# B.Com.(General)

## I, II, III, IV, V & VI Semester Syllabus

## (CBCS)

*(w.e.f. 2026–2027)*

**FACULTY OF COMMERCE**
**OSMANIA UNIVERSITY**
**HYDERABAD - 500 007 T.S.**

*2026*



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## B.COM (General)
## CBCS COURSE STRUCTURE
## w.e.f. 2026-2027

| *Sl.No.* | *Code* | *Course Title* | *HPW* | *Credits* | *Exam Hrs* | *Marks* |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | | **SEMESTER – I** | | | | |
| 1. | AEC1 | English (First Language) | 4 | 4 | 3 hrs | 80U+20I |
| 2. | SLS1 | Second Language | 4 | 4 | 3 hrs | 80U+20I |
| 3. | MJR101 | Financial Accounting-I | 5 | 5 | 3 hrs | 80U+20I |
| 4. | MJR102 | Business Organization and Management | 5 | 5 | 3 hrs | 80U+20I |
| 5. | MJR103 | Business Economics | 5 | 5 | 3 hrs | 80U+20I |
| | | **Total** | **23** | **23** | | |
| | | **SEMESTER – II** | | | | |
| 6. | AEC2 | English (First Language) | 4 | 4 | 3 hrs | 80U+20I |
| 7. | SLS2 | Second Language | 4 | 4 | 3 hrs | 80U+20I |
| 8. | MJR201 | Financial Accounting-II | 5 | 5 | 3 hrs | 80U+20I |
| 9. | MJR202 | Business Laws | 5 | 5 | 3 hrs | 80U+20I |
| 10. | MJR203 | Banking and Financial Services | 5 | 5 | 3 hrs | 80U+20I |
| | | **Total** | **23** | **23** | | |
| | | **SEMESTER – III** | | | | |
| 11. | AEC3 | English (First Language) | 4 | 4 | 3 hrs | 80U+20I |
| 12. | SLS3 | Second Language | 4 | 4 | 3 hrs | 80U+20I |
| 13. | MJR301 | Advanced Accounting | 5 | 5 | 3 hrs | 80U+20I |
| 14. | MJR302 | Business Statistics-I | 5 | 5 | 3 hrs | 80U+20I |
| 15. | MJR303 | Auditing | 5 | 5 | 3 hrs | 80U+20I |
| | | **Total** | **23** | **23** | | |
| | | **SEMESTER – IV** | | | | |
| 16. | AEC4 | English (First Language) | 4 | 4 | 3 hrs | 80U+20I |
| 17. | SLS4 | Second Language | 4 | 4 | 3 hrs | 80U+20I |
| 18. | MJR401 | Corporate Accounting | 5 | 5 | 3 hrs | 80U+20I |
| 19. | MJR402 | Business Statistics-II | 5 | 5 | 3 hrs | 80U+20I |
| 20. | MJR403 | Income Tax | 5 | 5 | 3 hrs | 80U+20I |
| | | **Total** | **23** | **23** | | |
| | | **SEMESTER – V** | | | | |
| 21. | MJR501 | **a)** Cost Accounting/<br>**b)** Financial Planning & Performance/<br>**c)** International Financial Reporting-I | 5 | 5 | 3 hrs | 80U+20I |
| 22. | MJR502 | a) Business Ethics & Corporate Governance<br>**b)** Advanced Corporate Accounting/<br>**c)** Financial Management | 5 | 5 | 3 hrs | 80U+20I |



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| | | | | | | |
|---|---|---|---|---|---|---|
| 23. | MDC503 (Offered to other Students) | a) Introduction to Accounting<br>b) Principles of Management | 4 | 4 | 3 hrs | 80U+20I |
| 24. | SEC1 | a) Communication Skills/<br>b) Professional Development Skills<br>c) Entrepreneurship & Startups | **2** | **2** | 2 hrs | 40U+10I |
| 25. | SEC2 | a) Professional Development Skills/<br>b) Communication Skills/<br>c) Entrepreneurship & Startups | **2** | **2** | 2 hrs | 40U+10I |
| **26** | VAC1 | a) Environmental Science/<br>b) Cyber Security & Laws | **2** | **2** | 2 hrs | 40U+10I |
| **27** | | **Total** | **20** | **20** | | |
| **28.** | | **SEMESTER – VI** | | | | |
| 29 | MJR601 | **a)** Management Accounting/<br>**b)** Financial Control/<br>c) International Financial Reporting-II | 5 | 5 | 3 hrs | 80U+20I |
| 30 | MJR602 | **a)** Theory and Practice of GST/<br>b) International Auditing/<br>**c)** Financial Decision Making | 3T+4P<br>5 | 5 | 2 hrs/3 hrs | 50T+35P + 15I/<br>80U+20I |
| 31 | RMP603 | Research Methodology and Project Report Writing | 2T+4PR<br>4 | 4 | 2 hrs | 40U+10I<br>25PR+15IS +10VV |
| 32 | SEC3 | **a**) Fundamentals of AI Tools/<br>b) Ability Skills (Competitive Mathematics) | 2 | 2 | 2 hrs | 40U+10I |
| 33 | SEC4 (Dept. specified) | a) Computerized Accounting<br>b) E-filing of Tax Returns and Digital Tax Compliance | 2 | 2 | 2 hrs | 40U+10I |
| 34 | VAC2 | a) Cyber Security & Laws/<br>b) Environmental Science | 2 | 2 | 2 hrs | 40U+10I |
| 35 | | **Total** | **20** | **20** | | |
| | | **GRAND TOTAL** | **132** | **132** | | |

***THPW: Teaching Hour Per Week; ESED: End Semester Exam Duration AEC: Ability Enhancement Course; SLS: Second Language Skill; SEC: Skill Enhancement Course; MJR: Major Course ; VAC: Value Added Course; MDC: Multi-disciplinary Course; T: Theory; P: Practical; I: Internal Exam U: University Exam: RMP: Research Methodology & Project Report; PR: Project Report; IS: Internship; VV: Viva-Voce Examination.***

***Note: If a student opts for "a" in SEC in V Semester, the student has to opt for "a' only in VI Semester and so is the case with "b" and "c" in the case of Major/MDC papers also the rule applies.***



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**SUMMARY OF CREDITS**

| Sl. No. | Course Category | No. of Courses | Credits Per Course | Credits |
|---|---|---|---|---|
| 1 | AEC (English Language) | 4 | 4 | 16 |
| 2 | SL (Second Language) | 4 | 4 | 16 |
| **3** | **SEC** | **4** | **2** | **8** |
| **4** | **MDC** | **1** | **4** | **4** |
| **5** | **VAC** | **2** | **2** | **4** |
| **6** | **RMP** | **1** | **4** | **4** |
| **7** | **MJR** | **16** | **5** | **80** |
| | **TOTAL** | **32** | **Total** | **132** |
| | **Commerce** | **18** | **Commerce** | **86** |
| **CREDITS UNDER NON-CGPA** | | **NSS/NCC/Sports/Extra Curricular** | **Up to 6 (2 in each year)** | |
| | | | | |
| | | **Summer Internship** | **Up to 4 (2 in each after I & II years)** | |

## PO Programme Outcome

**PO1** Commerce & Management Knowledge

**PO2** Application of Knowledge

**PO3** Analytical & Problem-Solving Skills

**PO4** Communication Skills

**PO5** Digital & Technological Competence

**PO6** Ethical & Professional Responsibility

**PO7** Decision-Making & Financial Awareness

**PO8** Business & Entrepreneurial Competence

**PO9** Teamwork & Interpersonal Skills

**PO10** Lifelong Learning & Adaptability



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## SEMESTER - I

# MJR 101: FINANCIAL ACCOUNTING - I

**PAPER CODE: MJR101** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Course Objectives:**
*The course aims to:*

1. *Develop an understanding of the fundamental concepts, principles and processes of financial accounting.*
2. *Develop competence in identifying, classifying and recording business transactions through journals, ledgers and subsidiary books.*
3. *Explain and analyse the causes of differences between the cash book and bank statement balances and develop skills in preparing Bank Reconciliation Statements.*
4. *Develop the ability to identify, analyse and rectify accounting errors arising at different stages of the accounting process.*
5. *Develop proficiency in preparing the final accounts of a sole proprietorship business with appropriate accounting adjustments.*

**Course Outcomes:**

1. *Upon successful completion of the course, the learner will be able to:*
2. *Explain the fundamental concepts, principles and processes of financial accounting and apply them in recording business transactions.*
3. *Prepare journal entries, ledger accounts and subsidiary books by appropriately classifying and recording business transactions.*
4. *Analyse the reasons for differences between the cash book and bank statement balances and prepare Bank Reconciliation Statements.*
5. *Identify, analyse and rectify accounting errors at different stages of the accounting cycle using appropriate accounting procedures.*
6. *Prepare and present the final accounts of a sole proprietorship business, incorporating necessary adjustments, and interpret the resulting financial information.*

## UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions - Advantages and Limitations – Users of Accounting Information - Branches of Accounting – Accounting Principles: Concepts and Conventions - Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB - Accounting System - Types of Accounts – Accounting Cycle – Journal - Ledger and Trial Balance (Including Problems)

## UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS:

Meaning – Types: Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book: Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper (Including Problems)

Rectification of Errors: Types of Errors - Suspense Account – Effect of Errors on Profit (Including Problems)



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## UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning - Need - Reasons for differences between Cash Book and Pass Book balances –Favorable and Overdraft balances – Ascertainment of correct Cash Book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement (Including Problems)

## UNIT-IV: DEPRECIATION ACCOUNTING:

Depreciation (Ind-AS-16): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of Depreciation: Straight Line Method - Diminishing Balance Method and Sum of the Units Method (Including Problems)

## UNIT-V: FINAL ACCOUNTS OF SOLE TRADER:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Deferred Revenue Expenditure.

Final Accounts of Sole Trader: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries (Including problems)

## SUGGESTED READINGS:

1. Haneef, M. & Mukherjee, A. (2025). *Accountancy – I*. New Delhi: Tata McGraw Hill Publishing Company.
2. Gupta, R. L. & Gupta, V. K. (2025). *Principles and Practice of Accounting*. New Delhi: Sultan Chand & Sons.
3. Jain, S. P. & Narang, K. L. (2025). *Accountancy – I*. New Delhi: Kalyani Publishers.
4. Tulasian, P. C. (2025). *Accountancy – I*. New Delhi: Tata McGraw Hill Publishing Company.
5. Grewal, T. S. (2025). *Introduction to Accountancy*. New Delhi: S. Chand & Company Ltd.
6. Athma, Prashanta (2025**).** *Financial Accounting – I*. Mumbai: Himalaya Publishing House Pvt. Ltd.
7. Maheshwari, S. N. & Maheshwari, S. K. (2025). *Advanced Accountancy – I*. New Delhi: Vikas Publishing House.
8. Sehgal, Deepak (2025). *Fundamentals of Financial Accounting*. New Delhi: Taxmann Publications Pvt. Ltd.
9. Lal, Jawahar (2025). *Financial Accounting*. New Delhi: Himalaya Publishing House.
10. Srinivas, Kamatam (2025). *Financial Accounting – I*. Hyderabad: S. Publications.
11. Kamala Devi, Padmalatha, Dr. & Sharma, Rachana (2025). *Financial Accounting – I*. Hyderabad: Professional Books Publishers.

***CO–PO Mapping***

**Mapping Scale:**

**3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution**

| Course Outcomes / Programme Outcomes | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 1 | 1 | 2 | 2 | 1 | – | 2 |
| **CO2** | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 1 | 1 | 2 | 3 | 1 | – | 2 |
| **CO4** | 3 | 3 | 3 | 1 | 1 | 3 | 2 | 1 | 1 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 2 |



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## SEMESTER - I

# MJR 102: BUSINESS ORGANIZATION AND MANAGEMENT

**PAPER CODE: MJR102** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Course Objectives:**
*The course aims to:*

1. *Develop an understanding of the nature, scope and various forms of business organisation and their suitability under different business situations.*
2. *Explain the meaning, characteristics and classification of joint stock companies and develop familiarity with the important documents associated with company formation.*
3. *Develop an understanding of the meaning, nature, functions and principles of management and their relevance to contemporary organisations.*
4. *Develop the ability to explain and apply the principles and processes of planning and organising in business organisations.*
5. *Develop the ability to distinguish and appropriately apply the concepts of authority, power, responsibility, accountability, delegation, centralisation, decentralisation, coordination and control in organisational contexts.*

**Course Outcomes:**
*Upon successful completion of the course, the learner will be able to:*

1. *Explain the nature, characteristics and different forms of business organisation and evaluate their suitability in different business situations.*
2. *Classify different forms of companies and explain their characteristics, formation procedures and important company documents.*
3. *Explain the nature and functions of management and apply Henri Fayol's fourteen principles of management to contemporary organisational situations.*
4. *Explain the significance of planning and organising and apply the principles and processes of planning and organisational design to business situations.*
5. *Differentiate between authority, power, responsibility, accountability, delegation, centralisation, decentralisation, coordination, cooperation and control, and apply these concepts to organisational situations.*

## UNIT-I: INTRODUCTION:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business – Social Responsibility of a Business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization, One Person Company.



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## UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act-2013).

## UNIT-III: FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Organization Structure – Types of Organization Structure – Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's Principles of Management.

## UNIT-IV: PLANNING AND ORGANISING:

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Control - Meaning - Determining Span – Factors influencing the Span of Control.

## UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, Responsibility and Accountability - Delegation of Authority - Decentralization of Authority - Definition, Importance, Process, and Principles of Coordination - Techniques of Effective Coordination - Control - Meaning - Definition – Relationship between Planning and Control - Steps in Control – Requirements for Effective Control.

## SUGGESTED READINGS:

1. Sharma, R. K. & Gupta, Shashi K. (2025). *Business Organization and Management*. New Delhi: Kalyani Publishers.
2. Anthony, Patrick (2025). *Business Organization and Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.
3. Gupta, Manish (2025**).** *Business Organization and Management*. New Delhi: Professional Books Publishers.
4. Agarwal, R. D. (2025). *Organization and Management*. New Delhi: McGraw Hill.
5. Sherlekar, S. A. & Sherlekar, V. S. (2025). *Modern Business Organization*. Mumbai: Himalaya Publishing House Pvt. Ltd.
6. Basu, C. R. (2025). *Business Organization and Management*. New Delhi: Tata McGraw Hill Publishing Company.
7. Shukla, M. C. (2025). *Business Organization and Management*. New Delhi: S. Chand & Company Ltd.
8. Vittal, D. S. (2025). *Business Organization and Management*. New Delhi: S. Chand & Company Ltd.
9. Rao, V. S. P. (2025). *Organizational Behavior: Text and Cases*. Mumbai: Himalaya Publishing House Pvt. Ltd.
10. Shekaram, Uma (2025). *Business Organization and Management*. New Delhi: Tata McGraw Hill Publishing Company.
11. Sushama, R. & Renuka, R. (2025). *Business Organisation and Management*. Hyderabad: Vedashree Publishers.
12. Sridhar, R. (2025). *Business Organisation and Management*. Hyderabad: S. Publishers.



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13. Sherlekar, S. A. & Jain, Khuspat (2025). *Business Organization and Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.
14. Chopra, R. K. (2025). *Office Organization and Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.
15. Gupta, R. S. & Sharma, B. D. (2025). *Principles and Practice of Management*. New Delhi: Kalyani Publishers.
16. Sharma, R. K. (2025). *Principles of Management*. New Delhi: Kalyani Publishers.
17. Chaturvedi, Vinaya, Nagra, Ankita, Anuradha, R. & Sai Leena, B. S. (2025). *Business Organization and Management*. Hyderabad: Professional Books Publishers.
18. Bandaru, Ramakrishna (2025). *Business Organization and Management*. New Delhi: Tata Publications.

**REFERENCE RESOURCES:**

19. Government of India. (2025). *The Companies Act, 2013, as amended from time to time*. New Delhi: Ministry of Corporate Affairs.
20. Ministry of Corporate Affairs. (2025). *Corporate and Company Law Resources*. Government of India, New Delhi

## MJR 102: Business Organization and Management

**CO–PO Mapping**

**Mapping Scale: 3 – High, 2 – Moderate, 1 – Low, – No Significant Contribution**

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 1 | 2 | 3 | 3 | 1 | 2 |
| **CO2** | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 3 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |



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## SEMESTER - I

# Paper MJR 103: BUSINESS ECONOMICS

**PAPER CODE: MJR103** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**OBJECTIVE:** The course aims to develop an understanding of economic principles, concepts and analytical tools and enable learners to apply them to business and managerial decision-making in a dynamic economic environment.

**Course Objectives:**
*The course aims to:*

1. *Develop foundational knowledge of business economics, its nature, scope and relevance to business and managerial decision-making.*
2. *Develop the ability to analyse demand, determinants of demand and different forms of elasticity and apply them to business and pricing decisions.*
3. *Explain and analyse the laws of supply, consumer surplus and theories of consumer behaviour, including utility and indifference curve approaches.*
4. *Develop an understanding of production and cost concepts, production functions, laws of returns and economies of scale, and apply them to production and resource-allocation decisions.*
5. *Develop the ability to analyse revenue and break-even concepts and apply them to managerial planning, pricing and business decision-making.*

**Course Outcomes:**
Upon successful completion of the course, the learner will be able to:

1. *Explain the nature, scope and significance of business economics and distinguish between microeconomic and macroeconomic perspectives relevant to business decision-making.*
2. *Analyse demand functions, determinants of demand and different forms of elasticity and apply elasticity concepts to pricing, sales and business decisions.*
3. *Analyse supply behaviour and explain consumer behaviour using utility analysis, consumer surplus and indifference curve approaches.*
4. *Evaluate production functions, laws of returns and economies of scale and analyse cost behaviour for efficient production and resource-allocation decisions.*
5. *Analyse cost and revenue behaviour and apply break-even analysis to business planning, pricing and managerial decision-making.*

## UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equi-marginal utility.

## UNIT- II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand



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## UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

## UNIT–IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale – Isocost – Isoquants - Economies and Dis-economies of Scale.

## UNIT-V: COST AND REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves–relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

## SUGGESTED READINGS:

1. Mankar, V. G. (2025). *Business Economics*. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Agrawal, Vanith (2025). *Managerial Economics*. Noida: Pearson Education.
3. Ahuja, H. L. (2025). *Business Economics*. New Delhi: S. Chand & Company Ltd.
4. Lekhi, K. K. (2025). *Business Economics*. New Delhi: Kalyani Publishers.
5. Mithani, D. M. (2025). *Business Economics*. Mumbai: Himalaya Publishing House Pvt. Ltd.
6. Bandaru, Ramakrishna (2025). *Business Economics*. New Delhi: Tata Publications.
7. Chopra, P. N. (2025). *Business Economics*. New Delhi: Kalyani Publishers.
8. Dwivedi, D. N. (2025). *Essentials of Business Economics*. New Delhi: Vikas Publishing House.
9. Varshney, R. L. & Maheshwari, K. L. (2025**).** *Managerial Economics*. New Delhi: Sultan Chand & Sons.
10. Mehta, P. K. (2025). *Business Economics*. New Delhi: Taxmann Publications Pvt. Ltd.
11. Chopra, P. N. & Ghosh, Seema (2025). *Business Economics*. New Delhi: Kalyani Publishers.
12. Mehra, Jyothi & Chaturvedi, Vinaya (2025). *Business Economics*. Hyderabad: Professional Books Publishers.
13. Shareef, Shabiha (2025). *Business Economics*. Hyderabad: Vedashree Publishers.
14. Misra, S. K. & Puri, V. K. (2025). *Economic Environment of Business*. Mumbai: Himalaya Publishing House Pvt. Ltd.
15. Pandey, K. M. (2025). *Economics for Managerial Decisions*. Mumbai: Himalaya Publishing House Pvt. Ltd.

## REFERENCE RESOURCES:

16. Reserve Bank of India (2025). *Annual Report*. Mumbai: Reserve Bank of India.
17. Government of India (2025). *Economic Survey*. New Delhi: Ministry of Finance.
18. Government of India (2025). *Union Budget and Economic Policy Documents*. New Delhi: Ministry of Finance.

### MJR 103: BUSINESS ECONOMICS

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 3 | 1 | 2 |
| **CO2** | 3 | 3 | 3 | 2 | 1 | 1 | 3 | 3 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 1 | 1 | 3 | 2 | 1 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 2 |



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## SEMESTER - II

# Paper MJR 201: FINANCIAL ACCOUNTING-II

**PAPER CODE: MJR 201** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**OBJECTIVE:** The course aims to develop advanced accounting knowledge and practical skills in recording, processing and interpreting financial transactions relating to bills of exchange, consignment, joint ventures, incomplete records and non-profit organisations, and to enable learners to apply accounting principles and standards in preparing and interpreting financial information.

***Course Objectives:***
*The course aims to:*

1. *Develop proficiency in the accounting treatment of bills of exchange, consignment transactions and joint venture transactions.*
2. *Develop the ability to analyse incomplete accounting records and apply the single-entry system to ascertain missing information and prepare financial statements.*
3. *Develop competence in accounting for non-profit organisations and in preparing appropriate financial statements.*
4. *Enable learners to apply relevant accounting principles and standards to business transactions and financial events.*
5. *Develop analytical and interpretative skills for evaluating financial information and financial statements of different types of organisations.*

***Course Outcomes:***
*Upon successful completion of the course, the learner will be able to:*

1. *Prepare and maintain appropriate accounting records for bills of exchange, consignment transactions and joint venture transactions using relevant accounting procedures.*
2. *Analyse incomplete accounting records, reconstruct necessary accounting information and convert single-entry records into a double-entry system for preparing financial statements.*
3. *Prepare financial statements of non-profit organisations, including the Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.*
4. *Apply relevant accounting principles and standards to the recognition, measurement and presentation of business transactions and financial events.*
5. *Analyse and interpret financial statements and accounting information of different types of organisations to support informed financial and managerial decision-making.*

## UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange – Definition - Distinction between Promissory note and Bills of exchange -Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills - Renewal of bills - Retiring of bills under rebate – Endorsement of bills - Accommodation bills (Including problems)

## UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment - Meaning – Features - Proforma invoice - Account sales - Del credere commission- Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock (Focusing on proportionate non-recurring expenses) - Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price (Including problems)



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## UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture - Meaning – Features - Difference between Joint Venture and Consignment -Accounting Procedure - Methods of Keeping Records for Joint Venture Accounts - Method of Recording in co-ventures books (When separate books are not maintained) - Separate Set of Books Method - Joint Bank Account – Brief overview of Memorandum Joint Venture Account (Including problems)

## UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System - Meaning – Features - Difference between Single Entry and Double Entry systems - Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs Method - Conversion method (Preparing complete trading, Profit and Loss Account and Balance Sheet (Including problems)

## UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization - Meaning - Features - Receipts and Payments Account - Income and Expenditure Account - Balance Sheet Treatment of special items like Entrance Fees, Donations, Legacy, etc. – Calculation of consumption of consumables (E.g., Stationary, Medicines) and Stock adjustments (Including problems)

## SUGGESTED READINGS:

1. Haneef, M. & Mukherjee, A. (2025**).** *Accountancy – I*. New Delhi: Tata McGraw Hill Publishing Company.
2. Gupta, R. L. & Gupta, V. K. (2025). *Principles and Practice of Accounting*. New Delhi: Sultan Chand & Sons.
3. Tulasian, P. C. (2025). *Accountancy – I*. New Delhi: Tata McGraw Hill Publishing Company.
4. Athma, Prashanta (2025). *Financial Accounting – I*. Mumbai: Himalaya Publishing House Pvt. Ltd.
5. Chaitanya, K. Krishna & Kamala Devi (2025). *Financial Accounting*. New Delhi: Kalyani Publishers.
6. Jain, S. P. & Narang, K. L. (2017). *Financial Accounting – II*. 2nd Revised Edition. New Delhi: Kalyani Publishers.
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8. Srinivas, M. & Reddy, K. Sreelatha (2025). *Advanced Accountancy*. Mumbai: Himalaya Publishing House Pvt. Ltd.
9. Arora, M. N. (2025). *Financial Accounting*. New Delhi: Taxmann Publications Pvt. Ltd.
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11. Archana, K. & Subhashini, P. (2025). *Financial Accounting – II*. 1st Edition. Hyderabad: S. V. Publications.
12. Yogeshwaran & Sastry, E. V. Chandramohan (2018). *Financial Accounting – II*. New Edition, 2025. Hyderabad: Professional Books Publishers.
13. Sahai, Prabhu, Sheela, Mary Vinaya & Others (2025**).** *Financial Accounting – II*. New Delhi: DL Publishers and Distributors.

