

SYBAF

SCHEME OF MODULES

SEMESTER III			
Serial No	Course code	Credits	Course Name
1			ELECTIVE COURSES (EC)
1.1	BAFS301	03	Financial Accounting (Special Accounting Areas) - III
1.2	BAFS302	03	Cost Accounting (Methods of Costing) - II
1.3	BAFS303	03	Taxation - II (Direct Taxes Paper- I)
2			ABILITY ENHANCEMENT COURSES (AEC)
2A			ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
2.1	BAFS304	03	Information Technology in Accountancy – I
2B			SKILL ENHANCEMENT COURSES (SEC)
2.2	BAFS305	02	Foundation Course in Commerce (Financial Market Operations) - III
3			CORE COURSES (CC)
3.1	BAFS306	03	Business Law (Business Regulatory Framework) - II
3.2	BAFS307	03	Business Economics - II
TOTAL CREDITS		20	

SEMESTER IV			
Serial No	Course code	Credits	Course Name
1			ELECTIVE COURSES (EC)
1.1	BAFS401	03	Financial Accounting (Special Accounting Areas) - IV
1.2	BAFS402	03	Management Accounting (Introduction to Management Accounting)
1.3	BAFS403	03	Taxation - III (Direct Taxes- II)
2			ABILITY ENHANCEMENT COURSES (AEC)
2A			ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
2.1	BAFS404	03	Information Technology in Accountancy - II
2B			SKILL ENHANCEMENT COURSES (SEC)
2.2	BAFS405	02	Foundation Course in Management (Introduction to Management) - IV
3			CORE COURSES (CC)
3.1	BAFS406	03	Business Law (Company Law) - III
3.2	BAFS407	03	Research Methodology in Accounting and Finance
TOTAL CREDITS		20	

SEMESTER III

Serial No	Course code	Credits	Course Name
1			ELECTIVE COURSES (EC)
1.1	BAFS301	03	Financial Accounting (Special Accounting Areas) - III

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Partnership Final Accounts based on Adjustment of Admission or Retirement / Death of a Partner during the year <ul style="list-style-type: none">• Simple final accounts questions to demonstrate the effect on final accounts when a partner is admitted during the year or when partner retires / dies during the year• Allocation of gross profit prior to and after admission / retirement / death when stock on the date of admission / retirement is not given and apportionment of other expenses based on time / Sales/time / Sales/another given basis• Ascertainment of gross profit prior to and after admission/retirement / death when stock on the date of admission / retirement is given and apportionment of other expenses based on time / Sales / time / Sales / another given basis• Excluding Questions where admission / retirement / death takes place in the same year	15
2	Piecemeal Distribution of Cash <ul style="list-style-type: none">• Excess Capital Method only• Asset taken over by a partner• Treatment of past profits or past losses in the Balance sheet• Contingent liabilities / Realization expenses/amount kept aside for expenses and adjustment of actual• Treatment of secured liabilities• Treatment of preferential liabilities like Govt. dues / labour dues etc.• Excluding: Insolvency of partner and Maximum Loss Method	10

3	<p>Amalgamation of Firms and Conversion/Sale of a Partnership firm into Ltd Company</p> <p>Amalgamation of Firms</p> <ul style="list-style-type: none"> • Realization method only • Calculation of purchase consideration • Journal / ledger accounts of old firms • Preparing Balance sheet of new firm • Adjustment of goodwill in the new firm • Realignment of capitals in the new firm by current accounts / cash or a combination thereof • Excluding: Common transactions between the amalgamating firms <p>Conversion / Sale of a Partnership Firm into a Ltd. Company</p> <ul style="list-style-type: none"> • Realization method only • Calculation of New Purchase consideration, Journal / Ledger Accounts of old firms. • Preparing Balance sheet of new company 	25
4	<p>Accounting of Transactions of Foreign Currency</p> <ul style="list-style-type: none"> • In relation to purchase and sale of goods, services and assets and loan and credit transactions. • Computation and treatment of exchange rate differences 	10
	Total Lectures	60

References:

1. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
4. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
5. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
6. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
7. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
8. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
9. Compendium of Statement and Standard of Accounting, ICAI
10. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
13. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
14. Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi

15. Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
16. Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

SEMESTER III

Serial No	Course code	Credits	Course Name
1			ELECTIVE COURSES (EC)
1.2	BAFS302	03	Cost Accounting (Methods of Costing) - II

