

Department of Accountancy and Business Statistics

University College of Commerce and Management Studies

Mohanlal Sukhadia University, Udaipur



Course Curriculum

Master of Commerce

(Accountancy and Business Statistics- ABST) Programme
(Semester Scheme)

(Two Years Post Graduate Degree Programme)

For both Regular and Non-Collegiate Students

As per Choice Based Credit System (CBCS)
Designed in accordance with Learning Outcomes-Based Curriculum
Framework (LOCF) of National Education Policy (NEP-2020)

w.e.f. Academic Session 2023-24

M. Com. (ABST) Programme Curriculum Framework, General Rules and Syllabus

1. Eligibility for Admission:

A candidate who is graduate from any recognised university or passed an examination recognised as equivalent thereto, with at least 48 percent marks in aggregate shall be eligible for admission to M. Com. (ABST) programme.

2. Courses of the Study:

The curriculum of M. Com. (ABST) Programme is suitable mix of Discipline Core Courses and Discipline Specific Elective Courses. In two years M. Com. (ABST) Programme student has to earn 96 credits. The structure of course of study is given in the Table 2.

3. Credit:

Lecture Course: One credit would mean equivalent of 15 periods of 60 minutes each. For example a four-credit course in semester means four one-hour lectures per week. In a semester of 15 weeks duration, four-credit lecture course is equivalent to 60 hours of teaching including tutorials.

Practical Courses (Computer lab based practical, workshop, field visit, seminar etc.): One credit would mean equivalent of 30 periods of 60 minutes each.

4. Medium:

Medium of instruction and examination shall be both Hindi and English.

5. Attendance:

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the requirement of attendance in one or more papers shall be detained from appearing at the main and internal examination. For students participating in sports /cultural event / NCC camps etc. during a particular semester, the maximum number of days of absence shall not exceed 8 days. Any waiver in this context shall be on the recommendation of the Dean – Students Welfare or

professor in charge or principal and the student will be required to apply in advance for the leave to concerning authority and after completion of programme a certificate of attended programme has to be submitted.

6. Levels of awards: Multiple Entry-Exit Rules

Table 1: Multiple Exit-Entry Rules (Semester System)

Exit Point	Award	Entry Point
After Completion of Two Semesters	Advanced Diploma in Accountancy and Business Statistics	A student who exits with Advanced Diploma is permitted to re-enter within three years to complete post-graduation
After Completion of Four Semesters	Degree of M. Com. (ABST)	

7. Award of Division:

- First Division : Aggregate 60% or more marks.
 Second Division : Aggregate 48% or more but less than 60% marks.
 Third Division : Aggregate 40% or more marks but less than 48% marks.

8. System of Examination

- For Theory Papers

External Examination Scheme (80 Marks): For a question paper carrying maximum 80 marks, the structure will be as follows: The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (which requires answers not exceeding 250 words), two from each Unit. Out of which one from each Unit are to be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 4 questions (which require answers not exceeding 300 words), uniformly distribute in the five Units out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

Internal Examination Scheme (20 Marks): 50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the

performance in the descriptive type written examination of one hour duration conducted by the department. There will be 3 questions each carrying 5 marks covering the entire syllabus out of which two questions must be answered. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/. Remaining 50% of the internal assessment (i.e., 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

- **For Practical Courses (Computer based Practical)**

Each practical course shall have maximum marks of 100 to be evaluated both internally and externally only in computer lab or in the field, to be distributed as 20 marks for internal assessment and 80 marks for external examination. It may include written examination or/and viva-voce or/and practical on computer. The duration of internal and external examination shall be one and three hours respectively. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulter's examination after collecting fee of Rs. 500/.

Master of Commerce (ABST)
Table 2: Structure of Course Curriculum

Level	Course Type	Course Code	Nomenclature of Course	Credits	Mode of Teaching			Total Hours	Total Marks		
					L	P	T		Internal	External	
First Semester											
8	DCC	ABS8025T	Advanced Accounting	4	4	0	0	60	20	80	
	DCC	ABS8026T	Goods and Services Tax – I	4	4	0	0	60	20	80	
	DCC	ABS8027T	Accounting Standards – I	4	4	0	0	60	20	80	
	DCC	ABS8028T	Advanced Statistical Analysis	4	4	0	0	60	20	80	
	DCC	ABS8029T	Advanced Financial Management	4	4	0	0	60	20	80	
	DCC	ABS8030T	Cost and Management Audit	4	4	0	0	60	20	80	
Second Semester											
8	DCC	ABS8031T	Advanced Cost Accounting	4	4	0	0	60	20	80	
	DCC	ABS8032T	Goods and Services Tax – II	4	4	0	0	60	20	80	
	DCC	ABS8033T	Operations Research	4	4	0	0	60	20	80	
	DCC	ABS8034T	International Accounting	4	4	0	0	60	20	80	
	DCC	ABS8035T	Corporate Financial Reporting	4	4	0	0	60	20	80	
			Pick One								
	GEC		ABS8125T	Accounting Standards – II	4	4	0	0	60	20	80
			ABS8126T	Research Methodology and Quantitative Techniques	4	4	0	0	60	20	80
			ABS8127T	Contemporary Auditing	4	4	0	0	60	20	80
		ABS8128T									
Exit with Advanced Diploma in Accountancy and Business Statistics											

Level	Course Type	Course Code	Nomenclature of Course	Credits	Mode of Teaching			Total Hours	Total Marks	
					L	P	T		Internal	External
Third Semester										
9	DCC	ABS9036T	Contemporary Issues in Accounting	4	4	0	0	60	20	80
	DCC	ABS9037T	Income Tax	4	4	0	0	60	20	80
			Pick One							
	DSE	ABS9129T	Government Accounting	4	4	0	0	60	20	80
		ABS9130T	Security Analysis and Portfolio Management	4	4	0	0	60	20	80
		ABS9131T								
		ABS9132T								
			Pick One							
	DSE	ABS9133P	Business Statistics using Spreadsheet (only for regular students)	4	0	4	0	120	20	80
		ABS9134P	Practical Auditing and Cost Accounting (only for regular students)	4	0	4	0	120	20	80
		ABS9135T	International Financial Reporting Standards (only for non-collegiate students)	4	4	0	0	60		80
		ABS9136P								
			Pick One							
	DSE	ABS9137P	Practical Business Accounting (only for regular students)	4	0	4	0	120	20	80
		ABS9138P	Practical ROC Forms and Return Filing (only for regular students)	4	0	4	0	120	20	80
		ABS9139T	IFRS for Small and Medium-sized Entities (IFRS for SMEs) (only for non-collegiate students)	4	4	0	0	60		80
		ABS9140P								
			Pick One							

Level	Course Type	Course Code	Nomenclature of Course	Credits	Mode of Teaching			Total Hours	Total Marks	
					L	P	T		Internal	External
	GEC	ABS9141T	Systems Audit	4	4	0	0	60	20	80
		ABS9142T	Indian Accounting Standard (Ind AS) – I	4	4	0	0	60	20	80
		ABS9143T								
		ABS9144T								
Fourth Semester										
9	DCC	ABS9038T	Tax Planning and Management	4	4	0	0	60	20	80
			Pick One							
	DSE	ABS9145T	Auditing and Assurance	4	4	0	0	60	20	80
		ABS9146T	Data Analytics for Accounting	4	4	0	0	60	20	80
		ABS9147T								
		ABS9148T								
			Pick One							
	DSE	ABS9149T	Advanced Management Accounting	4	4	0	0	60	20	80
		ABS9150T	Strategic Cost Management - Decision Making	4	4	0	0	60	20	80
		ABS9151T								
		ABS9152T								
			Pick One							
	DSE	ABS9153T	Direct Tax Laws and International Taxation	4	4	0	0	60	20	80
		ABS9154T	International Financial Management	4	4	0	0	60	20	80
		ABS9155T								
		ABS9156T								
		Pick One								

Level	Course Type	Course Code	Nomenclature of Course	Credits	Mode of Teaching			Total Hours	Total Marks	
					L	P	T		Internal	External
	DSE	ABS9157P	Practical Business Research Methods (only for regular students)	4	0	4	0	120	20	80
		ABS9158P	Practical Financial Statement Analysis (only for regular students)	4	0	4	0	120	20	80
		ABS9159T	Financial Statement Analysis (only for non-collegiate students)	4	4	0	0	60		80
		ABS9160P								
			Pick One							
	DSE	ABS9161T	Indian Accounting Standards (Ind-AS) – II	4	4	0	0	60	20	80
		ABS9162T	Ethics in Accounting	4	4	0	0	60	20	80
		ABS9163T								
		ABS9164T								
Exit with Degree of Master in Commerce (ABST)										
Total Credits 96 for Four Semester M. Com. (ABST) Programme including DCC 56 credits and DSE 40 credits.										