### MJR 201: FINANCIAL ACCOUNTING -II

**CO–PO Mapping**

**Maping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 2 | 1 | 1 | 3 | 3 | 1 | 2 |
| **CO2** | 3 | 3 | 3 | 2 | 1 | 1 | 3 | 3 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 1 | 1 | 3 | 2 | 1 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 2 |



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## SEMESTER - II

# Paper MJR 202: BUSINESS LAWS

**PAPER CODE: MJR 202** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**OBJECTIVE:** *The course aims to develop an understanding of the fundamental principles of business and corporate laws in India and enable learners to apply relevant legal provisions to contracts, sale of goods, consumer protection, intellectual property, company management, corporate governance, insolvency and liquidation.*

**Course Objectives:**

The course aims to:

1. *Develop an understanding of the fundamental principles and provisions of the Indian Contract Act, 1872, and their application to business transactions.*
2. *Develop knowledge of the key provisions of the Sale of Goods Act, 1930, and the Consumer Protection Act, 2019, and their relevance to business and consumer rights.*
3. *Develop an understanding of Intellectual Property Rights and their legal protection, including trade marks, patents, copyrights, industrial designs, trade secrets and geographical indications, along with an awareness of digital IPR under the Information Technology Act, 2000, as amended from time to time.*
4. *Develop knowledge of the legal framework governing company formation, management, meetings and corporate governance under the Companies Act, 2013.*
5. *Develop an understanding of the legal framework governing corporate insolvency, resolution and liquidation under the Insolvency and Bankruptcy Code, 2016.*

**Course Outcomes:**

*Upon successful completion of the course, the learner will be able to:*

1. *Explain, analyse and apply the fundamental principles of the Indian Contract Act, 1872, to business transactions and contractual relationships.*
2. *Analyse the key provisions of the Sale of Goods Act, 1930, and the Consumer Protection Act, 2019, and apply them to business and consumer-related situations.*
3. *Identify and explain different Intellectual Property Rights and their protection, including trade marks, patents, copyrights, industrial designs, trade secrets and geographical indications, with basic awareness of digital IPR and relevant provisions of the Information Technology Act, 2000.*
4. *Explain and apply relevant provisions of the Companies Act, 2013, relating to company formation, management, meetings and corporate governance.*
5. *Explain and analyse the legal framework and processes relating to corporate insolvency, resolution and liquidation under the Insolvency and Bankruptcy Code, 2016.*

## UNIT–I: INDIAN CONTRACT ACT, 1872:

Agreement and Contract : Definition - Essentials of a valid contract - Types of contracts (Valid Void Voidable, Unenforceable, Quasi-Contracts) – Formation of Contract: Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation – Capacity and Consent: Competency to contract Free Consent (Coercion, Undue influence, Fraud, Misrepresentation, Mistake) – Consideration and Legality: Definition - Essentials of valid consideration (Nudum pactum), Agreements Declared Void (Restraint of Trade, Legal Proceedings) – Discharge and Breach: Modes of Discharge of a contract – Breach of Contract (Actual and Anticipatory)- Remedies for Breach (Damages, Specific Performance, Injunction, Rescission - Special Contracts (Introduction) – Overview of Contract Indemnity and Contract Guarantee.



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**UNIT–II: SALE OF GOODS ACT, 1930 AND CONSUMER PROTECTION ACT, 2019:**

The Sale of Goods Act, 1930: Contract of Sale - Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods. Stipulations: Conditions and Warranties (Implied and Express) - Caveat Emptor and its Exceptions. Transfer of Title: Rules regarding Transfer of Property – Rights of Unpaid Seller: Definition of an Unpaid Seller - Rights of Unpaid Seller – Against the Goods and Against the Buyer personally. Consumer Protection Act, 2019 (Latest Act) Core Concepts: Definition of Consumer (Includes E-Commerce) - Goods - Service - Consumer Dispute – Unfair Trade Practices – Misleading Advertisement and Product Liability. Institutional Framework: Introduction to the Central Consumer Protection Authority (CCPA). Redressal Agencies: Consumer Dispute Redressal Commissions (District, State, National) - Compositions and Latest Monitory Jurisdiction Limits, E-Commerce and Digital Age: Key Provision of the Consumer Protection (E-Commerce) Rules, 2020 (e.g., Liability of Market Place vs. Inventory Model.

**UNIT – III: INTELLECTUAL PROPERTY RIGHTS (IPRs):**

**Trade Marks:** Definition – Functions – Procedure for Registration – Duration and Renewal – Infringement and Passing Off.

**Patents:** Definition – Kinds of Patents – Patentable and Non-Patentable Inventions – Rights of the Patentee – Transfer of Patent Rights – Infringement.

**Copyright:** Definition – Rights of the Copyright Owner – Term of Copyright – Infringement – Fair Dealing.

**Other Intellectual Property Rights:** Introduction to Designs Act, 2000 – Trade Secrets – Geographical Indications (GI).

**Information Technology and Digital IPR:** Information Technology Act, 2000, as amended from time to time – Electronic Records and Electronic Signatures – E-Contracts – Cyber Offences – Digital Transactions – IPR Protection in the Digital Environment.

**UNIT–IV: MANAGEMENT OF COMPANIES AND CORPORATE GOVERNANCE:**

Directors: Qualification - Disqualification – Position (Fiduciary) - Appointment (First Subsequent) - Removal - Duties and Liabilities – Loans and Directors – Independent Director (Brief Note) - Corporate Governance: Meaning – Need and Key Principles- Corporate Social Responsibility (CSR) – Provisions of Section135 of the Companies Act, 2013 Applicability – Composition of CSR Committee – Mandatory 2% Spending and Treatment of unspent amount –Meetings: Meaning - Requisites of Valid Meeting (Notice, Proxy, Agenda, Quorum) – Resolutions (Ordinary, Special) - Kinds of Meetings – Annual General Meeting (AGM) - Extraordinary General Meeting - Board Meetings (Frequency and Rules).

**UNIT–V: CORPORATE INSOLVENCY AND WINDING UP:**

Winding up under Companies Act, 2013: Meaning - Modes of Winding Up (Primarily Winding Up by tribunal on non-insolvency grounds like Fraud, Oppression) - Removal of name of the company (Striking Off) – Conditions and Procedure under the Companies Act. Insolvency and Bankruptcy code – 2016: Objective and Applicability – The Process – Overview of the Corporate Insolvency Resolution Process (CIRP) –Key Functionaries: National Company Law Tribunal (NCLT) – Committee of Creditors (CoC) – Insolvency Professional (IP) – Liquidation: Grounds for Liquidation and Brief on the Distribution of Assets (Order of Priority).

**SUGGESTED READINGS:**

1. Kapoor, N. D. (2025). *Company Law*. New Delhi: Sultan Chand & Sons.
2. Rajashree (2025). *Company Law*. Mumbai: Himalaya Publishing House Pvt. Ltd.
3. Krishna, Kavitha (2025). *Business Law*. Mumbai: Himalaya Publishing House Pvt. Ltd.
4. Hussain, B. K. & Nagalakshmi (2025). *Business Laws*. New Delhi: Professional Books Publishers.
5. Sareen, V. K. (2020). *Business Law*. 1st Edition. New Delhi: Kalyani Publishers.



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6. Krishna Murthy, G. & Kavitha, G. (2025). *Company Law*. New Delhi: Professional Books Publishers.
7. Kapoor, G. K. & Dhamija, Sanjay (2025). *Company Law and Practice*. New Delhi: Taxmann Publications Pvt. Ltd.
8. Sekhar, Indrakanti & Bhavani, Tulja (2025). *Business Law*. Hyderabad: SIA Publishing & Distributors Pvt. Ltd.
9. Garg, K. C., et al. (2025). *Company Law: Revised as per the Companies Act, 2013*. New Delhi: Kalyani Publishers.
10. Gogna, P. P. S. (2025). *Corporate Law*. New Delhi: S. Chand & Company Ltd.
11. Vittal, D. S. (2025). *Business Law*. New Delhi: S. Chand & Company Ltd.
12. Bagrial, A. K. (2025). *Company Law*. New Delhi: Vikas Publishing House.
13. Hussain, B. K. & Gopal Rao, S. (2020). *Business Law*. Edition 2024. Hyderabad: Professional Books Publishers.
14. Madhavi, A. V. R. & Bhaskara Lakshmi, D. (2025). *Business Laws*. 1st Edition. Hyderabad: S. V. Publications.
15. Bavya, S. P. Neehalika (2025). *Business Laws*. Hyderabad: S. Publishers.
16. Saritha, D. & Sahai, Prabhu (2025**).** *Business Laws*. New Delhi: DL Publishers and Distributors.

## REFERENCE LEGISLATION

17. Government of India (2025**).** *The Indian Contract Act, 1872*. New Delhi: Government of India.
18. Government of India (2025). *The Sale of Goods Act, 1930*. New Delhi: Government of India.
19. Government of India (2025). *The Consumer Protection Act, 2019*. New Delhi: Government of India.
20. Government of India (2025). *The Companies Act, 2013*. New Delhi: Ministry of Corporate Affairs.
21. Government of India (2025**).** *The Insolvency and Bankruptcy Code, 2016*. New Delhi: Government of India.
22. Government of India (2025**).** *The Information Technology Act, 2000, as amended from time to time*. New Delhi: Government of India.

### MJR 202: BUSINESS LAWS

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 2 |
| **CO2** | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 1 | 3 |



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## SEMESTER - II

# Paper MJR 203: BANKING AND FINANCIAL SERVICES

**PAPER CODE: MJR 203** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective:** The course aims to develop an understanding of the structure, functions and operations of commercial banking and financial services and enable learners to apply relevant concepts to contemporary banking, financial markets and financial service activities.

**Course Objectives:**
*The course aims to:*

1. *Develop an understanding of the functions, structure, operations and emerging trends of commercial banking, including digital banking, e-banking and mobile banking.*
2. *Develop knowledge of the banker–customer relationship and negotiable instruments and enable learners to apply relevant principles to banking transactions and practices.*
3. *Develop an understanding of financial services and their role in the financial system, with particular emphasis on merchant banking, venture capital and other specialised financial services.*
4. *Develop the ability to explain and analyse leasing, hire purchase, discounting, factoring and forfeiting and their applications in business financing.*
5. *Enable learners to analyse the role, regulatory framework and emerging challenges of the financial services sector and appreciate its contribution to economic development, financial inclusion and business growth.*

**Course Outcomes:**

1. *Upon successful completion of the course, the learner will be able to:*
2. *Explain the structure, functions and operations of commercial banks and analyse emerging trends in digital banking, e-banking, mobile banking and technology-enabled banking services.*
3. *Explain and apply the principles governing banker–customer relationships and negotiable instruments to practical banking transactions and situations.*
4. *Analyse the nature, functions and significance of financial services, including merchant banking and venture capital, and evaluate their contribution to business growth and economic development.*
5. *Analyse and differentiate various financial services such as leasing, hire purchase, discounting, factoring and forfeiting and evaluate their suitability for different business financing requirements.*
6. *Analyse the regulatory framework, opportunities and challenges of the financial services sector and evaluate its role in financial inclusion, economic development and sustainable business growth.*

## UNIT-I: INTRODUCTION:

Functions of Commercial Banks - Emerging Trends in Commercial Banking in India: E-Banking - Mobile Banking - Core Banking - Bank Assurance - OMBUDSMAN. RBI Constitution - Organizational Structure - Management - Objectives - Functions - Monetary Policy - Brief description on various types of banks - District Co-Operative Central Banks - Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) - SIDBI - Development Banks

## UNIT-II: BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer - Relationship Between Banker and Customer - KYC norms - General and Special Features of Relationship - Opening of Accounts - Special Types of Customers Like Minor, Married Women, Partnership Firms, Companies, Clubs and other Non-Trading Institutions.



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## UNIT-III: NEGOTIABLE INSTRUMENTS:

Descriptions and their Special Features - Duties and Responsibilities of Paying and Collecting Banker - Circumstances under which a Banker can refuse Payment of Cheques - Consequences of Wrongful Dishonors - Precautions to be taken while Advancing Loans Against Securities - Goods - Documents of Title to Goods - Loans against Real Estate - Insurance Policies - Against Collateral Securities - Banking Receipts

## UNIT–IV: INTRODUCTION TO FINANCIAL SERVICES:

Financial Services: Meaning – Functions – Classification - Scope - Fund Based Activities - Non-fund Based Activities - Modern Activities - Causes for Financial Innovation - New Financial Products and Services - Innovative Financial Instruments - Challenges Facing the Financial Service Sector -Present Scenario.

## UNIT–V: FINANCIAL SERVICES:

Definition - Services of Merchant Banks - Problems and Scope of Merchant Banking in India -Venture Capital: Meaning, Features, Scope, Importance - Leasing - Definition and Steps - Types of Lease - Financial Lease - Operating Lease - Leverage Lease - Sale and Lease Back - Discounting: Concept - Advantages of Bill Discounting -Factoring - Meaning and Nature - Parties in Factoring - Merits and Demerits of Factoring - Forfeiting - Parties to Forfeiting - Costs of Forfeiting - Benefits of Forfeiting for Exporters and Importers

## SUGGESTED READINGS:

1. Srivastava, P. K. (2025). *Banking Theory and Practice*. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Shekar, K. C. (2025). *Banking Theory and Practice*. New Delhi: Vikas Publishing House.
3. Vedula, Santhi & Krishna, Kavitha (2025). *Banking and Financial Services*. Mumbai: Himalaya Publishing House Pvt. Ltd.
4. Jayanthi, J. (2025). *Banking and Financial Services*. Hyderabad: Professional Books Publishers.
5. Paul, R. R. (2025). *Banking Theory, Law and Practice*. New Delhi: Kalyani Publishers.
6. Averbach, Robert D. (2025). *Money, Banking and Financial Markets*. London: Macmillan.
7. Gordon, E. & Natarajan, K. (2025). *Financial Markets and Services*. Mumbai: Himalaya Publishing House Pvt. Ltd.
8. Sultana, Nazia & Saritha, G. (2025). *Banking and Financial Services*. Hyderabad: S. Publishers.
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## REFERENCE RESOURCES:

15. Reserve Bank of India (2025). *Report on Trend and Progress of Banking in India*. Mumbai: Reserve Bank of India.
16. Reserve Bank of India (2025). *Annual Report*. Mumbai: Reserve Bank of India.
17. Reserve Bank of India (2025). *Master Directions and Regulatory Guidelines on Banking and Financial Services*. Mumbai: Reserve Bank of India.
18. Securities and Exchange Board of India (2025). *SEBI Regulations and Circulars*. Mumbai: Securities and Exchange Board of India.
19. Government of India (2025). *Banking Regulation Act, 1949, as amended from time to time*. New Delhi: Government of India.

### MJR 203: BANKING AND FINANCIAL SERVICES

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 |



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## SEMESTER - III

# Paper MJR 301: ADVANCED ACCOUNTING

**PAPER CODE: MJR 301** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

***OBJECTIVE:*** To enable undergraduate students to acquire comprehensive, advanced accounting knowledge concerning partnership frameworks and joint stock companies. The course is structurally aligned with professional accounting standards in India, preparing students to handle complex partnership transitions, manage corporate equity and debt issuances, and construct company final accounts under Schedule III of the Companies Act, 2013.

**Course Objectives:**
The course aims to:

1. *Develop an understanding of partnership accounting relating to admission, retirement, death of partners, changes in partnership agreements, and adjustments in capital and profit-sharing arrangements.*
2. *Develop competency in accounting for dissolution and insolvency of partnership firms, including realization of assets, settlement of liabilities, insolvency of partners, and piecemeal distribution of cash.*
3. *Provide an understanding of corporate accounting practices relating to the issue, forfeiture, re-issue and redemption of shares and debentures in accordance with the applicable provisions of the Companies Act, 2013.*
4. *Develop the ability to prepare company financial statements in accordance with statutory requirements, including the relevant provisions of Schedule III of the Companies Act, 2013.*
5. *Develop analytical skills in the valuation of goodwill and shares using appropriate accounting and financial valuation methods.*

***Course Outcomes:***
Upon successful completion of the course, students will be able to:

1. *Apply partnership accounting principles to record and account for the admission, retirement and death of partners, including adjustments relating to goodwill, revaluation, reserves, accumulated profits and changes in capital.*
2. *Prepare accounts relating to the dissolution and insolvency of partnership firms, including Realisation Account, Partners' Capital Accounts and Cash/Bank Account, and apply the Garner v. Murray rule and methods of piecemeal distribution, wherever applicable.*
3. *Account for corporate securities by recording transactions relating to the issue, forfeiture and re-issue of shares and the issue and redemption of debentures in accordance with the Companies Act, 2013 and applicable accounting requirements.*
4. *Prepare company financial statements in accordance with the prescribed format and disclosure requirements of Schedule III of the Companies Act, 2013, including the determination and allocation of profits earned prior to incorporation.*
5. *Calculate and interpret the value of goodwill and shares using appropriate valuation techniques, including the Average Profits, Super Profits, Capitalisation, Net Assets and Yield Value methods.*

## UNIT - I: PARTNERSHIP ACCOUNTS - I (OPERATIONAL & OWNERSHIP TRANSITIONS):

**Foundations of Partnership:** Meaning, Legal Framework of the Indian Partnership Act, 1932; Essential clauses and significance of a Partnership Deed; Maintenance of Capital Accounts — Fixed Capital Method vs. Fluctuating Capital Method; Accounting for Interest on Capital, Interest on Drawings, Salaries, and Commission to partners.

**Admission of a Partner:** Calculation of New Profit Sharing Ratio and Sacrificing Ratio; Treatment of Goodwill (Premium Method, Revaluation Method, and Memorandum Revaluation Method); Valuation and



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accounting treatment of accumulated profits, unrecorded assets, reserves, and revaluation of assets and liabilities; Adjustment of Partner Capitals based on new ratios.

**Retirement and Death of a Partner:** Calculation of New Profit Sharing Ratio and Gaining Ratio; Revaluation of assets/liabilities and treatment of goodwill upon retirement; Accounting treatment for the transfer of a retiring partner's balance to a Loan Account; Accounting for the Death of a Partner: Computation of a deceased partner's share of profit up to the date of dissolution (Excluding Joint Life Policy calculations) *(Theory and Numericals).*

## UNIT - II: PARTNERSHIP ACCOUNTS - II (DISSOLUTION, INSOLVENCY & CORPORATE CONVERSION):

**Dissolution of Partnership Firms:** Meaning and Legal distinction between the dissolution of a partnership and the dissolution of a firm; Statutory provisions for the settlement of accounts upon dissolution (Section 48 of the Indian Partnership Act); Preparation of Realisation Account, Partner's Loan Account, Partner's Capital Accounts, and Cash/Bank Account.

**Insolvency of Partners:** Advanced application of the **Garner vs. Murray rule** (Distribution of capital deficiency caused by insolvency among solvent partners); Accounting treatment excluding the case of insolvency of all partners simultaneously.

**Piecemeal Distribution & Corporate Sale:** Piecemeal distribution of cash assets to partners during gradual liquidation (Maximum Loss Method and Surplus Capital Method); Conversion and sale of an ongoing partnership firm to a Limited Joint Stock Company — Computation of Purchase Consideration and final closing books of accounts of the firm *(Theory and Numericals).*

## UNIT - III: CORPORATE EQUITY, DEBT ARCHITECTURE & SHARE CAPITAL LOGISTICS

**Issue of Shares:** Overview of the Share Capital structure of corporate entities; Accounting mechanics for the issue of equity and preference shares at Par and Premium; Strict compliance with Section 52 of the Companies Act, 2013 regarding the statutory utilization of the Securities Premium Account; Pro-rata allotment mechanics, handling of calls-in-arrears and calls-in-advance.

**Forfeiture & Capital Optimization:** Accounting for the Forfeiture of shares and the Re-issue of forfeited shares under varied conditions; Deletion of discount issuances as per Section 53.

**Debentures & Capital Reserve Allocations:** Issue of Debentures — Accounting entries for the issue of debentures with explicit conditions of redemption (at par, premium); Underwriting of Shares and Debentures: Statutory provisions, determining underwriters' absolute and contingent liabilities (Gross, Net, and Marked applications); Bonus Shares: Meaning, Purpose, SEBI Guidelines for bonus issues, sources of capitalization, and accounting entry design *(Theory and Numericals).*

## UNIT - IV: COMPANY FINAL ACCOUNTS & PRE-INCORPORATION RESTRUCTURING:

**Company Final Accounts Framework:** Structure and statutory mandates of the **Companies Act, 2013**; Thorough analysis and application of **Schedule III (Division I)**; General instructions, formats, and structural protocols for the presentation of the Corporate Balance Sheet (Part-I) and the Statement of Profit and Loss (Part-II).

**Corporate Financial Reporting:** Preparation of standard corporate Final Accounts including comprehensive modern adjustments (Current Corporate Tax provisions, Transfer to statutory Reserves, Managerial Remuneration adjustments, and Dividend Distribution constraints).

**Profits Prior to Incorporation:** Conceptual understanding of pre-incorporation and post-incorporation trading horizons; Principles governing the allocation of income and expenses between pre- and post-incorporation phases using Time Basis, Turnover Basis, and Specific Weighted Allocation methods; Accounting treatment and balance sheet presentation of pre-incorporation profits/losses *(Theory and Numericals).*



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## UNIT - V: VALUATION OF GOODWILL AND SHARES:

**Valuation of Goodwill:** Meaning, features, and corporate/regulatory circumstances necessitating the valuation of goodwill; Comprehensive methods of calculation: Average Profits Method (Simple and Weighted), Super Profits Method, and Capitalization Methods (Capitalization of Average Profits vs. Capitalization of Super Profits).

**Valuation of Shares:** Fundamental corporate needs for share pricing and asset valuation; Analytical methods of share valuation: Net Assets Method (Intrinsic Value factoring revalued assets), Yield Basis Method (Earning Capacity and Dividend Yield), and Fair Value Method; Interpreting valuation discrepancies between asset-backed and earning-backed assessment models *(Theory and Numericals)*.