SYLLABUS

Sr.No.	MODULES	Number of lectures
1	Unit 1: Classification of Costs and Cost Sheet Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre. Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Problems on preparation of cost sheet & Estimated Cost sheet	20
2	Unit 2: Reconciliation of cost and financial accounts Practical problems based on reconciliation of cost and Financial accounts	10
3	Unit 3: Contract Costing Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Escalation clause, practical problems	15

4	Unit 4: Operating Costing Meaning of operating costing Determination of per unit cost Pricing of services Collection of costing data Simple practical problems based on costing of hospital, hotel, goods and passenger transport services	15
	Total Lectures	60

References:

1. Cost Accounting by Dr. S.N.Maheshwari
2. Cost Accounting - V. Rajasekaran
3. Cost Accounting: Texts and Problems Reference Book By M. C. Shukla. Authors: M.C. Shukla, T. S. Grewal & Dr M. P. Gupta.
4. Cost Accounting : Principles & Practice Book by M N Arora.
5. Advanced Cost and Management Accounting (Text) (Vol – 1 & 2) Sultan Chand & Sons
V.K. Saxena & C.D. Vashist
6. Cost Accounting – Theory & Practices Sultan Chand & Sons Bhabatosh Banerjee

SEMESTER III

Serial No	Course code	Credits	Course Name
1			ELECTIVE COURSES (EC)
1.3	BAFS303	03	Taxation - II (Direct Taxes Paper- I)

SYLLABUS

Sr.No.	Modules	Number of lectures
1	<p>Unit 1 Definitions u/s – 2, Basis of Charge and Exclusions from Total Income</p> <p>Definitions u/s – 2: Section 2 –Assessee, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer</p> <p>Basis of Charge: Section 3 – 9 – Previous Year, Residential Status, Scope of Total Income, Deemed Income</p> <p>Exclusions from Total Income: Section 10 – restricted to, Agricultural Income, Sums Received from HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly.</p> <p>Note -Exemptions related to specific Heads of Income to be covered with Relevant Provisions.</p>	15

2	<p>Unit 2 Heads of Income</p> <p>Various Heads of Income</p> <p>Salary Income: Section 15 – 17, Including Section 10 relating to House Rent Allowance, Travel Concession, Special Allowance, Gratuity, Pension – Commutation, Leave Encashment, Compensation, Voluntary Retirement, Payment from Provident Fund</p> <p>Income From House Property: Section 22 – 27, Including Section 2 – Annual Value</p> <p>Profits & Gains from Business & Profession: Vocation Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE including.: Section 2 – Business</p> <p>Capital Gains: Section 45, 48, 49, 50, 54 and 55</p> <p>Income from Other Sources: Section 56 – 59</p>	15
3	<p>Unit 3 Deductions under Chapter VI – A</p> <p>80 A- Restriction on claim in Chapter VI- A deductions 80 C – Payment of LIC/PF and other eligible investments 80CCC – Contribution to certain Pension Fund 80D – Medical Insurance Premium</p>	15
	<p>80 DD- Maintenance and medical treatment of handicapped dependent</p> <p>80DDB- Deduction in respect of medical treatment of a specified disease</p> <p>80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account</p> <p>80 TTB – Deduction for senior citizens on Interest on Fixed Deposits</p> <p>80U – Deduction in the case of totally blind or physically handicapped or mentally retarded resident person</p>	
4	<p>Unit 4 Computation of Total Income</p> <p>Computation of Total Income of Individual and HUF with respect to above heads and deductions</p>	15
	Total Lectures	60

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

References

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

SEMESTER III

Serial No	Course code	Credits	Course Name
2			ABILITY ENHANCEMENT COURSES (AEC)
2A			ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
2.1	BAFS304	03	Information Technology in Accountancy – I

SYLLABUS

Sr.No.	Modules	Number of lectures
1	<p>Unit 1: Introduction to Computers</p> <p>History of Computers Parts of Computers Hardware: Specifications and Data Storage Management Soft wares: Concept of System Software and Applications Networking: Introduction and types of network topologies.</p>	10
2	<p>Unit 2: Office Productivity Tools</p> <p>MS Word: Creating, Editing, Formatting and Printing of Documents, Using Tools, Mail merge and Print Review and Set-up</p> <p>MS Excel: Creating Worksheet, Creating Various Formulae, Creating Charts, Rename and Copy of Worksheets, Using Tools, Printing Review and Set-up</p> <p>Power Point: Create Project Report, Create Slides, Animation, Page Designing, Insert Image, View Page, Print Review and Set-up.</p> <p>Use of Tools in Accounting: – Preparation of vouchers, invoices and reports, Calculation of Interest, Depreciation, TDS, Salary, Taxes, inventory and reconciliation.</p>	20

