B.Com (Computer Applications)
Syllabus (CBCS)
(w.e.f. 2019–2020)

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DEPARTMENT OF COMMERCE
MAHATMA GANDHI UNIVERSITY
NALGONDA - 508 254 T.S.

2019

B.COM (Computer Applications)
CBCS COURSE STRUCTURE
w.e.f. 2019-'20

Sl.No.	*Code*	*Course Title*	*HPW*	*Credits*	*Exam Hrs*	*Marks*
(1)	(2)	(3)	(5)	(6)	(7)	(8)
		SEMESTER – I				
1.	ELS1	English (First Language)	4	4		
2.	SLS1	Second Language	4	4		
3.	AECC1	**a)**Environmental Science/ **b)**Basic Computer Skills	2	2		
4.	DSC101	Financial Accounting–I	5	5	3 hrs	80U+20I
5.	DSC102	Business Organization and Management	5	5	3 hrs	80U+20I
6.	DSC103	Fundamentals of Information Technology	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	**27**	**25**		
		SEMESTER – II				
7.	ELS2	English (First Language)	4	4		
8.	SLS2	Second Language	4	4		
9.	AECC2	**a)**Basic Computer Skills/ **b)**Environmental Science	2	2		
10.	DSC201	Financial Accounting–II	5	5	3 hrs	80U+20I
11.	DSC202	Business Laws	5	5	3 hrs	80U+20I
12.	DSC203	Object Oriented Programming using JAVA	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	**27**	**25**		
		SEMESTER – III				
13.	ELS3	English (First Language)	3	3		
14.	SLS3	Second Language	3	3		
15.	SEC1	**a)**Principles of Insurance/ **b)**Foundation of Digital Marketing/ **c)**Fundamentals of Business Analytics	2	2	1 ½ hrs	40U+10I
16.	SEC2	**a)**Practice of Life Insurance/ **b)**Web Design & Analytics/ **c)**Application of Business Analytics	2	2	1 ½ hrs	40U+10I
17.	DSC301	Advanced Accounting	5	5	3 hrs	80U+20I
18.	DSC302	Business Statistics-I	5	5	3 hrs	80U+20I
19.	DSC303	Relational Database Management System	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	**27**	**25**		
		SEMESTER – IV				
20.	ELS4	English (First Language)	3	3		
21.	SLS4	Second Language	3	3		
22.	SEC3	**a)**Practice of General Insurance/ **b)**Social Media Marketing **c)**Business Intelligence	2	2	1 ½ hrs	40U+10I
23.	SEC4	**a)**Regulation of Insurance Business/ **b)**Search Engine Optimization & Online Advertising c)Data Visualisation&Storytelling	2	2	1 ½ hrs	40U+10I

24.	DSC401	Income Tax/Excel Foundation	5	5	3 hrs	80U+20I
25.	DSC402	Business Statistics-II	5	5	3 hrs	80U+20I
26.	DSC403	Web Technologies	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	**27**	**25**		
		SEMESTER – V				
27.	ELS5	English (First Language)	3	3		
28.	SLS5	Second Language	3	3		
29.	GE	Business Economics	4	4	3 hrs	80U+20I
30.	DSE501	**a)** Cost Accounting/ **b)** Financial Planning & Performance/ **c)** Financial Reporting-I	5	5	3 hrs	80U+20I
31.	DSE502	**a)** Computerized Accounting/ **b)** Financial Decision Making-I/ **c)** International Tax &Regulation	3T+4P/ 5	5	3 hrs	50T+35P + 15I/ 80U+20I
32.	DSE503	**a)** Management Information Systems/ **b)** Ecommerce/**c)** Mobile Applications	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	**29/27**	**25**		80U+20I
		SEMESTER - VI				
33.	ELS6	English (First Language)	3	3		
34.	SLS6	Second Language	3	3		
35.	PR	Research Methodology and Project Report	2T+4R	4	1 ½ hrs	40U+10I 35R+15VV
36.	DSE601	**a)** Cost Control and Management Accounting/ **b)** Financial control/ **c)** Financial Reporting-II	5	5	3 hrs	80U+20I
37.	DSE602	**a)** Theory and Practice of GST/ **b)** Financial Decision Making-II / **c)** InternationalAuditing	3T+4P/ 5	5	3 hrs	50T+35P + 15I/ 80U+20I
38.	DSE603	**a)** Multimedia Systems/ **b)** Cyber Security/**c)** Data Analytics	3T+4P	5	1 ½ hrs	50T+35P + 15I
		Total	**31/29**	**25**		
		GRAND TOTAL	**168/164**	**150**		

ELS: English Language Skill**; SLS**: Second Language Skill; **AEC: A**bility **E**nhancement **C**ompulsory **C**ourse; ***SEC: S**kill **E**nhancement **C**ourse; **DSC: D**iscipline **S**pecific **C**ourse; **DSE: D**iscipline **S**pecific **E**lective; **GE: G**eneric **E**lective; **T**: **T**heory; **P**: **P**ractical**; I**: Internal Exam **U: U**niversity Exam: **PR: P**roject **R**eport; **VV: V**iva-**V**oce Examination.*

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	English Language	6	4/3	20
2	Second Language	6	4/3	20
3	AECC	2	2	4
4	**SEC**	**4**	**2**	**8**
5	**GE**	**1**	**4**	**4**
6	**Project Report**	**1**	**4**	**4**
7	**DSC**	**12**	**5**	**60**
8	**DSE**	**6**	**5**	**30**
	TOTAL	**40**		**150**
	Commerce	**24**		**106**
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)**	

Paper DSC 101: FINANCIAL ACCOUNTING - I

Objective: *to acquire conceptual knowledge of basics of accounting and preparation of finalaccounts of sole trader.*

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:
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)

UNIT-III: BANK RECONCILIATION STATEMENT:
Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:
Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): 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 (Including problems)

UNIT-V: FINAL ACCOUNTS:
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. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
6. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
8. Financial Accounting: JawaharLal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: *To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.*

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:
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.

