

## DEPARTMENT OF ACCOUNTANCY – SYLLABUS

CLASS	SEMESTER	SUBJECT	TOPIC
FYBCOM	1	ACCOUNTANCY AND FINANCIAL MANAGEMENT-I	<ol style="list-style-type: none"> <li>1. Accounting standards -as1, as2, as9 and inventory valuation</li> <li>2. Final accounts of manufacturing concerns</li> <li>3. Departmental accounts</li> <li>4. Accounting for hire purchase</li> </ol>
FYBCOM	2	ACCOUNTANCY AND FINANCIAL MANAGEMENT - II	<ol style="list-style-type: none"> <li>1. Accounting from incomplete records</li> <li>2. Consignment accounts</li> <li>3. Branch accounts</li> <li>4. Fire insurance claims</li> </ol>
SYBCOM	3	ACCOUNTANCY AND FINANCIAL MANAGEMENT- III	<ol style="list-style-type: none"> <li>1. Partnership final accounts (admission, retirement and death of a partner)</li> <li>2. Piecemeal distribution of cash</li> <li>3. Amalgamation of firms</li> <li>4. Sale /conversion of a partnership firm into a limited company</li> </ol>
SYBCOM	3	INTRODUCTION TO MANAGEMENT ACCOUNTING	<ol style="list-style-type: none"> <li>1. Introduction to management accounting</li> <li>2. Ratio analysis and interpretation</li> <li>3. Working capital management</li> <li>4. Capital budgeting</li> </ol>
SYBCOM	4	ACCOUNTANCY AND FINANCIAL MANAGEMENT - IV	<ol style="list-style-type: none"> <li>1. Introduction to company accounts</li> <li>2. Redemption of preference share</li> <li>3. Redemption of debentures</li> <li>4. Profit prior to incorporation</li> </ol>
SYBCOM	4	FINANCIAL ACCOUNTING AND AUDITING IV	<ol style="list-style-type: none"> <li>1. Introduction to auditing</li> <li>2. Auditing planning, procedures and documentation</li> <li>3. Auditing techniques and internal audit introduction</li> <li>4. Auditing techniques vouching and verification</li> </ol>
TYBCOM	5	FINANCIAL ACCOUNTING	<ol style="list-style-type: none"> <li>1. Preparation of final accounts of companies</li> <li>2. Internal reconstruction</li> <li>3. Buyback of shares</li> <li>4. Investment accounting</li> </ol>
TYBCOM	5	COST ACCOUNTING	<ol style="list-style-type: none"> <li>1. Introduction to cost accounting</li> <li>2. Material cost</li> <li>3. Labor cost</li> <li>4. Overheads</li> </ol>

			<ol style="list-style-type: none"> <li>5. Classification of cost and cost sheet</li> <li>6. Reconciliation of cost and financial accounts</li> </ol>
TYBCOM	5	DIRECT TAXES	<ol style="list-style-type: none"> <li>1. Basic terms</li> <li>2. Scope of total income and residential status</li> <li>3. Heads of income</li> <li>4. Deduction from total income</li> <li>5. Computation of total income for individuals</li> </ol>
TYBCOM	5	FINANCIAL ACCOUNTING	<ol style="list-style-type: none"> <li>1. As 14- amalgamation, absorption and external reconstruction</li> <li>2. Accounting of transactions of foreign currency</li> <li>3. Liquidation of companies</li> <li>4. Underwriting of shares and debentures</li> <li>5. Accounting for limited liability partnership</li> </ol>
TYBCOM	6	COST ACCOUNTING	<ol style="list-style-type: none"> <li>1. Cost control accounts (nonintegrated system)</li> <li>2. Contract costing</li> <li>3. Process costing</li> <li>4. Introduction to marginal costing</li> <li>5. Introduction to standard costing</li> </ol>
TYBCOM	6	INDIRECT TAXES	<ol style="list-style-type: none"> <li>1. Introduction to indirect taxes</li> <li>2. Levy and collection of tax</li> <li>3. Time, place and value of supply</li> <li>4. Input tax credit payment of tax</li> <li>5. Registration under gst law</li> </ol>
MCOM(PART 1)	1	COST AND MANAGEMENT ACCOUNTING	<ol style="list-style-type: none"> <li>1. Marginal costing, absorption costing and management decisions</li> <li>2. Standard costing</li> <li>3. Budgetary control</li> <li>4. Operating costing</li> </ol>
MCOM (PART 1)	2	CORPORATE FINANCE	<ol style="list-style-type: none"> <li>1. Scope and objectives of financial management</li> <li>2. Time value of money</li> <li>3. Financial analysis- application of ratio analysis in financial decision making</li> <li>4. Financial decisions</li> </ol>

MCOM (PART 2)	3	ADVANCED FINANCIAL ACCOUNTING	<ol style="list-style-type: none"> <li>1. Foreign currency conversion</li> <li>2. Final accounts and statutory requirement for banking companies</li> <li>3. Accounting &amp; statutory requirements of insurance companies 15</li> <li>4. Accounting &amp; statutory requirements of co-operative societies</li> </ol>
MCOM (PART2)	3	ADVANCED COST ACCOUNTING	<ol style="list-style-type: none"> <li>1. Process costing</li> <li>2. Cost allocation and activity based costing systems</li> <li>3. Responsibility accounting</li> <li>4. Strategic cost management</li> </ol>
MCOM (PART2)	3	DIRECT TAXES	<ol style="list-style-type: none"> <li>1. Definitions and basis of charge</li> <li>2. Heads of income</li> <li>3. Deductions u/s 80 and exclusions from the total income</li> <li>4. Computation of income and tax of individual, firm and company (excluding mat) and provisions for filing return of income - sec 139(1) and sec 139(5)</li> </ol>
MCOM (PART2)	4	FINANCIAL MANAGEMENT	<ol style="list-style-type: none"> <li>1. Types of Financing</li> <li>2. 2 Investment Decisions: Capital Budgeting</li> <li>3. Management of Working Capital</li> <li>4. Financial Planning</li> <li>5. Financial Policy and Corporate Strategy</li> </ol>
MCOM (PART 2)	4	CORPORATE FINANCIAL ACCOUNTING	<ol style="list-style-type: none"> <li>1. Corporate financial reporting</li> <li>2. International financial reporting standards(isrs) and ind as</li> <li>3. Valuation of business for amalgamation and merger</li> <li>4. Consolidated financial accounting</li> </ol>
MCOM (PART2)	4	INDIRECT TAXES Introduction of Goods & service tax	<ol style="list-style-type: none"> <li>1. Overview of Goods and Service Tax</li> <li>2. Registration under GST</li> <li>3. Collection of Tax under Integrated Goods and Services Tax Act, 2017</li> <li>4. Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017</li> <li>5. Payment of GS</li> </ol>