3	Unit 3: Web Use of Various Web Browser Information Searching Tools Downloading Create New email ID Sending Data through email Search engine optimization.	10
4	Unit 4: Introduction to Internet and other emerging technologies	10
	Introduction – Internet components – electronic commerce – e-commerce applications – Electronic Data Exchange – Extranet – Payment systems – Risks and security considerations – Legal issues – Other emerging technologies	
5	Unit 5: Electronic Commerce Meaning, Advantages and Limitations of E Commerce, The role of Strategy in E Commerce, Value chains in E Commerce, Infrastructure for Electronic Commerce Web Based Tools for Electronic Commerce, Electronic Commerce software, Security Threats to electronic Commerce , Implementing Security for Electronic Commerce, Electronic Payment Systems, Strategies for Marketing, Sales & Promotion Strategies for Purchasing Logistics & Support Activities, Electronic Markets & Communities, Business Plans for Implementing Electronic Commerce.	10
	Total Lectures	60

References Books:

- Fundamentals of Computers – Rajaram V – Prentice Hall
- Computer today (3rd edition) – Sanders, Donald H – McGraw Hill
- Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall
- Computers – Subramaniam N – Wheeler
- Introduction to Computers – Xavier C. – New Age
- Computer in Business – Sanders D – McGraw Hill
- Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall

- Internet for Business – Brummer, Lavrej – Cambridge
- E-mail for Everyone – Leon Alexis & Leon – Methews Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden

SEMESTER III

Serial No	Course code	Credits	Course Name
2B			SKILL ENHANCEMENT COURSES (SEC)
2.2	BAFS305	02	Foundation Course in Commerce (Financial Market Operations) - III

SYLLABUS	No of Lectures
<p>Module I: An Overview of the Financial System</p> <p>Saving and Investment Money, Various Avenues of Investment, Inflation, Types of Inflation and Interest Banking and Non Banking Financial Intermediaries , Netbanking, Growth and Development of Indian Financial System</p>	05
<p>Module II: Financial Markets</p> <p>Financial Markets: Introduction and meaning, Government Economic Philosophy and Financial Market Structure of Financial Market in India Capital Market: Introduction and meaning, Concept, Role, Importance, Evolution in India, Primary Market System and Regulations in India- Private Placement, Sweat Equity, ESOPs, Secondary Market System, Bond Market in India, Debt Market in India</p>	15
<p>Module III : Financial Instruments</p> <p>Meaning and types of Financial Instruments Characteristics of Financial Instruments: Liquidity, Maturity, Safety and Yield REPO, TBs, Equities, Bonds, Derivatives, others</p>	10

Module IV : Financial Services	15
Types of Financial Services in India Banking : Managing of Public Equity / Debenture Issues Mobilizing Fixed Deposits, Arranging Inter-corporate Loans Raising term Finance and Loan Syndication. Consumer Finance, Credit Cards, Mutual Funds and Commercial Paper	
TOTAL LECTURES	45

References

1. Pathak, Bharathi. V.P.:Indian Financial System, Pearson Education India
2. Singh, Preethi : Dynamics of Indian Financial System,Ane Books Pvt. Ltd.
3. Guruswami,S.Capital Markets, Tata McGraw Hill, New Delhi
4. Khan. M.Y : Indian Financial System,Tata McGraw Hill,New Delhi
5. Avadhani,V.A.,Investment And Security Markets in India, Himalaya Publishing House

SEMESTER III

Serial No	Course code	Credits	Course Name
3			CORE COURSES (CC)
3.1	BAFS306	03	Business Law (Business Regulatory Framework) - II

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit 1 : The Indian Partnership Act – 1932 a) Concept of Partnership Partnership and Company Test for determination of existence for partnership Kinds of partnership Registration and effects of non-registration of Partnership Rights and Duties of Partners Authority and Liability of partners Admission, Retirement and Expulsion of Partner Dissolution of Partnership	15

