

HSNC University, Mumbai

**(Established by Government of Maharashtra vide notification dated 30th
October, 2019 under section 3(6) of Maharashtra Public Universities Act)**



Ordinances and Regulations

With Respect to

Choice based credit system

For the Programmes

Under

The Faculty of Commerce & Management

With effect from the Academic year

2025-26



Board of Studies in Faculties of Accountancy, Finance & Law

a) Name of Chairperson/Co-Chairperson/Coordinator: -

a) Dr. AMIT NANDU, Chairperson

Professor, HR college, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020,
Email id - amitnandu@hrcollege.edu

b) CA TANZILA KHAN, Co-Chairperson

Co-Chairperson, Department of BAF, KC College, Mumbai- 400020,
Email id - tanzila.khan@kccollege.edu.in

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

a) Dr. ANJALLI VACHHANI

Professor, Department of Accountancy at H.R College, Mumbai – 400020
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b) Dr. JAYA MANGLANI

Associate Professor, HR College, Department of Accountancy, HSNC University, Churchgate, Mumbai – 400020
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c) Ms. POONAM JAIN

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Email id - poonam.jain@hrcollege.edu

d) Ms. FARHEEN KHAN

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e) Mr. Mayur Ramesh Dumasia

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f) Ms. PRACHI AHUJA

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g) Mr. Rahul Mishra

Assistant Professor, HR college, Department of BBI, HSNC University, Churchgate, Mumbai –

400020

Email id : rahul.mishra@hrcollege.edu

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

Dr. ALWIN MENEZES

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

a) CA Santosh Ghag

Post HOD, Accountancy, Jai Hind College, Autonomous.

Email ID: ca.sgghag@gmail.com

b) CA Manish Sampat

Partner, CNK & Associates LLP Mistry Bhavan, 3rd Fl. D.W. Road Churchgate Mumbai-20

Email id - manish@cnkindia.com

Mobile No. - 9820010064

c) CA Sanjit M. Nair

Assistant Manager – Accounts & Finance, Motilal Oswal Finance Services, Prabhadevi, Mumbai

Email id: sanjitnair1701@gmail.com

Mobile No.-

d) Fatma Khatoon Abid Marwari

233/234, Bellasis road, Nagpada Patel Apartments D wing- 1402, Mumbai 400008

Email id - fatmamarwari@gmail.com

e) One representative from ICAI

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

a) Name: Bhadkamkar Chitrakshi

b) Name: Shruti Halder



HSNC University, Mumbai
(2025-2026)

Ordinances and Regulations

With Respect to

Choice Based Credit System
(CBCS)

For the Programmes Under

The Faculty of Accountancy & Finance

For the programme

Bachelors of Commerce (Accountancy and Finance) (NEP)

Curriculum– Third year Undergraduate Programmes
Semester-V and Semester -VI

INDEX

Semester V

Sr No	Particulars	Name of Subject	Credits
1	Major Subjects (M1)	Corporate Financial Accounting I	4
2	Major Subjects (M2)	Strategic Financial Management I	4
3	Minor Subjects (M3)	Indirect Tax II	2
4	Discipline Specific Elective (Choose any One option)	Security Analysis and Portfolio Management Or Financial Markets	4
5	Vocational Course	Tally	2
6	Indian Knowledge System	Ancient Accounting and Management Principles and Practices	2
7	Internship	Here students have to complete 120 hours of internship and submit the report to college.	4
	Total		22

Semester VI

Sr No	Particulars	Name of Subject	Credits
1	Major Subjects (M1)	Corporate Financial Accounting II	4
2	Major Subjects (M2)	Strategic Financial Management II	4
3	Minor Subjects (M3)	Indirect Tax III	2
4	Discipline Specific Elective (Choose any One option)	Auditing Or Operational Research	4
5	Vocational Course	Assessment & E-filing Financial Analytics	2+2
6	Research Project	Students have to submit research project for 4 credits	4
	Total		22

Preamble

The Bachelor of Commerce course is designed to provide competencies in basic commerce discipline as also impart requisite skills in problem solving, leadership, communications, decision making in organizations, values to impact thoughts, actions and beliefs and a basic understanding of India and Indian knowledge base that delves into the resources of the past for a better understanding and resolve of contemporary issues, with appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management and Information Technology, business communication, value education course and Indian Knowledge System.

The HSNC University follows the Choice Based Credit System (CBCS) under the New Education policy which is a proven, flexible mode of learning in higher education which facilitates a student to have guided freedom in selecting his/her own choices of courses in the curriculum for completing a degree program. The degree program has multiple entry and exit modes. This is coupled with a focus on Project Based Learning and Industrial Training so as to enable the students to become eligible and fully equipped for employment in industries, higher studies or entrepreneurship.

The course structure will definitely equip the students to accept the challenges of globalization and constant change and will enable them to be well placed in business, academics and administration in the country as well as abroad.

1. Process adopted for curriculum designing:

The members of the respective departments initially developed a draft syllabus after research on the existing curriculum from other Universities, studying the current needs of the industry, analyzing the new trends in the subjects and even connecting to some NGOs in a few subjects. The drafted syllabus was then shown to academicians, experts from industry and researchers through emails and their inputs were gathered through meetings. These valuable inputs were incorporated into the syllabus ensuring that the syllabus is enriched in all aspects.

2. Salient features, how it has been made more relevant: While

designing the syllabus, care has been taken to ensure that the student learns application skills along with theory. Demonstrations of the practical applications shall be conducted through special lectures and workshops that will contribute to enhanced learning. A combination of lectures, problem solving during tutorials and the supplementary sessions all contribute to make a student job ready.

3. Input from stakeholders

For drafting the syllabus, each department has taken inputs from industry experts, parents and notable alumni. The stakeholders have been impressed with the inclusion of e-learning options for the learners provided in the syllabus. They have suggested subsequently to add more practical hands-on examples, learning through games and GIS certificate programs. For more advanced related topics, there can be sharing of video lectures and seminars, workshops, short term courses could be organized

Part 2 - The Scheme of Teaching and Examination

Semester – V

Summary

Sr. No.	Choice Based Credit System	Subject Code	Remarks
1	Major Subjects		Corporate Financial Accounting I
			Strategic Financial Management I
2	Minor Subject		Indirect Tax II
3	Discipline Specific Elective (Choose any One option)		Security Analysis and Portfolio Management Or Financial Markets
4	Vocational Course		Tally
5	Indian Knowledge System		Ancient Accounting and Management Principles and Practices
6	Internship		Here students have to complete 120 hours of internship and submit the report to college.

THIRD Year Semester V Internal and External Detailed Scheme

Sr . N o.	Subjec t Code	Subject Title	Periods Per Week					Internals	Total Marks					
			U ni ts	SL	L	T	P		SLE/ AP	CT/ PE	C P	T	SE E	
1	-	Corporate Financial Accounting I	4	20% *	4	0	0	4	15	20	5	40	60	100
2	-	Strategic Financial Management I	4	20% *	4	0	0	4	15	20	5	40	60	100
3	-	Security Analysis and Portfolio Management Or Financial Markets	4	20% *	4	0	0	4	15	20	5	40	60	100
4	-	Indirect Tax II	2		2	0	0	2		20		20	30	50
5	-	Tally	2		1	0	2	2		20		20	30	50
6	-	Ancient Accounting and Management Principles and Practices	2		2	0	0	2		20		20	30	50
7	-	Internship.									40	60	100	
	Total Hours / Credit							Total Marks				550		

Third Year Semester V Internal and External Detailed Scheme SL: Self Learning, L: Lecture, T: Tutorial , P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment, PA- Project Assessment, PE- Practical Exam, CP- Class Participation.

THIRD Year Semester – V units – Topics – Teaching Hours

Sr No	Subject Code	Subject Unit Title		Lectures	Total No. of hours	Credit	Total Marks
1	_____	I	Investment Accounting (w.r.t. Accounting Standard- 13)	15	60	4	100
		II	Redemption of Preference Shares	15			
		III	Redemption of Debentures	15			
		IV	Buyback of Shares	15			
2	_____	I	The Time Value of Money	05	60	4	100
		II	Capital Budgeting –Project Planning and Risk Analysis	10			
		III	Mergers and Acquisitions	30			
		IV	Sources of Finance	15			
3	_____	I	Portfolio Management–An Introduction & Process	15	60	4	100
		II	Portfolio Management –Valuation	15			
		III	Fundamental Analysis	15			
		IV	Technical Analysis & Trust in Investment Profession	15			
4	_____	I	Introduction To Indian Financial System	15	60	4	100
		II	An Overview of Equity Markets	15			
		III	An Overview of Debt and Money Markets	10			
		IV	An Overview of Commodity & Derivatives Market	20			
5	_____	I	Payment of Tax and Refunds	15	30	2	50

		II	Returns, Accounts, Audit, Assessment and Records	15			
6	____	I	Fundamentals of Accounting with Tally	15	15 + 30 hours practical	2	50
		II	Practical - Tally features				
7	____	I	Indian Ethos in Management	15	30	2	50
		II	Indian Traditional Accounting	15			

• **Lecture Duration – 1 hr**

One credit = 15 hours of lectures and 30 hours of practicals

Part 3 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Course Code : _____
Course: Corporate Financial Accounting I

Course Objectives

- To provide knowledge of investment accounting for equity and debt instruments in accordance with Accounting Standard-13.
- To understand the legal provisions and accounting treatment related to the redemption of preference shares as per the Companies Act, 2013.
- To equip students with the concepts and procedures for redemption of debentures, including the creation and utilization of Debenture Redemption Reserve (DRR) and Debenture Redemption Reserve Investment (DRRI)
- To familiarize students with the regulatory framework and accounting process involved in the buy-back of shares.