Abbreviations

ABS - Accountancy and Business Statistics
DSE - Discipline Specific Elective Course

DCC-Discipline Centric Course
GEC- Generic Elective Course

DETAILED COURSE CURRICULUM

M. Com. (ABST) Two-year Degree Programme	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8025T
Title of the Course	ADVANCED ACCOUNTING
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic Knowledge of Corporate Accounting
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of preparation of final accounts of holding, banking and insurance companies and to give them overview of non-financial reporting.
Learning Outcomes	Students will be able to : <ul style="list-style-type: none"> • prepare final accounts of holding companies, banking and insurance companies and • will have knowledge about non-financial accounting
SYLLABUS	
UNIT-I	Accounts of Holding Companies: Preparation of consolidated P&L a/c and Balance Sheet including intercompany and chain holdings
UNIT –II	Accounts of Banking Companies: Provisions, schedule format, classification of assets, provisioning norms, income recognition.
UNIT-III	Accounts of Insurance Companies: Final Account of Life Insurance Business and General Insurance Business
UNIT-IV	Social Accounting: Importance, provisions of CSR in Companies act 2013, approaches, measurement of Provisions relating to corporate social responsibility in the company's act, measurement of social cause-benefit, social income statement, balance sheet and reporting Carbon Accounting: Carbon credit trading process, accounting issues of CER (carbon emission reduction), carbon accounting practices in real world accounting
UNIT-V	Human Resource Accounting: Meaning, need, objectives, significance, models for valuation of human resource IND AS 103 – Business Combination
Suggested Readings	1. Gupta, R.L. and Radhaswami, M.: Advanced Accounts Vol. II (English & Hindi). 2. Khandelwal, M.C.: Higher Accounting (English & Hindi). 3. Maheshwari, S.N.: Advanced Accountancy Vol. II 4. Sehgal Ashok and Sehgal Deepak: Advance Accounting Vol. II 5. Shukla, M.C., Grewal, T.S. and Gupta S.C.: Advanced Accounts Vol. II (English & Hindi)
Notes	<ul style="list-style-type: none"> • At least 50% weightage shall be given in the examination for numerical problems. • If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

M. Com. (ABST) Two-year Degree Programme	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8026T
Title of the Course	GOODS AND SERVICES TAX- I
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of indirect taxation
Co-requisites	None
Objectives of the Course	To develop an understanding of provisions of Goods and Services Act, 2017 and applying the same in real world of Business.
Learning Outcomes	<p>Student will be able to:</p> <ul style="list-style-type: none"> • Develop the understanding of provisions of Goods and Services Act, 2017. • Understand the terminology of GST. • Applying the same in real world of Business. • Understand the procedure of assessment and audit.
SYLLABUS	
UNIT-I	Important definitions of Integrated Goods and Service Tax Act, 2017, levy and collection of tax, Administration
UNIT –II	Determination of nature of supply, place of supply of goods or service or both, Refund to international tourist.
UNIT-III	Zero rated supply, Apportionment of tax and settlement of funds, transfer of input tax credit, Application of CGST Act, Miscellaneous provisions of IGST Act.
UNIT-IV	Customs Act, 1962 – Important Terms & definitions under the Customs Act, 1962; Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- Advalorem specific duties, Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores.
UNIT-V	Customs Act, 1962: Clearance Procedure – For Home Consumption, for Warehousing, for Re-export, for Import by post, Prohibited Export, Canalized Exports, Exports against licensing, type of Exports, Exports of cargo, Export of Baggage, Export of cargo, Export of cargo by land, sea and air routes.
Suggested Readings	<ol style="list-style-type: none"> 1. Commercial GST, Commercial law publisher (India) Pvt. Ltd, New Delhi. 2. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi 3. Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. 4. Koolwal, Ashish & Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd. 5. Mohan, Rajat: Illustrated guide to GST (2017) 6. Patel, Choudhary: Indirect Taxes, Choudhary Publication, Jaipur 7. Rastogi, Abhishek: Professionals guide to GST from Ideation to reality (2017)
Notes	<ul style="list-style-type: none"> • Any amendment in indirect tax provisions up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically

	<p>include/exclude such new developments. No separate notifications from university shall be made.</p> <ul style="list-style-type: none">• At least 50% weightage shall be given in examination for numerical problems
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M. Com. (ABST) Two-year Degree Programme	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8027T
Title of the Course	ACCOUNTING STANDARDS - I
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
Learning Outcomes	<ul style="list-style-type: none"> Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
SYLLABUS	
UNIT-I	AS 1 Disclosure of Accounting Principles AS 4 Contingencies and Events Occurring after Balance Sheet Date
UNIT –II	AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies AS7 Construction Contracts
UNIT-III	AS 9 Revenue Recognition AS 10 Property, Plant And Equipment
UNIT-IV	AS 11 The Effects of Changes in Foreign Exchange Rates (Revised 2003) AS 12 Accounting for Government Grants
UNIT-V	AS 15 Employee Benefits AS 16 Borrowing Costs
Suggested Readings	<ol style="list-style-type: none"> SanjeevSinghalAndSandhyaSinghal, Professional Approach to Accounting Standards, Bharat Law House PVT. LTD, New Delhi D.S. Rawat, Students Guide to Accounting Standards, Taxmann Allied Services PVT. LTD.
Notes	<ul style="list-style-type: none"> If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

M. Com. (ABST) Two-year Degree Programme	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8028T
Title of the Course	ADVANCED STATISTICAL ANALYSIS
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of research and business statistics
Co-requisites	None
Objectives of the Course	To aware students about advanced statistical knowledge and various statistical test used in test of significance.
Learning Outcomes	<ul style="list-style-type: none"> • Students will be able to learn peculiarities of various probability distributions and Sampling Theory. • They will be able to understand and solve numerical problems based on parametric and non-parametric tests.
SYLLABUS	
UNIT-I	Theory of Probability: Definition, counting techniques, Addition and Multiplication Theorem, Bayes Theorem and Mathematical Expectation Theoretical Distribution: Binomial, Poisson and Normal distribution
UNIT –II	Moments and Kurtosis Sampling Theory: Census vs sample, Parameter and statistic, objective of sampling, standard error, utility of standard error, Estimation, Hypothesis testing, Level of significance, critical value, p-value, one tailed and two tailed test, sample size
UNIT-III	Test of Significance: Z-test, 't' test, F test and Chi Square Test
UNIT-IV	Analysis of Variance(one way and Two way) Test of Significance: Non-Parametric Test: Sign test, run test, Kolmogorov-Smirnov Test, Mann-Whitney U Test, Kruskal Wallis Test, Median Test.
UNIT-V	Non-Parametric Test: Wilcoxon Matched Pairs Signed Rank Test, Wald-Wolfowitz Run Test Statistical Decision Theory: Decision under uncertainty using non-probabilities and probabilities criteria, Bayesian decision rule
Suggested Readings	<ol style="list-style-type: none"> 1. BhanawatShurveer S., Business Statistics, RBD, Jaipur 2. Gujarati, Damodar N.&Sangeetha: Basic Econometrics, Tata McGraw Hill 3. Gupta, B.N.: Business Statistics, S.B.P.D. Publication, Agra 4. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi 5. Hooda, R.P. – Statistics for Business and Economics, Vikas Publishing 6. Sancheti and Kapoor: Statistics (Theory, Methods& Application), Sultan Chand & Sons
Notes	At least 50% weightage shall be given in examination for numerical problems

M. Com. (ABST) Two-year Degree Programme	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8029T
Title of the Course	ADVANCED FINANCIAL MANAGEMENT
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic Knowledge of Financial Management
Co-requisites	None
Objectives of the Course	The objective of the course is to acquaint the learners with the basic concepts and advanced knowledge of financial management, its functions, tools and techniques, and process of financial management in the realm of financial decision making and to enable them to understand the conceptual frame work of finance.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • Critically evaluate the impact of financial decisions on the strategic direction of the organization; • Identify and evaluate the exposure of a company to financial risk and the techniques required to manage this risk and • Understand alternative sources of finance and investment opportunities and their suitability in particular circumstances
SYLLABUS	
UNIT-I	Time value of money: concept and relevance, Compounding techniques: future value of single and series of cash flow, effective rate of interest, Discounting Techniques: Present value of future cash flow and series of future cash inflow, present value of perpetuity, Annuity due, growing perpetuity and growing annuity, applications of the concept of time value of money: finding out implied rate of interest, number of periods, sinking fund and deferred payment.
UNIT –II	Capital Budgeting under Risk and Uncertainty: Assumptions and types of Risk, conventional techniques: Risk adjusted discount rate, certainty equivalent, Quantitative techniques: Statistical, sensitivity and decision tree, Capital budgeting under capital rationing, with unequal lives of proposal
UNIT-III	Business Valuation and corporate restructuring: conceptual framework of valuation, Methods of valuation: Asset based, earning based, market value based, fair value based, Market value added, Economic value added. Conceptual and financial framework of corporate restructuring
UNIT-IV	Value of firm and capital structure: concept of value of firm, capital structure theories: Net income, net operating income, traditional and Modigliani Miller, profitability and capital structure, liquidity and capital structure, financial distress, project financing and project beta.
UNIT-V	Financial derivatives: Futures, options, SWAPS, and Credit Derivatives
Suggested Readings	<ol style="list-style-type: none"> 1. Agrawal M R, Financial management, Garima Publications, Jaipur 2. Chandra, Prasann: Financial Management, Tata McGraw Hills, New Delhi. 3. Halm Levy and Michael J. Alderson, Principles of Corporate Finance, S.W. College Publication Ohio – USA. 4. Hampton John, J.: Financial Decision Making, Prentice Hall of India, New Delhi.

