://nptel.ac.in/courses/122/108/122108038/">https://nptel.ac.in/courses/122/108/122108038/</a>
<a href="https://nptel.ac.in/courses/110/105/110105146/">https://nptel.ac.in/courses/110/105/110105146/</a>
<a href="https://www.youtube.com/watch?v=o2SiQ2EBrs8">https://www.youtube.com/watch?v=o2SiQ2EBrs8</a>

**Reference books:**

- Principles of Management - P.C. Tripathi & P.N. Reddy.
- Essentials of Management - Wehrich and Koontz.
- Principles of Management - L.M. Prasad
- Principles of Management – Dinkar Pagare
- Business Management - C.B. Gupta

- Business Management - N. Premavathy
- Principles of Management - J. Jayasanka
  
- “What is public relations?” by Roos,Dave,SAGE,New York ,2014
- Effective Communication Made Simple by Eyre,E.C,Rupa andCo.,Calcutta-1985
- Making Meetings work by Barkar,Alan, Sterling Publications Pvt Ltd,NewDelhi,1993
- Excellence in Public Relations and communications management edited by James E Grunig,Lawrence Eribaum AssociatesHillsdale,NJ1992
- HowtoInterviewandbeinterviewedbyBrown,MicheleandGylesBranderth,SheldonPress London1994
- Business Communication II by Mukhta M Jacob, Chippy S Bobby,ShefaliNaranje,Himalaya PublishingHouse,2008
- Effective Academic Writing bySavage,Alice,Oxford OUP,2005
- Communication in Organization by Fisher,Dalmar,Jaico Publishing House,Delhi1999
- The Essence of Effective Communication by Ludlaw,Ron,Prentice,NewDelhi,1995
- TheRightWaytoconductMeetings,conferencesandDiscussionsbyHMTaylorandAG Mears,Elliot Right Way Books,1994



## Foundation Course (Contemporary Issues – 2)

### Course Objectives:

- Understanding the significant areas that contribute to India’s economic growth
- Exploring India’s strengths in strategic areas.
- Reflecting on India’s strengthening position in the international arena.
- Analysing India’s soft power status.

### Learning Outcomes:

- A better understanding of India’s rise as an economic power.
- Developed awareness of India’s strengths and capabilities on domestic and international front.
- Relevance of the wisdom of culture, political values and foreign policy for improved relations.

Unit	Content	No. of Lectures
<b>1.</b>	<b>India’s Economic Growth</b>	<b>11</b>
	1.1. FDI- meaning, objectives, pros and cons of FDI for India. 1.2. Making India a manufacturing hub. 1.3. Infrastructural issues, challenges and progress.	
<b>2.</b>	<b>Strategy, Security and Strengthening capabilities</b>	<b>12</b>
	2.1. India’s potential - Demography, democracy, rising economic power, historical connections and strategic position. 2.2. Role of Indian defence forces as net provider of regional security; participation in UN peacekeeping forces. 2.3. India’s technological advancement- IT, genetics and biotechnology, satellite, DRDO.	
<b>3.</b>	<b>India’s expanding role</b>	<b>11</b>

	3.1. India and the Indo-Pacific region. 3.2. India and the Big Powers- US, Russia, China. 3.3. International Organisations – BRICS, G-20, World Economic Forum.	
<b>4.</b>	<b>Image building</b>	<b>11</b>
	4.1. Global Governance and visionary Leadership. 4.2. Enhancing soft power status – films, cuisine, yoga and diaspora. 4.3. India’s world view.	