Learning Outcomes

- Students will be able to prepare investment accounts for equity shares and debentures, including transactions with ex-interest and cum-interest pricing.
- Students will be able to apply legal provisions and journalize transactions related to the redemption of preference shares and reflect them in the financial statements.
- Students will gain the ability to record and present the redemption of debentures using appropriate accounting methods and provisions of the Companies Act.
- Students will be able to analyze and solve practical problems related to buy-back of shares, including accounting entries and compliance with statutory requirements

Unit	Content	No. of Lectures
I	Investment Accounting (w.r.t. Accounting Standard- 13) 1.1 For shares (variable income bearing securities) 1.2 For debentures/Preference shares (fixed income bearing securities) 1.3 Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method 1.4 Columnar format for investment account.	15
II	Redemption of Preference Shares 2.1. 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. 2.2. Methods of Redemption of fully paid up Preference Shares as per Companies Act, 2013: The proceed of a fresh issue of shares, the capitalisation of undistributed profits and a combination of both, calculation of minimum fresh issue to provide the fund for redemption. 2.3. Question on entries and/or Balance Sheet	15

	(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 utilised for premium payable on redemption of preference shares).	
III	<p>Redemption of Debentures</p> <p>3.1. 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 Capital and Debentures) Rules, 2014, the methods of writing-off discount/loss on issue of debentures; Terms of issue of debentures</p> <p>3.2. Methods of redemption of debentures: By payment in lumpsum and by payment in instalments (excluding from by purchase in open market), Conversion.</p> <p>3.3. (Question on entries, ledgers and/or Balance Sheet and /or redemption of preference shares)</p>	15
IV	<p>Buyback of Shares</p> <p>4.1. Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions).</p> <p>4.2. Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding) Practical Problems</p>	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Investment Accounting
2	2	Redemption of Preference Shares
3	3	Redemption of Debentures
4	4	Buyback of Equity Shares

Note: Selection of SLE topic from the above, will be as per the discretion of faculty.

Online Resources

https://static.careers360.mobi/media/uploads/froala_editor/files/Redemption-of-Debentures.pdf

Reference Books:

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

- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Srinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern:

A) Formative Assessment **40 marks**

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 % **60 Marks**

Q.No.	Particulars	Marks
1	Full Length Question OR Full Length Question	15
2	Full Length Question OR Full Length Question	15
3	Full Length Question OR Full Length Question	15
4	Full Length Question OR Full Length Question	15

Note: 15 marks question may be divided into sub questions of 7.5 and 7.5 or 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.

Strategic Financial Management I

Course Objectives:

- To Define the basic concepts of Time Value of Money, including present value, future value, interest rates, compounding and annuities.
- To explain how time value of money influences financial decision-making in investments.
- To Analyze the financial and strategic outcomes of mergers and acquisitions for both acquiring and target companies.
- To enable students to understand the various innovative sources of finance

Learning Outcomes:

The learner will be able to -

- Apply Time Value of Money concepts to solve real-world financial problems.
- Apply capital budgeting methods to evaluate an investment opportunity.
- Apply the M&A process to real-world business scenarios and analyze the potential outcomes of a Merger & Acquisition transaction for both involved companies.
- Apply knowledge of financing sources to recommend appropriate funding options for a business.

Unit	Content	No. of Lectures
I	The Time Value of Money 1.1 Present Value 1.2 Internal Rate of Return 1.3 Bonds Returns, the Returns from Stocks 1.4 Annuity 1.5 Techniques of Discounting 1.6 Techniques of Compounding	05
II	Capital Budgeting – Project Planning and Risk Analysis 2.1 Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows) Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems 2.2 Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break - Even Analysis.	10
III	Mergers and Acquisitions 3.1 Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and	30

	<p>Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers</p> <p>3.2 Practical Problems</p>	
IV	<p>Sources of Finance</p> <p>4.1 Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term.</p> <p>4.2 Long Term Sources of Finance: Global Depository Receipts, Policy development, Capital flows and Equity Debt.</p> <p>4.3 Brief introduction & sources of short-term Finance: Bank Overdraft, Cash Credit, Factoring</p>	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	4	Sources of Finance

Online Resources

<http://www.fao.org/3/w4343e/w4343e08.htm>

Reference Books

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi

Evaluation Pattern:

A) Formative Assessment **40 marks**

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 % **60 Marks**

Q.No.	Particulars	Marks
1	Full Length Question OR Full Length Question	15
2	Full Length Question OR Full Length Question	15
3	Full Length Question OR Full Length Question	15
4	Full Length Question OR Full Length Question	15
<p>Note: 15 marks question may be divided into sub questions of 7.5 and 7.5 or 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.</p>		

Security Analysis and Portfolio Management

Course Objectives:

- To acquaint the learners with various concepts of finance.
- To provide a conceptual foundation to undertake Investment analysis for securities as well as portfolios.
- To understand various models and techniques of security and portfolio analysis.

Learning Outcomes:

- This course will help in providing a theoretical and practical background in the field of investments.
- Students will learn how to design and manage bond portfolios as well as equity portfolios in the real world.
- As part of this course, students will learn how to value equity and debt instruments and how to measure portfolio performance.

Unit	Content	No. of Lectures
I	Portfolio Management–An Introduction & Process Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors.	15

	<p>Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management.</p> <p>Investment Environment in India and Factors Conducive for Investment in India.</p> <p>Portfolio Analysis – Meaning and its Components, Calculation of Expected Return and Risk, Calculation of Covariance, Risk – Return Trade off.</p> <p>Portfolio Selection – Meaning, Feasible Set of Portfolios, Efficient Set of Portfolios, Selection of Optimal Portfolio, Markowitz Model, Limitations of Markowitz Model, Measuring Security Return and Portfolio Return and Risk Under Single Index Model and Multi Index Model</p>	
II	<p>Portfolio Management –Valuation</p> <p>Portfolio Revision–Meaning, Need, Constraints and Strategies.</p> <p>Portfolio Evaluation–Meaning, Need, Measuring Returns (Sharpe, Treynor and Jensen Ratios) and Decomposition of Performance.</p> <p>Bond Valuation – Meaning, Measuring Bond Returns, Yield to Maturity, Yield to Call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration.</p> <p>Valuation of Investment–Cost of Investment, Carrying amount of Investments, Switching of Investments within portfolio, Practical problems</p>	15
III	<p>Fundamental Analysis</p> <p>Economy Analysis – Meaning, Framework, Economic Analysis, Forecasting, Barometric or Indicator Approach, Econometric Model Building and Opportunistic Model Building.</p> <p>Industry Analysis – Concept of Analysis, Industry Life Cycle, Industry Characteristics</p> <p>Company Analysis – Financial Statements, Analysis of Financial Statements, (Practical questions on Debt Equity Ratios, Total Debt Ratio, Proprietary ratios, interest coverage ratio, Profitability ratios related to sales, investment and equity Shares Efficiency or Activity Ratios) and Assessment of Risk (Leverages)</p>	15
IV	<p>Technical Analysis & Trust in Investment Profession</p> <p>Technical Analysis- Meaning and Principles of Technical Analysis, Price Chart, Line Chart, Bar Chart, Japanese Candlestick Chart, Trends and Trend Reversals, Chart Patterns, Support and Resistance, Reversal Patterns, Continuation Patterns.</p> <p>Fintech in Investment Management–Meaning of Fintech, Big data and artificial Intelligence & Machine learning, Fintech Applications to Investment Management.</p> <p>Ethics & Trust in Investment Profession–Meaning of Ethics–Code of Ethics, Challenges to Ethical behavior, Framework for Ethical Decision making.</p>	15

Self-Learning topics(Unit wise):

Sr.No	Unit	Topic
1	1	<ol style="list-style-type: none"> 1) Investment, Meaning, Characteristics, Objectives, Investment V/s Speculation, Investment V/s Gambling and Types of Investors. 2) Portfolio Management – Meaning, Evolution, Phases, Role of Portfolio Managers, Advantages of Portfolio Management. Investment Environment in India and Factors Conducive for Investment in India.