2	Unit 2 : Limited Liability Partnership Act - 2008 a) Concept , Formation, Membership and Functioning of Partnership b) Dissolution of Partnership	10
3	Unit 3 : The Factories Act, 1948	15
	a) Definitions Section 2 (k) – Manufacturing Process, Section 2 (l) –Workers Section 2 (m)– Factory Provisions pertaining to Health- Section 11 to Section 20 Safety- Section 21 to Section 41 Welfare- Section 42 to Section 49	
4	Unit 4 : Information Technology Act Section 1 to Section 44	20
	Total Lectures	60

Note: Relevant Law/ Statute/ Rules in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

References:

- *An introductory guide to Central Labour Legislation – W A Dawson*
- *Industrial Law – P L Malik*
- *Personnel Management and Industrial relations – Kapur S , Punia B – Gurgaon SK*
- *Labour participation in Management – Mhetras V Manaklals*
- *Law of Partnership, by J P Singhal (Author)*
- *Partnership Act, 1932 with State Amendments*
- *The Law Of Partnership, P.C. Markanda*
- *Indian Partnership Act 1932*
- *Limited Liability Partnership Act 2008*
- *Information Technology Act By Lawmann’s, Kamal Publication*
- *Cyber Law in India by Talat Fatima*
- *Cyber Law in India Simply by Ajit Singh*
- *Information Technology Law and Practice Cyber Laws and Laws Relating to E-Commerce (English, Paperback, Vakul Sharma) Universal Law Publishing*

SEMESTER III

Serial No	Course code	Credits	Course Name
3			DISCIPLINE CORE COURSES (CC)
3.2	BAFS307	03	Business Economics II

Revised Syllabus	No. of lectures
<p>Module-1</p> <p>Introduction to Macroeconomics</p> <p>Chapter 1 Macro Economics and National Income Concepts (Chapters 1 and 3 combined) Brief Introduction & Scope of Macro Economics; National Income - Meaning and Importance - Conventional and Green GNP and NNP Concepts - Relationship Between National Income and Economic Welfare.</p> <ul style="list-style-type: none"> • Circular Flow of Aggregate Income and Expenditure : Closed and Open Economy Models • Short run Economic Fluctuations : Features and Phases of Trade Cycles • The Keynesian Principle of Effective Demand : Aggregate Demand and Aggregate Supply – Consumption Function - Investment Function - Effects of Investment Multiplier on Changes in Income and Output 	15
<p>Module-2</p> <p>Money, Inflation and Monetary Policy</p> <ul style="list-style-type: none"> • Money Supply : Determinants of Money Supply – Factor influencing Velocity of Circulation of Money • Demand For Money : Classical and Keynesian Approaches and Keynes' Liquidity Preference Theory of Interest • Money and Prices : Quantity Theory of Money - Fisher's Equation of Exchange - Cambridge Cash Balance Approach 	15
<ul style="list-style-type: none"> • Inflation : Demand Pull Inflation and Cost Push Inflation - Effects of Inflation - Nature of Inflation in a Developing Monetary Policy : Meaning, Objectives and Instruments, inflation Targeting 	
<p>Module-3</p> <p>3. Constituents of Fiscal Policy</p> <ul style="list-style-type: none"> • Role of Government to provide Public Goods – Principles of Sound and Functional Finance • Fiscal Policy : Meaning, Objectives - Contra Cyclical Fiscal Policy and Discretionary Fiscal Policy • Instruments of Fiscal Policy : Canons of Taxation – Factors Influencing Incidence Of Taxation - Effects of Taxation - Significance of Public Expenditure - Social Security Contributions - Low Income Support and Social Insurance Programmes - Public Debt - Types, Public Debt and Fiscal Solvency, Burden of Debt Finance • Union Budget : Structure - Deficit Concepts – Fiscal Responsibility and Budget Management Act 	15

<p>Module-4</p> <p>4. Open Economy : Theory and Issues of International Trade</p> <ul style="list-style-type: none"> • The Basis of International Trade : Ricardo's Theory of Comparative Cost Advantage - The Hecksher-Ohlin Theory of Factor Endowments - Terms of Trade - Meaning and Types - Factors Determining Terms of Trade - Gains from Trade - Free Trade versus Protection • Foreign Investment : Foreign Portfolio Investment - Benefits of Portfolio Capital Flows - Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational Corporations • Balance of Payments : Structure - Types of Disequilibrium - Measures to Correct Disequilibrium in BOP • Foreign Exchange and Foreign Exchange Market : Spot and Forward Rate of Exchange - Hedging, Speculation and Arbitrage - Fixed and Flexible Exchange Rates – Managed Flexibility 	15
---	----