	<ol style="list-style-type: none">5. Khan and Jain, Financial Management Text, problems and cases, Tata McGraw Hill6. Pandey, I.M.: Financial Management, Vikas Publishing House, New Delhi.7. Rustagi, RP: Financial Management Theory, concepts and problems, Taxmann Publication, New Delhi8. Van Horne, J.C. and Wachowicz, J.M.: Fundamentals of Financial Management, Prentice Hall of India, New Delhi.
Notes	<ol style="list-style-type: none">6. At least 50% weightage shall be given in examination for numerical problems

M. Com. (ABST) Two-year Degree Programme	
First Year	
First Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8030T
Title of the Course	COST AND MANAGEMENT AUDIT
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of cost accounting and auditing
Co-requisites	None
Objectives of the Course	To provide adequate knowledge on Cost Audit Practices and to equip the students with the knowledge of the techniques and methods of planning and executing the Management Audit.
Learning Outcomes	<ul style="list-style-type: none"> • Students will acquire advanced knowledge in respect of Cost Auditor, Cost Audit, Cost Audit – Planning & Execution, Cost Audit Report and are able to solve Numerical Problems on Cost Audit. • They will understand the Preliminaries of Management Audit, Essentials of Management Audit and Program of Management Audit.
SYLLABUS	
UNIT-I	Cost Audit: Nature, Scope, utility and Advantages of Cost Audit, Companies (Cost Records and Audit) Rules, 2014, Professional Ethics, Misconduct, Offences and Penalties
UNIT –II	Cost Audit: Cost Accounting Standards, Cost Auditing Assurance Standards, Format of Cost Audit Report – XBRL – Salient features
UNIT-III	Management Audit: Management Reporting issues under Cost Audit – Performance Appraisal Report, Management Audit – Meaning, Nature, Scope, Need for Management Audit and Reporting under Management Audit, Energy Audit, Efficiency Audit, Propriety Audit and Systems Audit
UNIT-IV	Management Audit: Evaluation of Corporate Image - Corporate Development Audit –Corporate Strategy Audit, Impact of environmental pollution: Social Cost Benefit Analysis, Corporate Social Audit and Safety audit.
UNIT-V	Internal Audit: Concept of Internal Audit, Provisions of Internal Audit under Companies Act, 2013, Receivables Audit, Audit of Hospitals, Hotels, educational Institutions, Co-operative Societies, Self Help Groups, Non-Governmental Organizations (NGOs), corporations, Municipalities, Panchayats.
Suggested Readings	<ol style="list-style-type: none"> 1. Dutta & Chaudhary: Cost and Management Audit 2. Ramnathan, A.R., Cost and Management Audit, Tata McGraw Hill 3. Saxena and Vashist: Sultan Chand & Sons, Cost and Management Audit 4. Tikha, J.G., Encoms: Cost and Management Audit
Notes	If either new cost auditing assurance standard (CAAS) or revision to CAAS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

M. Com. (ABST) Two-year Degree Programme	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8031T
Title of the Course	ADVANCED COST ACCOUNTING
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Knowledge of cost elements, methods and cost sheet
Co-requisites	None
Objectives of the Course	To equip students with cost-based decision making techniques and cost accounting standards.
Learning Outcomes	Students will understand: <ul style="list-style-type: none"> • Activity based costing and its practical application • Decision making and cost reduction using marginal costing and standard costing • Cost accounting standards.
SYLLABUS	
UNIT-I	Activity Based Costing: Meaning, importance and characteristics, Uses and limitations, Elements and Steps involved, Comparison of ABC with Traditional costing, Target Costing: Origin, meaning advantage, main features, cost ascertainment and pricing of products and services
UNIT –II	Decision Making: Important factors in marginal costing decisions, key factor, Make or Buy decision, shut down or continue decision, Product mix, export v/s local sales decision
UNIT-III	Transfer Pricing: Meaning, Objective, Methods of transfer pricing- pricing at cost, pricing at market price and at bargained prices and Pareto analysis
UNIT-IV	Standard Costing: Accounting procedure for standard cost, Calculation and Reporting of Cost Variances (Material, Labour and Overhead), Tests of significance of variances.
UNIT-V	Cost accounting Standards: CAS-1 classification of cost, CAS-3 Overproduction and operation overheads, and CAS-10 Direct Expenses. Life Cycle Costing
Suggested Readings	<ol style="list-style-type: none"> 1. Arora, M.N.: Cost Accounting, Himalaya Publishing Company, New Delhi. 2. Bhanawat, Shurveer S.: Cost Accounting, R.B.D. Publication, Jaipur-New Delhi 3. Drury, Colin, Costing an Introduction, Taxmann India 4. Drury Colin, Management and Cost accounting, International Thompson Business Press 5. Horngren, C.T.: Foster, G. and Datar, S.M. – Cost Accounting: A Managerial Emphasis, Prentice Hall of India, New Delhi. 6. Khan, M.Y. and Jain, P.K: Cost Accounting and Financial Management, Tata McGraw Hill Pub. Co. Ltd., New Delhi. 7. Kishor,Ravi M, Management Accounting, Taxmann Publication, New Delhi
Notes	At least 50% weightage shall be given in examination for numerical problems

M. Com. (ABST) Two-year Degree Programme	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8032T
Title of the Course	GOODS AND SERVICES TAX– II
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of indirect taxation
Co-requisites	None
Objectives of the Course	To develop an understanding of provisions of Goods and Services Act, 2017 and applying the same in real world of Business.
Learning Outcomes	<p>Student will be able to:</p> <ul style="list-style-type: none"> • Develop the understanding of provisions of Goods and Services Act, 2017. • Understand the terminology of GST. • Applying the same in real world of Business. <p>7. Understand the procedure of assessment and audit.</p>
SYLLABUS	
UNIT-I	CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.
UNIT –II	CGST/ SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGSCT Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.
UNIT-III	CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.
UNIT-IV	CGST Act, 2017: Payment of Tax, Refund, Assessment, Audit, Administration, Inspection, Demand and Recovery
UNIT-V	Goods and Service Tax (Compensation to states), GST determination of value of supply Rules, 2017, GST Input Tax credit Rules, 2017
Suggested Readings	<ol style="list-style-type: none"> 1. Commercial GST, Commercial law publisher (India) Pvt Ltd, New Delhi. 2. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017) 3. Mohan, Rajat: Illustrated guide to GST (2017) 4. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
Notes	<ul style="list-style-type: none"> • Any amendment in GST provisions up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made. • At least 50% weightage shall be given in examination for numerical problems

M. Com. (ABST) Two-year Degree Programme	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8033T
Title of the Course	OPERATIONS RESEARCH
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To impart the knowledge of formulation of practical problems using the linear programming method and its extensions, to understand the theoretical basics of different computational algorithms used in solving linear programming and related problems.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • formulate real-world problems as a linear programming model; • formulate specialized linear programming problems, namely transportation and assignment problems; • Demonstrate the solution process; 8. Apply the knowledge of game theory concepts to articulate real-world decision situations for identifying, analyzing, and practicing strategic decisions to counter the consequences.
SYLLABUS	
UNIT-I	Introduction to Operations Research: Meaning, Models and Techniques. Linear programming; Definition, mathematical formulation of linear programming models, graphical and simplex methods for both maximising and minimising, duality
UNIT –II	Transportation Problems: Various methods of initial feasible solution and optimal cost, maximisation transportation problem, Prohibited routes. Assignment Problems: Introduction, simple and unbalanced problems
UNIT-III	Game Theory: Concept of two –persons zero sum game, pure and mixed strategy games, saddle point, odds method and dominance methods for solving mixed strategy game.
	Investment and break-even analysis: Deterministic and probabilistic Methods and break-even analysis
UNIT-IV	Queuing Theory: elementary queuing system, Single chain analysis
	Replacement Theory: Replacement of assets which deteriorates with time, replacement of assets which fails suddenly.
UNIT-V	Network Analysis: application of PERT and CPM Network drawing, calculation of Floats, Project crashing
Suggested Readings	<ol style="list-style-type: none"> 1. Agarwal, N.P.: Quantitative Techniques, Ramesh Book Depot, Jaipur. 2. Gupta P.K. and Hira D.S.: Operation Research, S. Chand &Company, New Delhi 3. Hiller Frederick S and Lieberman Gerald J.: Introduction to Operation Research, McGraw Hill International edition 4. Kapoor, V.K.: Operations Research, Sultan Chand & Sons, New Delhi

	<ol style="list-style-type: none">5. Kothari, C.R.: An Introduction to Operations Research, Vikas Publishing House6. Vohra, N.D.: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi
Notes	At least 50% weightage shall be given in examination for numerical problems

M. Com. (ABST) Two-year Degree Programme	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8034T
Title of the Course	INTERNATIONAL ACCOUNTING
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge about foreign exchange rates and risks
Co-requisites	None
Objectives of the Course	To introduce the environment of international finance and its implications on international business, analyze the nature and functioning of foreign exchange markets, determination of exchange rates and foreign exchange risk management
Learning Outcomes	Students will be able to learn about <ul style="list-style-type: none"> • Foreign currency transactions and transfer pricing • Foreign exchange risks and risk management strategies • Various risk adjusted models, explore the international sources of long term finance, integrate the global developments with competitive global environment.
SYLLABUS	
UNIT-I	International Accounting - Introduction, Definition, Scope, Development, Importance and difficulties in international accounting, Multinational corporation performance evaluation
UNIT –II	Accounting for Foreign Currency Translations - Introduction, Need, Foreign Exchange Exposure- Translation, Transaction & Economic, Accounting for International Transactions, Different Approaches to Translation and Treatment of Translation Gains and Losses.
UNIT-III	Foreign Exchange Risk Management - Introduction, Need, Objectives of Risk Management of Techniques of Risk Management, Accounting Treatment of Financial Derivatives
UNIT-IV	Multinational Transfer Pricing - Introduction, Need, factors governing transfer pricing policy, methods of transfer pricing, transfer pricing methods for services.
UNIT-V	International Financial Reporting and Disclosure & International Financial Statement Analysis - Need for Transnational Reporting and Disclosure, Complexities, Disclosure Requirements, Reporting Practices, International Financial Statement Analysis--Introduction, Need, Techniques, Analyzing Global Financial Statements: The Complexities
Suggested Readings	1. Rathore, Shirin: International Accounting, Prentice Hall of India, New Delhi. 2. ShanmukhSaudaram: International Accounting.