Online Resources

<https://youtu.be/PsfeumW6-k0n>
<https://youtu.be/Qmw15cG2Mv4>

Reference Books

- Blake, David 1992, Financial Market Analysis , McGraw Hill London
- Francis J.C Investments, Analysis and Management McGraw Hill New York
- Pistoiese Clifford Using Technical Analysis Vision Books
- Reilly Frank K and Keith Brown Investment Analysis and Portfolio Management

Evaluation Pattern:

A) Formative Assessment 40 marks

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 % 60 Marks

Q.No.	Particulars	Marks
Q. 1	Theory and Practical Questions (Any 2/ 3)	15 Marks
Q. 2	Theory and Practical Questions (Any 2/ 3)	15 Marks
Q. 3	Theory and Practical Questions (Any 2/ 3)	15 Marks
Q. 4	Theory Questions (Any 2/ 3)	15 Marks

Financial Markets

Course Objectives:

- Develop a strong understanding of financial markets and their functions within the Indian financial system.
- Gain proficiency in analyzing and utilizing various financial instruments, including money market, debt market, equity shares, and commodity derivatives.
- Acquire practical knowledge of financial intermediaries' roles and regulatory frameworks governing Indian financial markets.

Learning Outcome:

- Explain the structure and functions of Indian financial markets, including money market, debt market, equity market, and commodity derivatives.
- Identify and evaluate different financial instruments and their roles in investment and risk management.
- Apply regulatory knowledge to analyze the interrelationship between financial markets and the operations of financial intermediaries.

Unit	Content	No. of Lectures
I	<p>Introduction To Indian Financial System:</p> <ul style="list-style-type: none"> • Financial system structure and functions • Financial markets and their economic functions • Financial intermediaries and their functions • Financial markets structure • Financial instruments • Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services. • Introduction to Forex Markets 	15
II	<p>An Overview of Equity Markets</p> <ul style="list-style-type: none"> • Meaning, Features, Functions, Importance, Participants of Equity Market. • Instruments, Primary Market, IPO, Book Building process of Equity Market • Role of Merchant Bankers • Concepts: ASBA, Green Shoe Option, Issue of Bonus shares, Right Shares. • Meaning and functions of Stock Exchange- NSE and BSE. 	15
III	<p>An Overview of Debt and Money Markets</p> <p>a. Debt Market</p> <ul style="list-style-type: none"> • Introduction to Debt Markets • Bonds: Features of bonds, Types of bonds • Participants of debt markets: Issuers and Investors • Recent Developments • Regulatory framework in the Indian Debt market <p>b. Money Market</p> <p>Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets.</p>	10
IV	<p>An Overview of Commodity & Derivatives Market</p> <p>a) Introduction to Commodity Market:</p> <ul style="list-style-type: none"> • Meaning, History & Origin, Types of Commodities Traded (Agri and Industrial, other services such as electricity) • Structure of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India(Cash & Derivative Segment) • Commodity Exchanges in India & Abroad • Reasons for Investing in Commodities <p>b) Introduction to Derivatives Market:</p> <ul style="list-style-type: none"> • Meaning, History & Origin, Elements of a Derivative Contract • Factors Driving Growth of Derivatives Market • Types of Derivatives • Types of Underlying Assets • Participants in Derivatives Market • Advantages & Disadvantages of Trading in Derivatives Market • Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures & Options, Trading of Options, Valuation of Options Contract, Factors affecting Option Premium, Payoff Charts & Diagrams for Options Contract, Basic Understanding of Option Strategies 	20

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Self-Learning topics (Unit wise):

Unit	Topics
1	Recent developments in financial markets
3	Regulatory framework of Money market
4	Commodity exchanges
4	Meaning history and origin of derivatives market

Online Resources

<https://youtu.be/qqy7dSB9jcg>

<https://youtu.be/C0Ktvoh-oFM>

<https://youtu.be/RzmLaXULZAw>

https://youtu.be/M_wVfpX39JE

References:

- Financial Institutions and Markets: Structure, Growth & Innovation – Bhole, McGraw Hill
- Indian Financial System – M.Y.Khan, McGraw Hill
- Financial Management: Theory and Practice - Prasanna Chandra, McGraw Hill
- Derivatives: Principles and Practice – Sundaram and Das, McGraw Hill

Evaluation Pattern:

A) Formative Assessment **40 marks**

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 % **60 Marks**

Q.No.	Particulars	Marks
Q. 1	Theory Questions (Any 2/ 3)	15 Marks
Q. 2	Theory Questions (Any 2/ 3)	15 Marks
Q. 3	Theory Questions (Any 2/ 3)	15 Marks
Q. 4	Theory Questions (Any 2/ 3)	15 Marks

Indirect Taxes Paper – II

Course Objectives:

- To understand the process and types of GST payments and refunds.
- To apply provisions for calculating interest on delayed payments and refunds.
- To identify the types of GST returns and the record-keeping requirements.
- To analyse the processes for GST return scrutiny and assessment of non-filers.

Learning Outcome:

- The learner will be able to understand and apply procedures for GST payment, interest on delayed payments, and claiming refunds.
- The learner will be able to identify different types of GST returns and comply with record-keeping and retention requirements.
- The learner will be able to apply the provisions related to provisional assessment under GST.
- The learner will be able to analyse scrutiny processes and assess non-filers to ensure effective GST compliance.

Unit	Content	No. of Lectures
I	Payment of Tax and Refunds <ul style="list-style-type: none"> 1.1 Payment of Tax, 1.2 Interest and other Amounts, 1.3 Interest on delayed Payment, 1.4 TDS, TCS 1.5 Refund of tax, 1.6 Refund in certain cases, 1.7 Interest on delayed refunds 	15
II	Returns, Accounts, Audit, Assessment and Records <ul style="list-style-type: none"> 2.1 Furnishing Details of outward supplies (Section 37 read with rule 59 of CGST Rules) 	15

	<p>2.2 Types of Returns and Provisions relating to filing of Returns</p> <p>2.3 Goods and Services Tax Practitioners (Section 48)</p> <p>2.4 Accounts and other records,</p> <p>2.5 Period of retention of accounts,</p> <p>2.6 Electronic Way Bill Self-Assessment,</p> <p>2.7 Provisional Assessment,</p> <p>2.8 Scrutiny of Returns,</p> <p>2.9 Assessment of non-filers of Returns, Unregistered person</p> <p>2.10 Summary assessment in certain special cases,</p> <p>2.11 Audit by tax authorities,</p> <p>2.12 Special Audit</p>	
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Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	I	<ul style="list-style-type: none"> - GST Payment Methods and Compliance. - Refund Process and Eligibility under GST
2	II	<ul style="list-style-type: none"> - Types of GST Returns and Filing Requirements. - Record-Keeping and Retention Requirements under GST.

Online Resources

https://www.icai.org/post.html?post_id=17822

Reference Books

- *Indirect Taxes: Law and Practice by V.S. Datey, Taxmann*
- *Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi*
- *GST Law & practice with Customs & FTP by V.S. Datey, Taxmann*
- *GST by V.S. Datey, Taxmann*
- *GST & customs Law by K.M. Bansal, University Edition*
- *GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications*
- *GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications*
- *Indirect taxes(Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications*
- *GST Made Simple by R.N. Lakhota, Taxmann*
- *GST Law and Practice by V.S. Sundaram, Snow White Publications*
- *Goods and Services Tax in India by S.K. Gupta & R.K. Sharma, Bharat Publications*
- *GST and Customs Law by R.K. Jain, University Edition*
- *A Handbook on GST by S.P. Singh, Sultan Chand and Sons, New Delhi*

Evaluation Pattern

A) Formative Assessment 20 marks

Sr.no	Particulars	Marks
1	Commutative Exam/Practical Exam	20

B) Summative Assessment

Semester End Examination- 60 % 30 Marks

Q.No.	Particulars	Marks
1	Practical Question OR Practical Question	15
2	Attempt any 2 out of 3 (7.5 mark each) a. Practical Question b. Practical Question c. Theory Question	15

Tally

Course Objectives:

- To provide foundational knowledge of computerized accounting using Tally ERP/Prime.
- To equip students with skills to record and manage business transactions digitally.
- To prepare students for accounting roles in SMEs, CA firms, and corporate offices.

Learning Outcome:

By the end of the course, students will be able to:

- Understand the basic accounting principles in Tally.
- Create and manage company accounts, ledgers, and vouchers.
- Perform inventory management, GST accounting, and payroll processing.
- Generate reports such as trial balance, P&L, and balance sheet.