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: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:
Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 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 Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

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 – Types (post, current and pre-control) - Requirements for effective control.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3. Business Organization & Management: Dr. Manish Gupta, PBP.
4. Organization & Management: R. D. Agarwal, McGraw Hill.
5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr.NeeruVasihth, Tax Mann Publications.
13.

Paper DSC 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY

Hours Per Week: 6 (4T+2P) **Credits**: 5
Exam Hours: 1 ½ **Marks:** 50U+35P+15I

Objective: To understand the basic concepts and terminology of informationtechnology and to identify issues related to informationsecurity.

UNIT-I: INTRODUCTION TO COMPUTERS:
Introduction,Definition,Characteristicsofcomputer,EvolutionofComputer,BlockDiagramOf a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations ofcomputer.
Role of I/O devices in a computer system.**Input Units:** Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, **Output Units:** Monitors and its types. Printers: Impact Printers and its types. Non-Impact Printers and its types, Plotters, types of plotters, Sound cards,Speakers.

UNIT -II: COMPUTER ARITHMETIC & STORAGE FUNDAMENTALS:
Binary,Binary Arithmetic, Number System: Positional & Non Positional, Binary,Octal, Decimal, Hexadecimal, Converting from one number system to another.
Primary Vs Secondary Storage, Data storage & retrieval methods.**Primary Storage:** RAM ROM, PROM, EPROM, EEPROM. **Secondary Storage:** Magnetic Tapes, Magnetic Disks. Cartridge tape, hard disks, Floppy disks Optical Disks, Compact Disks, Zip Drive, Flash Drives.

UNIT-III: SOFTWARE:

Software and its needs, Types of S/W. **System Software**: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. **Application S/W** and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT-IV: OPERATING SYSTEM:
Functions, Measuring System Performance, Assemblers, Compilers and Interpreters.
Batch Processing, Multiprogramming, Multi Tasking, Multiprocessing, Time Sharing, DOS, Windows, Unix/Linux.

UNIT-V: DATA COMMUNICATION:
Data, Communication, Basic Networking Devices, Communication Process, Data Transmission speed, Communication Types(modes), Data Transmission Medias, Modem and its working, characteristics, Typesof Networks, LAN Topologies, Computer Protocols, Concepts relating to networking.

SUGGESTED READINGS:

Computer Fundamentals:P.K.Sinha

Paper DSC 201: FINANCIAL ACCOUNTING-II

Objective: *to acquire accounting knowledge of bills of exchange and other business accountingmethods.*

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- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:
Consignment – Meaning – Features– Proforma invoice - Account sales – Del crederecommission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

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-Separate Set of Books Method- Joint Bank Account- 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 and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:
Non- Profit Organziation – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

Paper DSC 202: BUSINESS LAWS

Objective: *to understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.*

UNIT–I: INDIAN CONTRACT ACT:
Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance – Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach.

UNIT–II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:
Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT–III: INTELLECTUAL PROPERTY RIGHTS:
Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS:
Director: Qualification - Disqualification - Position - Appointment - Removal – Duties and Liabilities – Loans – Remuneration – Managing Director – Corporate Social Responsibility – Corporate Governance. Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting - Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

UNIT–V: WINDING UP:
Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

SUGGESTED READINGS:

1) Company Law: ND Kapoor, Sultan Chand and Co.
2) Company Law: Rajashree. – HPH
3) Business Law - Kavitha Krishna, Himalaya Publishing House
4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
6) Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
8) Corporate Law: PPS Gogna, S Chand.
9) Business Law: D.S. Vital, S Chand
10) Company Law: Bagrial AK, Vikas Publishing House.

Paper DSC 203:OBJECT ORIENTED PROGRAMMING USING JAVA

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS

Paper SEC1 (a): PRINCIPLES OF INSURANCE

Objectives: *1) to provide a basic understanding of the Insurance Mechanism; 2) to identify the relationship between Insurers and their Customers and the importance of Insurance Contacts; 3) to give an overview of major Life Insurance and General Insurance Products.*

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:
Risk Management –Types of Risks – Actual and Consequential Losses – Management of Risks – Different Classes of Insurance – Importance of Insurance – Management of Risk by Individuals and Insurers – Fixing of Premiums – Reinsurance– Role of Insurance in Economic Development and Social Security – Constituents of Insurance Market – Operations of Insurance Companies – Operations of Intermediaries – Specialist Insurance Companies – Role of Regulators – Common and specific terms in Life and Non Life Insurance - Understanding Insurance Customers – Customer Behavior at Purchase Point – Customer Behavior when Claim Occurs – Importance of Ethical Behavior.