M. Com. (ABST) Two-year Degree Programme	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8035T
Title of the Course	CORPORATE FINANCIAL REPORTING
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To make students understand how to provide information about financial performance, position and cash flows of a company in conformity with the generally accepted accounting principles, accounting standards and the law during the reporting period.
Learning Outcomes	<ul style="list-style-type: none"> • Students will be able to understand and prepare the financial reports presented by Indian corporates. • They will be able to present reports on some specific corporate items.
SYLLABUS	
UNIT-I	Corporate Financial Reporting: Objectives, Issues and problems with special reference to published accounts, corporate reporting practices in India
UNIT –II	Accounting and Reporting of Financial Instruments: Meaning, Derivatives, Classification of financial assets and liabilities, Recognition, Trade date accounting, Settlement date, Measurement of financial instruments, Reclassification of financial assets and liabilities, Derecognition of financial instrument, Impairment of financial assets, Hedge accounting, disclosures
UNIT-III	Financial Reporting for Mutual Fund: contents of annual report, Restriction on investments, cost of investments, Investment valuation norms, pricing of units, Accounting policies for investment in securities and direct investment in real estate assets, Contents of balance sheet and revenue account, Accounting for evaluation of mutual funds, Disposal of investment and dividend equalisation
UNIT-IV	Valuation: concept need and bases of valuation, Goodwill: relevant provision of accounting standards on goodwill, Methods of valuation of goodwill, Brand valuation and valuation of shares
UNIT-V	Developments in Financial Reporting: Value added statements: Concepts, reporting value added, necessity, preparation, limitation, Interpretation, Human resource reporting: models, implication, Limitations.
Suggested Readings	<ol style="list-style-type: none"> 1. Ittelson Thomas R, Financial Statement, Pan Macmillan India. 2. Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 15thedition, Wiley & Sons, Hoboken, NJ, 2011. 3. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, SOUTH-WESTERN CENGAGE Learning, Mason, OH, 2010. 4. Tulsian PC, Tulsian Bharat, Financial Reporting, S. Chand

M. Com. (ABST) Two-year Degree Programme	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8125T
Title of the Course	ACCOUNTING STANDARDS -II
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Generic Elective Course (GEC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
Learning Outcomes	Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
SYLLABUS	
UNIT-I	AS 17- Segment Reporting AS 18- Related Party Disclosures
UNIT –II	AS 21- Consolidated Financial Statements AS 22- Accounting for Taxes on Income
UNIT-III	AS 23- Accounting for Investments in Associates in Consolidated Financial Statements AS 24- Discontinuing Operations
UNIT-IV	AS 26- Intangible Assets AS 27- Financial Reporting for Interests in Joint Ventures
UNIT-V	AS 28- Impairment of Assets AS 29- Provisions, Contingent Liabilities and Contingent Assets
Suggested Readings	1. D.S. Rawat, Student's Guide to IND As, Taxmann Publications Pvt Ltd 2. Dolphy D'Souza, Indian Accounting Standards (Ind AS), Snow White Publication Pvt. Ltd 3. SanjeevSinghal and SandhyaSinghal , Professional Approach to Accounting Standards, Bharat Law House Pvt. Ltd., New Delhi.
Notes	<ul style="list-style-type: none"> If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

M. Com. (ABST) Two-year Degree Programme	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8126T
Title of the Course	RESEARCH METHODOLOGY AND QUANTITATIVE TECHNIQUES
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Generic Elective Course (GEC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To impart knowledge about research, research methodology and use of multivariate techniques.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • learn basics of research and research methodology • apply some multivariate techniques for research purposes.
SYLLABUS	
UNIT-I	Research: Definition, Importance, Types, steps in Research Methodology, Defining Research Problems, Research Design.
UNIT –II	Sampling Design, Types of Samples, Measurement and Scaling, Multi-dimensional scaling, Research Report Writing, Referencing, and Bibliography.
UNIT-III	Factor Analysis, Conjoint Analysis
UNIT-IV	Discriminate Analysis, Cluster Analysis
UNIT-V	Decomposition Analysis, Structural Equation Modelling
Suggested Readings	<ol style="list-style-type: none"> 1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi 2. Black, Hair et al.: Multivariate Data Analysis, Pearson (LPE) 3. Boyd et. al.: Marketing Research, Tata McGraw-Hill, New Delhi 4. Cooper, Donald R. and Schindler, Pamela S.: Business Research Methods, McGraw Hill Education 5. Kothari, C.R.: Research Methodology, New Age International Publishers, New Delhi 6. Sachdeva, J.K.: Business Research Methodology (Himalaya) Sharma, K.R.: Business Research Methods, National Publishing House, New Delhi

M. Com. (ABST) Two-year Degree Programme	
First Year	
Second Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS8127T
Title of the Course	CONTEMPORARY AUDITING
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Generic Elective Course (GEC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of auditing
Co-requisites	None
Objectives of the Course	To impart knowledge and develop understanding of areas and methods of contemporary auditing and their application.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Have comprehensive knowledge about audit of limited companies • Have specialized knowledge about audit reports, specialized audits and non-financial audits.
SYLLABUS	
UNIT-I	Audit of Limited Companies: Auditor's responsibility, statutory requirement under Companies Act, Audit of branches and Joint Audit, Concept of true and fair, concept of materiality in the context of audit companies.
UNIT –II	Auditor's Report: Certificate and Report, Types of Audit Report, special reports on prospectus, dividends and divisible profits and depreciation.
UNIT-III	Audit under different provisions of Income Tax Act, Special features of audit of banks, Insurance companies and Cooperatives Society, Rights, duties and liabilities of auditors, Third party liability, Nature and extent
UNIT-IV	Non-financial Audit Management Audit, MSME Audit, Cost Audit, Environmental Audit and Efficiency Audit.
UNIT-V	Social Audit: Model of MNAREGA, Findings of Aruna Roy Committee Report.
Suggested Readings	<ol style="list-style-type: none"> 1. Gupta Kamal: Contemporary Auditing, Tata McGraw-Hill New Delhi 2. JhaAruna: Students Guide to Auditing and Assurance, Taxmann Publication 3. Sharma T.R.: Auditing, SahityaBhawan publications 4. Tandon. B.N. – A Handbook of Practical Auditing, S Chand & Company

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9036T
Title of the Course	CONTEMPORARY ISSUES IN ACCOUNTING
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To make students aware about latest development in the field of accounting, taxation and auditing
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Develop critical thinking and analytical abilities • Understand and analyse the impact of recent development in the field of accounting, auditing and taxation
SYLLABUS	
<p>The syllabus of this subject shall be the contents of issues of “The Chartered Accountant” Journal of Institute of Chartered Accountants of India, from January to April just preceding to the beginning of the academic session.</p>	
Suggested Readings	1. “The Chartered Accountant” e-Journal of Institute of Chartered Accountants of India, New Delhi.
Suggested E-resources	www.icai.org

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9037T
Title of the Course	INCOME TAX
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Knowledge of computation of income under various heads
Co-requisites	None
Objectives of the Course	To equip the students with the knowledge of assessment of firms, companies, AOP and trusts
Learning Outcomes	Students will learn: <ul style="list-style-type: none"> • Provisions of clubbing of income, set off and carry forward of losses. • Special features of Assessment of firms, companies, APO and trusts.
SYLLABUS	
UNIT-I	Clubbing of Income section 60 to 65, Unexplained cash credit, investments, expenditure and its taxation, set off and carry forward of losses
UNIT –II	Assessment of Firms: conditions of assessment as firm, computation of book profit, Deductions from gross total income, Minimum alternate tax provisions, computation of incomes of partners, assessment of limited liability partnership
UNIT-III	Assessment of AOP: Computation of total Income, Computation of tax liability, rebate under section 86, computation of income of members, Assessment of Cooperative Societies: Definitions, computation of total income and tax liability
UNIT-IV	Assessment of Companies: Definitions of different types of companies, Deduction from GTI (Sec. 80 G to 80JJAA), Computation of taxable income and tax liability, Minimum Alternative Tax (Sec 115 JB)
UNIT-V	Assessment of Trusts: Meaning, Types, exemption under section 11 to 13, return of income of charitable trusts, Taxability of the income of the trust
Suggested Readings	<ol style="list-style-type: none"> 1. Ahuja and Gupta, "Professional approach to Direct Taxes Law and Practice including tax planning," Bharat Law House Pvt. Ltd., New Delhi. 2. Mehrotra, H.C. and Goyal, S.P. "Income Tax Law and Accounts including tax planning, SahityaBhawan Publications, Agra 3. Singhanian, Vinod, and Singhanian, Kapil – Direct Tax Law and Practice, Taxmann publications private limited
Notes	<ul style="list-style-type: none"> • Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made. • At least 50% weightage shall be given in examination for numerical problems

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9129T
Title of the Course	GOVERNMENT ACCOUNTING
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting.
Co-requisites	None
Objectives of the Course	To make students learn about the regulatory requirements and standards specific to government accounting, ensuring compliance with laws, regulations, and accounting principles.
Learning Outcomes	This course will help students in: <ul style="list-style-type: none"> • Grasping the unique characteristics and operations of government financial systems, including fund accounting, grants, and public revenue. • Understanding and adhering to legal and ethical considerations specific to government accounting practices.
SYLLABUS	
UNIT-I	Objectives and Basic Principles and Characteristics of governmental accounting, System of financial administration in India, Compilation of accounts, Annual financial statements Difference between Government system of accounting and Commercial system of accounting
UNIT –II	Indian Government Accounting Standards (IGAS): IGAS-1 Guarantee given by Government: Disclosure Requirements, IGAS-2 Accounting and Classification of Grant in Aid, IGAS-3 Loans and Advances Made by Government
UNIT-III	Indian Government Financial Reporting Standards (IGFRS): IGFRS- 2 Property Plant and Equipment; IGFRS-3 Revenue from Government Exchange Transactions
UNIT-IV	IGFRS – 4 Inventories; IGFRS -5 Contingent Liabilities and Contingent Assets: Disclosure Requirements Accounts of Insurance Companies.
UNIT-V	Accounts of electricity supply companies including double account system, Accounting for Replacement
Suggested Readings	<ol style="list-style-type: none"> 1. Frederic B. Bogui: Handbook of Government Accounting, Public Administration and Public Policy, CRC Press 2. Freeman, Shoulders and Allisonet.al: Governmental and Non-Profit Accounting, Theory and Practice, Prentice Hall, 9th Edition. 3. Jain, D.C., Khandelwal, M.C. and Pareek, H.C., HigherAccounting, Ramesh Book Depot, Jaipur