References:

1. Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N. Delhi, 2000)
2. Hirchey .M., Managerial Economics, Thomson South western (2003)
3. Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill (ed.3)
4. Gregory Mankiw., Principles of Economics, Thomson South western (2002 reprint) 6) Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi, 2002)
5. Pal Sumitra, Managerial Economics cases and concepts (Macmillan, New Delhi,2004)
6. H.L Ahuja, Principles of Macroeconomics (S.Chand Publishing, 2020)
7. H.L Ahuja, Macroeconomics (S.Chand Publishing, 2019)

SEMESTER IV

Serial No	Course code	Credits	Course Name
1			ELECTIVE COURSES (EC)
1.1	BAFS401	03	Financial Accounting (Special Accounting Areas) - IV

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit 1 Preparation of Final Accounts of Companies Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies)	15
2	Unit 2 Redemption of Preference Shares Provision of the Companies Act for redemption of Preference Shares (Sec 55 of the Companies Act, 2013), Companies (Share and Debentures) Rules. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalization of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption, (Question on entries and/or Balance Sheet) Note: Companies governed by Section 133 of the Companies Act, 2013 and comply with the accounting standards prescribed for them. Hence, the balance in security premium account not to be utilized for premium payable on redemption of preference shares.	10
3	Unit 3 Redemption of Debentures Introduction: Provisions of Section 71 (1) and (4) of the Companies Act, 2013, Creation and investment of DRR including The Companies (Share	15

	Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures Methods of redemption of debentures: By payment in lumpsum and by payment in instalments, Conversion and Buy from the open market. (Question on entries. ledgers and/or Balance Sheet and /or redemption of preference shares)	
4	Unit 4 Ascertainment and Treatment of Profit Prior to Incorporation Principles for ascertainment Preparation of separate, combined and columnar Profit and Loss Account including different basis of allocation of expenses/ incomes	10
5	Unit 5 Foreign Branch Conversion as per AS 11 and incorporation in HO accounts	10
		60

REFERENCE BOOKS:

1. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
4. Financial Accounting by S.N. Maheshwari and S.K. Maheshwari.
5. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
6. Financial Accounting by Lesile Chandwichk, Prentice Hall of India Adin Bakley (P) Ltd., New Delhi
7. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
8. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
9. Compendium of Statement and Standard of Accounting, ICAI
10. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
11. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi

SEMESTER IV

Serial No	Course code	Credits	Course Name
1			ELECTIVE COURSES (EC)
1.2	BAFS402	03	Management Accounting (Introduction to Management Accounting)

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Introduction to Management Accounting Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting	05
2	Analysis and Interpretation of Accounts a) Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis b) Trend Analysis. c) Comparative Statement. d) Common Size Statement. NOTE: Practical Problems based on the above (a) to (d)	10

3	<p>Financial Statement analysis: Ratio analysis Meaning of financial Statement Analysis, steps, Objective and types of Analysis.</p> <p>Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.</p> <p>Balance Sheet Ratios: Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio & Capital Gearing Ratio</p> <p>Revenue Statement Ratios: Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio & Stock Turnover Ratio</p> <p>Combined Ratio: Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover & Creditors Turnover</p>	15
4	<p>Cash Flow Analysis Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)</p>	15
5	<p>Working Capital Management a) Concept, Nature of Working Capital, Planning of Working Capital</p>	15
	<p>b) Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization c) Operating Cycle Practical Problems</p>	
	Total Lectures	60

References:

1. *Cost & Management Accounting* by Ravi N. Kishor, Publication Taxmann
2. *Essential of Management Accounting* by P.N. Reddy, Himalaya Publications
3. *Advanced Management Accounting* by Robert S Kailar, Holl
4. *Financial Of Management Accounting* by S.R.Varshney,Wisdom
5. *Introduction Of Management Accounting* by Charbs T Horngnam, PHI Learning
6. *Management Accounting* by I.M. Pandey, Vikas
7. *Cost & Management Accounting* by D.K. Mattal, Galgotia
8. *Management Accounting* by Khan & Jain, Tata Megaw
9. *Management Accounting* by Prestige