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:
Insurance Contract Terms – Principles of Insurance: Principle of Insurable Interest, Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant Information Disclosure, Principle of utmost Good Faith, Relevance of Proximate Cause - Life Insurance Products: Risk of Dying Early – Risk of Living too Long – Products offered – Term Plans – Pure Endowment Plans – Combinations of Plans – Traditional Products – Linked Policies – Features of Annuities and Group Policies - General Insurance Products: Risks faced by Owner of Assets – Exposure to Perils – Features of Products Covering Fire and Allied Perils – Products covering Marine and Transit Risks – Products covering Financial Losses due to Accidents – Products covering Financial Losses due to Hospitalization – Products Covering Miscellaneous Risks.

SUGGESTED READINGS:

1. Principles of Insurance : A Publication of the Insurance Institute of India
2. Principles of Insurance : Telugu Academy, Hyderabad
3. Guide to Risk Management : SagarSanyal
4. Principles of Insurance : Dr V Padmavathi,Dr V Jayalakshmi - PBP
5. Insurance and Risk Management : P.K. Gupta
6. Insurance Theory and Practice : Tripathi PHI
7. Principles of Insurance Management: Neelam C Gulati, Excel Books
8. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson
9. Principles of Risk Management and Insurance: George E Rejda (13th Edition)
10. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt . South Western College Publishing, Cincinnati, Ohio

Suggested Websites:

1) www.irda.gov.in**2)** www.polocyholder.gov.in**3)** www.irdaindia.org.in

Paper SEC1 (b): FOUNDATION OF DIGITAL MARKETING

Objectives:

1. Learn how to promote your business effectively online and develop a targeted online marketing strategy that engages potential customers throughout the digital landscape.

2. Learn skills to help maximize email marketing campaigns, understand optimal audience outreach, and analyze customer interactions and data.

3. Understand basic mobile marketing concepts and trends, develop a strategy that works for your business, and then implement and optimize the strategy following industry best practices.

4. Gain a better understanding about how creating, promoting and measuring valuable and relevant content can attract and engage a profitable audience.

UNIT I:DIGITAL MARKETING FOUNDATIONS:

Digital Marketing Strategy – Exploring Digital Marketing – Starting with the Website – Foundations of Analytics – Search Engine Optimization – Search and Display Marketing – Social Media Marketing – Video Marketing.

UNIT II: OPTIMIZING MARKETING EMAILS, MOBILE MARKETING FOUNDATIONS AND CONTENT MARKETING FOUNDATIONS:

Email marketing tools and setup – Email marketing segmentation, personalization and mobile friendly deisgn – Content marketing foundations – Blogs for content marketing – Content marketing for staying relevant – Newsletters for content marketing – Mobile marketing foundations.

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Foundations of Digital Marketing: Dr. K.V. NAgaraj.KUsha Rani - PBP
4. Digital Marketing by VandanaAhuja, Oxford
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry

Paper SEC1 (c) FUNDAMENTALS OF BUSINESS ANALYTICS

Objectives:

- *Understand the fundamentals of business analytics.*
- *Build a mindset for analytical problem-solving approach and data-driven decision making.*
- *Understand the statistical capabilities of Excel.*

UNIT I: USING DATA TO DRIVE BUSINESS DECISIONS:

Need for data-driven decision making: Solving the business problem using Analytics - Overview of the Business Analytics cycle - Hierarchy of information user -The complete Business Analytics professional: Understanding Business Analyst roles and responsibilities - Identify the Popular Business Analytics Tools.

UNIT II: DATA ANALYTICS USING EXCEL:

Basics of Excel: Organizing data with Excel - Performing simple computations and aggregations using Excel - Working with Summing and other Reporting functions in Excel - Working with pivot tables and charts - Using Excel for Data Analytics: Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard shortcuts - Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts - Best practices - Setting data rules and Cleaning data - Format as table - Data cleansing techniques using External Data - Searching and Combining Data with Power Query: Getting started with Power Query - Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables - Discovering and Analyzing Data with Power Pivot: Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options

SUGGESTED READINGS:

1. Fundamentals of Business Analytics, 2nd Edition; R N Prasad; Wiley
2. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
3. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; Wiley
4. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 3rd Edition; Denise Etheridge; Wiley
5. Microsoft Excel 2019 Formulas and Functions (Business Skills), 1st Edition; Paul McFedries; Microsoft
6. Excel Statistics: A Quick Guide, 3rd edition; Neil J. Salkind; Sage Publications
7. Microsoft Excel 2019: For Beginners; J. Davidson
8. Microsoft Excel 2019: Learn Excel Basics with Quick Examples; James Jackson

Paper SEC2 (a): PRACTICE OF LIFE INSURANCE

Objectives: *1) to make the student understand Life Insurance Market in India, 2) to discuss the issues related to risk management in view of life insurance.*

UNIT-I: INTRODUCTION TO LIFE INSURANCE AND TYPES OF LIFE INSURANCE POLICIES AND PREMIUM CALCULATION: Meaning evolution, growth and principles of Life Insurance –Life Insurance Organizations in India – Competition and Regulation of Life Insurance - Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies – Customer Evaluation – Policy Evaluation – Group and Pension Insurance Policies – Special features of Group Insurance/Super Annuation Schemes – Group Gratuity Schemes. Computation of Premiums - Meaning of Premium, its calculation- Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value.