Unit	Content	No. of Lectures
I	Fundamentals of Accounting with Tally 1.1 Introduction to Accounting and Tally 1.2 Company Creation, Configuration, and Security in Tally 1.3 Basics of Accounting: Golden Rules, Journal Entries 1.4 Ledger and Group Creation – Account Classification 1.5 Voucher Types and Transactions: Payment, Receipt, Contra, Journal 1.6 Introduction to Inventory Management in Tally 1.7 GST Concepts and Integration with Tally 1.8 Payroll Accounting Basics	15

	1.9 Overview of Financial Reports and Statement 1.10 Backup, Restore, and Security Controls in Tally		
II	<p>Practical Activities</p> <p>2.1 Installing and Setting Up Tally</p> <p>2.2 Creating Company and Basic Configuration</p> <p>2.3 Creating Ledgers and Groups</p> <p>2.4 Recording Transactions Using Vouchers</p> <p>2.5 Bank Reconciliation in Tally</p> <p>2.6 Inventory Creation: Stock Items, Units, Godowns</p> <p>2.7 Recording Purchase and Sales with Inventory</p> <p>2.8 GST Setup and Transactions (B2B, B2C)</p> <p>2.9 Generating GST Returns and Reports</p> <p>2.10 Generating P&L, Balance Sheet, and Trial Balance</p> <p>2.11 Exporting Reports, Emailing Invoices</p> <p>2.12 Practice Lab and Simulation Tests</p>	<p>Tally Functions/Features</p> <p>Tally Software</p> <p>Company Info Menu</p> <p>Accounts Info</p> <p>Accounting Vouchers</p> <p>BRS</p> <p>Inventory Info</p> <p>Accounting & Inventory Vouchers</p> <p>GST Configuration</p> <p>GSTR-1, GSTR-3B</p> <p>Reports Menu</p> <p>Data Utilities</p> <p>Full Tally Suite</p>	30

Self-Learning Topics (Unit wise)

1	GST Concepts and Integration with Tally
2	Exporting Reports, Emailing Invoices

Reference Books

1. **“Tally.ERP 9 with GST”** by Kogent Learning Solutions Inc.
– Comprehensive guide for beginners and intermediate learners.
2. **“Implementing Tally ERP 9”** by A.K. Nadhani
– Covers company creation, ledger/voucher management, and financial reports.
– Focuses on inventory, payroll, GST, and practical simulations.
3. **“GST with Tally ERP 9”** by CA Manmeet Kaur
– Specially tailored for GST integration and compliance with Tally.
4. TallyPrime – A Complete Reference – Kogent Learning Solutions Inc.
5. Mastering TallyPrime with GST – T. Balaji
6. Learning TallyPrime with GST – Shraddha Singh

7. TallyPrime Made Easy – R.K. Taxation

Online Resources

1. Tally Solutions Official Website

<https://tallsolutions.com>

2. Tally Education Portal (Tally Education Pvt. Ltd.)

<https://www.tallyeducation.com>

3. YouTube Learning Channels

- Tally Solutions India – YouTube Channel
- Learn with Sumit – Practical Tally tutorials with GST integration.
- CA Rachana Phadke Ranade – Basic accounting principles & Tally setup.

4. NPTEL (Accounting Basics)

<https://nptel.ac.in/courses/110/101/110101005/>

5. Swayam Online Courses

<https://swayam.gov.in>

6. TutorialsPoint: Tally Tutorial

<https://www.tutorialspoint.com/tally/index.htm>

7. CAclubindia Tally Forum

<https://www.caclubindia.com/forum/tally.asp>

Evaluation Pattern

A) Formative Assessment 20 marks

Sr.no	Particulars	Marks
1	Commutative Exam/Practical Exam	20

B) Summative Assessment

Semester End Examination- 60 % 30 Marks

Q.No.	Particulars	Marks
1	Practical Question OR Practical Question	15
2	Attempt any 2 out of 3 (7.5 mark each) a. Practical Question	15

	<p>b. Practical Question c. Theory Question</p>	
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Note: Guidelines for Internal/External Assessment will be as per University norms and informed in advance.

IKS: ANCIENT ACCOUNTING AND MANAGEMENT PRINCIPLES AND PRACTICES

Course Objectives:

- To introduce students to ancient Indian accounting principles and their historical evolution.
- To explore Indian ethos and their role in managerial practices, leadership, and strategic planning.
- To acquaint learners with the historical journey of Indian accounting practices from ancient to modern times and the accounting principles highlighted in ancient texts like Kautilya's Arthashastra.
- To make learners understand the features and structure of traditional Indian accounting systems such as Deshi Nama and Parta systems, along with the concept, types, and usage of Khata Vahi and Bahi Khata in traditional bookkeeping.

Learning Outcomes

Upon completing the course, students will be able to:

- Understand the foundations of Indian accounting systems and their relevance in modern financial practices.
- Apply management principles from ancient texts like the Arthashastra and Mahabharata in organizational strategy and leadership.
- Recognize and describe the major phases in the evolution of accounting practices in India and interpret the ancient accounting concepts mentioned in the Arthashastra and their application.
- Gain knowledge about the working and relevance of traditional Indian systems such as Deshi Nama and Parta systems along with the concept, types, and usage of Khata Vahi and Bahi Khata in traditional bookkeeping.

Detailed Scheme

Unit	Content	No. of Lectures
I	<p>Indian Ethos in Management (One Credit Module)</p> <p>1.1 Conceptual Understanding of Ancient Management – Indian Ethos – Meaning, key features, and relevance in modern management. Karma Yoga – Selfless action and its role in work ethics and motivation.</p> <p>1.2 Insights from Ancient Texts – Managerial lessons from Ramayana, Mahabharata, Bible, Quran, and Kautilya's Arthashastra – with focus on leadership, strategy, and ethical decision-making.</p>	15

	<p>1.3 Chanakya Niti in Management – Strategic principles from Chanakya Niti: Saam, Daam, Dand, Bhed in conflict resolution. Guidelines on leadership, time management, alliances, and duty-driven governance.</p> <p>1.4 CSR in Ancient India – Concepts of Daan, Seva, and Yajna as early forms of social responsibility. Community welfare and ethical wealth redistribution in ancient practices</p>	
II	<p>Indian Traditional Accounting</p> <p>2.1 Introduction to Indian Accounting – Kautilya's <i>Arthashastra</i> and early accounting references in ancient Indian economic systems.</p> <p>2.2 Phases in Indian Accounting History – Ancient period, Colonial period, Post-independence reforms, Modern developments.</p> <p>2.3 Traditional Indian Accounting Systems and Bookkeeping Methods –</p> <ul style="list-style-type: none"> • Deshi Nama / Vahi Khata System, Marwari / Parta System, Sindhi Bahi Khata – key features and terminology. • Types of <i>Khatavahi</i>: Saadi, Bethi, Sama Daskatni, Mahajani System, and Bahi-Khata. • Practical sums based on Deshi Nama system. <p>2.4 Application and Cultural Integration of Traditional Accounting –</p> <ul style="list-style-type: none"> • Comparative Study: Deshi Nama vs. Tally ERP – How the same transaction is recorded in traditional and modern systems. • Heritage Accounting in Festivals – Use of traditional methods during Hindu New Year, Chopda Pujan, and Akshaya Tritiya. • Role of rituals, symbolic entries, and spiritual significance in business accounting practice. 	15

Self-Learning Topics (Unit wise)

1	Indian Ethos in Management
2	Indian Traditional Accounting

Note: Selection of SLE topic from the above, will be as per the discretion of faculty.