SEMESTER IV

Serial No	Course code	Credits	Course Name
1			ELECTIVE COURSES (EC)
1.3	BAFS403	03	Taxation - III (Direct Taxes Paper- II)

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit 1 Clubbing of Income - Section 60 to 65	5
2	Unit 2 Set Off & Carry Forward of Losses Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business Sec: 74- Loss under the head Capital Gains	5
3	Unit 3 Computation of Tax liability of Individual & HUF	5
4	Unit 4 Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon with Applicable Rate of Tax	15
5	Unit 5 Return of Income – Sec 139 Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)	5

6	Unit 6 Tax Deduction at Source Advance Tax U/S 207, 208, 209, 210 & 211 Interest Payable U/S 234A, 234B, 234C Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees Advance Tax U/S 207, 208, 209, 210 & 211 Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax Interest Payable U/S 234A, 234B, 234C Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax	15
7	Unit 7 DTAA U/S 90 & 91	5
8	Unit 8 Tax Planning & Ethics in Taxation – Basic Concepts Tax Management V/s Tax Planning V/s Tax Evasion V/s Tax Avoidance	5
	Total Lectures	60

Note:

1. Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.
2. The syllabus is restricted to study of section/s, specifically mentioned rules and notifications only.

References

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

SEMESTER IV

Serial No	Course code	Credits	Course Name
2			ABILITY ENHANCEMENT COURSES (AEC)
2A			ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
2.1	BAFS404	03	Information Technology in Accountancy - II

SYLLABUS

Sr.No.	Modules	Number of lectures
1	<p>Unit 1: Business Process</p> <p>Introduction, Definition and Meaning of business process Flow of business process for accounting, purchase, sales and finance Classification of business processes Introduction, Definition and Meaning of Business Process Management Principles and practices of Business Process Management Business Process Management life cycle Theories of Business Management Process Implementation of Business process Management – need, key factors and importance Automation of business Processes – benefits, risks, challenges Accounting systems automation IT and Business Process Management Information systems – Meaning, Use of IT in accountancy.</p>	15
2	<p>Unit 2: Computerized accounting system</p> <p>Introduction and meaning Uses and Benefits Role Need and requirements of computerized accounting Basic requirements of computerized accounting system Limitations of computerized accounting system Understand the development and design of a computerized accounting system; determining how the accounting data will be processed, i.e. what accounts and books are needed and what is the desired output i.e. financial reports and other reports.</p>	20

	Accounting Software Introduction and meaning Advantages of accounting software Uses of Accounting software Various accounting soft wares Accounting software TALLY – Accounting and report	
3	Unit 3: Concept of MIS Reports in Computer Environment Introduction Concept of MIS Need for MIS Characteristic of MIS Outputs of MIS Role of MIS Guidelines for Developing MIS reports	15
	Functional Aspects of the MIS: Problems in MIS Knowledge required for studying MIS and Computer	
4	Unit 4: IT and Auditing Need and importance of IT in auditing Auditing in IT environment	10
		60

REFERENCE BOOKS:

- Fundamentals of Computers – Rajaram V – Prentice Hall
 - Computer today (3rd edition) – Sanders, Donald H – McGraw Hill
 - Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall
 - Computers – Subramaniam N – Wheeler
 - Introduction to Computers – Xavier C. – New Age
 - Computer in Business – Sanders D – McGraw Hill
 - Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall
 - Internet for Business – Brummer, Lavrej – Cambridge
 - E-mail for Everyone – Leon Alexis & leon – Methews
 - Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden Foundation
- Course in Management (Introduction to Management) - IV

SEMESTER IV

Serial No	Course code	Credits	Course Name
2B			SKILL ENHANCEMENT COURSES (SEC)
2.2	BAFS405	02	Foundation Course in Commerce (Introduction to Management) - IV

SYLLABUS

Sr.No.	Modules	Number of lectures
1	<u>Introduction to Basic Management Concepts</u> <ul style="list-style-type: none">• Introduction to Management,• Definition of Management• Nature of Management• Objectives of Management• Administration vs. Management• Levels of Management• Principles of Management	15
2	<u>Planning</u> <ul style="list-style-type: none">• Definition and Importance of Planning• Process of Planning• Limitations of Planning• Features of Sound Planning• Features and process of decision making	10
3	<u>Organizing</u> <ul style="list-style-type: none">• Definition, nature and significance• Process of organization• Principles of organization• Formal and Informal organization - features, advantages and disadvantages• Centralization and decentralization – factors, merits and demerits• Departmentation and Delegation	15
4	<u>Staffing</u> <ul style="list-style-type: none">• Meaning, Importance of Staffing• Recruitment and its sources	10