## SUGGESTED READINGS:

1. Gupta, R. L., & Gupta, V. K. (2025). *Principles and Practice of Accounting*. Sultan Chand & Sons, New Delhi.
2. Jain, S. P., & Narang, K. L. (2025). *Advanced Accounting*. Kalyani Publishers, New Delhi. Reprinted 2025.
3. Agarwal, B. M., & Gupta, M. P. (2022). *Advanced Accountancy, Volumes I & II*. Sultan Chand & Sons, New Delhi.
4. Gupta, R. L., & Radhaswamy, M. (2005). *Advanced Accountancy: Theory, Method and Application*. 11th Revised Edition. Sultan Chand & Sons, New Delhi.
5. Maheshwari, S. N., & Maheshwari, V. L. (2010). *Advanced Accountancy, Vol. II*. Vikas Publishing House, New Delhi.
6. Yogeshwaran, G., & Allen, Julia. (2025). *Advanced Accountancy*. PBP Publications, Hyderabad.
7. Tulsian, P. C. (2025). *Accountancy – III*. McGraw Hill Education (India) Pvt. Ltd., New Delhi.
8. Arulanandam, M. A., & Raman, K. S. (2023). *Advanced Accountancy*. 7th Edition. Himalaya Publishing House, Mumbai.
9. Jain, S. P., & Narang, K. L. (2019). *Advanced Accountancy – II*. 22nd Revised Edition. Kalyani Publishers, New Delhi.
10. Srinivas, Kamatam. (2025). *Advanced Accounting*. S. Publishers, Hyderabad.
11. Anwar, Sumera, Sunitha, B., & Reddy, Y. Venkat. (2025). *Advanced Accounting*. 1st Edition. S.V. Publications, Hyderabad.
12. Institute of Chartered Accountants of India (ICAI). (2011). *Guidance Note on the Revised Schedule VI to the Companies Act, 1956*. The Institute of Chartered Accountants of India, New Delhi.
13. Sharma, D. G. (2014). *Advanced Accounting (IPCC)*. 2nd Edition. Taxmann Publications Pvt. Ltd., New Delhi.
14. Rao, M. Thirmal, Reddy, K. Sreelatha, Sireesha, K. Naga, & Santhi, V. (2026). *Advanced Accounting: Semester III, Telangana University*. 1st Edition. Himalaya Publishing House, Mumbai.
15. Reddy, K. Sreelatha, Srinivas, M., & others. (2025). *Advanced Accountancy*. Himalaya Publishing House, Mumbai.

### MJR 301: ADVANCED ACCOUNTING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 2 | 1 | 2 |
| **CO2** | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 2 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 3 |



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## SEMESTER - III

# Paper MJR 302: BUSINESS STATISTICS -I

**PAPER CODE: MJR 302** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

***Objective:*** *To develop students' conceptual, analytical, and computational competence in applying statistical methods to collect, organize, analyse, interpret, and present quantitative information for business and economic decision-making.*

***Course Objectives***
*The course aims to:*

1. *Develop an understanding of fundamental statistical concepts, methods of data collection, and the sources and implications of errors in statistical investigations.*
2. *Develop the ability to classify, organize, tabulate, and visually present statistical data using appropriate diagrams, graphs, and frequency distributions.*
3. *Develop computational and interpretive skills in applying appropriate measures of central tendency to individual, discrete, and continuous series.*
4. *Develop the ability to measure and analyse variability and distributional characteristics using appropriate measures of dispersion, skewness, and kurtosis.*
5. *Develop the ability to construct, evaluate, and apply index numbers for analysing changes in prices, quantities, and values in business and economic contexts.*

### *Course Outcomes:*

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

1. *Explain the fundamental concepts of statistics, identify appropriate methods of data collection, and distinguish between primary and secondary data while recognizing potential sources of statistical errors.*
2. *Classify, tabulate, and present statistical data using appropriate frequency distributions, bar diagrams, histograms, frequency polygons, frequency curves, and other graphical techniques.*
3. *Calculate, compare, and interpret Mean, Median, Mode, Geometric Mean, and Harmonic Mean for individual, discrete, and continuous series and select appropriate measures for different data situations.*
4. *Calculate and interpret Range, Quartile Deviation, Mean Deviation, Standard Deviation, and Coefficient of Variation, and analyse the skewness and kurtosis of statistical distributions.*
5. *Construct and interpret index numbers using Laspeyres', Paasche's, Fisher's Ideal, and Marshall–Edgeworth methods, and apply tests of adequacy, base shifting, splicing, and deflating techniques in business and economic analysis.*

## UNIT I: INTRODUCTION, DATA ORGANIZATION AND PRESENTATION:

Meaning and scope of statistics. Importance and limitations of statistics in business and commerce; Statistical investigation: Planning of a statistical enquiry. Sources of data – primary and secondary data. Methods of collecting data. Census and sampling methods. Errors in statistical investigation and approximation; Organization of data: Classification and tabulation of data. Frequency distribution and grouped frequency tables; Diagrammatic and graphical presentation of data: Bar diagrams, component bar diagrams, pie diagrams and line graphs. Histograms, frequency polygon and frequency curve. Interpretation of statistical diagrams and graphs.

## UNIT II: MEASURES OF CENTRAL TENDENCY:

Definition and types of data: Individual series, discrete series and continuous series; Meaning and importance of measures of central tendency; Arithmetic Mean – computation for individual, discrete



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and continuous series. Combined mean, Weighted Mean; Geometric Mean and Harmonic Mean – meaning, computation and applications.

Partition values – Median , Quartiles, Deciles and Percentiles, and Mode – calculation for different series and graphical location; Comparison of averages – advantages and limitations of different measures of central tendency.

## UNIT III: MEASURES OF DISPERSION:

Meaning and significance of dispersion. Characteristics of a good measure of dispersion. Absolute and relative measures of dispersion. Measurement of dispersion through Range, Quartile Deviation, Mean Deviation and Standard Deviation – computation and applications for individual, discrete and continuous series; Relative measures of dispersion – Coefficient of Range, Coefficient of Quartile Deviation and Coefficient of Mean Deviation. Combined Standard Deviation – computation and applications; Applications of dispersion in business and economic analysis. Advantages and limitations of various measures of dispersion.

## UNIT IV: RELATIVE DISPERSION AND SHAPE OF DISTRIBUTION:

Coefficient of Variation: Meaning and significance, Relative measure of dispersion, Computation and interpretation, Comparison of consistency and stability of two or more series; Lorenz Curve: Meaning and significance, Construction of Lorenz Curve, Measurement of inequality and concentration, Applications in income, wealth and market-share analysis; Skewness: Meaning and significance, Symmetrical and asymmetrical distributions, Positive and negative skewness, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Interpretation and applications; Kurtosis: Meaning and significance, Types of kurtosis, Interpretation of kurtosis in statistical analysis.

## UNIT V: INDEX NUMBERS:

Meaning and importance of index numbers in economic and business analysis. Uses and limitations of index numbers; Problems in the construction of index numbers; Methods of constructing index numbers: Simple index numbers and weighted index numbers – Fisher, Laspeyres', Paasche's and Marshall–Edgeworth methods; Tests of adequacy of index numbers – Unit test, Time Reversal test and Factor Reversal test, Base shifting, splicing and deflating of index numbers.

## SUGGESTED READINGS:

1. Alagar, K. (2019). *Business Statistics*. New Delhi: McGraw Hill Education (India) Pvt. Ltd.
2. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., Cochran, J. J., Fry, M. J., Ohlmann, J. W., & others. (2020). *Statistics for Business & Economics*. 14th Edition. Boston: Cengage Learning.
3. Athma, Prashantha, & Rajyalakshmi, N. (2025). *Business Statistics – I*. SIA Publishers & Distributors Pvt. Ltd., New Delhi.
4. Chakravarty, S. K. (2011). *Business Statistics*. 1st Edition. New Delhi: New Age International Publishers.
5. Gupta, S. C. (2023). *Fundamentals of Statistics*. 8th Revised Edition. Mumbai: Himalaya Publishing House.
6. Gupta, S. P. (2025). *Fundamentals of Statistics*. New Delhi: Sultan Chand & Sons.
7. Jain, S. L., & Bhardwaj, S. L. (2025). *Business Statistics*. Kalyani Publishers, New Delhi.
8. Kapur, V. K. (2000). *Statistics: Problems and Solutions*. 7th Revised Edition. New Delhi: Sultan Chand & Sons. The publisher catalogue records the 7th revised edition and 2000 publication year.
9. Nadar, E. Narayanan. (2025). *Statistics*. New Delhi: PHI Learning Pvt. Ltd.
10. Obul Reddy, Dr., & Shridevi, Dr. D. (2025). *Business Statistics – I*. Hyderabad: PBP Publications.



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11. Padmaja, Dr., & Kamakshi, K. (2025). *Business Statistics – I.* 1st Edition. Hyderabad: S.V. Publications.
12. Sharma, J. K. (2025). *Business Statistics*. New Delhi: Vikas Publishing House.
13. Sultana, Nazia, Dr. (2025). *Business Statistics – I.* Hyderabad: S. Publishers.
14. Thukral, J. K. (2012). *Taxmann's Business Statistics*. New Delhi: Taxmann Publications Pvt. Ltd. The bibliographic record identifies the title as published in December 2012.
15. Patrick, A., & Karusna Sree, Dr. (2025). *Business Statistics – I.* Mumbai: Himalaya Publishing House.
16. Sancheti, D. C., & Kapoor, V. K. (1992). *Statistics: Theory, Methods and Applications*. New Delhi: Sultan Chand & Sons. A library catalogue records the work under these authors and publisher, with 1992 as the publication year.

## MJR 302: BUSINESS STATISTICS – I

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 2 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 1 | 3 | 2 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 1 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 1 | 3 | 2 | 1 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 |



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## SEMESTER - III

# Paper MJR 303: AUDITING

**PAPER CODE: MJR 303** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective:** To develop students' conceptual, analytical, and practical understanding of auditing principles, procedures, professional standards, and regulatory requirements, enabling them to apply appropriate audit techniques in examining financial information and evaluating internal controls, assets, liabilities, and audit reports.

***Course Objectives:***

*The course aims to:*

1. *Develop an understanding of the nature, evolution, objectives, scope, significance, and fundamental principles of auditing and its role in enhancing the reliability of financial information.*
2. *Develop an understanding of the professional and legal framework governing auditors, including their qualifications, appointment, removal, remuneration, rights, duties, responsibilities, and liabilities.*
3. *Develop the ability to examine and evaluate internal control, internal check, and internal audit systems and understand their significance in effective audit planning and risk management.*
4. *Develop practical competence in applying appropriate vouching procedures to cash, trading, and other business transactions, including audit considerations in Electronic Data Processing (EDP) environments.*
5. *Develop the ability to examine the verification and valuation of assets and liabilities and understand the preparation, significance, and implications of audit reports and the role of audit committees.*

***Course Outcomes:***

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

1. *Explain the nature, objectives, scope, types, and significance of auditing and describe the role of Auditing and Assurance Standards in promoting quality and consistency in audit engagements.*
2. *Explain and analyse the provisions relating to the qualification, appointment, removal, remuneration, rights, duties, responsibilities, and professional and legal liabilities of auditors.*
3. *Distinguish between internal control, internal check, and internal audit, and evaluate their objectives and effectiveness in supporting sound financial and operational processes.*
4. *Apply appropriate vouching principles and procedures to cash, trading, and other business transactions and demonstrate their application in Electronic Data Processing (EDP) environments.*
5. *Apply appropriate procedures for the verification and valuation of assets and liabilities, and explain the role and significance of audit committees and audit reports in communicating audit findings and enhancing corporate accountability.*

## UNIT-1 INTRODUCTION TO AUDITING AND AUDITOR:

Auditing: Meaning – Definition – Evolution – Objectives- Advantages and Limitations of Audit- Types of Audit- Standards of Auditing – Procedure for issue of standards by AASB- SA 200 - overall objective of an independent auditor and conduct of an audit in accordance with standards of auditing. Appointment of an Auditor – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors

## UNIT-II -AUDIT ENGAGEMENT, PLANNING AND DOCUMENTATION:

### AUDIT ENGAGEMENT:

Commencement of Audit –Engagement Letter-Agreeing the terms of Audit engagement



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**Audit Planning:** Meaning and Objectives of Audit Planning- Nature and Extent of Planning- Audit Strategy- Relationship between Audit Strategy and Audit Plan -Contents of Audit Plan - Audit Programme - Circumstances Requiring Alteration of Audit Programme

**Audit Documentation:** Meaning and Importance -Permanent and current audit files – Audit Note Book – Audit Workbook/Audit working papers– Audit Markings

## UNIT-III : RISK ASSESSMENT, MATERIALITY AND INTERNAL CONTROL:

Understanding the Entity and its Environment- Identifying and Assessing Risks of Material Misstatement at- Financial Statement level & Assertion level

**Materiality in Audit:** Meaning and significance of materiality-Materiality in Planning and Performing an Audit- Meaning of audit risk - Components of audit risk: Inherent Risk, Control Risk, Detection Risk - Risk of material misstatement -Relationship between materiality and audit risk

**Internal Control:** Meaning and Objectives of Internal Control-Component of internal control – Internal Audit: Meaning and Scope of Internal Audit- Functions of Internal Audit- Roles and Responsibilities of Internal Auditor– Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit- Internal Audit Vs External Audit

## UNIT-IV AUDIT EVIDENCE AND AUDIT PROCEDURES:

Audit Evidence- Meaning and Definition- Importance- Concepts of Sufficiency and Appropriateness of Audit Evidence- Sources of Audit Evidence: Internal & External - Audit Procedures for Obtaining Evidence- Reliability of Audit Evidence

Auditor's Response to Assessed Risks-Audit Procedures-Test of Control -Substantive procedures: Analytical Procedures & Test of Details- – Vouching- Meaning & Objectives -Verification and Valuation of various Assets and Liabilities

## UNIT-V: AUDIT COMPLETION AND AUDIT REPORTING:

Audit Completion Procedures: Subsequent Events- Going Concern Assessment- Written Representations from Management- Evaluation of Audit Findings

Audit Report- Elements of an Audit Report- Types of Audit Opinions- Emphasis of Matter and Other Matter Paragraph

## SUGGESTED READINGS:

1. Ainapure, Varsha, & Ainapure, Mukund. (2009). *Auditing and Assurance*. 2nd Edition. New Delhi: HI Learning Pvt. Ltd.
2. Basu, S. K. (2024). *Auditing and Assurance for CA Integrated Professional Competence*. New Delhi: Pearson Education.
3. Gupta, Kamal, & Arora, Ashok. (2024). *Fundamentals of Auditing*. New Delhi: McGraw Hill Education.
4. Jagdish Prakash. (2024). *Auditing: Principles, Practices & Problems*. New Delhi: Kalyani Publishers.
5. Jagdish Prasad. (1976). *Auditing*. 12th Revised Edition. New Delhi: Kalyani Publishers.
6. Jha, Aruna, & Bhatia, Anuj. (2026). *Auditing*. 3rd Edition. New Delhi: Taxmann Publications Pvt. Ltd.
7. Mahitha Davala. (2018). *Auditing*. 1st Edition. Mumbai: Himalaya Publishing House.



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10. Saxena, R. G. (2025). *Principles and Practice of Auditing*. Mumbai: Himalaya Publishing House.
11. Saxena, R. G., & Premalata. (2025). *Auditing*. Mumbai: Himalaya Publishing House.
12. Sultana, Nazia. (2025). *Auditing*. Hyderabad: PBP Publications.
13. Tandon, B. N. (2007). *A Handbook of Practical Auditing*. 2nd Edition. New Delhi: S. Chand & Company Ltd.
14. Vaishnavi, R., & Soujanya, T. Laxmi. (2025). *Auditing*. 1st Edition. Hyderabad: S.V. Publications.

## MJR 303: AUDITING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 2 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |



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## SEMESTER - IV

# Paper MJR 401: CORPORATE ACCOUNTING

**PAPER CODE: MJR 401** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**OBJECTIVE:** To develop advanced conceptual, analytical, and practical competence in corporate accounting, enabling students to apply applicable Accounting Standards, Indian Accounting Standards, and statutory requirements to corporate restructuring, insolvency, and specialised-sector financial reporting.

**Course Objectives:**

*The course aims to:*

1. *Develop an understanding of corporate insolvency and liquidation procedures, including the accounting implications of the Insolvency and Bankruptcy Code, 2016 and related regulatory requirements.*
2. *Develop the ability to apply accounting principles and relevant provisions of AS 14 to amalgamation, absorption, and external reconstruction of companies.*
3. *Develop competence in accounting for internal reconstruction, capital reduction, and business acquisitions, including the preparation of post-reconstruction financial statements.*
4. *Develop the ability to prepare and interpret financial statements of banking companies in accordance with the Banking Regulation Act, 1949 and applicable regulatory and accounting requirements.*
5. *Develop an understanding of accounting practices relating to life and general insurance business and the ability to compute insurance claims arising from loss of stock and loss of profit.*

***Course Outcomes:***

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

1. Prepare the Statement of Affairs, Deficiency Account, and Liquidator's Final Statement of Account, and determine the order of payment in accordance with applicable insolvency and liquidation procedures.
2. Calculate purchase consideration and record the accounting entries for amalgamation, absorption, and external reconstruction under the relevant accounting framework, including the Pooling of Interests and Purchase methods prescribed under AS 14.
3. Account for internal reconstruction and capital reduction, including the treatment of reconstruction adjustments and the preparation of the post-reconstruction Balance Sheet in accordance with Section 66 of the Companies Act, 2013.
4. Prepare the prescribed financial statements of banking companies, including Form A and Form B, and appropriately account for Non-Performing Assets (NPAs), income recognition, and rebate on bills discounted in accordance with applicable banking regulations.
5. Prepare Revenue Accounts and Balance Sheets for life and general insurance businesses and calculate insurance claims relating to loss of stock and loss of profit by applying the Average Clause and other relevant principles.

## UNIT-I: CORPORATE INSOLVENCY & LIQUIDATION:

**Regulatory Framework:** The Insolvency and Bankruptcy Code (IBC), 2016 (brief overview); Modes of Winding Up.

**Liquidator's Mechanics:** Statement of Affairs, Deficiency/Surplus Account; Classification of Creditors (Secured, Preferential, Unsecured); Order of Payment.

**Accounting Treatment:** Liquidator's Remuneration; Preparation of Liquidator's Final Statement of Account; Distribution of surplus to contributories *(Theory and Numericals)*.



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**UNIT-II: AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (AS-14):**

**Conceptual Framework:** Distinguishing between Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase (AS-14).

**Purchase Consideration:** Advanced methods of calculating consideration (Lump Sum, Net Assets, and Net Payment methods).

**Accounting Treatment:** Pooling of Interest Method vs. Purchase Method; Journal entries in the books of the Transferor Company (closing entries) and Transferee Company (incorporation entries); Treatment of inter-company holdings, unrealized profits, and debenture conversion *(Theory and Numericals)*.

**UNIT-III: INTERNAL RECONSTRUCTION & CORPORATE ACQUISITION:**

**Internal Reconstruction:** Statutory provisions (Section 66 of the Companies Act, 2013); Accounting for Capital Reduction (Reduction of Share Capital, Alteration of Share Capital); Preparation of Reconstruction Schemes and post-reconstruction Balance Sheets.

**Acquisition of Business:** Business combinations; Accounting when new books are opened versus when original books are continued; Accounting for debtors/creditors taken over; Vendor's account adjustments and goodwill/capital reserve computation *(Theory and Numericals)*.

**UNIT-IV: FINANCIAL REPORTING OF BANKING COMPANIES:**

**Regulatory Environment:** Banking Regulation Act, 1949; Classification of Advances: Performing vs. Non-Performing Assets (NPA) and Income Recognition norms.

**Accounting Mechanics:** Slip system of posting; Rebate on Bills Discounted (accounting and provision); Preparation of Final Accounts in the prescribed

**Form A and Form B** (Profit & Loss Account and Balance Sheet); Asset Classification and Provisioning requirements *(Theory and Numericals)*.

**UNIT-V: INSURANCE ACCOUNTING & CLAIMS:**

**Life Insurance:** Meaning, regulatory compliance (IRDAI); Preparation of Revenue Account, Net Revenue Account, and Balance Sheet; Valuation Balance Sheet; Determination of Net Surplus and its distribution.

**General Insurance:** Fire and Marine insurance accounting; Preparation of Revenue accounts for various sub-segments.

**Insurance Claims:** Computation of claims for Loss of Stock (including Average Clause and abnormal items) and Loss of Profit (Consequential Loss policies) *(Theory and Numericals)*.

**SUGGESTED READINGS:**

1. Agarwal, B. M., & Gupta, M. P. (2022). *Corporate Accounting, Vol. II*. New Delhi: Sultan Chand & Sons.
2. Arulanandam, M. A., & Raman, K. S. (2023). *Advanced Accountancy*. 7th Edition. Mumbai: Himalaya Publishing House.
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5. Gupta, R. L., & Radhaswamy, M. (2005). *Advanced Accountancy: Theory, Method and Application*. 11th Revised Edition. New Delhi: Sultan Chand & Sons.
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11. Tulsian, P. C. (2020). *Accountancy – III*. New Delhi: McGraw Hill Education (India) Pvt. Ltd.
12. Vasudeva, Sakshi. (2025). *Corporate Accounting*. Mumbai: Himalaya Publishing House.

**PROFESSIONAL AND STATUTORY REFERENCES**

1. Institute of Chartered Accountants of India. (Latest Edition). *Accounting Standards and Guidance Notes*. New Delhi: ICAI.
2. Institute of Chartered Accountants of India. (Latest Edition). *Indian Accounting Standards (Ind AS)*. New Delhi: ICAI.
3. Government of India. (2013). *The Companies Act, 2013*. New Delhi: Ministry of Corporate Affairs.
4. Government of India. (2016). *The Insolvency and Bankruptcy Code, 2016*. New Delhi: Ministry of Law and Justice.
5. Reserve Bank of India. (Latest Edition). *Master Directions / Prudential Norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances*. Mumbai: Reserve Bank of India.
6. Insurance Regulatory and Development Authority of India. (Latest Edition). *Applicable Regulations and Accounting Requirements for Life and General Insurance Business*. Hyderabad: IRDAI.

## MJR 401: CORPORATE ACCOUNTING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 3 |



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SEMESTER - IV

# Paper MJR 402: BUSINESS STATISTICS - II

**PAPER CODE: MJR 402** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective:** To develop students' advanced analytical, computational, and interpretive competence in applying statistical techniques for analysing relationships, making predictions, evaluating uncertainty, and supporting business and economic decision-making.

***Course Objectives:***
The course aims to:

1. *Develop an understanding of correlation and association between variables and the statistical techniques used to measure and interpret their relationships.*
2. *Develop the ability to apply regression analysis for estimation, prediction, and business forecasting and to evaluate the reliability of regression-based estimates.*
3. *Develop analytical skills in examining time-series data, identifying trends, and measuring seasonal variations using appropriate statistical techniques.*
4. *Develop an understanding of fundamental probability concepts, laws, and conditional probability and their application to decision-making under uncertainty.*
5. *Develop the ability to understand and apply discrete and continuous probability distributions in business, economic, and practical decision-making contexts.*

## *Course Outcomes:*

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

1. *Calculate and interpret Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient, covariance, and coefficient of determination to assess the strength and direction of relationships between variables.*
2. *Derive and apply regression equations, estimate regression coefficients, interpret regression relationships, and use the standard error of estimate to assess the reliability of predictions and forecasts.*
3. *Analyse time-series data by measuring trends using graphical, semi-average, moving-average, and least-squares methods, and calculate and interpret seasonal variations for business forecasting.*
4. *Apply the addition and multiplication theorems of probability, conditional probability, and Bayes' Theorem to analyse business and economic problems involving uncertainty.*
5. *Construct and apply Binomial, Poisson, and Normal probability distributions and use the Central Limit Theorem to solve and interpret practical statistical problems.*

### UNIT I: CORRELATION:

Meaning and types of correlation – positive, negative, simple, multiple, partial, linear and non-linear correlation. Correlation and causation. Methods of studying correlation: Scatter diagram, Concurrent Deviation Method, Karl Pearson's coefficient of correlation and Spearman's rank correlation coefficient. Covariance and its relationship with Correlation. Standard error and probable error of the coefficient of correlation. Coefficient of determination, coefficient of non-determination and coefficient of alienation. Interpretation, applications and limitations of correlation in business and economic analysis.