#### Self-Learning topics (Unit wise)

Sub Unit	Topics
1.	FDI success stories
2.	Artificial Intelligence/ nanotechnology/ IT and telecommunication
3.	India’s peacekeeping operations - Sri Lanka, Maldives
4.	India’s vaccine diplomacy

#### List of reference books and online articles:

1. Bhasin Niti, (2012), *Foreign Direct Investment (FDI) in India: Policies, Conditions, and Procedures*, New Century Publications.
2. Chitalkar, Poorvi and Malone, David M. (2015), “India and Global Governance”, in David M. Malone, C. Raja Mohan, and Srinath Raghavan (Eds), *The Oxford handbook of Indian Foreign Policy*. Oxford University Press.
3. Cohen Stephen (2002), *India: Emerging Power*, Washington D.C: Brookings Institution.
4. “Evolution of India’s World View”, E-Gyankosh, <http://egyankosh.ac.in/bitstream/123456789/24435/1/Unit-1.pdf>
5. Kalam, A.P.J & Tiwari, Arun (1999), *Wings on Fire*, Universities Press.
6. Kogila Balakrishnan and Saurabh Kukreja, (2020) “Can India be the Next Global Manufacturing Hub?” <https://idsa.in/issuebrief/india-next-global-manufacturing-hub-kogila-saurabh-131120> IDSA Issue Briefs, Manohar Parrikar Institute for Defence Studies and Analysis.
7. Kumar, Yogendra, “India’s Soft Power as a pillar of Foreign Policy”, Embassy of India, Kabul, Afghanistan, <https://eoi.gov.in/kabul/?11226?000>
8. Pande Aparna, (2020), *Making India Great: The Promise of A Reluctant Global Power*, HarperCollins.

9. Pant Manoj and Srivastava Deepika (2015), *FDI in India: History, Policy and the Asian Perspective*, Orient Blackswan
10. Paskal, Cleo, (2021), *Indo-Pacific Strategies, Perceptions and Partnerships*, Chatham House. <https://www.chathamhouse.org/2021/03/indo-pacific-strategies-perceptions-and-partnerships>.
11. Rana TS Chhina Squadron Leader, “For the Honour of India: A History of Indian Peacekeeping”, *Journal of the United Service Institution of India*, Vol. CXXXIX, No. 576, April-June 2009.
12. Rao, U. R. (2013), *India’s Rise as a Space Super Power*, Cambridge University Press India
13. Sanwal, Mukul, “India's need for a new world view”, *The Economic Times*, Jul 23, 2018, <https://economictimes.indiatimes.com/news/defence/india-needs-a-world-view-as-great-powers-shift-approaches-and-alignments/articleshow/65102972.cms?from=mdr>
14. Tharoor, Shashi and Saran, Samir (2020), *The New World Disorder and the Indian Imperative*, Aleph Book Company.
15. Viswanathan, H.H. S. (2019) “India’s Soft Power Diplomacy”, Distinguished Lectures, Ministry of External Affairs, <https://mea.gov.in/distinguished-lectures-detail.htm?850>

## II Journals and Magazines

1. Economic and Political Weekly of India
2. Journal of Scientific temper
3. The Economist
4. Frontline
5. Down to Earth
6. One India One People



## Cost Accounting IV

### Course Objectives: -

- This subject helps the students to get familiar with the cost accounting terms and policies.
- To control the cost of a firm
- To impart knowledge about the practical aspects of the subject.
- To recognize recording, examining, summarizing, and studying the company's **cost** spent on any process, service, product or anything else in the organization.
- To understand Cost Controlling

Unit	Content	No. of Lectures
I	<b>Managerial decision making using Marginal Costing</b>  Make or buy Sales mix decisions Exploring new markets Plant shut down decision Practical problems	05
II	<b>Operating Costing</b>  Meaning of operating costing Determination of per unit cost Pricing of services Collection of costing data Practical problems based on costing of hospitals, hotels, goods and passengers transport service	10
III	<b>Budgetary Control</b>  Meaning & objectives Advantages and limitations of budgets Functional budgets fixed and flexible budgets Zero based budgeting performance budgeting Practical problems of preparing flexible budgets and functional budgets	30
IV	<b>Emerging trends in Cost Accounting –ABC Analysis</b>  Activity Based Costing – Introduction, Advantages, Limitations Identification of cost drivers Practical Problems on Traditional V/s Activity Based Costing System.	15

### Self-Learning topics (Unit wise)

Unit	Topics
1	Activity Based Costing

### Online Resources

[http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\\_module ug.php/198](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module ug.php/198)

<https://resource.cdn.icai.org/62025bos50397cp5.pdf>

### Reference Books:

- Cost Accounting by C.S. Rayadu, Tata Mc.Graw Hill and Co. ltd., Mumbai
- Cost Accounting by Jawaharlal and Seema Srivastava, Tata Mc.Graw Hill and Co. ltd., Mumbai
- Cost Accounting by Ravi M. Kishore., Taxxman Ltd. New Delhi.
- Advanced Cost and Management Accounting: Problems and Solutions by V. K. Saxena and C. D. Vashist, S. Chand and Company(P) Ltd., New Delhi.
- Lectures on Costing by Swaminathan: S.Chand and Company (P) Ltd. New Delhi.