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9130T
Title of the Course	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Understanding of fundamental financial concepts, including financial statements, valuation
Co-requisites	None
Objectives of the Course	To provide a detailed understanding of various securities, their types, features, and valuation methods and application of risk assessment techniques and methods for managing risks associated with investment portfolios.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Have knowledge and skills necessary for making informed investment decisions, • Learn about managing portfolios, and navigating the dynamic landscape of financial markets.
SYLLABUS	
UNIT-I	Investment: Introduction, Objective, Investment & Speculation, Investment & Gambling, Constraints, Investment Process, forms of Investment, Investment Opportunities Risk in Investment- Systematic Risk, Unsystematic Risk, and Return in Investment.
UNIT –II	Equity Research: Introduction, Economic Analysis, Industry Analysis, Factor Affecting Industrial Performance, Industrial Life Cycle, Company Analysis, Financial Health
UNIT-III	Technical Analysis: Introduction, Principles, Advantages, Criticism, Technical Price Forecasting Various Indicators, Dow Theory, Chart Patterns, Difference between Fundamental and Technical Analysis
UNIT-IV	Efficient Market Theory: Introduction, Concepts, Random Walk Theory, The Efficient Market Hypothesis, Testing of different forms of market efficiency and their significance.
UNIT-V	Portfolio Analysis: Introduction, Fundamental Principles, and Portfolio Management: Traditional and modern approaches, Markowitz Model, Sharp portfolio Optimisation and CAPM model
Suggested Readings	<ol style="list-style-type: none"> 1. Avadhani, V.A.: Investment Management, Himalaya Publishing House 2. Fabozzi, Frank J.: The Institutional Investor Focus on Investment Management, Ballinger publishing Co. 3. Fischer, Donald E and Jordan, Ronald J.: Security analysis and Portfolio Management, Prentice Hall of India Ltd. (VIth Edition). 4. Francis, Jack Clark: Investment Analysis and Management, McGraw Hill Book Co. 5. Khatri Dhanesh: Security analysis and Portfolio Management, Macmillan Publisher

	6. Sasidharan, K and Mathews Alex K: Security analysis and Portfolio Management, Tata, McGraw Hill
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M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9133P
Title of the Course	BUSINESS STATISTICS USING SPREADSHEET (for regular students only)
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practicum 80+40=120. The 80 hours for the hands-on exercises, 20 hours for the computer lab practices and 20 hours on diagnostic assessment, formative assessment, subject/class activity, problem solving
Prerequisites	Understanding of basic functionalities of spreadsheet software, such as Microsoft Excel or Google Sheets.
Co-requisites	None
Objectives of the Course	To provide an overview of how statistics is used in a business context, covering key concepts and techniques and to demonstrate how to apply statistical concepts and methods using spreadsheet software for real-world business scenarios.
Learning Outcomes	Studying Business Statistics using Spreadsheets provides students: <ul style="list-style-type: none"> • With the ability to effectively utilize statistical techniques within spreadsheet software • Ability to analyze data, make informed business decisions, and communicate findings to support business objectives.
SYLLABUS	
UNIT-I	Introduction to MS Excel: MS Excel Options, Ribbon, Sheets, Saving Excel File as PDF, CSV and Older versions, Using Excel Shortcuts, Copy, Cut, Paste, Hide, Unhide, and Link the Data in Rows, Columns and Sheet, Using Paste Special Option, Formatting Cells, Rows, Columns and Sheets, Protecting & Unprotecting Cells, Rows, Columns and Sheets with or without Password, Page Layout and Printer Properties
UNIT –II	Statistical Charts in MS Excel: Simple Bar Chart, Multiple Bar Chart, Subdivided Bar Chart, Pie Chart, Donut Chart, Line Chart, Histogram, Scatter Plot, Radar Chart, Bubble Chart.
UNIT-III	Special Features of MS Excel: Vlookup/Hlookup, Index, Address, Match, Offset, Transpose, Conditional Formatting, Data Sorting and Filtering, Pivot Tables, Chart Templates, Adding Add-Ins in Excel, Solver, Goal Seek.
UNIT-IV	Statistical Measures: Mean, Median, Mode, Geometric Mean, Harmonic Mean, Measures of Dispersion and Skewness, Moving Average
UNIT-V	Correlation and Regression: Simple Correlation – Pearson’s Correlation Coefficient, Simple Regression – Intercept, Beta Coefficient, F ratio, Residuals
Suggested Readings	1. Glynn Davis and Branko Pecar, Business Statistics using Excel, Oxford University Press.
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icaai.org/post.html?post_id=17790 • https://www.youtube.com/watch?v=3F_V5aJubk • https://bangaloreicaai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	<ul style="list-style-type: none"> • This practical course shall be taught through MS-Excel. • Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively. • External examination of each practical course shall have five questions of 16 marks each, out of which four questions are to be attempted. Thus 64 marks are for computer based practical and 16 marks for viva-voce.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9134P
Title of the Course	PRACTICAL AUDITING AND COST ACCOUNTING (for regular students only)
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practicum 80+40=120. The 80 hours for the hands-on exercises, 20 hours for the computer lab practices and 20 hours on diagnostic assessment, formative assessment, subject/class activity, problem solving
Prerequisites	Understanding of basic functionalities of spreadsheet software, such as Microsoft Excel or Google Sheets.
Co-requisites	None
Objectives of the Course	To provide an overview of how cost accounting and auditing related documents can be prepared using software.
Learning Outcomes	Students will be able to use computers and software for preparing audit related papers and have practical knowledge of actual auditing work.
SYLLABUS	
UNIT-I	Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and Books, Working Papers and Evidences, Consideration for commencing an audit; routine checking and test checking.
UNIT –II	Vouching, Verification, Audit of Limited Companies: Company Auditor – Appointment, Powers, Status, Duties & Liabilities, Divisible Profits and Dividend. Auditor's Report – Standard Report and Qualified Report, Investigation
UNIT-III	Activating Cost Category and Cost Centre, Creating Cost Categories and Cost Centres.
UNIT-IV	Order Processing, Purchase/Sales Order Processing, Adjusting Orders Bill of Materials (BOM), Creating Bill of Materials, Manufacturing Journal,
UNIT-V	Price Levels, Activating Price Lists and Defining Price Levels, Creating Jobs as Job Cost Centres, Creating Godowns dedicated to Jobs, Creating UOM
Suggested Readings	1. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi. 2. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur. 3. Sharma, T.R.: Auditing Principles and Problems, SahityaBhawan, Agra. Shukla, S.M.: Auditing (Hindi) 4. Tandon, B.N.: Principles of Auditing, S. Chand & Co., New Delhi.
Notes	<ul style="list-style-type: none"> Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively. External examination of each practical course shall have five questions of 16 marks each, out of which four questions are to be attempted. Thus 64 marks are for computer based practical and 16 marks for viva-voce.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9135T
Title of the Course	INTERNATIONAL FINANCIAL REPORTING STANDARDS (for non-collegiate students only)
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
Learning Outcomes	Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
SYLLABUS	
UNIT-I	Accounting standardisation in India and US, IASB: Meaning and scope of IFRS, Compliance with standards, IAS Framework, Objectives, Procedure for issuing standards, effective dates etc. IFRS 1 First time adoption of IFRS
UNIT –II	IFRS-2 Share Based Payments IFRS-3 Business Combination IFRS-5 Non-current Assets Held for Sale and Discontinued Operations
UNIT-III	IFRS-6 Exploration for and Evaluation of Mineral Resources IFRS-8 Operating Segments IFRS -10 Consolidated Financial Statement
UNIT-IV	IFRS- 11 Joint Arrangements IFRS -12 Disclosure of Interest in other entities IFRS-13 Fair Value Measurement
UNIT-V	IFRS 15 Revenue from Contracts with Customers IFRS 16 Leases IFRS 17 Insurance Contracts
Suggested Readings	1. Ghosh, T.P.: Accounting standards and Corporate Accounting Practices: Taxman Publications, New Delhi. 2. Kulkarni, Shirish: International financial Reporting Standards, Sonali Publications, New Delhi. 3. Macjenzie, Coetsee et.al, Interpretation and Application of International Financial Reporting Standards, Wiley & Sons