### UNIT II: REGRESSION ANALYSIS:

Meaning and significance of regression analysis. Difference between correlation and regression. Types of regression – linear and non-linear regression. Lines of regression – regression line of Y on X and regression



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line of X on Y; Regression equations and regression coefficients – derivation of regression equations, estimation of regression coefficients, properties of regression coefficients, and relationship between correlation coefficient and regression coefficients. Standard Error of Estimate – meaning, computation and interpretation. Prediction and forecasting using regression equations. Applications of regression analysis in business and economic decision-making. Limitations of regression analysis.

## UNIT III: TIME SERIES ANALYSIS:

Meaning and importance of time series in business and economic analysis. Components of time series – Trend, Seasonal, Cyclical and Irregular Variations; Measurement of Trend: Graphic Method, Semi-Averages Method (for even and odd number of years/periods), Moving Averages Method (3-year, 4-year, 5-year and 7-year moving averages; centering of moving averages where necessary); Least Squares Method (Linear Trend); Measurement of Seasonal Variations: Simple Averages Method, Ratio-to-Moving Average Method, Link Relative Method, Applications, Uses and Limitations of Time Series Analysis in business and economic studies.

## UNIT IV: PROBABILITY THEORY:

**Meaning and importance of probability.** Random experiments, sample space and events. Types of events – simple and compound events, mutually exclusive events, collectively exhaustive events and independent events. Basic concepts of set theory relevant to probability. Approaches to probability – classical, empirical and subjective approaches; Laws of probability – Addition Theorem and Multiplication Theorem. Conditional probability and Bayes' Theorem. Applications of probability in business and decision-making.

## UNIT V: PROBABILITY DISTRIBUTIONS:

Binomial Distribution: Assumptions and characteristics, Properties of Binomial Distribution, Computation of probabilities, Fitting of Binomial Distribution; Poisson Distribution: Assumptions and characteristics, Properties of Poisson Distribution, Computation of probabilities, Fitting of Poisson Distribution; Normal Distribution: Characteristics and properties of Normal Distribution, Standard Normal Distribution, Computation of probabilities using Normal Distribution tables, Applications of Normal Distribution in business and economics, Central Limit Theorem – concept and significance.

## SUGGESTED READINGS:

1. Alagar, K. (2011). *Business Statistics*. 2nd Edition. New Delhi: McGraw Hill Education (India) Pvt. Ltd.
2. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., Cochran, J. J., Fry, M. J., & Ohlmann, J. W. (2020). *Statistics for Business & Economics*. 14th Edition. Boston: Cengage Learning.
3. Athma, Prashantha, & Rajyalakshmi, N. (2025). *Business Statistics – II*. New Delhi: SIA Publishers & Distributors Pvt. Ltd.
4. Chakravarty, S. K. (2011). *Business Statistics*. 1st Edition. New Delhi: New Age International Publishers.
5. Gupta, S. C. (2023). *Fundamentals of Statistics*. 8th Revised Edition. Mumbai: Himalaya Publishing House.
6. Gupta, S. P. (2025). *Fundamentals of Statistics*. New Delhi: Sultan Chand & Sons.
7. Jani, P. N. (2025). *Business Statistics: Theory and Application*. New Delhi: PHI Learning Pvt. Ltd.
8. Kapoor, V. K. (2000). *Statistics: Problems and Solutions*. 7th Revised Edition. New Delhi: Sultan Chand & Sons.
9. Laxman, G., Reddy, Vasudeva, & Goud, K. (2025). *Business Statistics*. Hyderabad: Taxmann Publications Pvt. Ltd.
10. Levin, R. I., & Rubin, D. S. (2013). *Statistics for Management*. 7th Edition. New Delhi: Pearson Education.
11. Obul Reddy, D., & Shridevi, D. (2025). *Business Statistics – II*. Hyderabad: PBP Publications.
12. Patrick, A., & Karuna Sree. (2025). *Business Statistics – II*. Mumbai: Himalaya Publishing House.



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13. Sancheti, D. C., & Kapoor, V. K. (1992). *Statistics: Theory, Methods and Applications*. New Delhi: Sultan Chand & Sons.
14. Sharma, J. K. (2014). *Business Statistics*. 7th Edition. New Delhi: Vikas Publishing House.
15. Sultana, Nazia. (2025). *Business Statistics – II*. Hyderabad: S. Publishers.
16. Thukral, J. K. (2012). *Business Statistics*. New Delhi: Taxmann Publications Pvt. Ltd.
17. Vora, N. D. (2004). *Quantitative Techniques in Management*. New Delhi: Tata McGraw-Hill Publishing Company Ltd.
18. **B**hagya Laxmi, S., & Sudhakar, Gampala. (2025). *Business Statistics – II*. 1st Edition. Hyderabad: S.V. Publications.

## MJR 402: BUSINESS STATISTICS-II

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 1 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 3 |



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## SEMESTER - IV

# Paper MJR 403: INCOME TAX

**PAPER CODE: MJR 403** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective:** To develop students' conceptual, computational, and analytical competence in applying the provisions of the Income-tax Act, 2025 and relevant transitional provisions of the Income-tax Act, 1961 to the determination of taxable income and tax liability of individual taxpayers.

***Course Objectives:***

The course aims to:

1. *Develop an understanding of the fundamental concepts, principles, scope, and legal framework of income taxation, including the transition from the Income-tax Act, 1961 to the Income-tax Act, 2025 and the concept of the Tax Year.*
2. *Develop the ability to compute taxable income under the heads of Salary and Income from House Property, including the treatment of allowances, perquisites, annual value, and applicable deductions.*
3. *Develop competence in determining taxable income from Profits and Gains of Business or Profession, including allowable and disallowable expenses, depreciation, and presumptive taxation.*
4. *Develop the ability to compute and analyse income under Capital Gains and Income from Other Sources, including applicable exemptions, deductions, and special provisions.*
5. *Develop the ability to determine the taxable income and tax liability of individuals by applying clubbing provisions, set-off and carry-forward of losses, deductions, applicable tax regimes, and other relevant provisions.*

***Course Outcomes:***

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

1. *Explain the fundamental principles and framework of income taxation, determine residential status and scope of total income, and distinguish between the provisions applicable under the Income-tax Act, 1961 and the Income-tax Act, 2025, including the transition to the Tax Year system.*
2. *Compute taxable income under the heads of Salary and Income from House Property by appropriately applying provisions relating to allowances, perquisites, annual value, exemptions, and permissible deductions.*
3. *Compute taxable income from Profits and Gains of Business or Profession by identifying allowable and disallowable expenses, calculating depreciation, and applying relevant provisions relating to presumptive taxation and deemed profits.*
4. *Compute and interpret taxable Capital Gains and Income from Other Sources by applying the relevant provisions relating to transfer, exemptions, deductions, and classification of income.*
5. *Determine the Gross Total Income and Total Income of individual assessees by applying clubbing provisions, set-off and carry-forward of losses, eligible deductions, and applicable tax-regime provisions, and calculate the resulting tax liability.*

## UNIT–I: INTRODUCTION:

Brief History of Income Tax Acts in India with a special reference to Income Tax Act 1961 and Income Tax Act 2025 - Canons of Taxation - Direct and Indirect Taxes – Definitions and Basic Concepts: Assessee – Deemed Assessee – Assessee-in default – Person – Income – Agricultural Income - Rules for Integration of Agricultural and Non Agricultural Incomes - Heads of Income - Gross Total Income – Total Income - Assessment Year - Previous Year Concept of Tax Year as per Income Tax Act



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2025 - Incomes Exempt from Tax - Charge of Income Tax -Residential Status - Scope of Total Income - Old Tax Regime and New Tax Regime (Theory Only)

## UNIT–II: INCOME FROM SALARIES AND INCOME FROM HOUSE PROPERTY

Definition of Salary – Characteristics of Salary – Allowances - Perquisites - Profits in lieu of Salary – Provident Funds – Deductions – Problems on Computation of Income from Salary.

Definition of House Property – Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Arrears of Rent and Unrealised Rent Received -Property Owned by Co-owners - Deductions – Problems on Computation of Income from House Property.

## UNIT– III: PROFITS AND GAINS OF BUSINESS OR PROFESSION

Definition of Business and Profession – Procedure for Computation of Income from Business – Rules – Revenue and Capital Nature of Incomes and Expenses – Allowable Expenses – Expenses Expressly Disallowed – Deemed Profits – Valuation of Stock – Presumptive Taxation - Proforma of Computation of Professional Income- Chartered Accountant -Advocate - Medical Practitioner - Problems on computation of Income from Business and Profession.

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation (Theory only)

## UNIT– IV: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transactions not Regarded as Transfer – Determination of Cost of Acquisition – Procedure for Computation of Long-term and Short-term Capital Gains/Losses – Exemptions in Respect of Certain Capital Gains – Problems on Computation of Capital Gains.

Incomes from Other Sources – Interest on Securities – Deductions - Amounts not Deductible - Problems on Computation on Income from Other Sources.

## UNIT-V: COMPUTATION OF TOTAL INCOME OF INDIVIDUALS :

Income of Other Persons Included in the Total Income of Assessee – Aggregation of Income – Provisions of Set-off and Carry Forward of Losses – Computation of Gross Total Income – Deductions to be made from Gross Total Income – Alternate Minimum Tax - Problems on Computation of Total Income and Tax Liability as per both Old and New Regimes.

## SUGGESTED READINGS:

1. Ahuja, Girish. (2025). *Direct Tax Law and Practice*. New Delhi: Bharat Law House.
2. Balachandran, V., & Thothadri, S. (2024). *Taxation Law and Practice*. New Delhi: PHI Learning Pvt. Ltd.
3. Gaur, V. P. (2017). *Income Tax*. 10th Revised Edition. New Delhi: Kalyani Publishers.
4. Gaur, V. P., & Narang, D. B. (2025). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
5. Johar, R. K. (2024). *Income Tax*. New Delhi: McGraw Hill Education.
6. Lal, B. B. (2023). *Income Tax*. New Delhi: Pearson Education.
7. Patil Biradar, Maruthi Rao, & Chakravarthy, K. Phani. (2025). *Income Tax*. 1st Edition. Hyderabad: S.V. Publications.
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9. Ravi, M. N. (2025). *Taxation*. Hyderabad: PBP Publications.
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11. Saxena, R. G., & Reddy, Geetha. (2025). *Income Tax*. Mumbai: Himalaya Publishing House.
12. Singhania, V. K., & Singhania, Kapil. (2025). *Direct Taxes: Law and Practice*. 70th Edition. New Delhi: Taxmann Publications Pvt. Ltd.

## MJR 403: INCOME TAX

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 |



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SEMESTER V

# MJR 501 (a) : COST ACCOUNTING

**PAPER CODE: MJR 501 (a)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective:** To make the students acquire the knowledge of cost accounting methods.

**Course Objectives:**
*The course aims to enable students to:*

1. *Understand the concepts and principles of cost accounting.*
2. *Develop knowledge of material, labour and overhead cost control.*
3. *Apply costing techniques for cost ascertainment and control.*
4. *Prepare cost statements using unit, job, contract and process costing methods.*
5. *Analyse cost information to support managerial decision-making.*

**Course Outcomes:**
*Upon successful completion of the course, students will be able to:*

1. *Explain the concepts and methods of cost accounting.*
2. *Apply material, labour and overhead costing techniques.*
3. *Prepare cost sheets and job cost statements.*
4. *Prepare contract and process cost accounts.*
5. *Use cost information for planning, control and managerial decision-making*

## UNIT-I: INTRODUCTION:

Cost Accounting: Definition – Features – Objectives – Functions – Scope – Advantages and Limitations - Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting – Cost concepts – Cost Classification. (Theory only)

## UNIT-II: MATERIAL:

Direct and Indirect Material cost – Inventory Control Techniques – Stock Levels – EOQ – ABC Analysis – JIT - VED - FSND - Issue of Materials to Production – Pricing methods: FIFO - LIFO with Base Stock and Simple and Weighted Average methods. (Including Problems)

## UNIT-III: LABOUR AND OVERHEADS:

Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.
Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads. (Including Problems)

## UNIT-IV: UNIT AND JOB COSTING:

Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.
Job Costing: Features - Objectives – Procedure - Preparation of Job Cost Sheet. (Including Problems)



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## UNIT-V: CONTRACT AND PROCESS COSTING:

Contract Costing: Features – Advantages - Procedure of Contract Costing – Guidelines to Assess profit on incomplete Contracts.

Process Costing: Meaning – Features – Preparation of Process Account – Normal and Abnormal Losses. (Including Problems)

## SUGGESTED READINGS:

1. **Jain, S.P. and Narang, K.L., 2009,** *Cost Accounting*, 8th Edition, Kalyani Publishers, New Delhi.
2. **Rao, Srihari Krishna,** *Cost Accounting*, Himalaya Publishing House, Mumbai, **Latest Edition**.
3. **Athma, Prashanta, 2011,** *Cost and Management Accounting*, 1st Edition, Himalaya Publishing House, Mumbai.
4. **Yogeshweran, G.,** *Cost Accounting*, PBP Publications, **Latest Edition**.
5. **Jawahar Lal,** *Cost Accounting*, McGraw Hill Education, New Delhi, **Latest Edition**.
6. **Banerjee, Bhabatosh,** *Cost Accounting: Theory and Practice*, PHI Learning Private Limited, New Delhi, **Latest Edition**.
7. **Tulsian, P.C.,** *Introduction to Cost Accounting*, S. Chand Publishing, New Delhi, **Latest Edition**.
8. **Horngren, Charles T., Datar, Srikant M. and Rajan, Madhav V.,** *Cost Accounting: A Managerial Emphasis*, Pearson Education, **Latest Edition**.
9. **Kishore, Ravi M.,** *Cost Accounting*, Taxmann Publications, New Delhi, **Latest Edition**.

### MJR 501(a): COST ACCOUNTING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 2 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 3 |



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SEMESTER V

# MJR 501 (b) : FINANCIAL PLANNING & PERFORMANCE

**PAPER CODE: MJR 501 (b)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective:** To make students to understand the Financial Planning & Performance.

**Course Objectives:**
*The course aims to enable students to:*

1. *Understand the principles and techniques of strategic planning and financial performance management.*
2. *Develop skills in budgeting and forecasting for business decision-making.*
3. *Apply cost and variance analysis for planning and performance evaluation.*
4. *Evaluate organisational performance using financial and non-financial performance measures.*
5. *Understand the role of technology, information systems and data analytics in financial performance management.*

**Course Outcomes:**
*Upon successful completion of the course, students will be able to:*

1. *Explain the concepts and techniques of strategic planning and financial performance management.*
2. *Prepare and analyse budgets, forecasts and variance reports for managerial decision-making.*
3. *Evaluate organisational performance using profitability measures, KPIs and balanced scorecards.*
4. *Apply responsibility accounting and performance measurement techniques in business.*
5. *Use information systems, ERP and data analytics tools to support financial planning and performance evaluation.*

## UNIT I: STRATEGIC PLANNING:

Strategic planning: Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process -
Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets - Top-level planning and analysis: Pro forma income - Financial statement projections - Cash flow projections.

## UNIT II: BUDGETING AND FORECASTING:

Budgeting Concepts: Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques: Regression analysis - Learning curve analysis - Expected value - Budgeting Methodologies: Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting

## UNIT III: COST AND VARIANCE ANALYSIS:

Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

## UNIT IV: PERFORMANCE MEASURES:

Performance Measures: Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard - Responsibility Centers and Reporting Segments: Types of responsibility centers - Transfer pricing - Reporting of organizational segments



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## UNIT V: TECHNOLOGY AND ANALYTICS:

Information Systems: Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data Governance: Data policies and procedures - Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: System Development Life Cycle - Process automation - Innovative applications

Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

## SUGGESTED READINGS

1. **Wiley, 2024,** *Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics*, Wiley, Hoboken, New Jersey.
2. **Wheelen, Thomas L., Hunger, J. David, Hoffman, Alan N. and Bamford, Charles E., 2018,** *Strategic Management and Business Policy: Globalization, Innovation and Sustainability*, 15th Edition, Pearson.
3. **Blocher, Edward J., Stout, David E., Juras, Paul E. and Cokins, Gary, 2019,** *Cost Management: A Strategic Emphasis*, 8th Edition, McGraw Hill Education.
4. **Horngren, Charles T., Datar, Srikant M. and Rajan, Madhav V., 2015,** *Cost Accounting: A Managerial Emphasis*, 15th Edition, Pearson Education.
5. **Anderson, David R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeffrey D. and Cochran, James J., 2015,** *Quantitative Methods for Business*, 13th Edition, Cengage Learning.
6. **McNair-Connolly, C.J. and Merchant, Kenneth A., 2017,** *Management Accounting: An Integrative Approach*, Institute of Management Accountants (IMA).

### MJR 501(b): FINANCIAL PLANNING & PERFORMANCE

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |



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SEMESTER V

## MJR 501 (c) : INTERNATIONAL FINANCIAL REPORTING -I

**PAPER CODE: MJR 501 (c)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective:** To make students to understand the International Financial Reporting.

### Course Objectives

*The course aims to enable students to:*

1. *Understand the principles and framework of financial reporting under US GAAP and IFRS.*
2. *Develop knowledge of accounting for assets, liabilities and financial instruments.*
3. *Apply US GAAP and IFRS principles in the preparation and presentation of financial statements.*
4. *Analyse the accounting treatment of financial transactions under international standards.*
5. *Understand fair value measurement, disclosures and reporting requirements in global accounting.*

### Course Outcomes

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

1. *Explain the concepts and framework of financial reporting under US GAAP and IFRS.*
2. *Prepare and interpret financial statements in accordance with international accounting standards.*
3. *Apply accounting principles for assets, liabilities, investments and financial instruments.*
4. *Analyse the accounting treatment of leases, derivatives, contingencies and accounting changes.*
5. *Evaluate financial reporting practices and disclosures in accordance with global reporting standards.*

### UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS:

Conceptual framework: Standard Setting Bodies & Hierarchy - Elements of F/S - Primary objectives of financial reporting - Qualitative Characteristics of F/S - Fundamental Assumptions & Principles - Accounting Cycle & Preparation of F/S - General-purpose financial statements: Balance sheet - Income statement - Statement of comprehensive income - Statement of changes in equity - Statement of changes cash flows - Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting - Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts

### UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):

Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods



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**UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):**

Financial Investments: Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Intangible Assets: Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill

**UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):**

Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

**UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):**

Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts -Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition

Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance - Leases: Operating lease - Finance lease - Sale leaseback

**SUGGESTED READINGS:**

1. **Miles Education, 2024,** *Miles CPA Review Concept Book: Financial Accounting & Reporting*, Miles Education, Latest Edition.
2. **Wiley, 2018,** *Wiley CPAexcel Exam Review Study Guide: Financial Accounting and Reporting*, Wiley, Latest Edition. The 2018 edition is documented as a Financial Accounting and Reporting study guide.
3. **Dhawan, Rajesh,** *IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis*, Latest Edition.
4. **McEwen, Ruth Ann, 2009,** *Transparency in Financial Reporting: A Concise Comparison of IFRS and US GAAP*, 1st Edition, Harriman House Ltd.
5. **Shamrock, Steven E., 2012,** *IFRS and US GAAP: A Comprehensive Comparison*, Wiley.
6. **Epstein, Barry J. and Nach, Ralph, 2015,** *Wiley GAAP: Interpretation and Application of Generally Accepted Accounting Principles*, Wiley.
7. **Bhave, Rammohan and Bhave, Anjali Rammohan,** *IFRS Simplified with Practical Illustration*, Parts 1 & 2, CNBC TV18, Latest Edition.

**MJR 501(c): INTERNATIONAL FINANCIAL REPORTING–I**

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 |



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SEMESTER V

# MJR 502 (a) : BUSINESS ETHICS & CORPORATE GOVERNANCE

**PAPER CODE: MJR 502 (a)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Course Objectives:**

*The course aims to enable students to:*

1. *Understand the philosophical foundations and evolution of business ethics.*
2. *Analyze ethical issues arising in contemporary business environments.*
3. *Examine corporate governance principles, structures, and regulatory frameworks.*
4. *Understand the role of boards, directors, auditors, regulators, and stakeholders in promoting good governance.*
5. *Evaluate corporate sustainability, ESG reporting, CSR, and ethical leadership.*
6. *Develop ethical reasoning and responsible decision-making skills applicable to business and society.*

**Course Outcomes:**

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

1. *Explain the concepts, theories, and principles of business ethics and their relevance to modern organizations.*
2. *Evaluate ethical dilemmas in business using established ethical frameworks and stakeholder perspectives.*
3. *Analyze corporate governance mechanisms, regulatory requirements, and the roles of various governance institutions.*
4. *Assess corporate sustainability initiatives, CSR policies, ESG reporting, and responsible business practices.*
5. *ecommend ethical and governance strategies for organizations operating in digital, global, and technology-driven environments.*

## UNIT I: FOUNDATIONS OF BUSINESS ETHICS:

Meaning, nature, scope, objectives, and importance of business ethics; ethics, morality, values, beliefs, integrity, character, and professionalism; evolution of business ethics; ethics in Indian philosophy and contemporary management; ethical theories—Utilitarianism, Deontology, Virtue Ethics, Rights Theory, Justice Theory, Ethics of Care, Stakeholder Theory, Social Contract Theory; ethical relativism and universalism; determinants of ethical behaviour; ethical decision-making models; ethics and corporate culture; ethical leadership; ethical climate; codes of ethics and codes of conduct; whistleblowing and whistleblower protection; conflicts of interest; fraud, corruption, bribery, insider trading, money laundering, tax evasion, corporate misconduct, and ethical challenges in global business; ethical issues in marketing, finance, accounting, human resource management, production, supply chain management, e-commerce, digital platforms, and international business; role of ethics in building trust and organizational reputation.

## UNIT II: CORPORATE GOVERNANCE: CONCEPTS, PRINCIPLES AND REGULATORY FRAMEWORK:

Meaning, evolution, objectives, significance, and principles of corporate governance; governance versus management; agency theory, stewardship theory, stakeholder theory, resource dependence theory, and institutional theory; governance models across countries; OECD Principles of Corporate Governance; Cadbury Committee Report; King Reports; Sarbanes–Oxley Act; corporate governance reforms in India; Companies Act, 2013—governance provisions; SEBI (Listing Obligations and Disclosure Requirements) Regulations; role of the Ministry of Corporate Affairs (MCA), Securities



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and Exchange Board of India (SEBI), National Financial Reporting Authority (NFRA), Institute of Chartered Accountants of India (ICAI), Institute of Company Secretaries of India (ICSI), Institute of Cost Accountants of India (ICMAI); governance mechanisms; rights of shareholders; protection of minority shareholders; transparency, disclosure, accountability, fairness, responsibility, and ethical compliance.