## Auditing III

### Course objectives:

- This subject helps the students to get familiar with the Audit of different undertakings.
- It helps the students in understanding the various requirements of Auditing.

### Learning Outcomes:

- To develop understanding of Audit under CIS environment and other requirements of auditing.

Unit	Content	No. of Lectures
1	<b>Audit Report</b>  1.1 Reporting requirement under the companies Act 1.2 Qualifications in Audit report, Disclaimers in Audit Report 1.3 Adverse opinion, disclosures, Reports & Certificates 1.4 Audit conclusions & reporting –SA 700 to SA 799 SA,700,SA701.705,706,720,800	15
2	<b>Audit under Computerised Information System Environment</b>  1.1. Special aspects of CIS Audit Environment , Need for review of internal control especially procedure controls and facility controls 1.2. Audit Environment , Need for review of internal control especially procedure controls and facility controls 1.3. Use of computer for internal and management audit purposes 1.4. Audit tools, test packs, computerized audit programmes 1.5. Special aspects in Audit of E-Commerce Transaction	15
3	<b>Audit of different types of undertakings</b>  3.1 Special points in audit of Educational institutions, Hotels, Clubs, Hospitals, Hire Purchase and Leasing Companies (excluding banks, electricity companies, co-operative societies and insurance companies)	15
4.	<b>Investigation &amp; Due Diligence</b>  4.1 Introduction 4.2 Auditing and Investigation 4.3 Steps in Investigation 4.4 Special aspects in connection with Business Investigation 4.5 Types of Investigation (only introduction) 4.6 Meaning of Due Diligence 4.7 Purpose of Due Diligence	15

### Self-Learning topics (Unit wise)

Unit	Topics
1	<b>Audit under Computerised Information System Environment</b>

### Online Resources

<https://resource.cdn.icai.org/62063bos50402cp6.pdf>

### Reference books:

- Contemporary Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi
  - A Hand-Book of Practical Auditing by B.N. Tandon, S. Chand and Company, New Delhi
  - Fundamentals of Auditing by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi
  - Auditing: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New Delhi
  - Auditing and Assurance for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi
  - Contemporary Auditing by Kamal Gupta, McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Auditing by Kamal Arora and Ashok Gupta, Tata McGraw Hill, New Delhi

## Direct Taxes – II

### Learning Objectives:

1. To make the students understand the basic concepts, definitions and terms related to direct taxation.
2. To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status.
3. To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources. Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources
4. To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
5. To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.
6. To help the students understand the computation of income and tax for a partnership firm.

Unit	Content	No. of Lectures
I	<p><b>Clubbing, set off and carry forward of losses</b></p> <p>Clubbing of income</p> <p>Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income</p> <p>Sec: 71 – Set Off Loss from One Head against Income of another Head</p> <p>Sec: 71B – Carry Forward &amp; Set off Losses from House Property</p> <p>Sec: 72 – Carry Forward &amp; Set Off of Losses of Business Losses</p> <p>Sec: 73- Losses in Speculation Business</p> <p>Sec: 74- Loss under the head Capital Gains</p>	15
II	<p><b>Assessment of partnership firm &amp; MAT</b></p> <p>Computation of Income of Partnership Firm in Relation to Sec: 40(b) &amp; Tax Thereon With Applicable Rate of Tax</p> <p>Introduction to MAT</p> <p>Practical problems</p>	15