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITTINGS AND FINANCIAL PLANNING & TAX SAVING: Settlement of claims: Intimation Procedure, documents and settlement procedures - Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting - Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

SUGGESTED READINGS:

1. Practice of Life Insurance: Insurance Institute of India, Mumbai.
2. Insurance and Risk Management: P.K.Gupta, Himalaya Publishing House, Mumbai.
3. Fundamentals of Life Insurance Theories and Applications: Kanika Mishra, Prentice Hall
4. Principles of Life Insurance – Dr. V. Padmavathi, Dr. V. Jayalakshmi - PBP
5. Managing Life Insurance: Kutty, S.K., Prentice Hall of India: New Delhi
6. Life and Health Insurance: Black, Jr. Kenneth and Harold Skipper Jr., Prentice Hall, Inc., England.
7. Life Insurance: Principles and Practice: K.C. Mishra and C.S. Kumar, Cengage Learning, New Delhi.
8. Life Insurance in India: Sadhak, Respose Books, New Delhi.

Paper SEC2 (b): WEB DESIGN AND ANALYTICS

Objectives:

1. Learn the fundamental concepts, tools, and learning paths for web design.
2. Learn the best way to approach Conversion Rate Optimization (CRO).
3. Learn how Google Analytics, which is the industry standard for web analytics, can help you find out how your website is performing.

UNIT I:WEB DESIGN AND OPTIMIZING CONVERSION RATES:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding your target audience – Be an optimization champion

UNIT II: GOOGLE ANALYTICS:

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by VandanaAhuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don’t Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 – AvinashKaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma

Paper SEC2 (c): APPLICATION OF BUSINESS ANALYTICS

Objectives:

- *Learn the basics of business analytics with Excel, one of the most popular data analytics tools.*
- *Get started with R, the lingua franca of data analytics.*

UNIT I: STATISTICS USING EXCEL:

Descriptive statistics using Excel: Describe data using charts and basic statistical measures – Histograms - Pareto charts – Boxplots - Treemap and Sunburst charts - Inferential Statistics using Excel: Coorelation and Regression - Probability distribution – Sampling techniques – Hypothesis testing

UNIT II: GETTING STARTED WITH R:

Introduction to R and RStudio components: Read datasets into R - Export data from R - Manipulate and Process Data in R - Use functions and packages in R - Demonstrate with a Case Study to perform basic analytics using R

SUGGESTED READINGS:

1. Microsoft Business Intelligence Tools for Excel Analysis; Michael Alexander, Jared Decker, Bernard Wehbe; Wiley
2. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
3. Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 3rd Edition; Denise Etheridge; Wiley
4. Microsoft Excel 2019 Formulas and Functions (Business Skills), 1st Edition; Paul McFedries; Microsoft
5. Microsoft Excel Data Analysis for Dummies, 3rd edition; Stephen L. Nelson, E. C. Nelson; Wiley
6. Data Analytics with R; BhartiMotwani; Wiley

Paper DSC 301: ADVANCED ACCOUNTING

Objective: *to acquire accounting knowledge of partnership firms and joint stock companies*

UNIT-I: PARTNERSHIP ACCOUNTS-I:
Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy)(Including problems)

UNIT-II: PARTNERSHIP ACCOUNTS–II:
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:
Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:
Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Preparation of Final Accounts of Companies - Profits Prior to Incorporation- Accounting treatment. (Including problems)

UNIT-V: VALUATION OF GOODWILL AND SHARES:
Valuation of Goodwill: Need – Methods: Average Profits, Super Profits and Capitalization Methods -Valuation of Shares: Need –Net Assets, Yield and Fair Value Methods. (Including problems)

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta,Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S.Chand& Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
6. Accountancy–III: Tulasian, Tata McGraw Hill Co.
7. Advanced Accountancy: Arulanandam; Himalaya.
8. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

Paper DSC 302: BUSINESS STATISTICS -I

Objective: *to inculcate analytical and computational ability among the students.*

UNIT-I: INTRODUCTION:
Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.
Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:
Diagrammatic presentation: One Dimensional and Two Dimensional Diagrams – Pictograms – Cartograms Graphic presentation: Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-III: MEASURES OF CENTRAL TENDENCY:
Introduction –Significance -Arithmetic Mean- Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:
Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation- Standard Deviation - Coefficient of Variation.
Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

UNIT-V: CORRELATION:
Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics: E. Narayanan Nadar, PHI Learning
4. Business Statstics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
8. Business Statistics: J. K. Sharma, Vikas Publishers
9. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics - Theory, Methods and Applications: Sancheti D.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Statistics: Andasn,Sweenly,Williams,Cingage.

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS

Paper SEC3 (a): PRACTICE OF GENERAL INSURANCE

Objective: *to make the student understand general policies and accounting.*

Unit I: GENERAL INSURANCE POLICIES:
Introduction to General Insurance-Origin of general insurance—Classification of General Insurance Companies—Indian and International Insurance Market—various roles in Insurance industry—Policy Documents and forms—insurance proposals and forms—General Insurance Products-Fire, Marine, Motor, Liability, Personal Accident and Specialty Insurance, Engineering and other insurance.

Unit II: UNDERWRITING, PREMIUMS, CLAIMS AND INSURANCE RESERVES AND ACCOUNTING:
Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it—Rating and Premiums—concept of soft and hard markets—Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

SUGGESTED READINGS:

1. Practice of General Insurance – Insurance Institute of India.
2. Practice of General Insurance – D.S. Vittal-HPH.
3. Principles & Practice of Insurance- Dr. P. Periasamy – HPH.
4. Risk Management : A Publication of the Insurance Institute of India.,
5. Practice of General Insurance: Dr. V. Padmavathi, Dr. V. Jayalakshmi, PBP.
6. Insurance Theory and Practice: Tripathi PHI
7. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
8. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
9. South Western College Publishing Cincinnati, Ohio.