Online Resources:

1. [Indian Ethos and Management - ResearchGate](#)

2. Karma Yoga - Hinduwebsite
3. Leadership in the Ramayana and Mahabharata - Scribd
4. Kautilya's Arthashastra and Early Accounting - Academia
5. History of Accounting in India - Academia
6. Traditional Accounting Systems – Scribd

References:

1. R Nandagopal, Ajith Sankar R.N.: Indian Ethics and Values in Management, Tata McGraw Hill
2. Bhatta, S.K.: Business Ethics & Managerial Values
3. Dave, Nalini V.: Vedanta and Management
4. Chakraborty, S.K.: Foundation of Managerial Work - Contributions from Indian Thought, Himalaya Publishing House
5. Chakraborty, S.K.: Managerial Effectiveness and Quality of Work Life – Indian Insights, Tata McGraw Hill
6. Chakraborty, S.K.: Management by Values, Oxford University Press
7. Nandagopal, Ajith Sankar: Indian Ethos and Values in Management, Tata McGraw Hill
8. Khandelwal: Indian Ethos and Values for Managers, Himalaya Publishing House

Evaluation Pattern

A) Formative Assessment 20 marks

Sr.no	Particulars	Marks
1	Commutative Exam/Practical Exam	20

B) Summative Assessment

Semester End Examination- 60 % 30 Marks

Q.No.	Particulars	Marks
1	Practical Question OR Practical Question	15
2	Attempt any 2 out of 3 (7.5 mark each) a. Practical Question b. Practical Question c. Theory Question	15

The Scheme of Teaching and Examination
Semester – VI

Sr. No.	Choice Based Credit System	Subject Code	Remarks
1	Major Subjects		Corporate Financial Accounting II
			Strategic Financial Management II
2	Minor Subject		Indirect Tax III
3	Discipline Specific Elective (Choose any One option)		Auditing OR Operational Research
4	Vocational Course		<ul style="list-style-type: none"> • Assessment & E-filing • Financial Analytics
6	Research Project		Students have to submit research project for 4 credits

THIRD Year Semester VI Internal and External Detailed Scheme

Sr . N o.	Subject Code	Subject Title	Periods Per Week					Cred it	SLE/ PA	Internals				Total Marks
			U ni ts	SL	L	T	P			CT	AP	T	SE E	
1	-	Corporate Financial Accounting II	4	20% *	4	0	0	4	15	20	5	40	60	100
2	-	Strategic Financial Management II	4	20% *	4	0	0	4	15	20	5	40	60	100
3	-	Auditing OR Operational Research	4	20% *	4	0	0	4	15	20	5	40	60	100
4	-	Indirect Tax III	2		2	0	0	2		20		20	30	50
5	-	Assessment & E-filing	2		1	0	2	2		20		20	30	50
6	-	Financial Analytics	2		1	0	2	2		20		20	30	50
7	-	Research Project										40	60	100
	Total Hours / Credit							Total Marks				550		

Third Year Semester VI Internal and External Detailed Scheme SL: Self Learning, L: Lecture, T: Tutorial , P: Practical, SLE- Self learning evaluation, CT-Commutative Test, SEE- Semester End Examination, TA-Teacher Assessment, PA- Project Assessment, PE- Practical Exam, CP- Class Participation

THIRD year Semester – VI Units – Topics – Teaching Hours

Sr No	Subject Code	Subject Unit Title		Lectures	Total No. of hours	Credit	Total Marks
1		I	Valuation of Goodwill and Shares	15	60	4	100
		II	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings)	15			
		III	Accounting of Internal Reconstruction	15			
		IV	Liquidation of Companies	15			
2		I	Capital Structure Theories	15	60	4	100
		II	Mutual Fund and Bond Valuation	15			
		III	Dividend Decisions	15			
		IV	Lease and Hire Purchase Financing	15			
3		I	Introduction to Auditing	15	60	4	100
		II	Audit Planning, procedure and documentation	15			
		III	Auditing Techniques	15			
		IV	Internal Audit	15			
4		I	Introduction to Operations Research & Linear Programming Problems	15	60	4	100
		II	Assignment and Transportation Models				
		III	Network Analysis: CPM,Project Crashing & PERT				
		IV	Job Sequencing and Theory of Games:				
5		I	Custom Act I	15	30	2	50
		II	Custom Act II	15			
6		I	Tax Assessments & Concepts	15	15 + 30 hours	2	50
		II	Practical Training on E-Filing				

					practical		
7	____	I	Introduction to Predictive Analytics and AI Applications in Finance	15	15 + 30 hours practical	2	50
		II	Financial Analytics – Tools & Applications	15			

Lecture Duration – 1 hr

One credit = 15 hours of lectures and 30 hours of practicals

Part 5 - Detailed Scheme

Curriculum Topics along with Self-Learning topics - to be covered, through self-learning mode along with the respective Unit. Evaluation of self-learning topics to be undertaken before the concluding lecture instructions of the respective Unit.

Course: Corporate Financial Accounting II

Course Objective:

- To enable students to value goodwill and shares using standard valuation techniques.
- To provide understanding of accounting treatment for amalgamation and external reconstruction as per AS-14.
- To develop knowledge of legal and accounting procedures involved in internal reconstruction.
- To introduce the process and accounting aspects of company liquidation

Learning Outcomes

- Students will be able to apply valuation methods for goodwill and shares.
- Students will understand and apply AS-14 for amalgamation and external reconstruction.
- Students will prepare accounts related to internal reconstruction as per legal provisions.
- Students will prepare liquidation statements including statement of affairs and liquidator's final account.

Unit	Content	No. of Lectures
I	Valuation of Goodwill and Shares 1.1 Valuation of Goodwill: Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method 1.2 Valuation of Shares: Intrinsic Value Method, Yield method and Fair Value Method	15
II	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings) 2.1 In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. 2.2 Meaning and Computation of purchase consideration. 2.3 Problems based on purchase method only. Practical problems	15
III	Accounting of Internal Reconstruction 3.1 Need for reconstruction and Company Law provisions, Distinction between internal and external reconstructions 3.2 Methods including alteration of share capital, variation of share-holder rights, sub division, consolidation, surrender and reissue/cancellation, reduction of share capital, with relevant legal provisions and accounting treatments for Same	15
IV	Liquidation of Companies 4.1 Meaning of liquidation or winding up	15

4.2 Preferential payments 4.3 Overriding preferential payments 4.4 Preparation of statement of affairs, deficit / surplus account 4.5 Liquidator's final statement of account 4.6 Practical problems	
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Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Valuation of Goodwill and Shares
2	2	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings)
3	3	Accounting of Internal Reconstruction
4	4	Liquidation of Companies

Note: Selection of SLE topic from the above, will be as per the discretion of faculty.

Online Resources

<https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter13companyaccountsandauditingpractices.pdf>

Reference Books:

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Leslie Chandwick, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur PaperBack, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Srinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern:

A) Formative Assessment **40 marks**

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 % **60 Marks**

Q.No.	Particulars	Marks
1	Full Length Question OR Full Length Question	15
2	Full Length Question OR Full Length Question	15
3	Full Length Question OR Full Length Question	15
4	Full Length Question OR Full Length Question	15
<p>Note: 15 marks question may be divided into sub questions of 7.5 and 7.5 or 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.</p>		

Strategic Financial Management II

Course Objectives:

- To explain the key theories and assumptions underlying capital structure decisions and their implications on firm value

- To provide a comprehensive understanding of mutual funds, including structure, classification, and regulatory aspects in India
- To enable students to evaluate bonds using yield measures and pricing models
- To analyze the various models of dividend policy and their effect on shareholder wealth
- To introduce the concepts of lease and hire purchase financing and their role in financial decision-making

Learning Outcomes:

The learner will be able to –

- Evaluate and apply different capital structure theories including Modigliani & Miller, Trade-off, and Signalling theories
- Analyze the structure, types, and regulatory framework of mutual funds and compute NAV, entry and exit loads
- Calculate and interpret bond valuation measures such as Yield to Maturity, Yield to Call, bond pricing, and duration
- Apply dividend decision models like Walter, Gordon, and M-M to assess dividend policy impact

Unit	Content	No. of Lectures
I	Capital Structure Theories 1.1 Capital Structure Theories – Background, Assumptions, Definitions and Taxation 1.2 Capital Structure Types – Net Operating Income, Net Operating Income Approach, Traditional Position, Modigliani and Miller Approach, Trade off Theory and Signalling Theory. Practical Problems	15
II	Mutual Fund and Bond Valuation 2.1 Introduction to Mutual Fund- History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. 2.2 Classification of Mutual Fund - Functional/Operational – Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical/ Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds, Balance Funds , Fixed Term Plan Debt Funds and SIP. 2.3 Calculations of NAV, Entry Load and Exit Load. 2.4 Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration. (Practical Problems on YTM and Bond Duration.)	15
III	Dividend Decisions 3.1 Dividend Decisions- Need, Importance, Formulation, Legal and Procedural	15

	Aspects. 3.2 Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model. Practical Problems	
IV	Lease and Hire Purchase Financing 4.1 Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions 4.2 Calculation of Cash flows	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	Evaluation of different Mutual funds

Online Resources

www.moneycontrol.com

Reference Books

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Financial Management by C. Paramasivan & T. Subramanian
- Financial Management by IM Pandey
- Financial Management by Ravi Kishor
- Financial Management by Khan & Jain
- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist,
- S. Chand and Company (P) Ltd., New Delhi

- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern:

A) Formative Assessment **40 marks**

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 % **60 Marks**

Q.No.	Particulars	Marks
1	Full Length Question OR Full Length Question	15
2	Full Length Question OR Full Length Question	15
3	Full Length Question OR Full Length Question	15
4	Full Length Question OR Full Length Question	15
<p>Note: 15 marks question may be divided into sub questions of 7.5 and 7.5 or 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.</p>		

Subject Name: AUDITING

SEMESTER VI

Course Objectives:

- To understand the foundational concepts of auditing, including financial statements, objectives, types of audits, and the inherent limitations of the audit process.
- To analyze the various types of errors and frauds in auditing, and apply the auditor's responsibilities in detecting and addressing them.
- To apply the principles of audit, including integrity, objectivity, independence, and documentation, to perform effective audit procedures and ensure high-quality audit outcomes.
- To design and implement an audit plan, including developing audit programs, maintaining audit working papers, and utilizing audit notebooks for proper documentation and record-keeping.
- To evaluate auditing techniques such as test checks, audit sampling, and internal control reviews, ensuring their effective application in various audit scenarios.