III	<p><b>Tax deducted at source</b></p> <p>Basic Aspects of Deduction of Taxes at Source</p> <p>Sec: 192 – TDS on Salary</p> <p>Sec 192A – TDS on premature payment by PF</p> <p>Sec 193 –TDS on Interest on Securities</p> <p>Sec 194- TDS on payment of dividend</p> <p>Sec: 194A – TDS on Interest</p> <p>Sec: 194C – TDS on Contractor</p> <p>Sec 194D – TDS on Insurance Commission</p> <p>Sec 194DA- TDS on LIC Policy</p> <p>Sec 194E- TDS on payment to NRI sportsmen</p> <p>Sec 194EE- TDS on payment of deposit under NSS</p> <p>Sec 194G- TDS on payment of lottery Commission</p> <p>Sec: 194H – TDS on Commission</p> <p>Sec: 194I – TDS on Rent</p> <p>Sec 194IA-TDS on transfer of immovable property(other than agricultural land)</p> <p>Sec: 194J – TDS on Professional fees</p>	15
IV	<p><b>Advance tax, interest and return of income</b></p> <p>Advance Tax U/S 207, 208, 209, 210 &amp; 211</p> <p>Sec: 207 – Income Liable to Advance Tax</p> <p>Sec: 208 – Liability of Advance Tax</p> <p>Sec: 209 – Computation of Advance Tax</p> <p>Sec: 210 – Payment of Advance Tax by Assessee on His Own Account</p> <p>Sec: 211 – Due Dates of Payment of Advance Tax</p> <p>Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax</p> <p>Return of Income – Sec 139 &amp; Sec 140</p>	15

### Self-Learning topics (Unit wise)

Unit	Topics
1	Clubbing of income
4	Return of Income –Sec 139

## Online Resources

<https://resource.cdn.icai.org/62005bos50392cp6.pdf>

<https://resource.cdn.icai.org/62009bos50392cp10.pdf>

### Reference Books:

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White Board of Studies-in-Accountancy

## Financial Management -II

- This subject helps the students to get familiar with the Financial Management techniques.
- To impart knowledge about the practical aspects of the subject.
- The course aims at explaining the core concepts of Financial Management and its importance in managing the company.

### Learning Outcomes:

- To develop understanding of Leverages, Management of Working Capital.
- To help students analyse the Cash flow statements.

Unit	Content	No. of Lectures
I	<p><b>Working Capital Management</b></p> <p>1.1 Concept, Nature of Working Capital, Planning of Working Capital            1.2 Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization            1.3 Operating Cycle Practical Problems</p>	15
II	<p><b>Cash Flow Analysis</b></p> <p>2.1 Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)</p>	15
III	<p><b>Leverage</b></p> <p>3.1 Introduction            3.2 EBIT &amp; EPS Analysis            3.3 Types of Leverages: Operating Leverage, Financial Leverage &amp; Composite Leverage            3.4 Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)</p>	15
IV	<p><b>Receivables management</b></p> <p>4.1 Meaning &amp; Importance, Credit Policy Variables,            4.2 Methods of Credit Evaluation (Traditional and Numerical- Credit Scoring)            4.3 Monitoring the Debtors Techniques [DSO, Ageing Schedule]</p>	15



### Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	IV	Receivables Management

### Online Resources

[https://cloudcampus.icai.org/page.html?page\\_id=172](https://cloudcampus.icai.org/page.html?page_id=172)  
[https://cloudcampus.icai.org/page.html?page\\_id=173](https://cloudcampus.icai.org/page.html?page_id=173)  
[https://cloudcampus.icai.org/page.html?page\\_id=108](https://cloudcampus.icai.org/page.html?page_id=108)

### Reference Books

- Srivastava R M, Essentials of Business Finance, Himalaya Publications
- Anthony R N and Reece JS. Accounting Principles , Hoomwood Illinos , Richard D. Irvin
- Bhattacharya SK and Dearden J. - Accounting for Management. Text and Cases , New Delhi.
- Hingorani NL and ramanthan AR - Management Accounting , New Delhi
- Ravi M. Kishore , Advanced management Accounting , Taxmann , NewDelhi
- Maheshwari SN - Management and Cost Accounting , Sultan Chand , New Delhi