Paper SEC3 (b): SOCIAL MEDIA MARKETING

Objectives:

1. Learn how to manage online communities, which are the quickest way to find new customers and reach like-minded people.

2. Learn how to craft, implement, measure, and optimize a winning social media marketing strategy.

3. Learn how to promote brands, increase sales, engage customers, and drive site traffic using Facebook and Twitter.

4. Learn how to build an effective brand on LinkedIn.

5. Learn how to start a YouTube channel to market a product or service and generate ad revenue.

UNIT I:SOCIAL MEDIA MARKETING:

Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on Linkedin

UNIT II: ONLINE ADVERTISING ON SOCIAL MEDIA:

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by VandanaAhuja, Oxford
4. Tuten: Social Media Marketing, sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston

Paper SEC-3 (c): BUSINESS INTELLIGENCE

Objectives:

1) Learn how to use the many data-centric features and tools of Power BI, a powerful business intelligence tool.

2) Learn how to use Excel data in Power BI.

UNIT I: BUSINESS INTELLIGENCE USING POWER BI:

Getting data in Power BI: Overview of Power BI Desktop - Connect to data sources in Power BI Desktop - Clean and transform data with the Query Editor - advanced data import and cleaning techniques - Cleaning irregularly formatted data - Modeling the data: Manage data relationships – Create calculated columns – Optimizing data models – Create calculated measures – Create calculated tables – Explore time-based data - Exploring data: Introduction to the Power BI service - Turn business intelligence data into data insights

UNIT II: POWER BI AND EXCEL:

Using Excel data in Power BI: Uploading an Excel workbook with a simple table into Power BI - Upload workbooks created with Excel Power Pivot and Power View - Publishing and sharing: Publish Power BI Desktop reports - Print and export dashboards and reports - Manually republish and refresh data - Power BI Mobile - Create groups in Power BI – Publish to web

SUGGESTED READINGS:

1. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
2. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddley; Createspace Independent Pub
3. Applied Microsoft Power BI: Bring your data to life; TeoLachev; Prologika Press
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson

Paper SEC4 (a): REGULATION OF INSURANCE BUSINESS

Objective:*to equip the students with the knowledge regarding Insurance Business Regulations*

UNIT I: INSURANCE LEGISLATION IN INDIA:
History of life and non-life insurance legislation—nationalization—insurance reforms—insurance business Act, 1972—IRDA and its functions including licensing functions—Web aggregators—regulation for intermediaries—CCS-SPV-PoS-insurance repositories-TPAs—Role and duties of surveyors—Origin and development of micro-insurance—regulation of ULIPs—pension schemes—money laundering—KYC—methods of receipt of premium—Exchange control regulations relating to General and Life Insurance—IRDA Health Insurance Regulations, 2016—Health plus life combi products.

UNIT II: POLICY HOLDERS RIGHTS OF ASSAINGMENT, NOMINATION AND TRANSFER:
Assignment and transfer of insurance policies—provisions related to nomination—repudiation—Fraud—protection of policyholder interest—stages in insurance policy-presale stage-post sale stage-free look period—grievance redressal—claim settlement—key feature document—dispute resolution mechanism—insurance ombudsman—solvency margin and investments—international trends in insurance regulation.

SUGGESTED READINGS:

1. Regulation of Insurance Business – Insurance Institute of India
2. Regulation of Insurance Business – D.S. Vittal, HPH
3. Regulation of Insurance Business: Dr. V. Padmavathi, PBP
4. Risk Management : A Publication of the Insurance Institute of India
5. Insurance Theory and Practice: Tripathi PHI
6. Life and Health Insurance: Black, JR KENNETH & Harold Skipper, Pearson
7. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt
8. South Western College Publishing Cincinnati, Ohio.
9. Insurance Management – S.C. Sahoo& S.C. Das-HPH.

Paper SEC4 (b): SEARCH ENGINE OPTIMIZATION AND ONLINE ADVERTISING

Objectives:

1. Learn about Search Engine Optimization which increases your website's visibility on search engines like Google and Bing and attracts the right kind of traffic to the right pages on your site.

2. Learn the foundations of pay-per-click advertising with Google AdWords, the industry-leading PPC platform.

3. Learn how to remarket to people who have visited your website even if they did not make a purchase.

UNIT I:SEO FOUNDATIONS AND SEO KEYWORD STRATEGY:

Understanding SEO – Keyword strategy – Content optimization – Long-term content planning – Link-building strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO

UNIT II: GOOGLE ADWORDS AND REMARKETING:

Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by VandanaAhuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill
5. SEO for Dummies, 6th Edition, by John Kent
6. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
7. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
8. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising By Cory Rabazinsky, 2015

Paper SEC-4 (c) DATA VISUALIZATION & STORYTELLING

OBJECTIVES:

1) Learn how to use Power BI to create compelling visuals and reports.

2) Understand the art and science of data storytelling to achieve greater analytics impact in business.