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9137P
Title of the Course	PRACTICAL BUSINESS ACCOUNTING (for regular students only)
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practicum 80+40=120. The 80 hours for the hands-on exercises, 20 hours for the computer lab practices and 20 hours on diagnostic assessment, formative assessment, subject/class activity, problem solving
Prerequisites	Basic Understanding of Business Operations
Co-requisites	None
Objectives of the Course	To develop practical skill of students in order to equip with accounting software so that he or she may readily available to real world of accounting.
Learning Outcomes	Students will be able to : <ul style="list-style-type: none"> • create company, enter accounting voucher entries including advance voucher entries, • reconcile bank statements, • do accrual adjustments, and also print financial statements, etc. in accounting software. • Possess required skill and can also be employed as accountant.
SYLLABUS	
UNIT-I	Company Creation, Account Information, creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers
UNIT –II	Voucher Entry, Accounting and Inventory Features, Statutory and Taxation Features
UNIT-III	Voucher Types, Pre-defined Voucher Types, Creating a Voucher Type
UNIT-IV	Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement
UNIT-V	Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns
Suggested Readings	The Suggested Readings and guideline shall be notified by the concern University at least once in three year based on selected Software.
Suggested E-resources	<ul style="list-style-type: none"> • https://tallysolutions.com/accounting/what-is-financial-accounting/#gref • https://tallysolutions.com/learning-hub/ • https://help.tallysolutions.com/
Notes	<ol style="list-style-type: none"> 1. Teaching arrangements need to be made in the accounting laboratory. 2. The General Purpose Software referred in this Course will be notified by the University Department every three years. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively. 4. External examination of each practical course shall have five questions of 16 marks each, out of which four questions are to be attempted. Thus 64 marks are for computer based practical and 16 marks for viva-voce.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9138P
Title of the Course	PRACTICAL ROC FORMS AND RETURN FILING (for regular students only)
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practicum 80+40=120. The 80 hours for the hands-on exercises, 20 hours for the computer lab practices and 20 hours on diagnostic assessment, formative assessment, subject/class activity, problem solving
Prerequisites	Basic Understanding of ROC Forms and Returns
Co-requisites	None
Objectives of the Course	To make students aware about ROC Forms and their preparation
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Prepare various ROC Forms • File Various returns with ROC.
SYLLABUS	
UNIT-I	Particulars of appointment of directors and KMP and changes among them (Form DIR-12) Application for surrender of DIN (DIR-5) Intimation of change in particulars of directors to be given to the Central Government (Form DIR-6)
UNIT –II	Notice to the registrar by company for appointment of auditor (Form ADT-1) Application for removal of auditor before expiry of his term (Form ADT-2)
UNIT-III	Form for filing Financial Statement and other documents with the registrar (Form AOC-4) Notice of address at which books of accounts are to be maintained (AOC-5)
UNIT-IV	Form for filing an application with Registrar of Companies (Form GNL-1) Form for submission of documents with the Registrar (Form GNL-2)
UNIT-V	Filing of Annual Return of Companies (Form MGT-7) Filing of resolutions and agreements to the registrar (Form MGT-14)
Notes	1. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively. 2. External examination of each practical course shall have five questions of 16 marks each, out of which four questions are to be attempted. Thus 64 marks are for computer based practical and 16 marks for viva-voce.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9139T
Title of the Course	IFRS FOR SMALL AND MEDIUM –SIZED ENTITIES (IFRS FOR SMES) (for non-collegiate students only)
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
Learning Outcomes	Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
SYLLABUS	
UNIT-I	Overview and development of IFRS for Small and Medium-sized Entities (SMEs) Section 2: Concepts and Pervasive Principles Section 3: Financial Statement Presentation
UNIT –II	Section 4: Statement of Financial Position Section 7 : Statement of Cash Flow Section 13: Inventories
UNIT-III	Section 18: Intangible assets other than Goodwill Section 19: Business Combination and Goodwill Section 20: Lease
UNIT-IV	Section 21: Provision and Contingencies Section 22: Liability & Equity
UNIT-V	Section 23: Revenue Section 25: Borrowing Cost Section 29: Income Tax
Suggested Readings	1. Meckenzie, Lombard et.al : Applying IFRS for SMEs, Wiley & Sons

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9141T
Title of the Course	SYSTEMS AUDIT
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Generic Elective Course (GEC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Familiarity with audit principles and processes
Co-requisites	None
Objectives of the Course	To familiarize students with auditing principles and standards in the context of information systems.
Learning Outcomes	Students will have: <ul style="list-style-type: none"> • Understanding and ensuring compliance with regulations and governance principles concerning systems and data security. • Knowledge and skills necessary to evaluate, analyze, and ensure the effectiveness, security, and compliance of information systems within an organizational context.
SYLLABUS	
UNIT-I	Information Technology Law Information Technology Act: Definitions, Important terms under, Information Technology Legislation, Digital Signatures, Electronic Records, Certifying Authority, Digital Signature Certificate
UNIT –II	Computer Hardware and Software: Computers: An Introduction, Computer System: Concept, Types, Categories and Emerging Technologies, Components of a Computer System, Primary and Secondary Storage, Computer Storage Capacities, Computer Peripherals - Inputs, Output and Storage Devices, Computer Software: An Introduction, Software Trends, Multi-Programming, Multi-Processing, Time Sharing, Batch Processing, On-Line and Real Time Processing, Application Software, Systems Securities
UNIT-III	Database Management: Data Base Concepts, Data Structure, Data Base Management System, Data Base Files, Data Mining and Warehousing
UNIT-IV	Programming and System Audit: An overview Programming: Concepts, Stages of Programming, Programme Development Approach, System Audit: Nature, Significance and Scope of Systems Audit, Steps Involved in Conducting Systems Audit, Systems Audit and Management Functions
UNIT-V	System Audit: Systems Audit of Computerized Secretarial Functions, Norms and Procedure for Computerization, Computers Control and Security, Testing of Computer Systems - Documentation Standards, Policies and Procedures, Audit Approach.
Suggested Readings	<ol style="list-style-type: none"> 1. Behl, Ramesh: Tata McGraw-Hill, Information Technology for Management 2. Kanter, Jerome: Practice Hall of India, Managing with Information 3. Suiha, P.K.: B.P.B. Publication, Computer fundamentals: Concepts, Systems and Applications 4. Prasad, L.M. And Prasad, Usha: Sultan Chand & Sons, InformationSystemand Technology