**UNIT III: GOVERNANCE STRUCTURES, BOARD EFFECTIVENESS AND CORPORATE ACCOUNTABILITY:**

Corporate governance architecture; ownership and control; board composition, structure, diversity, independence, qualifications, appointment, remuneration, responsibilities, and evaluation of directors; role of the Chairperson, Chief Executive Officer (CEO), Managing Director (MD), Chief Financial Officer (CFO), Company Secretary, Independent Directors, Nominee Directors, Women Directors, and Key Managerial Personnel (KMP); board committees—Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Risk Management Committee, CSR Committee; internal control systems; enterprise risk management; compliance management; internal audit and statutory audit; auditor independence; forensic accounting; corporate fraud prevention; ethics committees; integrated reporting; business continuity planning; crisis management; stakeholder engagement; investor relations; corporate accountability and organizational resilience.

**UNIT IV: CORPORATE SOCIAL RESPONSIBILITY, SUSTAINABILITY AND ESG:**

Concept, philosophy, and evolution of Corporate Social Responsibility (CSR); Carroll's Pyramid of CSR; stakeholder approach to CSR; CSR under the Companies Act, 2013; planning, implementation, monitoring, and evaluation of CSR projects; CSR reporting; sustainability and sustainable development; United Nations Sustainable Development Goals (SDGs); Environmental, Social and Governance (ESG) framework; ESG investing; ESG ratings; Business Responsibility and Sustainability Reporting (BRSR); triple bottom line; integrated reporting; environmental ethics; climate governance; circular economy; green finance; responsible supply chains; diversity, equity and inclusion (DEI); human rights; labour standards; responsible consumption; impact assessment; social entrepreneurship; ethical investing; corporate citizenship; case studies of responsible business practices in India and globally.

**UNIT V: EMERGING ISSUES IN BUSINESS ETHICS AND CORPORATE GOVERNANCE:**

Ethics in the digital economy; ethical issues relating to artificial intelligence, machine learning, automation, algorithms, robotics, surveillance, facial recognition, big data, data privacy, cybersecurity, blockchain, cryptocurrency, fintech, digital platforms, gig economy, platform governance, intellectual property rights, misinformation, deepfakes, social media ethics, responsible innovation, and digital inclusion; governance challenges in multinational corporations; cross-cultural ethical issues; anti-corruption frameworks; anti-money laundering compliance; business and human rights; ethical leadership during crises; governance in family businesses, start-ups, public sector enterprises, cooperatives, NGOs, and social enterprises; integrated thinking; future of corporate governance; stakeholder capitalism; conscious capitalism; purpose-driven organizations; analysis of major corporate ethical failures and governance case studies including Enron, WorldCom, Satyam Computer



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Services, IL&FS, Yes Bank, Volkswagen Emissions Scandal, Wells Fargo, Wirecard, Theranos, FTX, and selected contemporary Indian corporate governance developments.

## SUGGESTED READINGS:

1. Fernando, A. C. (2023). Business Ethics and Corporate Governance (3rd Edition). Pearson Education, New Delhi.
2. Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2024). Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization (6th Edition). Oxford University Press, Oxford.
3. Velasquez, M. G. (2023). Business Ethics: Concepts and Cases (9th Edition). Pearson Education, New York.
4. Mallin, C. A. (2024). Corporate Governance (7th Edition). Oxford University Press, Oxford.
5. Tricker, B. (2024). Corporate Governance: Principles, Policies and Practices (5th Edition). Oxford University Press, Oxford.
6. Sharma, J. P. (2023). Corporate Governance, Business Ethics and CSR. Ane Books Pvt. Ltd., New Delhi.
7. Kapoor, N. D. (Latest Edition). Corporate Laws. Sultan Chand & Sons, New Delhi.
8. Institute of Chartered Accountants of India (ICAI). Study Material on Ethics and Corporate Governance. New Delhi.
9. Securities and Exchange Board of India (SEBI). SEBI (LODR) Regulations and Guidance Notes. Mumbai.
10. Ministry of Corporate Affairs. Companies Act, 2013 (Latest Amendments). Government of India, New Delhi.

### MJR 502(a): BUSINESS ETHICS & CORPORATE GOVERNANCE

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 3 | 1 | 3 | 2 | 2 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |



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SEMESTER V

## MJR 502 (b) : ADVANCED CORPORATE ACCOUNTING

**PAPER CODE: MJR 502 (b)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

***Objective:*** *To gain knowledge of AS-19 & 21 and format accounts.*

**Course Objectives:**

*The course aims to enable students to:*

1. *Understand the principles and concepts of specialised accounting.*
2. *Develop knowledge of accounting for holding and electricity companies.*
3. *Apply accounting methods for price level changes and lease transactions.*
4. *Understand the accounting treatment of specialised financial transactions.*
5. *Appreciate the concepts of human resource and social responsibility accounting.*

**Course Outcomes:**

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

1. *Prepare consolidated financial statements for holding companies.*
2. *Prepare accounts for electricity companies under the Double Accounting System.*
3. *Apply accounting methods for price level changes and lease accounting.*
4. *Explain the accounting treatment of specialised financial transactions.*
5. *Evaluate the concepts and applications of human resource and social responsibility accounting.*

### UNIT-I: HOLDING COMPANIES (AS-21):

Nature – Legal requirements – Capital and Revenue Profit/Reserves/Losses – Minority Interest – Cost of Control or Goodwill – Capital Reserve – Inter Company Transactions – Un-realized Profit on Unsold stock - Revaluation of Assets – Interim Dividend by Subsidiary Companies - Debentures in Subsidiary Companies – Consolidated Balance Sheet. (Including Problems)

### UNIT-II: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):

Meaning of Double Account System – Final Accounts - Calculation of Reasonable Return and Disposal of Surplus – Replacement of an Asset. (Including Problems)

### UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:

Introduction – History – Limitations – Profit measurement under different systems of accounting – Methods of Accounting for Price Level Changes: Current Purchasing Power (CPP) – Current Cost Accounting (CCA). (Including Problems)

### UNIT-IV: LEASE ACCOUNTS (AS-19):

Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties. (Including Problems)



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**UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:**

Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

Social Responsibility Accounting: Meaning – Nature – Need – Objectives – Accounting Concepts – Indicators of Social Performance (Theory only).

## SUGGESTED READINGS

1. **Gupta, R.L. and Radhaswamy, M., 2025,** *Corporate Accounting: Problems & Solutions*, 1st Edition, Sultan Chand & Sons, New Delhi.
2. **Reddy, Srilatha,** *Advanced Corporate Accounting*, Himalaya Publishing House, Mumbai, **Latest Edition**.
3. **Thangapandi, Dr.,** *Advanced Corporate Accounting*, PBP Publications, **Latest Edition**.
4. **Tulsian, P.C.,** *Advanced Accounting*, Tata McGraw-Hill Publishing Company Limited, New Delhi, **Latest Edition**.
5. **Jain, S.P. and Narang, K.L.,** *Corporate Accounting*, Kalyani Publishers, New Delhi, **Latest Edition**.
6. **Shukla, S.M.,** *Advanced Accounting*, Sahitya Bhawan Publications, Agra, **Latest Edition**.
7. **Athma, Prashanta,** *Corporate Accounting*, Himalaya Publishing House, Mumbai, **Latest Edition**.
8. **Bose, Chandra,** *Advanced Accounting, Vol. II*, PHI Learning Private Limited, New Delhi, **Latest Edition**.

## MJR 502(b): ADVANCED CORPORATE ACCOUNTING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |



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SEMESTER V

# MJR 502 (c) : FINANCIAL MANAGEMENT

**PAPER CODE: MJR 502 (c)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective: The course aims to** develop an understanding of the principles, techniques and decision-making framework of financial management and enable learners to apply financial tools in investment, financing, working capital and dividend decisions for effective financial planning and value creation.

***Course Objectives***
*The course aims to:*

1. ***Develop an understanding of the nature, scope, objectives and functions of financial management*** *and the role of the finance manager in financial decision-making and value creation.*
2. ***Develop the ability to apply the time value of money and capital budgeting techniques*** *for evaluating investment proposals and making informed investment decisions.*
3. ***Develop the ability to analyse working capital requirements and manage current assets and current liabilities efficiently*** *to maintain liquidity and operational efficiency.*
4. ***Develop an understanding of financing decisions, cost of capital, capital structure theories and leverage*** *and enable learners to evaluate alternative sources of finance.*
5. ***Develop the ability to analyse dividend policies and dividend theories*** *and apply appropriate dividend valuation approaches in financial decision-making.*

***Course Outcomes:***
*Upon successful completion of the course, the learner will be able to:*

1. *Explain the nature, objectives and functions of financial management and analyse the role of the finance manager in investment, financing and dividend decisions.*
2. *Apply time value of money concepts, cost of capital and capital budgeting techniques to evaluate investment proposals and make appropriate investment decisions.*
3. *Analyse working capital requirements and evaluate the management of cash, receivables, inventory and other current assets to maintain liquidity and operational efficiency.*
4. *Analyse alternative sources of finance, evaluate capital structure decisions and apply leverage concepts to assess financial risk and its implications for business performance.*
5. *Analyse dividend policies and theories and apply appropriate dividend valuation models to support financial decision-making and shareholder value creation.*

## UNIT–I: INTRODUCTION:

Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).
Time Value of Money: Rationale – Future Value of Present Cash Flows: Simple Interest – Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

## UNIT-II: LONG-TERM INVESTMENT DECISION:

Cost of Capital: Concept – Basic Aspects – Importance – Classification – Computation: Specific Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).



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Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process – Techniques: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) – Capital Rationing (Simple Problems).

**UNIT-III: SHORT-TERM INVESTMENT DECISION:**

Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors – Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method – Project Balance Sheet Method (Simple Problems).

Management of Current Assets: Management of Cash: Nature – Motives – Models - Management of Receivables: Objectives – Credit Policies – Credit Terms – Collection Policies - Management of Inventory: Objective – Techniques (Simple Problems)

**UNIT-IV: FINANCING DECISION:**

Capital Structure: Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).

**UNIT-V: DIVIDEND DECISION:**

Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only)

Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

**SUGGESTED READINGS:**

1. Bhalla V.K.: (2004)Financial Management**:** S. Chand & Company Pvt. Ltd.
2. James C Van Horne & Others: (2012) Fundamentals of Financial Management: PHI. 13th edition
3. Khan M.Y. & Jain P.K, Financial Management: (2020) McGraw Hill Education (India) Pvt. Ltd.17th edition
4. Pandey I.M: (2021) Financial Management: Vikas Publishing House Pvt. Ltd.
5. Prasanna Chandra: (2023)Financial Management: McGraw Hill Education (India) Pvt. Ltd. 12th edition
6. Raymond M Brooks: (2019)Financial Management: Pearson.7th edition
7. Rustagi, Financial Management: (2022)Taxmann Publications. 3rd edition
8. Shashi K. Gupts& R.K. Sharma: (2019) Financial Management: Kalyani Publishers. 6th edition
9. Srivastava R.M: Financial Management**:** (2017) Himalaya Publishing House. 6th revised edition
10. Sudarsana Reddy G.: (2018) Financial Management**:** Himalaya Publishing House. 4th edition
11. Shashi K. Gupts& R.K. Sharma: (2019) Financial Management: Kalyani Publishers. 1st edition
12. Prof.G.Naresh Reddy,Prof.K Rajender: (2020) Fundamentals of Financial Management: Professional Books Publisher 6th edition
13. Prof. Madana Mohan: (2016) Financial Management: Himalaya Publishing House. 1st edition
14. Kulkarni & Satya Prasad: (2015) Financial Management: Himalaya Publishing House. 1st edition



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## MJR 502(c): FINANCIAL MANAGEMENT

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 1 | 2 | 3 | 3 | 1 | 2 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 3 |



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SEMESTER V

# MDC 503(a) : INTRODUCTION TO ACCOUNTING

**PAPER CODE: MJR 503 (a)** **Max. Marks: 80U +20I=100**
**THPW: 4; Credits: 4** **ESED: 3 hrs**

**Course Objectives:**

*The course aims to enable students to:*

1. *Appreciate the role of accounting in everyday life and professional decision-making.*
2. *Understand the basic principles and concepts underlying accounting.*
3. *Record business transactions using journals, ledgers, and subsidiary books.*
4. *Prepare basic financial statements.*
5. *Develop financial literacy applicable to personal and organizational contexts.*
6. *Understand recent developments in accounting technology and digital financial reporting.*

**Course Outcomes:**

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

1. *Explain accounting concepts and their relevance in daily life and organizations.*
2. *Apply accounting principles while recording financial transactions.*
3. *Prepare journals, ledgers, subsidiary books, cash books, bank reconciliation statements and trial balance.*
4. *Prepare simple Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet.*
5. *Understand digital accounting, AI, sustainability reporting and future developments in accounting.*

## UNIT I: FINANCIAL LITERACY AND FOUNDATIONS OF ACCOUNTING:

Why Everyone Needs Accounting: Money Management –Budgeting - Income and Expenditure – Savings - Investments - Borrowing - Financial Decision Making; Introduction to Accounting: Evolution of Accounting - Meaning – Definition – Objectives - Scope –Functions - Importance of Accounting; Accounting, Bookkeeping and Accountancy: Difference between, Accounting, Bookkeeping, Accountancy; Users of Accounting Information: Owners – Managers - Investors - Banks – Government –Employees – Customers – Society; Branches of Accounting: Financial Accounting - Cost Accounting - Management Accounting-Tax Accounting -Government Accounting-Social Accounting -Environmental Accounting -Forensic Accounting; Introduction to Business Organisations: Sole Proprietorship-Partnership-Company-Cooperative Society

## UNIT II: UNDERSTANDING THE ACCOUNTING PROCESS:

The Accounting Cycle: Transaction-Source Document-Journal-Ledger-Trial Balance-
Final Accounts- Financial Statements; Accounting Equation: Assets-Liabilities-Capital-Business Transactions; Accounting Concepts: Business Entity-Going Concern-Money Measurement-Cost Dual Aspect -Accounting Period -Matching -Revenue Recognition -Accrual -Realisation -Materiality -Conservatism –Consistency; Accounting Principles: GAAP-Accounting Conventions;
Introduction to Accounting Standards: Meaning-Objectives-Need-Indian Accounting Standards (Overview);
Classification of Accounts: Personal-Real-Nominal-Golden Rules-Accounting Vouchers-Journal Entries (Simple Problems)



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## UNIT III: RECORDING AND CLASSIFYING BUSINESS TRANSACTIONS

Ledger: Posting-Balancing; Subsidiary Books-Purchases Book -Sales Book-Purchase Returns Book-Sales Returns Book -Bills Receivable Book -Bills Payable Book -Journal Proper; Cash Book: Single Column-Double Column -Triple Column -Petty Cash Book -Imprest System; Pass Book: Meaning-Importance-Why Cash Book and Pass Book Do Not Agree-Cheques Issued but not Presented -Cheques Deposited but not Collected -Bank Charges-Interest -Direct Deposits -Standing Instructions –Errors; Bank Reconciliation Statement:Need-Preparation(Simple Problems)

## UNIT IV: PREPARING FINANCIAL STATEMENTS

Trial Balance: Meaning-Objectives-Preparation-Methods; Errors in Accounting: Errors of Omission -Errors of Commission -Errors of Principle -Compensating Errors -Rectification(Simple Problems); Capital and Revenue: Capital Expenditure-Revenue Expenditure -Deferred Revenue Expenditure; Preparation of Final Accounts: Manufacturing Account-Trading Account-Profit & Loss Account-Balance Sheet(Simple Problems without Adjustments); Interpretation of Financial Statements: What do Profit, Loss, Assets and Liabilities tell us?- How do banks use financial statements? - How do investors use financial statements?

## UNIT V: ACCOUNTING IN THE DIGITAL ECONOMY

Computerised Accounting: Manual vs Computerised Accounting-Advantages-Limitations; Accounting Software: Tally-ERP -Cloud Accounting; Digital Finance:UPI -Internet Banking-QR Payments -Digital Receipts -GST (Basic Introduction); Emerging Trends: Artificial Intelligence in Accounting-Machine Learning-Robotic Process Automation-Blockchain-Data Analytics-Cloud Computing; Sustainability and Ethics: ESG Reporting-Integrated Reporting-Carbon Accounting-Ethics in Accounting-Forensic Accounting-Fraud Detection; Future of Accounting Profession:
Skills for Future Accountants-Accounting Careers-Accounting for Entrepreneurs-Accounting for Researchers-Accounting for NGOs-Accounting for Government.

## SUGGESTED READINGS:

1. **Grewal, T.S.,** *Introduction to Accountancy*, Sultan Chand & Sons, New Delhi, **Latest Edition**.
2. **Jain, S.P. and Narang, K.L.,** *Financial Accounting – I*, Kalyani Publishers, New Delhi, **Latest Edition**.
3. **Maheshwari, S.N., Maheshwari, S.K. and Maheshwari, S.K.,** *Financial Accounting*, Vikas Publishing House, New Delhi, **Latest Edition**.
4. **Atrill, P. and McLaney, E.,** *Accounting and Finance for Non-Specialists*, Pearson Education, Harlow, **Latest Edition**.
5. **Horngren, C.T., et al.,** *Accounting*, Pearson Education, **Latest Edition**.

## PROFESSIONAL REFERENCES:

1. **Institute of Chartered Accountants of India (ICAI),** *Foundation Course Study Material: Accounting*, ICAI, New Delhi, **Latest Edition**.



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2. **Institute of Cost Accountants of India (ICMAI),** *Fundamentals of Financial Accounting*, ICMAI, Kolkata, **Latest Edition**.
3. **Ministry of Corporate Affairs, Government of India,** *Indian Accounting Standards (Ind AS)*, Ministry of Corporate Affairs, New Delhi, **Latest Applicable Version**.

## MDC 503(a): INTRODUCTION TO ACCOUNTING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 3 | 1 | 2 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 1 | 2 | 3 | 2 | 1 | 2 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 1 | 2 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 2 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |



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SEMESTER V

# MDC 503(b) : PRINCIPLES OF MANAGEMENT

**PAPER CODE: MDC 503 (b)** **Max. Marks: 80U +20I=100**
**THPW: 4; Credits: 4** **ESED: 3 hrs**

## Course Objectives

*The course aims to enable students to:*

1. *Understand the meaning, nature, and importance of management.*
2. *Develop managerial thinking and problem-solving skills.*
3. *Learn the fundamental functions of management.*
4. *Understand leadership, motivation, teamwork, and communication.*
5. *Appreciate ethics, sustainability, entrepreneurship, and innovation in management.*
6. *Apply management concepts in personal, academic, professional, and social contexts*.

## Course Outcomes

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

*1. Explain the fundamental concepts and evolution of management.*
*2. Apply planning, organizing, staffing, directing, and controlling principles to real-life situations.*
*3. Demonstrate leadership, communication, teamwork, and decision-making skills.*
*4. Analyse organizational challenges using basic management principles.*
*5. Appreciate emerging trends such as digital management, AI, sustainability, entrepreneurship, and innovation.*

## UNIT I: INTRODUCTION TO MANAGEMENT AND MANAGERIAL THINKING

**Why Everyone Needs Management:** Managing Self -Managing Time-Managing Resources-Managing Teams-Managing Projects-Managing Careers; Introduction to Management: Meaning -Definitions –Nature-Characteristics-Importance-Scope; Evolution of Management Thought-Scientific Management – F.W. Taylor, Administrative Theory – Henri Fayol, Bureaucratic Theory – Max Weber, Human Relations Approach – Elton Mayo, Behavioural Approach, Systems Approach, Contingency Approach; Levels of Management: Top-Middle-Lower; Managerial Skills: Technical Skills-Human Skills-Conceptual Skills-Digital Skills-Emotional Intelligence.

## UNIT II: PLANNING AND DECISION MAKING

Planning: Meaning –Importance-Planning Process; Types of Plans: Objectives-Policies-Procedures –Rules-Programmes-Budgets-Strategies; Decision Making: Meaning-Importance-Steps in Decision Making; Problem Solving: Creative Thinking-Critical Thinking-SWOT Analysis-Brainstorming; Time Management: Goal Setting-Prioritization-Productivity Techniques -Managing Academic and Professional Work.



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## UNIT III: ORGANISING, STAFFING AND TEAM MANAGEMENT

Organising: Meaning-Principles-Organisation Structure; Departmentation: Functional-Product – Customer-Geographic; Delegation: -Authority-Responsibility- Accountability; Staffing: Recruitment-Selection-Training-Performance Evaluation; Team Management: Team Building-Collaboration-Conflict Management-Diversity and Inclusion.

## UNIT IV: LEADERSHIP, MOTIVATION AND COMMUNICATION

Leadership: Meaning-Characteristics-Leadership Styles; Motivation: Meaning-Importance -Brief Introduction to-Maslow, Herzberg, McGregor; Communication: Process-Types-Barriers-Digital Communication; Coordination: Importance-Principles; Control: Meaning-Process-Types - Performance Measurement.

## UNIT V: CONTEMPORARY MANAGEMENT PRACTICES

Ethics and Corporate Governance: Business Ethics-Corporate Social Responsibility (CSR)-Responsible Leadership; Innovation and Entrepreneurship: Innovation-Creativity-Start-Ups-Design Thinking-Entrepreneurial Mindset; Digital Transformation: Artificial Intelligence-Data Analytics-Automation -Remote Work-Digital Collaboration Tools; Sustainable Management: Sustainable Development Goals (SDGs)-Green Management-Circular Economy-Social Impact; The Future Manager - Essential Employability Skills: Adaptability-Lifelong Learning-Emotional Intelligence-Cross-cultural Competence-Ethical Decision Making.

### SUGGESTED READING

1. Robbins, S. P., Coulter, M., DeCenzo, D. A., & Wolter, R. M. (2023). Fundamentals of Management (11th Global Edition). Pearson Education Limited, Harlow, United Kingdom.
2. Griffin, R. W. (2022). Fundamentals of Management (9th Edition). Cengage Learning, Boston, USA.
3. Kinicki, A., & Williams, B. K. (2023). Management: A Practical Introduction (10th Edition). McGraw-Hill Education, New York, USA.
4. Koontz, H., Weihrich, H., & Cannice, M. V. (2020). Essentials of Management: An International, Innovation and Leadership Perspective (11th Edition). McGraw-Hill Education, New York, USA.
5. Stoner, J. A. F., Freeman, R. E., & Gilbert, D. R. (Latest Indian Reprint). Management. Pearson Education.
6. Gupta, C. B. (2023). Business Management. Sultan Chand & Sons, New Delhi.
7. Prasad, L. M. (2023). Principles and Practice of Management. Sultan Chand & Sons, New Delhi.
8. Chhabra, T. N. (2022). Principles and Practice of Management. Dhanpat Rai Publishing Company, New Delhi.
9. Tripathi, P. C., & Reddy, P. N. (2022). Principles of Management. McGraw-Hill Education (India), New Delhi.
10. Rao, V. S. P., & Krishna, V. H. (2022). Management: Text and Cases. Excel Books, New Delhi.
11. Drucker, P. F. (2008). Management (Revised Edition). Harper Business, New York.
12. Mintzberg, H. (2009). Managing. Berrett-Koehler Publishers, San Francisco.
13. Fayol, H. (2016 Reprint). General and Industrial Management. Martino Fine Books.