UNIT I: DATA VISUALIZATION USING POWER BI:

Visuals in Power BI: Bar charts – Pie charts – Treemaps – Combination charts – Slicers – Map visualizations – Matrixes and Tables – Scatter charts – Waterfall and funnel charts - Gauges and single-number cards - Modifying visuals and reports: Modify colors in charts and visuals – Add shapes, text boxes, and images to reports - Page layout and formatting - Other Data Visualization features and options: Group interactions among multiple visualizations on the same report page - Summarization and category options – Z-order - Visual hierarchies and drill-down

UNIT II: TELLING STORIES WITH DATA:

Data Storytelling: Apply storytelling principles to business analytics - Improve business analytics presentations through storytelling - Creating high-impact reports and presentations: Guidelines and best practices

SUGGESTED READINGS:

1. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
2. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddley; Createspace Independent Pub
3. Applied Microsoft Power BI: Bring your data to life; TeoLachev; Prologika Press
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
5. Microsoft Power BI Dashboards Step by Step, Errin O'Connor, Microsoft Press
6. Storytelling with Data: A Data Visualization Guide for Business Professionals; Cole NussbaumerKnaflic; Wiley

Paper DSC 401: INCOME TAX

Objective: *To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.*

UNIT–I: INTRODUCTION:
Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-in-default – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule– Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME:
Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

UNIT–III: INCOME FROM SALARIES:
Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT–IV: INCOME FROM HOUSE PROPERTY:
Definition of 'House Property' – Exempted House Property incomes– Annual Value – Determination of Annual Value for Let-out House and Self-occupied House – Deductions u/s.24 – Problems on computation of Income from House Property.

UNIT–V: 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 u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business.Income from Profession: Rules– procedure – problems on computation of Income from Profession.

SUGGESTED READINGS:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr.Vinod K. Singhania&Dr.KapilSinghania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGrawHill Education.
7. Taxation Law and Practice: Balachandran&Thothadri, PHI Learning.

Paper DSC 401: EXCEL FOUNDATION

Objective: *Students will learn how to start working with M S Excel right from basics to Tables, Templates and Printing of their work.*

UNIT-I: **INTRODUCTION TO EXCEL:**
Workbooks and Worksheets, Moving Around a Worksheet, Ribbon tabs, Types of commands on the Ribbon, Using Shortcut Menus, Working with Dialogue Boxes, Task Panes, Getting started on your worksheet, Creating a chart, Printing your worksheet, Saving your worksheet, Exploring Data Types, Modifying Cell Contents, Deleting, Replacing, Editing of a cell. Some handy data entry techniques, Number Formatting.

UNIT-II: **WORKSHEET OPERATIONS:**
Moving and resizing windows, Switching among windows, Activating a worksheet, Adding, Deleting a worksheet, Changing a sheet tab color, Rearranging your worksheets, Hiding, un-hiding a worksheet, Worksheet View, Comparing sheets side by side, Selecting ranges, complete rows and columns, noncontiguous ranges, multi-sheet ranges, special types of cells. Copying or Moving Ranges. Paste Special dialogue box, Adding comments to cells.

UNIT-III: **TABLES AND FORMATTING:**
Creating a Table, Changing the Look of a Table, Navigating in a Table, Selecting parts of a Table, Adding, Deleting new rows or columns, Moving a Table, Working with the Total Row, Removing duplicate rows from a table. Sorting and filtering a table, Converting Table into Range. Formatting tools on the Home tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colors and Shading, Borders and Lines.Naming Styles.

UNIT–IV: **EXCEL FILES & TEMPLATES:**
Creating a New Workbook, Filtering filenames, Saving and Auto Recovery, Password-Protecting a Workbook, Recovering unsaved work, Protect Workbook options, Checking Compatibility. Creating a Excel Templates, Modifying a template, Custom Excel Templates, Default Templates, Editing your Template, Resetting the default workbook, Saving your Custom Templates, Getting ideas for creating Templates.

UNIT–V: **PRINTING YOUR WORK:** Normal, Page Layout, Page Break View, Choosing your printer, Specifying what you want to print, Changing Page Orientation, Specifying paper size, Adjusting page margins, Inserting a page break, Removing manual page breaks, Printing Row and Column Titles, Scaling printed output, Header or Footer Options, Preventing certain cells, Objects from being printed, Creating Custom Views of your Worksheet. Creating PDF files. Introducing Excel:

SUGGESTED READINGS:

1. Excel 2013 Bible: John Walkenbach, Wiley.
2. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
3. Excel Data Analysis - Modeling and Simulation: Hector Guerrero, Springer.
4. Excel Functions and Formulas: Bernd Held,BPB Publications.
5. Financial Analysis and Modeling using Excel and VBA: ChandanSengupta, Wiley

Paper DSC 402: BUSINESS STATISTCS - II

Objective: *to inculcate analytical and computational ability among the students.*

UNIT-I: REGRESSION:
Introduction - Linear and Non Linear Regression – Correlation Vs. Regression - Lines of Regression - Derivation of Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:
Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, Marshall – Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:
Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: PROBABILITY:
Probability – Meaning - Experiment – Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory – Permutation – Combination - Approaches to Probability: Classical – Empirical – Subjective - Axiomatic - Theorems of Probability: Addition – Multiplication - Baye's Theorem.

UNIT-V: THEORITECAL DISTRIBUTIONS:
Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution.
Normal Distribution: – Importance - Central Limit Theorem - Characteristics – Fitting a Normal Distribution (Areas Method Only).