Learning Outcomes:

- The learner will be able to understand the entire audit process, from engagement planning to completion, including the issuance of various audit reports.
- The learner will be able to recognize auditors' legal liabilities and apply case law to assess potential liability in specific scenarios.
- The learner will be able to describe the levels of persuasiveness of different audit evidence and explain the broad principles of audit sampling techniques.
- The learner will be able to discuss the need for independent or external audits and explain the evolving role of assurance providers in modern business.
- The learner will be able to explain the internal audit process, including the relevant professional standards, and apply quality control procedures and professional ethics in audit engagements.

Unit	Content	No. of Lectures
I	Introduction to Auditing 1.1. Basics Financial Statements, Users of Financial Information, Definition of Auditing, Objectives of Auditing - Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent Limitations of Audit, Advantages of Independent Audit, Qualities of Auditors, Auditing Vs Accounting, Auditing Vs Investigation, View the Concept True and Fair 1.2 Errors and Frauds	15

	<p>Concepts, Reasons and Circumstances, Types of Errors -Commission, Omission, Principle and Compensating, Types of Frauds, Risk of Fraud and Error in Audit, Auditor's Duties and Responsibilities in Respect of Fraud</p> <p>1.3 Principles of Audit Integrity, Objectivity, Independence, Confidentiality, Skills and Competence, Materiality and Work Performed by Others, Documentation, Planning, Audit Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</p> <p>1.4 Types of Audit Meaning, Advantages and Disadvantages of Balance Sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit, Annual Audit</p>	
II	<p>Audit Planning, procedure and documentation</p> <p>2.1. Audit Planning & Audit Programme Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussions with Client, Overall Audit Plan, SA 300 AUDIT PLANNING</p> <p>2.2. Audit working Papers Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books SA 230 AUDIT DOCUMENTATION</p> <p>2.3 Audit Notebook Meaning, Structure, Contents, General Information, Current Information and Importance</p> <p>2.4 Test Check Test Checking Vs Routing Checking, Test Check Meaning, Features, Factors to be Considered, When Test Checks can be Used, Advantages Disadvantages and Precautions.</p> <p>2.5 Audit Sampling Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items Evaluation of Sample Results Auditors Liability in Conducting Audit based on Sample SA 530 AUDIT SAMPLING</p> <p>2.6 Internal Control - Meaning and Purpose, Advantages, Auditors Duties, of Internal Control, Inherent Limitations of Internal Control, Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p>	15
III	<p>Auditing Techniques: Vouching & Verification</p> <p>3.1 Audit of Income - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received.</p> <p>3.2 Audit of Expenditure - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and</p>	15

	<p>Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.</p> <p>3.3 Audit of Assets- Book Debts / Debtors, Stocks -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures.</p> <p>3.4 Audit of Liabilities - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.</p>	
IV	<p>Internal Audit</p> <p>4.1. Meaning, Basic Principles of Establishing Internal Audit, Objectives, Applicability of Internal Audit</p> <p>4.2. Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit</p> <p>4.3. Internal Audit Vs External Audit, Internal Checks Vs Internal Audit</p> <p>4.4. Case Studies</p>	15

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1.3	Audit Evidence
2	3.3	Audit Control

Online Resource

[Https://www.mooc-list.com/course/auditing-ii-practice-auditing-coursera](https://www.mooc-list.com/course/auditing-ii-practice-auditing-coursera)

References

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

Evaluation Pattern:

A) Formative Assessment **40 marks**

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15

2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 % **60 Marks**

Q.No.	Particulars	Marks
1	Full Length Question OR Full Length Question	15
2	Full Length Question OR Full Length Question	15
3	Full Length Question OR Full Length Question	15
4	Full Length Question OR Full Length Question	15
<p>Note: 15 marks question may be divided into sub questions of 7.5 and 7.5 or 8 and 7 or 10 and 5 or 5, 5 and 5 marks if required.</p>		

Operation Research

Course Objectives:

- To help students to understand operations research methodologies.
- To help students to solve various practical problems.
- To help students analyze situations and act on it.
- To make students proficient in case analysis and interpretation.

Learning Outcomes:

- Learner will understand Advanced Analytical methods for effective decision-making
- Learners will elaborate and understand techniques such as mathematical modeling to analyze complex situations.
- Learner will evaluate and empower students to evaluate data-driven insights for improved strategic planning and problem-solving

Detailed Scheme

Unit No.	Module	No.of Lectures
1	<p>1.1 Introduction to Operations Research: (a) Introduction, Historical Background, Scope of Operations Research, Features of Operations Research, Phases of Operations Research, Types of Operations Research Models, Operations Research Methodology, Operations Research Techniques and Tools, Structure of the Mathematical Model, Limitations of Operations Research</p> <p>1.2 Linear Programming Problems:</p> <p>(a) Introduction and Formulation of Linear Programming.</p> <ul style="list-style-type: none"> • Applications of LP. • Components of LP. • Requirements for Formulation of LP Problem. • Assumptions Underlying Linear Programming. • Steps in Solving LP Problems. • LPP Formulation (Decision Variables, Objective Function, Constraints, Non- Negativity Constraints). <p>(b) Linear Programming Problems: Graphical Method:</p> <ul style="list-style-type: none"> • Maximization and Minimization Type Problems. (Max. Z and Min. Z) • Two & Three Decision Variables • Constraints can be "less than or equal to", "greater than or equal to or a combination of both the types i.e. Mixed constraints. <p>(c) Linear Programming Problems: Simplex Method:</p> <ul style="list-style-type: none"> • Only Maximization Type Problems. (Only Max. Z). No Minimization problems. (No Min. Z) Numericals on Degeneracy in Maximization Simplex Problems. • Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations) • All Constraints to be "less than or equal to" Constraints. ("Greater than or Equal to" Constraints not included.) • Special Cases in LPP – simplex. • Duality in Linear Programming Problem: Introduction, Importance of Duality Concepts, Formulation of Dual Problem, Economic Interpretation of Duality. • Concepts: Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate 	15

	Optimal Solution, Degeneracy, Non- Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources.	
2	<p>Assignment and Transportation Models:</p> <p>(a) Assignment Problem - Hungarian Method:</p> <ul style="list-style-type: none"> • Maximization and Minimization Type Problems • Balanced and Unbalanced Problems. • Prohibited Assignment Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Assignment Problems. • Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization. <p>(b) Transportation Problems:</p> <ul style="list-style-type: none"> • Maximization and Minimization Type Problems. • Balanced and Unbalanced problems. • Prohibited Transportation Problems, Unique or Multiple Optimal Solutions. • Simple Formulation of Transportation Problems. • Initial Feasible Solution (IFS) by: <ul style="list-style-type: none"> 1. North West Corner Rule (NWCR) 2. Least Cost Method (LCM)/ Matrix minima method(MMM) 3. Vogel's Approximation Method (VAM) • Maximum 5 x 5 Transportation Matrix. • Finding Optimal Solution by Modified Distribution (MODI) Method. (u-v method). • Production Scheduling Problem. • Time Minimization Problem. • Travelling Salesman Problem. • Degeneracy in transportation. • Case Study. 	15
3	<p>Network Analysis</p> <p>(a) Critical Path Method (CPM):</p> <ul style="list-style-type: none"> • Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity. • Construction of a Network Diagram. Node Relationship and Precedence Relationship. • Principles of Constructing Network Diagram. • Use of Dummy Activity. • Critical Path, Sub-critical Path, Critical and Non-critical • Activities, Project Completion Time. • Forward Pass and Backward Pass Methods. 	15