### MDC 503(b): PRINCIPLES OF MANAGEMENT

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 1 | 2 | 3 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |



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SEMESTER V

# MDC SEC1(a) : COMMUNICATION SKILLS

**PAPER CODE: SEC1 (a)** **Max. Marks: 40U +10I=50**
**THPW: 2; Credits: 2** **ESED: 2 hrs**

## Course Objectives

*The course aims to enable students to:*

1. *Develop effective verbal, non-verbal, written, and digital communication skills.*
2. *Improve listening, speaking, reading, and writing competencies.*
3. *Build confidence in interpersonal and professional communication.*
4. *Develop presentation, group discussion, interview, and public speaking skills.*
5. *Enhance workplace communication and employability skills.*
6. *Use communication ethically and effectively in diverse professional environments.*

## Course Outcomes

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

***1.*** *Demonstrate effective verbal and non-verbal communication in academic and professional settings.*

***2.*** *Apply listening, reading, writing, and presentation skills appropriately.*

***3.*** *Communicate confidently in teams, meetings, interviews, and public speaking situations.*

***4.*** *Prepare professional correspondence and use digital communication tools effectively.*

***5.*** *Exhibit interpersonal skills, workplace etiquette, emotional intelligence, and ethical communication practices.*

## UNIT I: FOUNDATIONS OF EFFECTIVE COMMUNICATION AND PERSONAL COMMUNICATION SKILLS:

**Communication:** Meaning, Definition, Objectives, Scope, Importance, Process, and Characteristics; Elements of communication; Communication cycle; Principles of effective communication (7 Cs of Communication); Types of communication—verbal, non-verbal, written, oral, visual, formal, informal, upward, downward, horizontal, diagonal, and digital communication; Channels of communication; Barriers to communication and strategies for overcoming them.

**Listening skills:** Importance of listening, hearing versus listening, active listening, empathetic listening, appreciative listening, critical listening, barriers to effective listening, techniques for improving listening.

**Speaking skills:** pronunciation, articulation, fluency, clarity, voice modulation, vocabulary enhancement, confidence building, overcoming stage fear, extempore speaking, storytelling, persuasive speaking, public speaking, presentation skills, seminar presentation, classroom interaction.



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**Non-verbal communication:** body language, posture, gestures, facial expressions, eye contact, personal appearance, proxemics, paralanguage, time management (chronemics), professional etiquette, cross-cultural communication.

**Interpersonal communication:** self-awareness, self-confidence, emotional intelligence, empathy, teamwork, collaboration, conflict resolution, negotiation skills, assertiveness, networking, relationship building, communication in multicultural environments.

## UNIT II: PROFESSIONAL, WORKPLACE AND DIGITAL COMMUNICATION SKILLS:

**Written communication:** Principles of effective writing; Paragraph writing; Note-making; Précis writing; Report writing; Business correspondence; Formal letters; Email writing; Office memoranda; Notices; Agenda and Minutes of meetings; Resume/curriculum vitae preparation; Statement of purpose; Cover letter; Social media communication; Professional messaging etiquette.

**Professional communication:** Workplace communication, Communication with colleagues, Supervisors, Clients, Customers and Stakeholders; Telephone etiquette; Meeting etiquette; Business meetings; Professional presentations; Interviewing skills; Interview preparation; HR interview; Group interview; Online interview; Networking skills.

**Digital communication:** Communication through email, Video conferencing, Collaborative platforms, Instant messaging, Social media; Digital etiquette (Netiquette); Online professionalism; Cybersecurity awareness in communication; Responsible use of digital media; AI-assisted communication tools; Ethical use of technology in communication.

**Employability communication skills:** Customer service communication, Problem-solving Communication, Leadership communication, Persuasive communication, Conflict management, Workplace ethics, Cross-cultural communication, Communication for entrepreneurship, Communication for start-ups, Communication in service industries, Communication for innovation and teamwork.

## SUGGESTED READING

1. Raman, M., & Singh, P. (2023). Business Communication (3rd Edition). Oxford University Press, New Delhi.
2. Lesikar, R. V., Flatley, M. E., & Rentz, K. (2022). Business Communication: Making Connections in a Digital World (14th Edition). McGraw-Hill Education, New York.
3. Murphy, H. A., Hildebrandt, H. W., & Thomas, J. P. (2021). Effective Business Communication (7th Edition). McGraw-Hill Education.
4. Bovee, C. L., & Thill, J. V. (2023). Business Communication Today (15th Edition). Pearson Education.
5. Penrose, J. M., Rasberry, R. W., & Myers, R. J. (2022). Advanced Business Communication (6th Edition). Cengage Learning.
6. Chaturvedi, P. D., & Chaturvedi, M. (2023). Business Communication: Concepts, Cases and Applications. Pearson India.



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7. Rai, U., & Rai, S. M. (2022). Business Communication. Himalaya Publishing House, Mumbai.
8. Meenakshi Raman. (2023). Technical Communication: Principles and Practice. Oxford University Press, New Delhi.
9. Pillai, S. (2022). Effective Communication Skills. S. Chand Publishing, New Delhi.

## SEC1(a): COMMUNICATION SKILLS

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 2 | 3 | 2 | **3** | 2 | 2 | 2 | 2 | **3** | 3 |
| **CO2** | 2 | 3 | 2 | **3** | 2 | 2 | 2 | 2 | **3** | 3 |
| **CO3** | 2 | 3 | 2 | **3** | 2 | 2 | 3 | 3 | **3** | 3 |
| **CO4** | 2 | 3 | 2 | **3** | **3** | 3 | 2 | 3 | 3 | 3 |
| **CO5** | 2 | 3 | 3 | **3** | 2 | **3** | 3 | 3 | **3** | 3 |



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SEMESTER V

## MDC SEC1(b) : PROFESSIONAL DEVELOPMENT SKILLS

**PAPER CODE: SEC1 (b)** **Max. Marks: 40U +10I=50**
**THPW: 2; Credits: 2** **ESED: 2 hrs**

### Course Objectives:

*The course aims to enable students to:*

1. *Develop professional attitudes, work ethics, and workplace readiness.*
2. *Build essential employability and career management skills.*
3. *Enhance critical thinking, problem-solving, decision-making, and leadership abilities.*
4. *Strengthen interpersonal effectiveness, teamwork, and emotional intelligence.*
5. *Improve digital literacy, professional etiquette, and lifelong learning competencies.*
6. *Prepare students for careers, entrepreneurship, higher education, and competitive examinations.*

### Course Outcomes:

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

***1.*** *Demonstrate professional behaviour, workplace ethics, and personal effectiveness.*
***2.*** *Apply critical thinking, decision-making, and problem-solving techniques in academic and workplace situations.*
***3.*** *Exhibit teamwork, leadership, adaptability, emotional intelligence, and interpersonal effectiveness.*
***4.*** *Prepare career development documents and perform confidently in professional selection processes.*
***5.*** *Use digital technologies responsibly and develop continuous learning strategies for career growth.*

### UNIT I: PERSONAL EFFECTIVENESS AND PROFESSIONAL COMPETENCIES

Professionalism: meaning, characteristics, importance, professional values, integrity, accountability, responsibility, reliability, work discipline, positive attitude, workplace ethics, professional image, personal branding, self-awareness, self-confidence, self-esteem, growth mindset, emotional intelligence, resilience, adaptability, stress management, work-life balance, personal productivity, time management, goal setting, prioritization techniques, habit formation, lifelong learning, reflective practice.

Critical thinking: analytical thinking, logical reasoning, creative thinking, innovation, design thinking, problem-solving approaches, decision-making models, systems thinking, risk assessment, ethical decision-making.

Leadership and teamwork: leadership styles, situational leadership, collaboration, team roles, conflict resolution, negotiation skills, networking, diversity and inclusion, cross-cultural sensitivity, professional etiquette, business etiquette, office behaviour, meeting etiquette, workplace conduct, organizational citizenship behaviour.



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Digital professionalism: digital identity, online reputation management, cybersecurity awareness, responsible social media usage, digital collaboration platforms, AI-assisted productivity tools, data privacy, ethical use of technology in professional environments.

## UNIT II: CAREER READINESS, EMPLOYABILITY AND WORKPLACE SUCCESS

Career planning: career exploration, career mapping, identifying career opportunities, higher education pathways, entrepreneurship opportunities, public sector careers, competitive examinations, professional certifications, lifelong career development.

Employability skills: workplace expectations, adaptability, initiative, accountability, customer orientation, service excellence, workplace professionalism, organizational culture, business etiquette, networking skills.

Career documents: résumé preparation, curriculum vitae, cover letter, statement of purpose, professional portfolio, LinkedIn profile, digital portfolio, personal branding.

Selection processes: aptitude awareness, group discussions, personal interviews, HR interviews, technical interviews, behavioural interviews, case interviews, presentation skills, interview etiquette, online interviews, assessment centres.

Workplace effectiveness: project management basics, workplace communication, meeting management, documentation, report writing, professional email etiquette, business presentations, workplace problem-solving, decision-making, innovation, entrepreneurship, intrapreneurship.

Financial and professional awareness: financial planning for young professionals, salary structures, taxation basics, workplace rights and responsibilities, labour laws (introductory), ethics in employment, sustainability, corporate social responsibility, diversity, equity and inclusion (DEI), future skills for Industry 5.0, artificial intelligence in the workplace, freelancing, gig economy, remote work, continuous upskilling.

### SUGGESTED READING:

1. Covey, S. R. (2020). The 7 Habits of Highly Effective People (30th Anniversary Edition). Simon & Schuster, New York.
2. Carnegie, D. (2022). How to Win Friends and Influence People. Simon & Schuster, New York.
3. Maxwell, J. C. (2021). Developing the Leader Within You 2.0. HarperCollins Leadership, Nashville.
4. Goleman, D. (2020). Emotional Intelligence: Why It Can Matter More Than IQ. Bloomsbury Publishing, London.
5. Tracy, B. (2021). Eat That Frog!: 21 Great Ways to Stop Procrastinating and Get More Done (4th Edition). Berrett-Koehler Publishers, Oakland.
6. Dhingra, R., & Dhingra, S. (2023). Professional Communication and Soft Skills. S. Chand Publishing, New Delhi.
7. Rao, M. S. (2022). Soft Skills: Enhancing Employability. I. K. International Publishing House, New Delhi.
8. Wadhwa, B. (2022). Career Development and Employability Skills. Himalaya Publishing House, Mumbai.
9. Butterfield, J. (2022). Professional Development. Cengage Learning, Boston.



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**Online Resources**

- National Career Service (Government of India): https://www.ncs.gov.in
- Skill India Mission: https://www.skillindia.gov.in
- National Skill Development Corporation (NSDC): https://www.nsdcindia.org
- LinkedIn Learning: https://www.linkedin.com/learning
- World Economic Forum – Future of Jobs: https://www.weforum.org
- Ministry of Skill Development and Entrepreneurship: https://www.msde.gov.in

SEC1(b): PROFESSIONAL DEVELOPMENT SKILLS

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 2 | 3 | 2 | 3 | 2 | **3** | 2 | 2 | **3** | 3 |
| **CO2** | 2 | 3 | **3** | 3 | 2 | 2 | **3** | 3 | 2 | 3 |
| **CO3** | 2 | 3 | **3** | 3 | 2 | **3** | 3 | 3 | **3** | 3 |
| **CO4** | 2 | 3 | 2 | **3** | 2 | 3 | 2 | **3** | **3** | 3 |
| **CO5** | 2 | 3 | 2 | 3 | **3** | **3** | 2 | 3 | 3 | **3** |



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SEMESTER V

# MDC SEC1(c) : ENTREPRENEURSHIP AND START-UPS

**PAPER CODE: SEC1 (c)** **Max. Marks: 40U +10I=50**

**THPW: 2; Credits: 2** **ESED: 2 hrs**

## Course Objectives

*The course aims to enable students to:*

1. *Develop an entrepreneurial mindset and innovative thinking.*
2. *Identify and evaluate business opportunities.*
3. *Understand the process of starting and managing a new venture.*
4. *Prepare basic business models and business plans.*
5. *Understand funding sources, government support, and legal requirements for start-ups.*
6. *Appreciate ethical, sustainable, and technology-driven entrepreneurship.*

## Course Outcomes

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

***1.*** *Explain the concepts, characteristics, and importance of entrepreneurship and start-ups.*

***2.*** *Identify entrepreneurial opportunities using creativity, innovation, and market analysis.*

***3.*** *Develop basic business models and prepare simple business plans.*

***4.*** *Understand funding options, government initiatives, and legal aspects of starting a business.*

***5.*** *Demonstrate entrepreneurial thinking, problem-solving, and innovation skills applicable to new venture creation.*

## UNIT I: ENTREPRENEURIAL MINDSET AND VENTURE CREATION:

Entrepreneurship: meaning, nature, characteristics, importance, myths and realities of entrepreneurship; entrepreneurship as a career; role of entrepreneurship in economic development, employment generation, innovation, wealth creation, and social transformation; characteristics and competencies of successful entrepreneurs; entrepreneurial mindset; creativity, innovation, opportunity recognition, problem-solving, risk-taking, resilience, adaptability, leadership, and ethical entrepreneurship.

Types of entrepreneurship: small business entrepreneurship, scalable start-ups, social entrepreneurship, women entrepreneurship, rural entrepreneurship, agripreneurship, green entrepreneurship, digital entrepreneurship, family business entrepreneurship, technology entrepreneurship, intrapreneurship, and student entrepreneurship.

Entrepreneurial process: identifying business opportunities, opportunity assessment, market gaps, customer needs, value proposition, idea generation techniques, brainstorming, design thinking, lean start-up approach, feasibility analysis, market research, business model innovation, Business Model Canvas, value chain, competitive advantage, and minimum viable product (MVP).



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Entrepreneurial ecosystem: role of universities, incubators, accelerators, mentors, angel investors, venture capitalists, banks, government agencies, industry associations, innovation hubs, and entrepreneurship development institutions.

## UNIT II: START-UP MANAGEMENT AND GROWTH:

Business planning: preparing a business plan; executive summary; marketing plan; operations plan; financial projections; risk analysis; growth strategy; business pitching.

Legal aspects of starting a business: choice of business organization; registration procedures; intellectual property rights (patents, trademarks, copyrights); licensing; GST registration (introductory); taxation basics; regulatory compliance; ethics in entrepreneurship.

Financing start-ups: bootstrapping, family financing, bank loans, microfinance, Mudra loans, Stand-Up India, Start-up India, PMEGP, SIDBI support, crowdfunding, angel investment, venture capital, incubator funding, accelerator programmes, grants, and government incentives.

Marketing for start-ups: branding, customer acquisition, digital marketing, social media marketing, e-commerce, online marketplaces, customer relationship management, pricing, sales strategies, and growth hacking.

Managing and scaling start-ups: operations management, human resource management, financial management, networking, partnerships, negotiation, crisis management, business failure, turnaround strategies, exit strategies, mergers and acquisitions (introductory), sustainability, ESG considerations, social entrepreneurship, ethical entrepreneurship, AI in entrepreneurship, Industry 5.0, future entrepreneurial opportunities, and emerging sectors in India.

## SUGGESTED READING

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2023). Entrepreneurship (12th Edition). McGraw-Hill Education, New York.
2. Kuratko, D. F. (2022). Entrepreneurship: Theory, Process and Practice (12th Edition). Cengage Learning, Boston.
3. Barringer, B. R., & Ireland, R. D. (2021). Entrepreneurship: Successfully Launching New Ventures (7th Edition). Pearson Education, Harlow.
4. Ries, E. (2017). The Lean Startup. Penguin Books, London.
5. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation. John Wiley & Sons, Hoboken.
6. Khanka, S. S. (2022). Entrepreneurial Development. S. Chand Publishing, New Delhi.
7. Desai, V. (2022). Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House, Mumbai.
8. Gupta, C. B., & Srinivasan, N. P. (2023). Entrepreneurship Development in India. Sultan Chand & Sons, New Delhi.
9. Raj Shankar. (2023). Entrepreneurship Development. Margham Publications, Chennai.



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**Online Resources**

- Startup India: https://www.startupindia.gov.in
- Ministry of Micro, Small and Medium Enterprises (MSME): https://www.msme.gov.in
- Small Industries Development Bank of India (SIDBI): https://www.sidbi.in
- National Skill Development Corporation (NSDC): https://www.nsdcindia.org
- Atal Innovation Mission: https://aim.gov.in
- Invest India: https://www.investindia.gov.in

## SEC1(c): ENTREPRENEURSHIP AND START-UPS

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 2 | 2 | 2 | 2 | **3** | 1 | 3 |
| **CO2** | 3 | 3 | **3** | 2 | 2 | 2 | **3** | **3** | 2 | 3 |
| **CO3** | 3 | **3** | **3** | 3 | 2 | 2 | **3** | **3** | 2 | 3 |
| **CO4** | 3 | **3** | 3 | 2 | 2 | **3** | **3** | **3** | 1 | 3 |
| **CO5** | 3 | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 2 | **3** |



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SEMESTER V

# MDC SEC2 (a) : PROFESSIONAL DEVELOPMENT SKILLS

**PAPER CODE: SEC2 (a)** **Max. Marks: 40U +10I=50**
**THPW: 2; Credits: 2** **ESED: 2 hrs**

## Course Objectives:

*The course aims to enable students to:*

1. *Develop professional attitudes, work ethics, and workplace readiness.*
2. *Build essential employability and career management skills.*
3. *Enhance critical thinking, problem-solving, decision-making, and leadership abilities.*
4. *Strengthen interpersonal effectiveness, teamwork, and emotional intelligence.*
5. *Improve digital literacy, professional etiquette, and lifelong learning competencies.*
6. *Prepare students for careers, entrepreneurship, higher education, and competitive examinations.*

## Course Outcomes:

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

***1.*** *Demonstrate professional behaviour, workplace ethics, and personal effectiveness.*
***2.*** *Apply critical thinking, decision-making, and problem-solving techniques in academic and workplace situations.*
***3.*** *Exhibit teamwork, leadership, adaptability, emotional intelligence, and interpersonal effectiveness.*
***4.*** *Prepare career development documents and perform confidently in professional selection processes.*
***5.*** *Use digital technologies responsibly and develop continuous learning strategies for career growth.*

## UNIT I: PERSONAL EFFECTIVENESS AND PROFESSIONAL COMPETENCIES

Professionalism: meaning, characteristics, importance, professional values, integrity, accountability, responsibility, reliability, work discipline, positive attitude, workplace ethics, professional image, personal branding, self-awareness, self-confidence, self-esteem, growth mindset, emotional intelligence, resilience, adaptability, stress management, work-life balance, personal productivity, time management, goal setting, prioritization techniques, habit formation, lifelong learning, reflective practice.

Critical thinking: analytical thinking, logical reasoning, creative thinking, innovation, design thinking, problem-solving approaches, decision-making models, systems thinking, risk assessment, ethical decision-making.

Leadership and teamwork: leadership styles, situational leadership, collaboration, team roles, conflict resolution, negotiation skills, networking, diversity and inclusion, cross-cultural sensitivity, professional etiquette, business etiquette, office behaviour, meeting etiquette, workplace conduct, organizational citizenship behaviour.



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Digital professionalism: digital identity, online reputation management, cybersecurity awareness, responsible social media usage, digital collaboration platforms, AI-assisted productivity tools, data privacy, ethical use of technology in professional environments.

## UNIT II: CAREER READINESS, EMPLOYABILITY AND WORKPLACE SUCCESS

Career planning: career exploration, career mapping, identifying career opportunities, higher education pathways, entrepreneurship opportunities, public sector careers, competitive examinations, professional certifications, lifelong career development.

Employability skills: workplace expectations, adaptability, initiative, accountability, customer orientation, service excellence, workplace professionalism, organizational culture, business etiquette, networking skills.

Career documents: résumé preparation, curriculum vitae, cover letter, statement of purpose, professional portfolio, LinkedIn profile, digital portfolio, personal branding.

Selection processes: aptitude awareness, group discussions, personal interviews, HR interviews, technical interviews, behavioural interviews, case interviews, presentation skills, interview etiquette, online interviews, assessment centres.

Workplace effectiveness: project management basics, workplace communication, meeting management, documentation, report writing, professional email etiquette, business presentations, workplace problem-solving, decision-making, innovation, entrepreneurship, intrapreneurship.
Financial and professional awareness: financial planning for young professionals, salary structures, taxation basics, workplace rights and responsibilities, labour laws (introductory), ethics in employment, sustainability, corporate social responsibility, diversity, equity and inclusion (DEI), future skills for Industry 5.0, artificial intelligence in the workplace, freelancing, gig economy, remote work, continuous upskilling.

**SUGGESTED READING**

1. Covey, S. R. (2020). *The 7 Habits of Highly Effective People* (30th Anniversary Edition). Simon & Schuster, New York.
2. Carnegie, D. (2022). *How to Win Friends and Influence People*. Simon & Schuster, New York.
3. Maxwell, J. C. (2021). *Developing the Leader Within You 2.0*. HarperCollins Leadership, Nashville.
4. Goleman, D. (2020). *Emotional Intelligence: Why It Can Matter More Than IQ*. Bloomsbury Publishing, London.
5. Tracy, B. (2021). *Eat That Frog!: 21 Great Ways to Stop Procrastinating and Get More Done* (4th Edition). Berrett-Koehler Publishers, Oakland.
6. Dhingra, R., & Dhingra, S. (2023). *Professional Communication and Soft Skills*. S. Chand Publishing, New Delhi.
7. Rao, M. S. (2022). *Soft Skills: Enhancing Employability*. I. K. International Publishing House, New Delhi.
8. Wadhwa, B. (2022). *Career Development and Employability Skills*. Himalaya Publishing House, Mumbai.



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9. Butterfield, J. (2022). *Professional Development*. Cengage Learning, Boston.

**Online Resources**

- National Career Service (Government of India): https://www.ncs.gov.in
- Skill India Mission: https://www.skillindia.gov.in
- National Skill Development Corporation (NSDC): https://www.nsdcindia.org
- LinkedIn Learning: https://www.linkedin.com/learning
- World Economic Forum – Future of Jobs: https://www.weforum.org
- Ministry of Skill Development and Entrepreneurship: https://www.msde.gov.in

## SEC1(b): PROFESSIONAL DEVELOPMENT SKILLS

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 2 | 3 | 2 | 3 | 2 | **3** | 2 | 2 | **3** | 3 |
| **CO2** | 2 | 3 | **3** | 3 | 2 | 2 | **3** | 3 | 2 | 3 |
| **CO3** | 2 | 3 | **3** | 3 | 2 | **3** | 3 | 3 | **3** | 3 |
| **CO4** | 2 | 3 | 2 | **3** | 2 | 3 | 2 | **3** | **3** | 3 |
| **CO5** | 2 | 3 | 2 | 3 | **3** | **3** | 2 | 3 | 3 | **3** |



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SEMESTER V

# MDC SEC2(b) : COMMUNICATION SKILLS

**PAPER CODE: SEC2 (b)** **Max. Marks: 40U +10I=50**
**THPW: 2; Credits: 2** **ESED: 2 hrs**

## Course Objectives

*The course aims to enable students to:*

1. *Develop effective verbal, non-verbal, written, and digital communication skills.*
2. *Improve listening, speaking, reading, and writing competencies.*
3. *Build confidence in interpersonal and professional communication.*
4. *Develop presentation, group discussion, interview, and public speaking skills.*
5. *Enhance workplace communication and employability skills.*
6. *Use communication ethically and effectively in diverse professional environments.*

## Course Outcomes

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

***1.*** *Demonstrate effective verbal and non-verbal communication in academic and professional settings.*

***2.*** *Apply listening, reading, writing, and presentation skills appropriately.*

***3.*** *Communicate confidently in teams, meetings, interviews, and public speaking situations.*

***4.*** *Prepare professional correspondence and use digital communication tools effectively.*

***5.*** *Exhibit interpersonal skills, workplace etiquette, emotional intelligence, and ethical communication practices.*

## UNIT I: FOUNDATIONS OF EFFECTIVE COMMUNICATION AND PERSONAL COMMUNICATION SKILLS:

**Communication:** Meaning, Definition, Objectives, Scope, Importance, Process, and Characteristics; Elements of communication; Communication cycle; Principles of effective communication (7 Cs of Communication); Types of communication—verbal, non-verbal, written, oral, visual, formal, informal, upward, downward, horizontal, diagonal, and digital communication; Channels of communication; Barriers to communication and strategies for overcoming them.