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
5. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
6. Business Statistics: K. Alagar, Tata McGraw Hill
7. Fundamentals of Statistical: S. P Gupta , Sultan Chand
8. Business Statistics: J. K. Sharma,Vikas Publishers
9. Business Statistics: Vora, Tata McGraw Hill
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics-Teory, Methods and Applications: SanchetiD.C. &Kapoor V.K
12. Business Statistics: S. K. Chakravarty, New Age International Publishers
13. Business Statistics-G.Laxman,Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

Paper DSC 403: WEB TECHNOLOGIES

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS

Paper GE: BUSINESS ECONOMICS

Objective:*toacquire knowledge for application of economic principles and tools in businesspractices.*

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

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 REVENUEANALYSIS:
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. Business Economics: V. G. Mankar, Himalaya Publishing House
2. Managerial Economics: VanithAgrawal, Pearson Education
3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
4. Business Economics : R. K. Lekhi, Kalyani Publishers
5. Business Economics: D. M. Mithani, Himalaya Publishing House
6. Business Economics: P. N. Chopra, Kalyani Publishers
7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
9. Business Economics: P. K. Mehta, Tax Mann Publication.

Paper DSE 501 (a) : COST ACCOUNTING

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

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.

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.

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.

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.

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.

SUGGESTED READINGS:

1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
4. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
5. Cost Accounting: Theory and Practice: Banerjee, PHI
6. Introduction to Cost Accounting: Tulsian, S.Chand
7. Cost Accounting: Horngren, Pearson
8. Cost Accounting: Ravi M. Kishore, Tax Mann Publications.

Paper DSE 501 (b) : FINANCIAL PLANNING & PERFORMANCE

Objectives: *1)Understand strategic planning, forecasting and budgeting, recall the models of strategic planning, classify the forecasting techniques and demonstrate the budget.2)Learn how to use a budget to prepare an annual profit plan, to analyze performance by using flexible budgets and to compare actual results to planned results.3) Understand the importance and use of standard cost systems, to propose performance measures and discuss key performance indicators.4) Gain insights into business intelligence, and data analytics and visualization.*

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

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 CMAexcel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.

Paper DSE 501 (c) : FINANCIAL REPORTING -I

Objectives: *1) Achieve understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS). 2) Achieve knowledge and skills required to apply the knowledge of accounting principles (as per US GAAP and IFRS) in performing financial reporting and other tasks as public accountants 3)Achieve understanding of financial accounting and reporting (as per US GAAP and IFRS) for current assets, current liabilities, financial investments, fixed assets, financial liabilities and select transactions.*

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

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 CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.

Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

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

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).

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. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
5. Mastering Tally: Dinesh Maidasani, Firewal Media
6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
7. Computerised Accounting and Business Systems: Kalyani Publications
8. Manuals of Respective Accounting Packages
9. Tally ERP 9: J.S. Arora, Kalyani Publications.

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

Objectives:

1. *Learn how to analyze financial statements*
2. *Understand working capital management, raising capital and long term financial management*
3. *Gain insights into corporate restructuring and international finance.*

UNIT I: FINANCIAL STATEMENT ANALYSIS

Basic Financial Statement Analysis: Common size financial statements - Common base year financial statements - Financial Ratios: Liquidity - Leverage - Activity - Profitability - Market Profitability analysis: Income measurement analysis - Revenue analysis - Cost of sales analysis - Expense analysis - Variation analysis - Special issues: Impact of foreign operations - Effects of changing prices and inflation - Off-balance sheet financing - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

UNIT II: FINANCIAL MANAGEMENT

Risk & Return: Calculating return - Types of risk - Relationship between risk and return
Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

UNIT III: RAISING CAPITAL

Raising Capital:Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondarypublic offerings - Dividend policy and share repurchases - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT

Managing working capital: Cash management - Marketable securitiesmanagement - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE

Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring
International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financinginternational trade - Tax implications of transfer pricing

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise,andHanekom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
6. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall

Paper DSE 502 (c) : INTERNATIONAL TAX & REGULATION

Objectives: *1) Achieve understanding of the concepts relating to US federal income taxation. 2) Achieve knowledge of US federal income taxation for individuals as well as business entities and skills that a public accountant must demonstrate when performing tax preparation services. 3)Achieve understanding of US statutory laws and regulations applicable to business entities.*

UNIT I: TAXATION OF INDIVIDUALS:
Individual Income Tax Return: Filing Status - Cash basis and Accrual basis
Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions: Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:
Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:
C-Corporations:Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:
Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES, BUSINESS STRUCTURES:
Federal Security Regulations: Securities Act of 1933 - Securities Exchange Act of 1934 - Other federal security regulations - Professional & Legal Responsibilities: Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
5. Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

Paper DSE 503 (a) :MANAGEMENT INFORMATION SYSTEMS

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS

Paper DSE 503 (b) :E-COMMERCE

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS

Paper DSE 503 (c) :MOBILE APPLICATIONS

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS

Paper PR : RESEARCH METHODOLOGY & PROJECT REPORT

Objective: *to introduce the basics of conducting research in social sciences.*

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:
Meaning of Research-Steps involved- Identification of Problem- Steps involved in the selection of problem-Research Design-Meaning and Types- Measurement Levels/Scales - Scaling Techniques-Hypothesis-Meaning - Types – Testing Procedure.

UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:
Introduction - t- Test - F- Test - Chi Square Test - Anova (One Way Anova, Two Way Anova).concepts only Contents of a Research Report.

SUGGESTED READINGS:

1. Research Methodology: Himalaya Publications.
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV,
8. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.