	<ul style="list-style-type: none"> Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float, and Interfering Float. <p>(b) Project Crashing:</p> <ul style="list-style-type: none"> Meaning of Project Crashing. Concepts: Normal Time, Normal Cost, Crash Time, Crash Cost of Activities. Cost Slope of an Activity. Costs involved in Project Crashing: Numericals with Direct, Indirect, Penalty, crash cost and Total Costs. Time-Cost Trade off in Project Crashing. Optimal (Minimum) Project Cost and Optimal Project Completion Time. Process of Project Crashing. <p>(c) Program Evaluation and Review Technique (PERT):</p> <ul style="list-style-type: none"> Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b). Expected Time (t_e) of an Activity Using Three Time Estimates. Difference between CPM and PERT. Construction of PERT Network using t_e values of all Activities. Mean (Expected) Project Completion Time. Standard Deviation and Variance of Activities. Project Variance and Project Standard Deviation. 'Prob. Z' Formula. Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value and Simple Questions related to PERT Technique. Case Study. 	
4	<p>a. Job Sequencing and Theory of Games:</p> <ul style="list-style-type: none"> Job Sequencing Problem: Sequencing model Processing n jobs through two machines Processing n jobs through three machines <p>b. Theory of Games:</p> <ul style="list-style-type: none"> Introduction. Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point Types of Games. Two Person Zero Sum Games including strictly determinable and Fair Game. Pure Strategy Games (Saddle Point available). Principles of Dominance method 	10

Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	1	1) Introduction to Operation Research

		2) Graphical Method
2	2	Travelling Salesman Problem.
3	3	Understanding Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value.
4	4	Decision theory & Principle of Dominance

Online Links:

- https://www.youtube.com/watch?v=MZ843Vvia0A&ab_channel=KauserWise
- https://www.youtube.com/watch?v=KLHWtBpPbEc&ab_channel=KauserWise transportation-model.ppt
- https://www.youtube.com/watch?v=K-6NLd57bIA&ab_channel=RaihanaZainordin
- https://www.youtube.com/watch?v=hfBef8jdO6U&ab_channel=LearnOpediA
- https://www.youtube.com/watch?v=EqVYAngxkPA&ab_channel=KauserWise
- https://www.youtube.com/watch?v=YJvbxAvxkDc&ab_channel=KauserWise

Reference Books

- Kapoor V.K., Operations Research Techniques for Management, 7th Edition, Sultan Chand & Sons.
- Bronson R, Operations Research, 2nd Edition, Shaum's Outline Series.
- Vohra N.D, Quantitative Techniques in Management, 3rd Edition, Tata McGraw Hill co
- L.C. Jhamb, Quantitative Techniques (For Managerial Decisions VOL I), Everest Publishing House, Pune
- ShreenathL.S., PERT& CPM, "Principles & Applications 3rd Edition", Affiliated East-West Press Pvt. Ltd
- Wagener H.M., "Principles of Operations Research. 2nd Edition", Prentice – Hall of India
- Kantiswarup,"Operations Research 9th Edition", Gupta P.K. & Sultan Chand & Sons Manmohan

Evaluation Pattern:

A) Formative Assessment 40 marks

Sr.no	Particulars	Marks
1	Self Learning Evaluation	15
2	Online Examination	20
3	Active participation in routine class instructional deliveries	05

B) Summative Assessment

Semester End Examination- 60 % 60 Marks

Q.No.	Particulars	Marks
1	Attempt any 2 out 3	15

2	Attempt any 2 out 3	15
3	Attempt any 2 out 3	15
4	Attempt any 2 out 3	15

Indirect Taxes Paper – III

Course Objectives:

- To understand customs laws, levy, exemptions, and import-export procedures.
- To apply classification, valuation, and customs duties in trade scenarios.
- To analyse special provisions like warehousing, baggage, and duty drawbacks.
- To evaluate customs concessions and exemptions for compliance and cost efficiency.

Learning Outcome:

- Learners will be able to understand customs laws, including levy, exemptions, and procedures.
- They will be able to apply classification, valuation, and compliance concepts in trade.
- Learners will be able to analyze and evaluate the impact of customs duties, concessions, and warehousing.
- They will be able to develop strategies for effective customs compliance and trade optimization.

Unit	Content	No. of Lectures
I	Custom Act – I <ul style="list-style-type: none"> 1.1 Introduction to customs laws including Constitutional aspects 1.2 Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty 1.3 Overview on Import Export Procedures. 1.4 Classification and valuation of imported and export goods 1.5 Types of customs duties 	15
II	Custom Act – II	15

	<p>2.1 Valuation of Goods Under Customs</p> <p>2.2 Special Provision Relating to stores, postal Goods and Baggage</p> <p>2.3 Warehousing</p> <p>2.4 Duty Drawback</p> <p>2.5 Concession Under Customs</p>	
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Self-Learning topics (Unit wise):

Sr. No	Unit	Topic
1	I	<ul style="list-style-type: none"> - Procedures for Claiming Exemptions from Customs Duty. - Import and Export Documentation Requirements.
2	II	<ul style="list-style-type: none"> - Valuation Rules for Imported and Exported Goods. - Duty Drawback Case Studies

Online Resources

https://www.icai.org/post.html?post_id=17822

Reference Books

- *Indirect Taxes: Law and Practice by V.S. Datey, Taxmann*
- *Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi*
- *GST Law & practice with Customs & FTP by V.S. Datey, Taxmann*
- *GST by V.S. Datey, Taxmann*
- GST & customs Law by K.M. Bansal, University Edition
- *GST Law & practice with Customs & FTP by Vineet Sodhani, Snow White Publications*
- *GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications*
- *Indirect taxes (Containing GST, Customs & FTP) by MOhd. Rafi, Bharat Publications*
- *GST Made Simple by R.N. Lakhota, Taxmann*
- *GST Law and Practice by V.S. Sundaram, Snow White Publications*
- *Goods and Services Tax in India by S.K. Gupta & R.K. Sharma, Bharat Publications*
- *GST and Customs Law by R.K. Jain, University Edition*
- *A Handbook on GST by S.P. Singh, Sultan Chand and Sons, New Delhi.*

Evaluation Pattern

A) Formative Assessment 20 marks

Sr.no	Particulars	Marks
1	Commutative Exam/Practical Exam	20

B) Summative Assessment

Q.No.	Particulars	Marks
1	Practical Question OR Practical Question	15
2	Attempt any 2 out of 3 (7.5 mark each) a. Practical Question b. Practical Question c. Theory Question	15

Subject Name: ASSESSMENT & E-FILING**SEMESTER VI****Course Objectives:**

- To provide knowledge of assessment procedures under Income Tax and GST laws.
- To train students in preparing and e-filing various types of returns.
- To develop digital skills for online tax compliance.
- To enable students to work in tax consultancy or compliance roles.

Learning Outcomes:**On completion, students will be able to:**

- Understand assessment procedures under Income Tax and GST.
- File tax returns using official government portals.
- Manage taxpayer accounts and generate reports.
- Interpret tax notices and understand response protocols

Sr.No	Units/Modules	No. Of Lectures

1.	<p>Module 1: Tax Assessments & Concepts (Classroom Teaching – 15 Hours)</p> <p>1.1 Introduction to Income Tax & GST – Scope and Applicability</p> <p>1.2 Types of Assessments under Income Tax (Self, Summary, Scrutiny, Reassessment)</p> <p>1.3 Computation of Total Income & Tax Liability</p> <p>1.4 PAN, TAN, Digital Signatures & Aadhar Linking</p> <p>1.5 Types of ITRs: ITR-1 to ITR-4 (focus on individuals and small businesses)</p> <p>1.6 GST Basics: Registration, Composition Scheme, Input Tax Credit</p> <p>1.7 Types of GST Returns: GSTR-1, GSTR-3B, CMP-08</p> <p>1.8 Concept of GST Assessment & Notices (Section 61, 62, 63, etc.)</p> <p>1.9 Consequences of Non-Compliance, Late Filing & Penalties</p> <p>1.10 Introduction to e-verification, CPC communications, and rectifications</p>	15																														
2.	<p>Module 2: Practical Training on E-Filing (Computer Lab – 30 Hours)</p> <table border="0"> <tr> <td data-bbox="235 1100 306 1163">Lab Session</td> <td data-bbox="306 1100 899 1163">Practical Activities</td> <td data-bbox="899 1100 1253 1163">Portals/Tools</td> </tr> <tr> <td data-bbox="235 1205 306 1248">2.1</td> <td data-bbox="306 1205 899 1248">PAN/TAN creation, profile setup</td> <td data-bbox="899 1205 1253 1248">Income Tax Portal</td> </tr> <tr> <td data-bbox="235 1269 306 1311">2.2</td> <td data-bbox="306 1269 899 1311">Filing ITR-1 & ITR-4 using mock data</td> <td data-bbox="899 1269 1253 1311">www.incometax.gov.in</td> </tr> <tr> <td data-bbox="235 1332 306 1374">2.3</td> <td data-bbox="306 1332 899 1374">Filing return with Form 16 and salary data</td> <td data-bbox="899 1332 1253 1374">IT Portal</td> </tr> <tr> <td data-bbox="235 1396 306 1459">2.4</td> <td data-bbox="306 1396 899 1459">Filing returns for presumptive business income</td> <td data-bbox="899 1396 1253 1459">IT Portal</td> </tr> <tr> <td data-bbox="235 1501 306 1543">2.5</td> <td data-bbox="306 1501 899 1543">Downloading ITR-V, e-verification options</td> <td data-bbox="899 1501 1253 1543">IT Portal</td> </tr> <tr> <td data-bbox="235 1564 306 1607">2.6</td> <td data-bbox="306 1564 899 1607">Registering on GST Portal</td> <td data-bbox="899 1564 1253 1607">www.gst.gov.in</td> </tr> <tr> <td data-bbox="235 1649 306 1712">2.7</td> <td data-bbox="306 1649 899 1712">Filing GSTR-1 and GSTR-3B for a mock firm</td> <td data-bbox="899 1649 1253 1712">GST Portal</td> </tr> <tr> <td data-bbox="235 1755 306 1797">2.8</td> <td data-bbox="306 1755 899 1797">Filing CMP-08 for composition dealers</td> <td data-bbox="899 1755 1253 1797">GST Portal</td> </tr> <tr> <td data-bbox="235 1839 306 1902">2.9</td> <td data-bbox="306 1839 899 1902">Creating client database and return filing tracker</td> <td data-bbox="899 1839 1253 1902">Excel</td> </tr> </table>	Lab Session	Practical Activities	Portals/Tools	2.1	PAN/TAN creation, profile setup	Income Tax Portal	2.2	Filing ITR-1 & ITR-4 using mock data	www.incometax.gov.in	2.3	Filing return with Form 16 and salary data	IT Portal	2.4	Filing returns for presumptive business income	IT Portal	2.5	Downloading ITR-V, e-verification options	IT Portal	2.6	Registering on GST Portal	www.gst.gov.in	2.7	Filing GSTR-1 and GSTR-3B for a mock firm	GST Portal	2.8	Filing CMP-08 for composition dealers	GST Portal	2.9	Creating client database and return filing tracker	Excel	30
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	2.10	Matching purchase vs. sales data for GST	Excel	
	2.11	Report generation and return summary download	All Tools	