	<ul style="list-style-type: none"> • Selection procedure • Distinction between Recruitment and Selection • Employment tests and types of Interview 	
5	<p><u>Directing, Motivating and Leading</u></p> <ul style="list-style-type: none"> • Directing- Meaning • Steps in Directing • Motivation – Importance and Factors • Maslow’s Need Hierarchy Theory, McGregor’s Theory X and Theory Y and Fredrick Herzberg’s Two Factor Theory • Qualities of a Leader • Leadership Styles • Situational Leader Approach 	10
		60

References

1. Essentials of Management by Koontz H & W published by McGraw Hill
2. Principles of Management by Ramaswamy published by Himalaya
3. Management Concept and Practice by Hannagain T published by McMillan
4. Basic Managerial Skills for All by McGrath E.H published by Prentice Hall of India
5. Management – Text and Cases by VSP Rao published by Excel Books
6. Essentials of Management by Massie Joseph published by Prentice Hall of India
7. Management: Principles and Guidelines by Thomas Duening & John Ivancevich published by Biztantra
8. Management Concepts and Strategies by J S Chandran published by Vikas Publishing House
9. Principles of Management by Tripathy P C published by Tata McGraw Hill
10. Principles of Management: Theory and Practice by Sarangi S K published by V M P Publishers
11. Principles Of Management-I by Michael Vaz & S.K. Raju published by Manan Prakashan

SEMESTER IV

Serial No	Course code	Credits	Course Name
3			CORE COURSES (CC)
3.1	BAFS406	03	Business Law (Company Law) - III

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit 1 Definitions Section 2 Clause (2) – Accounting Standard Clause (7) – Auditing Standard Clause (13) – Books of Accounts Clause (31) – Deposit Clause (41) – Financial Year Clause (42) – Foreign Company Clause (47) – Independent Director Clause (48) – Indian Depository Receipts Clause (62) – One Person Company Clause (85) – Small Company	10
2	Unit 2 Incorporation of Companies – Section 3 to Section 20 Memorandum of Association and Articles of Association Types of Meetings, Types of Directors	20
3	Unit 3 Public Offer – Sections 23, 25 to 28, 33, 35, 39	10
4	Unit 4 Private Placement – Section 42	10
5	Unit 5 Share Capital and Debentures – Sections 43, 46, 47, 52 to 56, 61 to 72	10
	TOTAL LECTURES	60

Note: Relevant Law/ Statute/ Rules in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year.

References:

- Companies Act 2013 by Ravi Puliani, Bharat Publication
- Companies Act 2013 by Taxmann

SEMESTER IV

Serial No	Course code	Credits	Course Name
3			CORE COURSES (CC)
3.2	BAFS407	03	Research Methodology in Accounting and Finance

SYLLABUS

Sr.No.	Modules	Number of lectures
1	Unit 1 Introduction to Research Introduction and meaning of research, Objectives of research, Features and Importance of research in Accounting and Finance, Objectives and Types of research - Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem: Meaning and Selection Review of Literature	15
2	Unit 2 Research Design in Accounting and Finance Meaning of Introduction, Need, and Good research design. Hypothesis: Formulation, Sources, Importance and Types Different Research designs	15
3	Unit 3 Data Collection and Processing Data Collection: Introduction and meaning, types of data	15
	Primary data: Observation, Experimentation, Interview, Schedules, Survey, Questionnaires, Limitations of Primary data Secondary data: Sources and Limitations Factors affecting the choice of method of data collection. Sampling: Significance, Methods, Factors determining sample size Data Presentation: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Use of computer and internet in data collection and processing	
4	Interpretation and Report Writing Meaning and techniques of interpretation, Research Report Writing: Importance, Essentials, Structure/ layout, Types	15
		60

REFERENCE BOOKS:

- *Research Methods in Accounting, Malcolm Smith*
- *Research Methods and Methodology in Finance and Accounting, by Viv Beattie and Bob Ryan*
- *Research Methodology: Methods and Techniques by C. R. Kothari*