GUIDELINES FOR PROJECT WORK

1) Project work is a part of the prescribed curriculum to B. Com students.
2) Project work is allotted to a group of 4 students.
3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
4) Students should get a certificate from the organization.
5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
7) Students must ensure that they maintain **regular contact with their supervisor** and also that they provide the supervisor with drafts of their work at regular intervals.
8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.

9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

ORGANISATION OF PROJECT REPORT

1) Project report should be presented in the following sequence:
i) Title page; ii) Student's declaration; iii) Supervisor's certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

2) Chapter Design should be as follows:

Chapter-I: **Introduction**: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).
Chapter-II:**Company Profile:** this chapter should contain a brief historical retrospect about the entity of your study.
Chapter-III: D**ata Analysis and interpretation:** this chapter should present the data analysis and inferences.
Chapter-IV: **Summary and Conclusions**: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research.
Bibliography: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow harvard style of referencing.
Appendices: the data, used to prepare the tables for analaysis, may not be feasible to incorporate as part of chapters, may given as apeendices.

TECHNICAL SPECIFICATIONS OF THE PROJECT

1) Project should be typed on **A4 white paper**, and be **1.5 spaced.**
2) All pages should be **numbered**, and numbers should be placed at the center of the bottom of the page.
3) All tables, figures and appendices should be consecutively numbered or lettered, and suitably labeled.
4) 3 bound copies&**a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.
5) bibliography and referencing: Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author's arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.
- **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
- **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.

Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

Objective: *to be acquaint with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.*

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING &MARGINAL COSTING:
Meaning and Importance of Management Accounting – Marginal Cost Equation – Difference between Marginal Costing and Absorption Costing – Application of Marginal Costing – CVP Analysis – Break Even Analysis: Meaning – Assumptions – Importance - Limitations. Marginal Costing for Decision Making-Make or Buy – Add or Drop Products – Sell or Process Further – Operate or Shut-down – Special Order Pricing – Replace or Retain.

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:
Budget: Meaning – Objectives – Advantages and Limitations – Essentials of Budgets - Budgetary Control - Classification of Budgets - Preparation of Fixed and Flexible Budgets. Standard Costing: Meaning – Importance – Standard Costing and Historical Costing - Steps involved in Standard Costing. Variance Analysis: Material variance - Labour variance - Overhead variance .

UNIT-III: TECHNIQUES OF FINANICAL STATEMENT ANALYSIS:
Meaning – Objectives - Techniques: Comparative Statement, Common Size Statement, Trend Analysis. Ratios- Meaning , Objectives and Classification—Computation of Activity, Liquidity, Solvency and Profitability Ratios.

UNIT-IV: FUNDS FLOW ANANLYSIS:
Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds.

UNIT-V: CASH FLOW ANALYSIS (AS-3):
Meaning – Importance – Differences between Funds Flow and Cash Flow Statements – Procedure for preparation of Cash Flow Statement.

SUGGESTED READINGS:

1. Management Accounting- Principles & Practice: Sharma RK &Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
3. Advanced Management Accounting: Robert S. Kaplan & Anthony A. Atkinson, Prentice-Hall
4. Management Accounting: Rustagi R.P, Galgotia
5. Managerial Accounting: Ronald W. Hilton, TMH

Paper DSE 601 (b) : FINANCIAL CONTROL

Objectives:*1)Review financial accounting and reporting as per US GAAP and IFRS. 2) Understand financial control including cost management and internal controls. 3) Gain insights into supply chain management and business process improvement.*

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

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 transactioncontrols - 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

Paper DSE 601(c) : FINANCIAL REPORTING - II

Objectives:

1. Achieve understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).

2. Achieve knowledge and skills required to apply the knowledge of accounting principles (as per US GAAP and IFRS) in performing financial reporting and other tasks as public accountants.

3. Achieve understanding of financial accounting and reporting (as per US GAAP and IFRS) for pensions, deferred taxes, equity and select transactions.

4. Gain insights into financial accounting and reporting (as per US GAAP) by Not-for-profit and Governmental entities.

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

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 CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18

Paper DSE 602(a) : THEORY AND PRACTICE OF GST

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

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 - 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's Basics of GST
2. Taxmann's GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP.

Paper DSE 602(b) : FINANCIAL DECISION MAKING - II

Objectives:

1. *Understand CVP analysis and marginal analysis, and learn how to make pricing decisions.*
2. *Achieve ability to interpret and apply the enterprise risk management framework.*
3. *Demonstrate an understanding of capital budgeting techniques.*
4. *Understand the purpose and importance of professional ethics.*

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 - Marketstructure 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 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

Paper DSE 602 (c) : INTERNATIONAL AUDITING

Objectives:*1) Achieve understanding of US GAAS (Generally Accepted Auditing Standards) and ISA (International Standards of Auditing). 2) Achieve knowledge and skills that a public accountant must demonstrate when performing auditing services.3) Achieve understanding of requirements for compilation, review and attestation engagements.*

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 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 CPA Review Concept Book: Auditing and Attestation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, Wiley
3. Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's , SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, Wiley
4. Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning
5. Principles of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
6. Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill.

Paper DSE 603(a) :MULTIMEDIA SYSTEMS

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS

Paper DSE 603(b) :CYBER SECURITY

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS

Paper DSE 603(c) :DATA ANALYTICS

TO BE GIVEN BY DEPT. OF COMPUTER SCIENCE ENGINEERING OR INFORMATICS