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9142T
Title of the Course	INDIAN ACCOUNTING STANDARDS (IND-AS)-I
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Generic Elective Course (GEC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
Learning Outcomes	Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
SYLLABUS	
UNIT-I	Ind AS -101 First Time Adoption of Indian Accounting standards Ind AS- 1 Presentation of Financial Statements
UNIT –II	Ind AS -102 Share Based Payment Ind AS- 111 Joint Arrangement
UNIT-III	Ind AS - 105 Non –current Assets Held for sale and Discontinues operations Ind AS -- 108 Operating Segments
UNIT-IV	Ind AS-112 Disclosure of interests in other entities Ind AS- 113 Fair Value Measurement
UNIT-V	Ind AS- 115 Revenue from Contract with Customers Ind AS- 116 Leases
Suggested Readings	1. Ghosh, T.P. – Accounting standards and Corporate Accounting Practices: Taxman Publications, New Delhi. 2. Jawaharlal – Accounting Theory and Practice, Himalaya Publishing House, Delhi. 3. Kulkarni, Shirish – International financial reporting standards, Nanopublications, New Delhi.
Suggested E-resources	http://www.ifrs.org/IFRSs/Pages/IFRS.aspx
Notes	If either new Indian accounting standard (IND-AS) or revision to IND-AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9038T
Title of the Course	TAX PLANNING & MANAGEMENT
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of income tax
Co-requisites	None
Objectives of the Course	To prepare students in order to apply the provisions of the income tax act for a better Personal income tax planning point of view.
Learning Outcomes	After learning the students are able to: <ol style="list-style-type: none"> 1. Provide consultancy to individuals for minimizing the tax liability by using the benefits available in income tax act as a freelancer or 2. Understand the applicability of income tax provisions relating to Individuals in real life situations.
SYLLABUS	
UNIT-I	Introduction: tax planning, tax avoidance and tax evasion, objective of tax planning, Tax planning special reference to residential status, salary, Income from house property, capital gain and clubbing of income.
UNIT –II	Tax Planning with reference to Location, Nature, size and form of Organisation of New Business.
UNIT-III	Tax Planning for Financial Management Decisions: Tax Planning relating to Capital Structure Decision, Dividend Policy, Inter Corporate Dividend and Bonus Shares.
UNIT-IV	Tax Planning for Managerial Decision: Tax Planning in respect of Own or Lease, Sale of assets used for Scientific Research, Make or Buy Decisions, Repair, Replace, Renewals or Renovation and Shut Down or Continue Decisions.
UNIT-V	Tonnage tax, Securities Transaction Tax, Tax Clearance Certificate, Equalisation levy, restriction on cash transaction. Return of Income: Voluntary return, return of loss, belated return, revised return, incomplete return, filing of return in electronic form, permanent account number.
Suggested Readings	<ol style="list-style-type: none"> 1. Ahuja and Gupta, “Professional approach to Direct Taxes Law and Practice including tax planning,” Bharat Law House Pvt. Ltd., New Delhi. 2. Mehrotra, H.C. and Goyal, S.P., “Income Tax Law and Accounts including tax planning, SahityaBhawan Publications, Agra 3. Singhania, Vinod K. and Singhania, Monica – Corporate Tax Planning and Business Tax Procedures, Taxman Publications (P) Ltd.
Notes	<ol style="list-style-type: none"> 1. At least 50% weightage shall be given in the examination for numerical problems. 2. Any amendment in direct tax provisions up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9145T
Title of the Course	AUDITING AND ASSURANCE
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting and auditing
Co-requisites	None
Objectives of the Course	To gain basic knowledge of the auditing and assurance standards, quality control, audit sampling and awareness regarding verification of documentary evidence.
Learning Outcomes	Students will be able to learn about: <ul style="list-style-type: none"> • Auditing and assurance standards in India • Quality control in auditing • Audit evidence and audit sampling
SYLLABUS	
UNIT-I	Introduction of International Auditing and Assurance Standard Board (IAASB) and auditing standards in India SA 200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing.SA 210: Agreeing the Terms of Audit Engagements.
UNIT –II	SA 220: Quality Control for an Audit of Financial Statements.SA 230: Audit Documentation.SA 240: The Auditor’s Responsibilities Relating to Fraud in An Audit of Financial Statements.
UNIT-III	SA 299: Responsibility of Joint Auditors.SA315: Identifying and Assessing the Risk of Material Misstatement through Understanding the Entity and Its Environment.SA320: Materiality in Planning and Performing an Audit.
UNIT-IV	SA 402: Audit Consideration Relating to an Entity Using a Service Organisation.SA500: Audit Evidence.SA 501: Audit Evidence – Specific Considerations for Selected Items.
UNIT-V	SA 530: Audit Sampling.SA 540: Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures.SA 570: Going Concern.
Suggested Readings	<ol style="list-style-type: none"> 1. Jha, Aruna: Auditing and Assurance, Taxmann, New Delhi. 2. Rawat, D.S.: Auditing Standards, Taxmann, New Delhi. 3. Steven Collings: Interpretation and Application of International Standards on Auditing, Wiley.com., USA.
Notes	1. If either new auditing standard (SA) or revision to SA are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9146T
Title of the Course	DATA ANALYTICS FOR ACCOUNTING
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide an overview of how data analytics is utilized in the accounting field.
Learning Outcomes	Students will develop: <ul style="list-style-type: none"> • Proficiency in interpreting and analyzing accounting data. • Capability to apply various data analysis techniques to accounting processes
SYLLABUS	
UNIT-I	Data analytics: Meaning, Data analytics Process using Impact cycle, skills needed by accountant Mastering Data: Storage of data in accounting cycle, Data and relationship in a relational database, Data Dictionaries, Extraction, transmission and loading technique
UNIT –II	Performing the test plan and analysing results: Descriptive Analytics, Diagnostic Analytics, predictive analytics and prescriptive Analytics. Communicating Results and Visualisation: Purpose of data visualisation, Choosing right chart, Tools.
UNIT-III	Modern Accounting Environment: Enterprise Data, Common data models, Automating data analytics, Continuous monitoring techniques. Audit Data Analytics: uses, different types of analysis for auditing, descriptive audit analysis, statistical analysis.
UNIT-IV	Financial Statement Analytics: Types, Visualizing Financial data, Text mining and sentiment analysis, XBRL and financial data quality Tax Analytics: use of data analytics in tax planning, use of tax analytics in visualization
UNIT-V	Accounting Analytics in India: Big data use by regulators in India, XBRL in India, Forensic analytics and audits in India
Suggested Readings	1. Richardson J. Vernon, Teeter A Rayan, Terrel Katie L and Mohapatra 2. ParthSarathi, Data Analytics for Accounting, McGraw Hill Education (India) Private Limited, Chennai.
Notes	At least 50% weightage shall be given in the examination for numerical problems.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9149T
Title of the Course	ADVANCED MANAGEMENT ACCOUNTING
Qualification Level of the Course	NHEQF Level 6
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Knowledge of basic techniques of Management Accounting
Co-requisites	None
Objectives of the Course	To provide students with advanced managerial accounting knowledge and skills. Emphasis is on strategic decision-making and management control systems.
Learning Outcomes	<p>Students will be able to learn</p> <ul style="list-style-type: none"> • Advance skills in management accounting, enabling them to apply sophisticated techniques in decision-making • Performance evaluation, and strategic planning within organizations.
SYLLABUS	
UNIT-I	Divisional performance Management- Importance, tools for measuring performance- Return on Investment (ROI), versus Residual Income, Du-pond Analysis, Shareholder's value creation-Value added Statement, Economic Value added, and Market Value Added
UNIT –II	Non-Financial Performance Measures - Balanced Score Card, Bench marking & Bench trending, Six Sigma, Statistical Quality Control (SQL), Plan- Do- Check-Action (DCA), Supply Chain Management (SCM), Customer Profitability Management;
UNIT-III	Enterprise Risk Management: Risk Management – Introduction and objectives, Risk Measurement - Pooling, Diversification, Ruin Probability, Risk Retention or Reduction, Corporate Distress Analysis- Causes, Corporate Distress Prediction Models: Edward Altman's Model, NCAER Models, multivariate analysis-L C Gupta Model, Beaver's Model
UNIT-IV	Input output analysis- productivity, measurement of productivity and efficiency, performance versus production Sustainable earning- issues, concept, profitability and sustainability Financial modelling- concept and application, Application of IT in decision making
UNIT-V	Valuation of Assets and Liabilities: Inventories, valuation of intangible assets, valuation of copy right, goodwill, brand and Equity.
Suggested Readings	<ol style="list-style-type: none"> 1. Andre De Wall, Strategic Performance Management: A Managerial and Behavioural Approach 2. Bhattacharyya, Dipak Kumar: Performance Management Systems and Strategies, Publisher Pearson India 3. Graham Kenny, Strategic Planning and Performance Management: Development and measure a Winning Strategy 4. Kishore, Ravi M.: Strategic Performance Management, Taxmann Publication
Notes	At least 50% weightage shall be given in the examination for numerical problems.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9150T
Title of the Course	STRATEGIC COST MANAGEMENT: DECISION MAKING
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic Cost Accounting Knowledge
Co-requisites	None
Objectives of the Course	To provide insights into how strategic cost management integrates with organizational strategies for decision-making.
Learning Outcomes	Studying Strategic Cost Management: <ul style="list-style-type: none"> • Equips individuals with the knowledge and skills required to utilize cost information strategically • Supports decision-making, aligning with organizational goals, and contributing to the overall success and value creation of the organization.
SYLLABUS	
UNIT-I	Decision Making Techniques: Marginal Costing- Differential costing-CVP Analysis – Profit Volume Graphs – Contribution Approach, Costing of Service Sector – methods, pricing, performance measurement, Linear Programming (Formulation only)
UNIT –II	Decision Making Techniques: Relevant Cost Analysis: Relevant Cost, Irrelevant Costs - Situations where Fixed Costs become relevant for decision – making and its related implications, Profitability Analysis – Product wise / Segment Wise / Customer wise, JIT – introduction, Benefits, Use of JIT in measuring the Performance, ERP and its applications in strategic cost management
UNIT-III	Transfer Pricing: Transfer Pricing- Objectives, Methods (Cost Based, Market Price Based, and Negotiated Pricing), Advantages and Disadvantages, Criteria for setting Transfer Prices, Transfer Price in different situations, Situations causing Conflicts and resolving the Conflicts.
UNIT-IV	Cost of Quality and Total Quality Management: TQM - Basics, Stages, Principles, Control, Corrective actions, PRAISE-Steps, Problems, and implementation, Quality Costs
UNIT-V	Standard Costing in Profit Planning: Variance Analysis - Investigation of Variances, Planning and Operating Variances, Controllable / Non-controllable Variances, Relevant Cost Approach to Variance Analysis; Variance analysis under marginal costing and absorption costing; Activity Ratios; Application Standard Costing in Profit planning, Standard Costing V/s Budgetary Control, Reconciliation of Actual Profit with Standard Profit and /or Budgeted Profit
Suggested Readings	<ol style="list-style-type: none"> 1. Bolcher, Chenlim-Cost Management-A Strategic emphasis 2. Khan & Jain - Cost Management 3. Kishore, Ravi M. - Business Strategy and Strategic cost management 4. Jawaharlal-Cost Management 5. Shank, Johan K., Govindarajan, Vijay Strategic Cost Management – A new tool for Competitive advantage.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9153T
Title of the Course	DIRECT TAX LAWS AND INTERNATIONAL TAXATION
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basis knowledge of provisions of income tax.
Co-requisites	None
Objectives of the Course	To provide a comprehensive understanding of direct tax laws, focusing on direct taxes prevalent in the country and to introduce international tax laws and treaties.
Learning Outcomes	<ul style="list-style-type: none"> • Ability to understand and apply domestic tax laws related to income tax, and other direct taxes. • Capability to ensure compliance with tax regulations and reporting requirements, both domestically and internationally.
SYLLABUS	
UNIT-I	Administrative procedures under Direct Taxation: CBDT & Other Authorities, Survey, Search and Seizure, Demand, Recovery, Assessment, appeal, revision, and settlement, E-commerce Transaction and liability in special cases, Penalties, Fines and prosecution, Income Computation and Disclosure Standards
UNIT –II	Grievances Redressal Procedure: Grievances Redressal Procedure, Rectification, Appeal and Appellate Hierarchy, Revision Black Money Act, 2015: Introduction to Black Money Act, Highlights of Black Money Act
UNIT-III	Settlement of Cases: Liability under special cases, Settlement of cases (section 245A to 245 L), Advance Ruling
UNIT-IV	Double Taxation Avoidance Agreements (DTAA): Double Taxation Relief - Agreement with Foreign Countries or Specified Territories [Section 90], Adoption by Central Government of agreement between Specified Associations for Double Taxation Relief [Section 90A], Countries with which no Agreement Exists [Section 91], Tax Residency Certificate [TRC] [Section 90 & 90A]
UNIT-V	Transfer Pricing Issues (including international and domestic transactions) International Taxation & Transfer Pricing issues, Application of Generally Accepted Cost Accounting Principles and Techniques for determination of Arm's Length Price, Advance Pricing Agreement (APA) – Concept and Application
Suggested Readings	<ol style="list-style-type: none"> 1. Ahuja and Gupta: Direct Taxes Ready Reckoner with Tax Planning, Bharat Law House Pvt. Ltd. 2. Roy, Rohatgi: Basic International Taxation 3. Roy Saunders: Principle of International Taxation, Corpus Publishing Ltd. 4. Singhanian, Vinod K and Singhanian, Kapil: Direct taxes- Law and Practice, Taxmann Publication, New Delhi
Notes	<ol style="list-style-type: none"> 1. At least 50% weightage shall be given in the examination for numerical problems. 2. Any amendment in direct tax provisions up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9154T
Title of the Course	INTERNATIONAL FINANCIAL MANAGEMENT
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of concepts of financial management
Co-requisites	None
Objectives of the Course	To familiarize with the complexities and dynamics of the global financial markets, including foreign exchange and international portfolio management.
Learning Outcomes	Students will develop: <ul style="list-style-type: none"> • Capability to assess and manage foreign exchange risks using various hedging techniques. • Familiarity with various financial instruments used in global markets and their applications. • Understanding the complexities of raising capital internationally and optimizing the capital structure for multinational corporations.
SYLLABUS	
UNIT-I	International Financial Management: Concept, MNCs: The key Participants in International Financial Functions, Nature, Scope of IFM, Goals for IFM, International Vs Domestic Financial Management. International Financial Instruments: GDR, ADR, IDR.
UNIT –II	Balance of Payments: Structure, Accounting Principles in BOP, Components of the BOPs, Equilibrium, Disequilibrium and Adjustments. International Investment Decisions: Foreign Direct Investment: Meaning, Theories of FDI, Costs and Benefits of FDI and Strategy for FDI.
UNIT-III	International Capital Budgeting: Evaluation Criteria, computation of cash flow, cost of capital, adjusted present value approach, sensitivity analysis
UNIT-IV	International Portfolio Investment: Concept of optimal portfolio, benefits of international portfolio investment, problems of international investment modes of international portfolio, investment identification of optimal international investment portfolio International working capital management, management of Receivables, Management of Inventory and financing of current assets
UNIT-V	Foreign Exchange Market Structure of the Forex Markets, Distinctive features, Major Participants, Spot Market, Forward Market, Market for Currency Futures, Market for Currency Options.
Suggested Readings	<ol style="list-style-type: none"> 1. Agarwal, O.P.: International Financial Management, Himalaya Publishing House, Mumbai. 2. Alan, C. Shapiro: Multinational Financial Management, Willey India, New Delhi. 3. Apte, P.G.: International Financial Management, McGraw Hill Publishing, New Delhi. 4. Bhalla V.K.: International Financial Management, Anmol Pub., New Delhi.