Self-Learning Topics (Unit wise)

1	GST Basics
2	Registering on GST Portal

Online Resources

- Income Tax Portal User Guide – incometax.gov.in
- GST Return Filing Help Docs – gst.gov.in
- Videos & Tutorials – ClearTax, TaxGuru, GST India
- Practice Datasets – Income statement samples, invoices, Form 16 samples
- INTER Revision MAY/SEP, 2025 by CA Bhanwar Borana
- <https://www.incometax.gov.in/iec/foportal/>

Reference Books:

Books on e-Filing and Returns (Indian Context)

1. "How to File Income Tax Returns" – Dr. Vinod K. Singhania
2. "Taxmann's Guide to E-Filing of Income Tax Returns" – Taxmann Publications
3. "Practical Guide to Income Tax with e-Filing Procedure" – CA Atul Kumar Gupta
4. "Income Tax e-Filing Made Simple" – R.K. Jain
5. "Income Tax Including Tax Planning & e-Filing" – Dr. Girish Ahuja & Dr. Ravi Gupta
6. "Practical Approach to E-Filing of Returns" – CA Gaurav Jain
7. "Systematic Approach to E-Filing of Tax Returns" – CA Kanchan Gupta
8. "TDS & TCS with e-Filing Procedures" – R.K. Jain

Evaluation Pattern

A) Formative Assessment 20 marks

Sr.no	Particulars	Marks
1	Commutative Exam/Practical Exam	20

B) Summative Assessment

Semester End Examination- 60 % **30 Marks**

Q.No.	Particulars	Marks
1	Practical Question OR Practical Question	15
2	Attempt any 2 out of 3 (7.5 mark each) a. Practical Question/Case Study b. Practical Question/Case Study c. Theory Question/Case Study	15

Subject name: Financial Analytics

Course Objectives:

1. To introduce the fundamentals of predictive analytics and its application in financial decision-making.
2. To develop proficiency in using Excel and basic visualization tools for financial data analysis.
3. To familiarize students with regression models and machine learning techniques relevant to finance.
4. To enable students to apply data-driven approaches for forecasting, budgeting, investment tracking, and risk assessment.
5. To encourage hands-on learning through practical assignments and mini-projects using real-world financial data.

Learning Outcomes:

At the end of the course, learners will be able to:

1. Analyze financial data using Excel functions, pivot tables, dashboards, and visualization techniques.
2. Apply linear and logistic regression models for predictive financial analytics.
3. Perform stock price predictions and credit scoring using historical datasets.
4. Create interactive financial dashboards using Excel and Power BI/Tableau (basic level).
5. Integrate AI-driven insights into financial analysis and reporting.

Detailed Scheme

Sr. No	Units/Modules	No. Of Lectures
1.	Module 1: Introduction to Predictive Analytics and AI Applications in Finance <p>1.1 Excel for Financial Data: Working with financial data in Excel (using pivot tables, charts, and basic formulas).</p> <p>1.2 Data Visualization: Introduction to visualization tools (Power BI, Excel, or Google Sheets) to create interactive dashboards.</p> <p>1.3 Introduction to Regression Models: Linear regression, logistic regression, and their application in finance.</p>	15

	<p>1.4 Stock Price Prediction: Using regression models to predict future stock prices based on historical data.</p> <p>1.5 Credit Scoring and Risk Assessment: Introduction to using machine learning algorithms to assess credit risk and determine loan eligibility.</p>																									
2.	<p>Unit 2: Financial Analytics – Tools & Applications</p> <table border="1"> <thead> <tr> <th>Topics</th><th>Tools Used</th></tr> </thead> <tbody> <tr> <td>2.1 Navigating Excel for Financial Data</td><td>Excel</td></tr> <tr> <td>2.2 Input and Formatting of Financial Statements</td><td>Excel</td></tr> <tr> <td>2.3 Ratio Analysis Dashboard (Interactive)</td><td>Excel</td></tr> <tr> <td>2.4 Common-Size and Trend Analysis</td><td>Excel</td></tr> <tr> <td>2.5 Time Series Forecasting (Sales/Revenue)</td><td>Excel Functions (FORECAST, TREND)</td></tr> <tr> <td>2.6 Budgeting & Variance Analysis</td><td>Excel (IF, SUMIF, Conditional Formatting)</td></tr> <tr> <td>2.7 Investment Portfolio Tracking</td><td>Excel</td></tr> <tr> <td>2.8 Risk Metrics: Beta, Portfolio Variance</td><td>Excel</td></tr> <tr> <td>2.9 Introduction to Visualization Tools</td><td>Excel Charts/Graphs/ Looker (Google Studio)</td></tr> <tr> <td>2.10 KPI-based Financial Dashboard</td><td>Excel + Power BI/Tableau (Optional)</td></tr> <tr> <td>2.11 Prediction of stock pricing using Regression models</td><td>Excel/ Power BI</td></tr> </tbody> </table>	Topics	Tools Used	2.1 Navigating Excel for Financial Data	Excel	2.2 Input and Formatting of Financial Statements	Excel	2.3 Ratio Analysis Dashboard (Interactive)	Excel	2.4 Common-Size and Trend Analysis	Excel	2.5 Time Series Forecasting (Sales/Revenue)	Excel Functions (FORECAST, TREND)	2.6 Budgeting & Variance Analysis	Excel (IF, SUMIF, Conditional Formatting)	2.7 Investment Portfolio Tracking	Excel	2.8 Risk Metrics: Beta, Portfolio Variance	Excel	2.9 Introduction to Visualization Tools	Excel Charts/Graphs/ Looker (Google Studio)	2.10 KPI-based Financial Dashboard	Excel + Power BI/Tableau (Optional)	2.11 Prediction of stock pricing using Regression models	Excel/ Power BI	30
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TOTAL																										

Self-Learning Topics (Unit wise)

1	"Mini-project: Build a Stock Prediction Dashboard using Regression models and Excel."
2	Investment Portfolio Tracking

References:

1. "Financial Statement Analysis" – K. R. Subramanyam

2. "Excel for Accountants" – P. Fullick
3. Investopedia tutorials, ExcelIsFun (YouTube)
4. NSE/BSE Annual Reports

Evaluation Pattern

A) Formative Assessment 20 marks

Sr.no	Particulars	Marks
1	Commutative Exam/Practical Exam	20

B) Summative Assessment

Semester End Examination- 60 % **30 Marks**

Q.No.	Particulars	Marks
1	Practical Question OR Practical Question	15
2	Attempt any 2 out of 3 (7.5 mark each) a. Practical Question/Case Study b. Practical Question/Case Study c. Theory Question/Case Study	15

Dr.Amit Nandu

Chairperson -BOS (Accountancy, Finance & Law)