**Listening skills:** Importance of listening, hearing versus listening, active listening, empathetic listening, appreciative listening, critical listening, barriers to effective listening, techniques for improving listening.

**Speaking skills:** pronunciation, articulation, fluency, clarity, voice modulation, vocabulary enhancement, confidence building, overcoming stage fear, extempore speaking, storytelling, persuasive speaking, public speaking, presentation skills, seminar presentation, classroom interaction.



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**Non-verbal communication:** body language, posture, gestures, facial expressions, eye contact, personal appearance, proxemics, paralanguage, time management (chronemics), professional etiquette, cross-cultural communication.

**Interpersonal communication:** self-awareness, self-confidence, emotional intelligence, empathy, teamwork, collaboration, conflict resolution, negotiation skills, assertiveness, networking, relationship building, communication in multicultural environments.

## UNIT II: PROFESSIONAL, WORKPLACE AND DIGITAL COMMUNICATION SKILLS:

**Written communication:** Principles of effective writing; Paragraph writing; Note-making; Précis writing; Report writing; Business correspondence; Formal letters; Email writing; Office memoranda; Notices; Agenda and Minutes of meetings; Resume/curriculum vitae preparation; Statement of purpose; Cover letter; Social media communication; Professional messaging etiquette.

**Professional communication:** Workplace communication, Communication with colleagues, Supervisors, Clients, Customers and Stakeholders; Telephone etiquette; Meeting etiquette; Business meetings; Professional presentations; Interviewing skills; Interview preparation; HR interview; Group interview; Online interview; Networking skills.

**Digital communication:** Communication through email, Video conferencing, Collaborative platforms, Instant messaging, Social media; Digital etiquette (Netiquette); Online professionalism; Cybersecurity awareness in communication; Responsible use of digital media; AI-assisted communication tools; Ethical use of technology in communication.

**Employability communication skills:** Customer service communication, Problem-solving Communication, Leadership communication, Persuasive communication, Conflict management, Workplace ethics, Cross-cultural communication, Communication for entrepreneurship, Communication for start-ups, Communication in service industries, Communication for innovation and teamwork.

## SUGGESTED READING

1. Raman, M., & Singh, P. (2023). Business Communication (3rd Edition). Oxford University Press, New Delhi.
2. Lesikar, R. V., Flatley, M. E., & Rentz, K. (2022). Business Communication: Making Connections in a Digital World (14th Edition). McGraw-Hill Education, New York.
3. Murphy, H. A., Hildebrandt, H. W., & Thomas, J. P. (2021). Effective Business Communication (7th Edition). McGraw-Hill Education.
4. Bovee, C. L., & Thill, J. V. (2023). Business Communication Today (15th Edition). Pearson Education.
5. Penrose, J. M., Rasberry, R. W., & Myers, R. J. (2022). Advanced Business Communication (6th Edition). Cengage Learning.
6. Chaturvedi, P. D., & Chaturvedi, M. (2023). Business Communication: Concepts, Cases and Applications. Pearson India.
7. Rai, U., & Rai, S. M. (2022). Business Communication. Himalaya Publishing House, Mumbai.



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8. Meenakshi Raman. (2023). Technical Communication: Principles and Practice. Oxford University Press, New Delhi.
9. Pillai, S. (2022). Effective Communication Skills. S. Chand Publishing, New Delhi.

## SEC1(a): COMMUNICATION SKILLS

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 2 | 3 | 2 | **3** | 2 | 2 | 2 | 2 | **3** | 3 |
| **CO2** | 2 | 3 | 2 | **3** | 2 | 2 | 2 | 2 | **3** | 3 |
| **CO3** | 2 | 3 | 2 | **3** | 2 | 2 | 3 | 3 | **3** | 3 |
| **CO4** | 2 | 3 | 2 | **3** | **3** | 3 | 2 | 3 | 3 | 3 |
| **CO5** | 2 | 3 | 3 | **3** | 2 | **3** | 3 | 3 | **3** | 3 |



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SEMESTER V

# MDC SEC2(c) : ENTREPRENEURSHIP AND START-UPS

**PAPER CODE: SEC2 (c)** **Max. Marks: 40U +10I=50**

**THPW: 2; Credits: 2** **ESED: 2 hrs**

## Course Objectives

*The course aims to enable students to:*

1. *Develop an entrepreneurial mindset and innovative thinking.*
2. *Identify and evaluate business opportunities.*
3. *Understand the process of starting and managing a new venture.*
4. *Prepare basic business models and business plans.*
5. *Understand funding sources, government support, and legal requirements for start-ups.*
6. *Appreciate ethical, sustainable, and technology-driven entrepreneurship.*

## Course Outcomes

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

***1.*** *Explain the concepts, characteristics, and importance of entrepreneurship and start-ups.*
***2.*** *Identify entrepreneurial opportunities using creativity, innovation, and market analysis.*
***3.*** *Develop basic business models and prepare simple business plans.*
***4.*** *Understand funding options, government initiatives, and legal aspects of starting a business.*
***5.*** *Demonstrate entrepreneurial thinking, problem-solving, and innovation skills applicable to new venture creation.*

## UNIT I: ENTREPRENEURIAL MINDSET AND VENTURE CREATION:

Entrepreneurship: meaning, nature, characteristics, importance, myths and realities of entrepreneurship; entrepreneurship as a career; role of entrepreneurship in economic development, employment generation, innovation, wealth creation, and social transformation; characteristics and competencies of successful entrepreneurs; entrepreneurial mindset; creativity, innovation, opportunity recognition, problem-solving, risk-taking, resilience, adaptability, leadership, and ethical entrepreneurship.

Types of entrepreneurship: small business entrepreneurship, scalable start-ups, social entrepreneurship, women entrepreneurship, rural entrepreneurship, agripreneurship, green entrepreneurship, digital entrepreneurship, family business entrepreneurship, technology entrepreneurship, intrapreneurship, and student entrepreneurship.

Entrepreneurial process: identifying business opportunities, opportunity assessment, market gaps, customer needs, value proposition, idea generation techniques, brainstorming, design thinking, lean start-up approach, feasibility analysis, market research, business model innovation, Business Model Canvas, value chain, competitive advantage, and minimum viable product (MVP).



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Entrepreneurial ecosystem: role of universities, incubators, accelerators, mentors, angel investors, venture capitalists, banks, government agencies, industry associations, innovation hubs, and entrepreneurship development institutions

## UNIT II: START-UP MANAGEMENT AND GROWTH:

Business planning: preparing a business plan; executive summary; marketing plan; operations plan; financial projections; risk analysis; growth strategy; business pitching.

Legal aspects of starting a business: choice of business organization; registration procedures; intellectual property rights (patents, trademarks, copyrights); licensing; GST registration (introductory); taxation basics; regulatory compliance; ethics in entrepreneurship.

Financing start-ups: bootstrapping, family financing, bank loans, microfinance, Mudra loans, Stand-Up India, Start-up India, PMEGP, SIDBI support, crowdfunding, angel investment, venture capital, incubator funding, accelerator programmes, grants, and government incentives.

Marketing for start-ups: branding, customer acquisition, digital marketing, social media marketing, e-commerce, online marketplaces, customer relationship management, pricing, sales strategies, and growth hacking.

Managing and scaling start-ups: operations management, human resource management, financial management, networking, partnerships, negotiation, crisis management, business failure, turnaround strategies, exit strategies, mergers and acquisitions (introductory), sustainability, ESG considerations, social entrepreneurship, ethical entrepreneurship, AI in entrepreneurship, Industry 5.0, future entrepreneurial opportunities, and emerging sectors in India.

## SUGGESTED READING

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2023). Entrepreneurship (12th Edition). McGraw-Hill Education, New York.
2. Kuratko, D. F. (2022). Entrepreneurship: Theory, Process and Practice (12th Edition). Cengage Learning, Boston.
3. Barringer, B. R., & Ireland, R. D. (2021). Entrepreneurship: Successfully Launching New Ventures (7th Edition). Pearson Education, Harlow.
4. Ries, E. (2017). The Lean Startup. Penguin Books, London.
5. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation. John Wiley & Sons, Hoboken.
6. Khanka, S. S. (2022). Entrepreneurial Development. S. Chand Publishing, New Delhi.
7. Desai, V. (2022). Dynamics of Entrepreneurial Development and Management. Himalaya Publishing House, Mumbai.
8. Gupta, C. B., & Srinivasan, N. P. (2023). Entrepreneurship Development in India. Sultan Chand & Sons, New Delhi.
9. Raj Shankar. (2023). Entrepreneurship Development. Margham Publications, Chennai.



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## Online Resources

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- Ministry of Micro, Small and Medium Enterprises (MSME): https://www.msme.gov.in
- Small Industries Development Bank of India (SIDBI): https://www.sidbi.in
- National Skill Development Corporation (NSDC): https://www.nsdcindia.org
- Atal Innovation Mission: https://aim.gov.in
- Invest India: https://www.investindia.gov.in

### MDC SEC2(c): ENTREPRENEURSHIP AND START-UPS

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 2 | 2 | 2 | 2 | **3** | 1 | 3 |
| **CO2** | 3 | 3 | **3** | 2 | 2 | 2 | **3** | **3** | 2 | 3 |
| **CO3** | 3 | **3** | **3** | 3 | 2 | 2 | **3** | **3** | 2 | 3 |
| **CO4** | 3 | **3** | 3 | 2 | 2 | **3** | **3** | **3** | 1 | 3 |
| **CO5** | 3 | **3** | **3** | 3 | **3** | **3** | **3** | **3** | 2 | **3** |



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SEMESTER VI

# MJR 601 (a) : MANAGEMENT ACCOUNTING

**PAPER CODE: MJR 601 (a)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

***Course Objectives:***

*The course aims to enable students to:*

1. *Understand the nature, scope, objectives, and evolving role of management accounting in managerial decision-making.*
2. *Apply management accounting techniques for planning, control, performance evaluation, and strategic decision-making.*
3. *Analyse financial and operational information using ratio analysis, budgeting, marginal costing, and responsibility accounting.*
4. *Develop proficiency in preparing management reports, budgets, dashboards, and decision-support analyses using spreadsheet applications.*
5. *Appreciate the role of digital technologies, ERP systems, business analytics, sustainability reporting, and ethical practices in contemporary management accounting.*

***Course Outcomes:***

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

***1.*** *Explain the concepts, objectives, tools, and applications of management accounting in organisational decision-making.*

***2.*** *Analyse financial and operational performance using management accounting techniques and recommend corrective actions.*

***3.*** *Prepare and interpret budgets, management reports, performance measures, and responsibility accounting statements for managerial control.*

***4.*** *Apply marginal costing, cost-volume-profit analysis, relevant costing, and capital investment appraisal techniques to support managerial decisions.*

***5.*** *Use spreadsheet applications and management information systems to prepare decision-support reports, dashboards, and performance analyses aligned with modern business practices.*

## UNIT I: INTRODUCTION TO MANAGEMENT ACCOUNTING AND FINANCIAL ANALYSIS:

Meaning, nature, objectives, scope, importance, and evolution of management accounting; relationship between financial accounting, cost accounting, and management accounting; role of management accounting in planning, organising, directing, controlling, and decision-making; management accountant—functions, responsibilities, professional ethics, and competencies. Financial statement analysis and interpretation; comparative statements; common-size statements; trend analysis; ratio analysis—liquidity, profitability, efficiency, solvency, leverage, market performance, and cash flow ratios; DuPont analysis; limitations of financial statement analysis; management reporting; management information systems (MIS); key performance indicators (KPIs); business dashboards; introduction to spreadsheet-based financial analysis.



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**UNIT II: BUDGETING, BUDGETARY CONTROL AND RESPONSIBILITY ACCOUNTING:**

Meaning, objectives, advantages, and limitations of budgeting; budgetary control process; preparation of functional budgets including sales, production, materials, labour, overheads, cash, flexible, and master budgets; zero-based budgeting; performance budgeting; rolling budgets; participative budgeting. Budgetary control; variance overview; responsibility accounting; responsibility centres—cost, revenue, profit, and investment centres; decentralisation; transfer pricing (introductory); responsibility reports; management by exception; performance measurement; balanced scorecard; benchmarking; strategic performance measurement.

**UNIT III: MARGINAL COSTING AND MANAGERIAL DECISION-MAKING:**

Marginal costing—concept, assumptions, advantages, limitations; contribution analysis; profit-volume ratio; break-even analysis; cost-volume-profit (CVP) analysis; margin of safety; operating leverage. Managerial decision-making using marginal costing—make or buy decisions, product mix decisions, limiting factor analysis, discontinuance decisions, pricing decisions, special order decisions, shutdown decisions, acceptance or rejection of export orders, relevant costing, differential costing, opportunity cost, sunk cost, incremental cost, avoidable and unavoidable costs. Decision analysis using spreadsheet applications.

**UNIT IV: STANDARD COSTING, PERFORMANCE EVALUATION AND STRATEGIC MANAGEMENT ACCOUNTING:**

Standard costing—meaning, objectives, standard setting, standard costs and actual costs; material, labour, overhead, sales and profit variances (conceptual understanding and interpretation); variance analysis for managerial control. Performance evaluation; divisional performance; return on investment (ROI); residual income; economic value added (EVA) (introductory); strategic management accounting; value chain analysis; competitor cost analysis; target costing; life-cycle costing; quality costing; activity-based management (introductory); lean accounting (introductory); sustainability accounting and integrated reporting.

**UNIT V: CONTEMPORARY MANAGEMENT ACCOUNTING AND BUSINESS ANALYTICS:**

Management accounting in the digital era; enterprise resource planning (ERP); management information systems; cloud accounting; artificial intelligence and machine learning in accounting; robotic process automation; business intelligence; data visualisation; dashboards; predictive analytics; spreadsheet modelling; Microsoft Excel for management accounting; scenario analysis; sensitivity analysis; what-if analysis; sustainability reporting; environmental, social and governance (ESG) reporting; forensic accounting (introductory); ethics in management accounting; role of management accountants in Industry 5.0 and digital enterprises.

**SUGGESTED READING:**

**International References:**

1. Atrill, P., & McLaney, E. (2024). *Management Accounting for Decision Makers* (11th Edition). Pearson Education, Harlow.
2. Drury, C. (2022). *Management and Cost Accounting* (11th Edition). Cengage Learning EMEA, Andover.
3. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2024). *Cost Accounting: A Managerial Emphasis* (17th Global Edition). Pearson Education.
4. Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2024). *Managerial Accounting* (18th Edition). McGraw-Hill Education.



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5. Hilton, R. W., & Platt, D. E. (2023). *Managerial Accounting: Creating Value in a Dynamic Business Environment* (13th Edition). McGraw-Hill Education.

**Indian References:**

1. Khan, M. Y., & Jain, P. K. (2024). *Management Accounting*. McGraw-Hill Education (India), New Delhi.
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2023). *Management Accounting*. Vikas Publishing House, New Delhi.
3. Arora, M. N. (2023). *Cost and Management Accounting*. Himalaya Publishing House, Mumbai.
4. Jain, S. P., & Narang, K. L. (2023). *Cost and Management Accounting*. Kalyani Publishers, Ludhiana.
5. Saxena, V. K., & Vashist, C. D. (2023). *Advanced Cost and Management Accounting*. Sultan Chand & Sons, New Delhi.

**Professional References:**

1. Institute of Cost Accountants of India. Study Material on Cost and Management Accounting.
2. Chartered Institute of Management Accountants. Professional Management Accounting Resources.
3. International Federation of Accountants. Guidance on Management Accounting and Sustainability Reporting.

## MJR 601(a): MANAGEMENT ACCOUNTING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 1 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |



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SEMESTER VI

## MJR 601 (b) : FINANCIAL CONTROL

**PAPER CODE: MJR 601 (b)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

***Objective:*** *To make students to understand the Financial Control.*

**Course Objectives:**
*The course aims to enable students to:*

1. *Understand the principles of financial reporting under US GAAP and IFRS.*
2. *Apply accounting concepts for recognition, measurement and disclosure of financial information.*
3. *Develop knowledge of cost management techniques and costing systems.*
4. *Understand supply chain management and business process improvement strategies.*
5. *Analyse internal controls, corporate governance and risk management practices.*

**Course Outcomes:**
*Upon successful completion of the course, students will be able to:*

1. *Prepare and interpret financial statements in accordance with US GAAP and IFRS.*
2. *Apply accounting principles for the valuation and disclosure of financial information.*
3. *Use cost management techniques for planning, control and managerial decision-making.*
4. *Evaluate supply chain processes and business improvement initiatives for organisational efficiency.*
5. *Assess internal controls, governance and risk management systems in organisations.*

### UNIT I: EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS):

Financial Statements: Balance sheet - Income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

### UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS) :

Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions - Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS.

### UNIT III: COST MANAGEMENT:

Measurement concepts: Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing -
Costing Systems: Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing -Overhead costs: Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs



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## UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:

Supply chain management: Lean resource management techniques - Enterprise resource planning (ERP) - Theory of constraints - Capacity management and analysis - Business Process Improvement: Value chain analysis - Value-added concepts - Process analysis, redesign, and standardization - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes.

## UNIT V: INTERNAL CONTROLS:

Governance, Risk & Compliance: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - System Controls & Security Measures: General accounting system controls - Application and transaction controls - Network controls - Backup controls - Business continuity planning

## SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Intermediate Accounting, 17th edition; Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D.; Wiley
3. Intermediate Accounting, 11th edition; Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., South-Western Cengage Learning
4. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
5. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA

### MJR 601(b): FINANCIAL CONTROL

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |



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SEMESTER VI

## Paper MJR 601(c) : INTERNATIONAL FINANCIAL REPORTING - II

**PAPER CODE: MJR 601 (c)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

**Objective:** *To make students to understand the International Financial Reporting.*

**Course Objectives**

*The course aims to enable students to:*

1. *Understand the accounting principles for pensions, income taxes and equity under US GAAP and IFRS.*
2. *Develop knowledge of accounting for employee benefits, taxation and equity transactions.*
3. *Apply accounting standards to business combinations, consolidations and foreign currency transactions.*
4. *Understand the accounting and reporting requirements for not-for-profit and governmental entities.*
5. *Analyse financial reporting practices in accordance with international accounting standards.*

**Course Outcomes**

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

1. *Explain the accounting treatment of pensions, post-employment benefits and income taxes.*
2. *Prepare and interpret financial reports relating to equity and earnings per share.*
3. *Apply accounting principles to business combinations, consolidations and foreign currency transactions.*
4. *Prepare financial statements for not-for-profit and governmental entities.*
5. *Evaluate financial reporting practices under US GAAP and IFRS.*

### UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

### UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting - considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

### UNIT III: EQUITY (AS PER US GAAP & IFRS):

Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt



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Presentation of Equity: On Balance sheet - On Statement of Changes in Equity - Earnings per Share (EPS): Basic EPS - Diluted EPS

## UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):

Business Combinations and Consolidations: Acquisitions - Non-controlling Interest -Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement – Translation

## UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP):

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations - Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) - Modified Accrual Accounting - Inter-fund transactions - Government Financial Reporting

## SUGGESTED READINGS:

1. **Miles Education,** *Miles CPA Review Concept Book: Financial Accounting & Reporting*, Miles Education, **Latest Edition**.
2. **Wiley,** *Wiley CPAexcel Exam Review Course Study Guide: Financial Accounting and Reporting*, Wiley, **Latest Edition**.
3. **Dhawan, Rajesh,** *IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis*, **Latest Edition**.
4. **McEwen, Ruth Ann,** *Transparency in Financial Reporting: A Concise Comparison of IFRS and US GAAP*, 1st Edition, Harriman House Ltd., **2009**.
5. **Shamrock, Steven E.,** *IFRS and US GAAP: A Comprehensive Comparison*, Wiley, **2012**.
6. **Epstein, Barry J. and Nach, Ralph,** *Wiley GAAP: Interpretation and Application of Generally Accepted Accounting Principles*, Wiley, **Latest Edition**.
7. **Bhave, Rammohan and Bhave, Anjali Rammohan,** *IFRS Simplified with Practical Illustration*, Parts 1 & 2, CNBC TV18, **Latest Edition**.

### MJR 601(c): INTERNATIONAL FINANCIAL REPORTING – II

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 |



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SEMESTER VI

# MJR 602(a) : THEORY AND PRACTICE OF GST

**PAPER CODE: MJR 602 (a)** **Max. Marks: 50T+ 35P+ 15I=100**
**THPW: 3T+4P; Credits: 5** **ESED: 2 hrs**

***Objective:*** *to equip the students with the knowledge regarding Theory and Practice of GST.*

## Course Objectives

*The course aims to enable students to:*

1. *Understand the concepts, procedures and compliance requirements of Goods and Services Tax (GST).*
2. *Develop skills in recording GST transactions using ERP software.*
3. *Apply GST provisions relating to goods, services and input tax credit.*
4. *Prepare GST returns and perform GST compliance using ERP.*
5. *Understand GST reporting and ERP integration for effective tax management.*

## Course Outcomes

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

1. *Explain the concepts and compliance requirements under GST.*
2. *Record GST transactions for goods and services using ERP software.*
3. *Apply GST provisions relating to input tax credit, tax payment and return filing.*
4. *Prepare and file GST returns using ERP and the GST portal.*
5. *Use ERP tools to generate GST reports and ensure effective tax compliance.*

### UNIT I: INTRODUCTION TO GST:

Introduction – GST - Taxes Subsumed under GST -Determination of Tax - Registration -Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business -Availed Input Tax Credit -Unavailed CENVAT credit and Input VAT on capital goods- Availing the input credit held in closing stock -Invoicing -Tax Invoice -Bill of Supply -Credit Note, Debit Note and Supplementary Invoice-Transportation of goods without issue of Invoice -Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

### UNIT II: GETTING STARTED WITH GST:

Introduction - Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods-Intrastate Inward Supply -Intrastate Outward Supply -Interstate -Interstate Outward Supply - Return of Goods -Purchase Returns -Sales Returns -Supplies Inclusive of Tax -Defining Tax Rates at Master and Transaction Levels - Defining GST Rates at Stock Group Level-Defining GST Rate at Transaction Level - Hierarchy of Applying Tax Rate Details –Reports.

### UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

Introduction -Accounting of GST Transactions -Purchases from Composition Dealer -Purchases from Unregistered Dealers-Exports -Imports -Exempted Goods -SEZ Sales -Advance Receipts and payments - Mixed Supply and Composite Supply under GST -Mixed Supply of Goods -Composite Supply of Goods -GST Reports



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- Generating GSTR- Report in ERP -Input Tax Credit Set Off -GST Tax Payment -Time line for payment of GST tax -Modes of Payment -Challan Reconciliation -Exporting GSTR- return and uploading in GST portal.

## UNIT IV: GETTING STARTED WITH GST (SERVICES):

Introduction -Determination of supply of services -Determining the Place of Supply of Services -Enabling GST and Defining Tax Details-Transferring Input Tax credit to GST -Intrastate Supply of Goods -Intrastate Inward Supply-Intrastate Outward Supply -Interstate Supply -Interstate Outward Supply -Interstate Inward Supply -Interstate Outward Supply of Services -Cancellation of Services -Cancellation of Inward Supplies -Cancellation of Outward Supply of Services -Defining Tax Rates at Master and Transaction Levels.

## UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:

Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers - Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services -Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST -Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month - Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR- Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

## SUGGESTED READINGS:

1. **Taxmann Editorial Board, Latest Edition,** *Taxmann's Basics of GST*, Taxmann Publications, New Delhi.
2. **Taxmann Editorial Board, Latest Edition,** *Taxmann's GST: A Practical Approach*, Taxmann Publications, New Delhi.
3. **Srivathsala, Latest Edition,** *Theory and Practice of GST*, Himalaya Publishing House, Mumbai.
4. **Ravi, M.N., Latest Edition,** *Theory and Practice of GST*, PBP Publications, New Delhi.
5. **Sudhakar, A., Bhavani, O. and Moses, N., Latest Edition,** *Theory and Practice of GST*, National Publishing Company, New Delhi.
6. **Government of India, Ministry of Finance, Latest Applicable Version,** *Central Goods and Services Tax Act, 2017; Integrated Goods and Services Tax Act, 2017; Central Goods and Services Tax Rules, 2017, and Relevant Notifications and Circulars*, Government of India, New Delhi.

## MJR 602(a): THEORY AND PRACTICE OF GST

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | **3** | 3 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | **3** | 3 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | **3** | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | **3** | 3 | 3 | 3 | 2 | 3 |



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SEMESTER VI

# MJR 602 (b): INTERNATIONAL AUDITING

**PAPER CODE: MJR 602 (b)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

***Objective:*** *To make students to understand the International Auditing.*

## Course Objectives

*The course aims to enable students to:*

1. *Understand the principles, standards and ethics of auditing.*
2. *Develop knowledge of audit planning, risk assessment and internal controls.*
3. *Apply audit procedures to obtain and evaluate audit evidence.*
4. *Understand the preparation and interpretation of audit reports.*
5. *Familiarise students with review, attestation and governmental audit engagements.*

## Course Outcomes

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

1. *Explain the principles, standards and ethical requirements of auditing.*
2. *Assess audit risks and plan audit procedures for effective assurance.*
3. *Apply audit techniques to gather and evaluate audit evidence.*
4. *Prepare and interpret audit reports for different types of engagements.*
5. *Evaluate review, attestation and governmental audit engagements in practice.*

### UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING PRINCIPLES:

Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversights Board (PCAOB) - Securities & Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor's communication with those charged with governance

Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

### UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE:

Audit Risk: Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting - Misappropriation of assets - Fraud risk factors - Auditor's consideration of fraud

Planning the Audit: Audit Strategy - Audit Plan - Internal Controls: Auditor's Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

### UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:

Audit Evidence: Management's Assertions - Sufficient & Appropriate Audit Evidence - Audit Evidence determined by Risk of Material Misstatement (RMM) - Substantive Procedures: Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted



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Procedures & Subsequent Discovery of Facts - Using the Work of Others - Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling: Sampling Risks - Attributes Sampling - Classical Variables Sampling - Probability Proportional to Size (PPS) Sampling

**UNIT IV: AUDIT REPORTING:**

Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

**UNIT V: OTHER ENGAGEMENTS:**

Accounting & Review Services: Preparation of financial statements - Compilation engagement - Review engagement - Attestation Engagements: Examination - Review - Agreed-upon Procedures - Governmental Auditing: Governmental Auditing Standards - Single Audit Act

**SUGGESTED READINGS**

1. **Miles Education,** *Miles CPA Review Concept Book: Auditing and Attestation*, Miles Education, **Latest Edition**.
2. **Wiley,** *Wiley CPAexcel Exam Review Course Study Guide: Auditing and Attestation*, Wiley, **Latest Edition**.
3. **Flood, Joanne M., 2020,** *Wiley Practitioner's Guide to GAAS: Covering All SASs, SSAEs, SSARSs, and Interpretations*, Wiley, **2020 Edition**.
4. **Johnstone, Karla M., Gramling, Audrey A. and Rittenberg, Larry E., 2016,** *Auditing: A Risk-Based Approach to Conducting a Quality Audit*, 10th Edition, Cengage Learning, Boston.
5. **Whittington, Ray and Pany, Kurt, 2022,** *Principles of Auditing & Other Assurance Services*, 22nd Edition, McGraw Hill Education.
6. **Messier, William F. Jr., Glover, Steven M. and Prawitt, Douglas F., 2023,** *Auditing & Assurance Services: A Systematic Approach*, 12th Edition, McGraw Hill Education, New York.

## MJR 602(b): INTERNATIONAL AUDITING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 3 | 3 | 2 | **3** | 3 | 2 | 2 | **3** |
| **CO2** | 3 | 3 | **3** | 2 | 2 | 3 | **3** | 2 | 2 | 3 |
| **CO3** | 3 | 3 | **3** | 2 | **3** | 3 | **3** | 2 | 2 | **3** |
| **CO4** | 3 | 3 | **3** | **3** | **3** | 3 | **3** | 2 | 2 | **3** |
| **CO5** | 3 | 3 | **3** | **3** | 2 | **3** | 3 | 2 | **3** | **3** |



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SEMESTER VI

# MJR 602(c) : FINANCIAL DECISION MAKING

**PAPER CODE: MJR 602 (c)** **Max. Marks: 80U +20I=100**
**THPW: 5; Credits: 5** **ESED: 3 hrs**

***Objective:*** *To make students to understand the Financial Decision making.*

**Course Objectives**

*The course aims to enable students to:*

1. *Understand decision-making techniques in management accounting and finance.*
2. *Apply pricing and capital budgeting techniques for business decisions.*
3. *Analyse business risks and develop appropriate risk management strategies.*
4. *Evaluate investment alternatives using financial decision-making tools.*
5. *Understand professional ethics and ethical practices in management accounting.*

**Course Outcomes**

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

1. *Apply decision analysis techniques to solve business problems.*
2. *Evaluate pricing strategies and capital investment decisions.*
3. *Assess business risks and recommend appropriate risk management measures.*
4. *Use capital budgeting techniques to evaluate investment projects.*
5. *Apply ethical principles and professional standards in management accounting and finance.*

**UNIT I: DECISION ANALYSIS:**

Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Marginal Analysis: Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue - Special orders and pricing - Make versus buy - Sell or process further - Add or drop a segment - Capacity considerations

**UNIT II: PRICING:**

Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations

**UNIT III: RISK MANAGEMENT:**

Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

**UNIT IV: INVESTMENT DECISIONS:**

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty - Capital investment method analysis: Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

**UNIT V: PROFESSIONAL ETHICS:**

Business ethics: Moral philosophies and values - Ethical decision making - Ethical considerations for management accounting and financial management professionals: IMA's Statement of Ethical Professional Practice - Fraud triangle - Evaluation and resolution of ethical issues - Ethical



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considerations for the organization: Organizational factors and ethical culture - IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice" - Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability and social responsibility.

## SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
5. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall
6. Enterprise Risk Management - Integrated Framework; COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017

### MJR 602(c): FINANCIAL DECISION MAKING

**CO–PO Mapping**

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | **3** | 2 | 2 | 2 | **3** | 3 | 2 | 3 |
| **CO2** | 3 | 3 | **3** | 2 | 2 | 2 | **3** | **3** | 1 | 3 |
| **CO3** | 3 | 3 | **3** | 2 | 2 | **3** | **3** | 3 | 2 | 3 |
| **CO4** | 3 | 3 | **3** | 2 | **3** | 2 | **3** | **3** | 1 | 3 |
| **CO5** | 3 | 3 | 3 | **3** | 2 | **3** | 3 | 3 | 2 | **3** |



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SEMESTER VI

# RMP 603 : RESEARCH METHODOLOGY AND PROJECT REPORT WRITING

**PAPER CODE: RMP 603** **Max. Marks: 40U +10I+25PR+15IS+10VV=100**
**THPW: 2T+4PR; Credits: 4** **ESED: 2 hrs**

**Course Objectives:**

*The course aims to enable students to:*

1. *Understand the concepts, principles, methods, ethics and process of scientific and business research.*
2. *Develop the ability to identify research problems, formulate objectives, research questions and hypotheses, and design appropriate research studies.*
3. *Design research instruments, select suitable sampling techniques, and collect reliable primary and secondary data.*
4. *Apply appropriate statistical tools using technology for analysing and interpreting research data.*
5. *Prepare professional project reports, internship reports and research presentations following accepted academic standards and ethical practices.*
6. *Develop analytical, critical thinking, problem-solving and research skills required for higher education, corporate careers and entrepreneurship.*

**Course Outcomes:**

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

1. *Explain the concepts, methods, types and process of research and formulate meaningful research problems.*
2. *Design research studies using appropriate objectives, hypotheses, research designs, sampling methods and data collection instruments.*
3. *Analyse qualitative and quantitative data using suitable statistical techniques and software tools.*
4. *Interpret research findings, draw conclusions and make evidence-based recommendations.*
5. *Prepare and present project reports, internship reports and research papers following accepted academic and ethical standards.*

## UNIT I: RESEARCH METHODOLOGY AND RESEARCH DESIGN:

Introduction to Research: Meaning, objectives, scope, significance, characteristics, scientific method, business and social science research, ethics in research, plagiarism, research integrity, responsible use of Artificial Intelligence (AI) in research, and research misconduct.

Types of Research: Basic, Applied, Exploratory, Descriptive, Analytical, Experimental, Qualitative, Quantitative, Mixed Methods, Conceptual, Empirical, Survey, Case Study, Historical, Action and Evaluation Research.

Research Process: Identification of research problem, research gap, literature review, variables, problem statement, objectives, research questions, hypotheses, scope, limitations and assumptions.

Research Design: Meaning, importance and types of research design.

Measurement and Sampling: Measurement scales, scaling techniques, questionnaire design, reliability, validity, pilot study, primary and secondary data, sampling methods, sample size determination and data collection techniques.



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## UNIT II: DATA ANALYSIS, INTERPRETATION AND PROJECT REPORT WRITING:

Data Preparation: Editing, coding, classification, tabulation, data cleaning and validation. Data Analysis and Interpretation: Descriptive and inferential statistical techniques; selection of appropriate statistical tools; interpretation of statistical output; drawing conclusions and managerial implications. Project Report Writing: Structure of a project report, internship report and research paper; referencing and citation styles; plagiarism checking; AI-assisted academic writing; seminar presentation, poster presentation and viva voce.

Research Ethics: Ethical practices, responsible use of AI, data integrity, avoidance of plagiarism, fabrication, falsification and other forms of research misconduct.

**Note:** The emphasis of this course is on the **selection, application and interpretation** of appropriate statistical techniques rather than manual computation. Students are expected to analyse data using **Microsoft Excel** and may also be introduced to software packages such as **SPSS, PSPP, Jamovi, R, or other equivalent statistical tools**, depending on institutional facilities. The objective is to enable students to interpret statistical results and make evidence-based business decisions rather than perform lengthy manual calculations.

## SUGGESTED READING

**Core Textbooks**

1. Cooper, D. R., Schindler, P. S., & Sharma, J. K. (2023). *Business Research Methods* (13th Global Edition). McGraw-Hill Education, New Delhi.
2. Creswell, J. W., & Creswell, J. D. (2023). *Research Design: Qualitative, Quantitative and Mixed Methods Approaches* (6th Edition). Sage Publications, Thousand Oaks.
3. Kothari, C. R., & Garg, G. (2023). *Research Methodology: Methods and Techniques* (4th Revised Edition). New Age International Publishers, New Delhi.
4. Malhotra, N. K., Nunan, D., & Birks, D. F. (Latest Edition). *Marketing Research: An Applied Approach*. Pearson Education.
5. Saunders, M., Lewis, P., & Thornhill, A. (2023). *Research Methods for Business Students* (9th Edition). Pearson Education, Harlow.
6. Sekaran, U., & Bougie, R. (2021). *Research Methods for Business: A Skill Building Approach* (8th Edition). John Wiley & Sons, Chichester.
7. Gupta, C. B., & Gupta, V. (2022). *Business Research Methods*. Sultan Chand & Sons, New Delhi.
8. Raju, P. S. N. (Latest Edition). *Research Methodology*. Himalaya Publishing House, Mumbai.

**Business Statistics and Data Analysis**

9. Gupta, S. P. (2023). *Statistical Methods*. Sultan Chand & Sons, New Delhi.
10. Sharma, J. K. (2022). *Business Statistics*. Pearson India, New Delhi.

**Academic Writing, Research Ethics and Citation**

11. American Psychological Association. (2020). *Publication Manual of the American Psychological Association* (7th Edition). American Psychological Association, Washington, D.C.
12. University Grants Commission (UGC). *Guidelines on Academic Integrity and Prevention of Plagiarism in Higher Educational Institutions* (Latest Guidelines).

**Software Documentation and Digital Resources**

13. Microsoft Corporation. *Microsoft Excel Documentation and Training Resources* (Latest Version).
14. IBM Corporation. *IBM SPSS Statistics Documentation* (Latest Version).
15. Jamovi Project. *Jamovi User Guide* (Latest Version).



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16. National Digital Library of India (NDLI), SWAYAM, NPTEL, and other recognised online learning resources relating to Research Methodology, Business Statistics, Data Analysis, Academic Writing, and Research Ethic

## RMP 603: RESEARCH METHODOLOGY AND PROJECT REPORT WRITING

**CO–PO Mapping**

Given the nature of this paper, the strongest alignment is with **PO2, PO3, PO4, PO5, PO6 and PO10**. In particular, **CO2–CO4** directly develop research design, analytical and evidence-based decision-making competencies, while **CO3** explicitly supports digital/statistical competence.

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | **3** | **3** | 2 | 2 | **3** | 2 | 2 | 1 | **3** |
| **CO2** | 3 | **3** | **3** | 2 | 2 | **3** | **3** | 3 | 2 | **3** |
| **CO3** | 3 | **3** | **3** | 2 | **3** | 2 | **3** | 2 | 2 | **3** |
| **CO4** | 3 | **3** | **3** | **3** | **3** | 2 | **3** | **3** | 2 | **3** |
| **CO5** | 3 | **3** | 3 | **3** | **3** | **3** | 2 | 3 | **3** | **3** |



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SEMESTER VI

# SEC 4 (a) : COMPUTERIZED ACCOUNTING

**PAPER CODE: SEC4 (a)** **Max. Marks: 40U +10I=50**
**THPW: 2; Credits: 2** **ESED: 2 hrs**

***Objective:*** *To make the students to acquire the knowledge of computer software*

**Course Objectives:**
*The course aims to enable students to:*

1. *Understand the fundamentals and applications of ERP in accounting.*
2. *Develop skills in maintaining chart of accounts and inventory in ERP.*
3. *Apply ERP for recording business transactions and managing accounts.*
4. *Prepare financial and inventory reports using ERP software.*
5. *Understand the use of ERP-based MIS reports for business decision-making.*

**Course Outcomes:**
*Upon successful completion of the course, students will be able to:*

1. *Create and maintain accounting and inventory masters in ERP.*
2. *Record and manage day-to-day business transactions using ERP.*
3. *Manage accounts receivable, accounts payable and inventory records.*
4. *Prepare financial statements and MIS reports using ERP software.*
5. *Apply ERP tools to support efficient accounting and managerial decision-making.*

## UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shut a Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

## UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):

Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

## UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:

Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).



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## UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

Introduction-Accounts Payables and Receivables-Maintaining Bill-wise Details-Activation of Maintain Bill-wise Details Feature-New Reference-Against Reference-Advance-On Account-Stock Category Report-Changing the Financial Year in ERP.

## UNIT V: MIS REPORTS:

Introduction-Advantages of Management Information Systems-MIS Reports in ERP - Trial Balance - Balance Sheet-Profit and Loss Account-Cash Flow Statement-Ratio Analysis-Books and Reports - Day Book-Receipts and Payments-Purchase Register-Sales Register-Bills Receivable and Bills Payable.

## SUGGESTED READINGS:

1. **Agarwal, Garima,** *Computerised Accounting*, Himalaya Publishing House, Mumbai, **Latest Edition**.
2. **Krishna, A. Murali,** *Computerised Accounting*, Vaagdevi Publications, **Latest Edition**.
3. **Yogeshweran, G.,** *Computerised Accounting*, PBP Publications, **Latest Edition**.
4. **Spoken Tutorial Project, IIT Bombay, 2013,** *Aakash: Business Tools*, Indian Institute of Technology Bombay, Mumbai.
5. **Maidasani, Dinesh, 2010,** *Mastering Tally*, Firewall Media, Mumbai.
6. **Nadhani, A.K. and Nadhani, K.K., 2010,** *Implementing Tally ERP 9*, BPB Publications, New Delhi.
7. **Kalyani Publishers,** *Computerised Accounting and Business Systems*, Kalyani Publishers, New Delhi, **Latest Edition**.
8. **Arora,** *Tally ERP 9*, Kalyani Publishers, New Delhi, **Latest Edition**.
9. **Accounting Software Developers,** *User Manuals of Relevant Accounting Packages*, **Latest Applicable Version**.

### SEC 4(a): COMPUTERISED ACCOUNTING

**CO–PO Mapping**

For this SEC, the mapping should strongly reflect its **practical ERP orientation**, with the highest contribution to **PO5 – Digital & Technological Competence**, along with PO2, PO3 and PO7.

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 1 | **3** | 2 | 2 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | **3** | 2 | **3** | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | **3** | 2 | **3** | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 3 | **3** | 3 | **3** | 2 | **3** | 3 | 2 | 3 |
| **CO5** | 3 | 3 | **3** | 3 | **3** | 3 | **3** | **3** | 2 | **3** |



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SEMESTER VI

# SEC 4 (b) : E-FILING OF TAX RETURNS AND DIGITAL TAX COMPLIANCE

**PAPER CODE: SEC4 (a)** **Max. Marks: 40U +10I=50**

**THPW: 2; Credits: 2** **ESED: 2 hrs**

## Course Objectives

*The course aims to enable students to:*

1. *Understand the structure of India's digital income tax administration under the Income-tax Act, 2025.*
2. *Develop competency in preparing and electronically filing Income Tax Returns for salaried individuals and other basic taxpayers.*
3. *Use the Income Tax e-Filing Portal confidently for taxpayer services and compliance.*
4. *Understand tax planning, deductions, tax credits, refunds, and digital verification procedures.*
5. *Develop professional, ethical, and technology-enabled tax compliance skills suitable for employment and self-employment.*

## Course Outcomes

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

***1.** Explain the basic provisions of the Income-tax Act, 2025 relevant to individual taxpayers and digital compliance.*

***2.** Compute taxable income under simple situations and determine tax liability under the applicable tax regime.*

***3.** Use the Income Tax Department e-Filing Portal to prepare, validate, file and electronically verify Income Tax Returns.*

***4.** Retrieve and interpret taxpayer information such as AIS, TIS, tax credits, salary information and refund status.*

***5.** Independently file their own Income Tax Returns after entering employment and assist individual taxpayers with routine tax compliance.*

## UNIT I: FUNDAMENTALS OF DIGITAL TAXATION AND TAX RETURN PREPARATION:

Introduction to taxation; objectives and importance of taxation; direct and indirect taxes; overview of the Income-tax Act, 2025; concept of **Tax Year**; person, assessee, income, total income, exempt income, taxable income; residential status (introductory); tax regimes; tax slabs; rebate provisions; surcharge and health & education cess (introductory); tax planning, tax avoidance, tax evasion and tax compliance.

Permanent Account Number (PAN); Aadhaar integration; Tax Deduction at Source (TDS); Tax Collection at Source (TCS); Advance Tax; Self-Assessment Tax; tax credits; employer tax



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compliance; salary taxation (introductory); understanding salary statements; employer-issued tax certificates; income from house property (introductory); capital gains (introductory); income from business or profession (introductory); income from other sources (introductory); deductions available under the Income-tax Act; selection of the appropriate tax regime.

Digital tax administration; taxpayer registration; taxpayer profile management; e-Filing Portal; dashboard; AIS (Annual Information Statement); TIS (Taxpayer Information Summary); tax credit statements; downloading taxpayer information; taxpayer services; digital records; cybersecurity; confidentiality; ethics in tax practice; data privacy; common taxpayer mistakes.

## UNIT II: ELECTRONIC FILING OF INCOME TAX RETURNS AND DIGITAL TAX COMPLIANCE:

Selection of appropriate Income Tax Return forms; eligibility for different ITR forms applicable to individuals; pre-filled return data; importing taxpayer information; verification of income; claiming deductions; tax computation; reporting TDS and tax payments; bank account validation; refund claims.

Preparation and electronic filing of Income Tax Returns using the e-Filing Portal; online validation; correction of validation errors; uploading returns; e-verification using Aadhaar OTP, Electronic Verification Code (EVC), Digital Signature Certificate and internet banking.

Belated returns; revised returns; updated returns; correction of errors; rectification requests; responding to basic taxpayer communications; refund processing; refund tracking; grievance redressal; maintaining digital tax records; compliance calendar.

Introduction to GST compliance for small businesses and freelancers; GST registration (overview); GST portal (introductory); digital tax payments; online challans; tax compliance for gig workers, freelancers and first-time entrepreneurs.

Emerging trends in digital taxation; faceless assessments; artificial intelligence in tax administration; pre-filled returns; taxpayer assistance systems; digital governance; ethical responsibilities of tax practitioners.

## SUGGESTED READINGS:

1. **Gaur, V.P. & Narang, D.B.**, *Income Tax Law and Practice*, Kalyani Publishers, latest edition.
2. **Singhania, Vinod K. & Singhania, Kapil**, *Direct Taxes: Law and Practice*, Taxmann, latest edition.
3. **Ahuja, Girish & Gupta, Ravi**, *Systematic Approach to Income Tax*, Wolters Kluwer, latest edition.
4. **Income Tax Department, Government of India**, *Income-tax Act, 2025, Income-tax Rules, Circulars, Notifications and Forms*, latest applicable version. Income Tax Department – Official Resources
5. **Income Tax Department, Government of India**, *e-Filing Portal, ITR Forms, User Manuals, FAQs, AIS, TIS and e-Verification Resources*. Income Tax e-Filing Portal
6. **Central Board of Direct Taxes (CBDT)**, *Circulars, Notifications, Taxpayer Services and Guidance Notes*, latest applicable version. CBDT / Income Tax Department



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7. **Goods and Services Tax Network (GSTN)**, *GST Portal and Taxpayer Resources*, Government of India. GST Portal
8. **National Portal of India**, *Income Tax and Government Tax Services*. National Government Services Portal

### Recommended Websites

- Income Tax Department
- Income Tax e-Filing Portal
- GST Portal
- National Portal of India

**Syllabus note:** *Students should refer to the latest applicable statutory provisions, notifications, circulars, return forms and e-filing procedures issued by the Government of India/CBDT. Online resources should be accessed in their current version at the time of study.* The Income Tax Department currently provides dedicated ITR manuals, FAQs, e-Verification resources, AIS resources and tax calculators.

## SEC 4(b): E-FILING OF TAX RETURNS AND DIGITAL TAX COMPLIANCE

**CO–PO Mapping**

Given the distinctly **practical, digital, tax-compliance and employability-oriented** nature of this SEC, the strongest alignment is with **PO2, PO5, PO6, PO7, PO8 and PO10**. In particular, **CO3–CO5** directly establish digital tax-compliance competence.

**Mapping Scale:** 3 – High | 2 – Moderate | 1 – Low | – No Significant Contribution

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 1 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 1 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | **3** | 3 | 3 | 3 | 2 | **3** |
| **CO4** | 3 | 3 | 3 | 3 | **3** | 3 | 3 | 3 | 2 | **3** |
| **CO5** | 3 | 3 | 3 | 3 | **3** | **3** | **3** | **3** | 2 | **3** |



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