	<ol style="list-style-type: none">5. EUN and Resnick. : International Financial Management, Tata McGraw Hill, New Delhi.6. Jeff Madura: International Financial Management, South-western Cengage Learning, USA.
Notes	At least 50% weightage shall be given in the examination for numerical problems.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9157P
Title of the Course	PRACTICAL BUSINESS RESEARCH METHODS (for regular students only)
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practicum 80+40=120. The 80 hours for the hands-on exercises, 20 hours for the computer lab practices and 20 hours on diagnostic assessment, formative assessment, subject/class activity, problem solving
Prerequisites	Computer knowledge and theoretical knowledge of business statistics
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for research purposes.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • Perform data entering, data cleaning, generating various charts, generating descriptive statistics • Perform various tests in software for research purposes.
SYLLABUS	
UNIT-I	Data Handling: Open data file, save, import from other data source, data entry, labelling for dummy number, recode into same variable, recode into different variable, transpose of data, insert variables and cases, merge variables and cases.
UNIT –II	Data Cleaning: Missing Data, Erroneous Data, Duplicate cases, Coding Inconsistencies, Outliers, Normality
UNIT-III	Diagrammatic Representation: Simple Bar diagram, Multiple bar diagram, Sub-divided Bar diagram, Percentage diagram, Pie Diagram, Frequency Table, Histogram, Scatter diagram, Box plot.
UNIT-IV	Descriptive Statistics: Mean, Median, Mode, Skewness, Kurtosis. Correlation, Karl Pearson's and Spearman's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis (Enter and stepwise methods)
UNIT-V	Testing of Hypothesis: Parametric, One sample, Two sample Independent t-test, Paired t-test. Non-parametric: One sample KS test- Mann-Whitney U test, Wilcoxon Signed Rank test, Kruskal Wallis test, Friedman test- Chi- square test. Analysis of variance: One way and Two-way ANOVA.
Suggested Readings	<ol style="list-style-type: none"> 1. Field, Andy, Discovering Statistics using IBM SPSS Statistics, Sage Publications. 2. Pallant, Julie, SPSS Survival Manual: A Step by Step Guide to Data Analysis Using SPSS for Windows (Version 15), 3rd Edition, Open University Press
Notes	<ol style="list-style-type: none"> 1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively. 4. External examination of each practical course shall have five questions of 16 marks each, out of which four questions are to be attempted. Thus 64 marks are for computer based practical and 16 marks for viva-voce.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9158P
Title of the Course	PRACTICAL FINANCIAL STATEMENT ANALYSIS (for regular students only)
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practicum 80+40=120. The 80 hours for the hands-on exercises, 20 hours for the computer lab practices and 20 hours on diagnostic assessment, formative assessment, subject/class activity, problem solving
Prerequisites	Computer knowledge and theoretical knowledge of financial statement analysis
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of using software for analysis of financial statements.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • Perform various analysis using software. • Forecast various financial variables and • Prepare budget
SYLLABUS	
UNIT-I	Introduction to Corporate financial Statement, Analysis of Financial Statement
UNIT –II	Forecasting Annual Revenues, Forecasting Seasonal Revenues
UNIT-III	Forecasting financial statements, Turning Points in Financial Trends
UNIT-IV	Cash Budgeting, Depreciation and Taxes
UNIT-V	CVP Analysis, Profit, Break-Even point, and Financial Leverage
Suggested Readings	<ol style="list-style-type: none"> 1. Jack Alexander, “Financial Planning & Analysis and Performance Management”, Wiley 2. Michael Samonas,” Financial Forecasting, Analysis, and Modelling”, Willey 3. Timothy R Mays, “Financial Analysis with Microsoft Excel” Cengage India Publication, 4. K. R. SubramanyamK. R. Subramanyam, Financial Statement Analysis, McgrawHill Publication
Notes	<ol style="list-style-type: none"> 1. This paper will be taught with the help of relevant software in computer lab. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively. 4. External examination of each practical course shall have five questions of 16 marks each, out of which four questions are to be attempted. Thus 64 marks are for computer based practical and 16 marks for viva-voce.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9159T
Title of the Course	FINANCIAL STATEMENT ANALYSIS
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To equip students with the knowledge of various techniques for analysis of financial statements.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • Perform various analysis on financial statements. • Forecast various financial variables and • Prepare budget
SYLLABUS	
UNIT-I	Introduction to Corporate financial Statement, Analysis of Financial Statement: Common-size and Comparative Analysis, Cash Flow Statement
UNIT –II	Forecasting Annual Revenues, Forecasting Seasonal Revenues, Trend Analysis, Budgetary Analysis: Sales Budget, Purchase Budget, Cash Budget, Flexible Budget
UNIT-III	CVP Analysis, Profit Volume Ratio, Break-Even point, Margin of Safety
UNIT-IV	Value Added Analysis: Generation and Application, Economic Value Added, Market Value Added, Cash Value Added
UNIT-V	Ratio Analysis: Meaning, Types, Calculation, Importance, Application of ratio analysis in decision making.
Suggested Readings	<ol style="list-style-type: none"> 1. Jack Alexander, “Financial Planning & Analysis and Performance Management”, Wiley 2. Michael Samonas, “Financial Forecasting, Analysis, and Modelling”, Willey 3. Timothy R Mays, “Financial Analysis with Microsoft Excel” Cengage India Publication, 4. K. R. SubramanyamK. R. Subramanyam, Financial Statement Analysis, McgrawHill Publication

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9161T
Title of the Course	INDIAN ACCOUNTING STANDARDS (IND-AS)- II
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of accounting and financial statements
Co-requisites	None
Objectives of the Course	To enable the students to understand the basic concepts of Accounting Standards and understand the principles of recognition, measurement, presentation, and disclosure of Indian Accounting Standards by various organizations
Learning Outcomes	Students will be able to appraise the need and importance of accounting standards along with the practical knowledge of applying these standards in business transactions.
SYLLABUS	
UNIT-I	Ind AS- 9 Accounting Policies Changes in Accounting Estimates and Errors Ind AS- 10 Events After the Reporting Period
UNIT –II	Ind AS- 24 Related Party Disclosure Ind AS-12 Income Tax
UNIT-III	Ind AS- 16 Property, Plant, and Equipment Ind AS- 34 Interim Financial Reporting
UNIT-IV	Ind AS- 41 Agriculture Ind AS- 19 Employee Benefits
UNIT-V	Ind AS- 23 Borrowing Costs Ind AS- 36 Impairment of Assets
Suggested Readings	1. Ghosh, T.P.: Accounting standards and Corporate Accounting Practices: Taxman Publications, New Delhi. 2. Kulkarni, Shirish: International financial Reporting Standards, Sonali Publications, New Delhi. 3. Macjenzie, coetsee et.al, Interpretation and Application of International Financial Reporting Standards, Wiley & Sons
Suggested e-resources	<ul style="list-style-type: none"> • Website: www.deloitteifrslearning.com • Website: http://www.ifrs.org/IFRSs/Pages/IFRS.aspx,
Notes	If either new accounting standard (AS) or revision to AS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments.

M. Com. (ABST) Two-year Degree Programme	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS9162T
Title of the Course	ETHICS IN ACCOUNTING
Qualification Level of the Course	NHEQF Level 6.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective Course (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop an understanding of ethical issues commonly faced in the accounting profession and to introduce students to various ethical theories and frameworks and their application in accounting scenarios.
Learning Outcomes	Student will be inclined towards <ul style="list-style-type: none"> • Development of a heightened awareness of ethical issues and challenges in the accounting profession. • Ability to apply various ethical theories and frameworks to real-world accounting scenarios.
SYLLABUS	
UNIT-I	Ethics: Meaning, Concept, Sources, Ethics, Ethos and Values. Ethical dilemma Need and Significance of Ethics in Business and Accounting, Indian Ethos: Concept, Sources and Salient features.
UNIT –II	Corporate Governance, Concept, Purpose, SEBI Clause 49, Corporate Social Responsibility: Evolution, concept, Arguments for and against, Barriers CSR accounting and audit.
UNIT-III	Work Ethics and Swadharma, Gandhian Approach, Theory of Trusteeship, Karma Yoga and Self-Management concepts in Bhagavad-Gita
UNIT-IV	Dark side of Business: White-Collar Crime, Cooking the books. Cases of Enron, Arthur-Anderson, Satyam
UNIT-V	Professional Codes of Conduct of ICAI and AICPA
Suggested Readings	<ol style="list-style-type: none"> 1. Albrecht, W.S.: Ethical issues in Practice of Accounting, South Western 2. Chattopadhyay, P.: Sins of Multinational Companies, IAA Research Foundation 3. Gupta, Dipanker: Ethics Incorporated, Response Books 4. Khandelwal, N.M.: Ethics and Indian Ethos in Management, Pacific Academy of Higher Education. 5. Nilkant, V. & Ram Narayan S.: Change Management, Response Books