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State Public University since  
1985  
Recognized by UGC u/s 12-B  
(Accredited by NAAC with A  
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GU/Acad –PG/BoS –PGDFT/2022/417

Date: 16.09.2022

### CIRCULAR

The syllabus for **Post Graduate Diploma in Finance & Taxation (PGDFT)** Programme offered at Vidya Vikas Mandal's, Shree Damodar College of Commerce & Economics, Margao Goa has been approved by the Vice Chancellor on behalf of the Academic Council for implementation from the Academic year 2022-2023 onwards.

The approved Semester I and II Syllabus of the **Post Graduate Diploma in Finance & Taxation (PGDFT)** Programme is attached.

The Dean/ Vice-Deans of the Goa Business School and Principal of Vidya Vikas Mandal's, Shree Damodar College of Commerce & Economics, Margao Goa are requested to take note of the above and bring the contents of the Circular to the notice of all concerned.

(Donald A. E. Rodrigues)  
Joint Registrar – Academic

To,

1. The Dean, Goa Business School, Goa University.
2. The Vice-Deans, Goa Business School, Goa University.
3. The Principal, Vidya Vikas Mandal's, Shree Damodar College of Commerce & Economics, Margao Goa.

Copy to:

1. The Chairperson, Sub- Board of Studies in Commerce PG
2. The Controller of Examinations, Goa University.
3. The Assistant Registrar, UG/PG Examinations, Goa University.
4. Directorate of Internal Quality Assurance, Goa University for uploading the Syllabus on the University website.

# **SYLLABUS OF POST GRADUATE DIPLOMA IN FINANCE & TAXATION (PGDFT)**

**w.e.f. Academic Year 2022-23**

## **Description of the Programme**

### **About the Programme:**

The financial sector is the most rapidly growing service sector in the Indian economy and globally as well, offering vast and rewarding employment opportunities for young Indians. This programme has been designed keeping in mind the needs of graduates seeking a career in the fields of finance and taxation. Knowledge and practical applications of Financial Analysis and Management Accounting are essential requirements for careers in finance in the corporate sector. In the area of taxation, as the economy moves into an environment with emphasis on greater tax compliance, major indirect tax reforms, adoption of global standards, digital compliances, etc., the need for skills in this area is already being felt, and is all set to increase exponentially.

In an era of increasingly complex regulatory requirements, Governance, Risk and Compliance (GRC) practices are getting tighter, continuously evolving and aligning with global standards/practices. The levels of awareness expected from professionals in this field will keep growing and it is important that they are adequately equipped.

The PGDFT programme has been designed with a view to filling the knowledge gap, and equally importantly, creating trained manpower with the requisite practical skills and capabilities in these key areas. The aim of the programme is to mould students into competent young men and women, who will be able to use their knowledge and training to become highly productive professionals. The teaching-learning methodology will be one that encourages teamwork and collaboration, thereby creating skill sets that are highly valued in the modern workplace. This programme offers skills that can help open doors to careers in accountancy, finance, consultancy, etc.

### **Programme Objectives:**

The PGDFT programme aims at achieving the following objectives

- To build strong conceptual understanding in the areas of accounting, finance and taxation, and develop hands-on ability to apply these concepts in a contemporary business.

- To equip students to become immediately productive in day-to-day operational activities of a typical finance department of a business.
- To equip students with the theory and hands-on practice required for being groomed into line managers.
- To ensure that students acquire an understanding of the various regulatory & compliance requirements for a typical business in the areas of accounting, taxation and banking/investments.

**Prerequisites and Eligibility:** A graduate holding a Bachelor's degree from any recognized University, with a minimum of 40% or an equivalent Grade.

Admission to the Programme will be based on the following:

- Marks/CGPA obtained at the qualifying examination: 40% weightage
- Appearance and Rank at Goa University Ranking Test (GU-ART): 60% weightage

#### **Duration and Programme Structure:**

The PGDFT is a 1-year, 2-semester, 32-credit programme. Every student must complete 2 Core courses and 2 Elective courses per semester.

#### **Credits:**

All Courses are of 4 credits each, with 1 credit equal to 12 contact hours.

#### **Internship, Training and Project Report:**

Students are encouraged to opt for an 8-week internship between Semesters I & II to gain industry exposure and obtain hands-on training in the practical applications of the course content.

On returning from the internship, the student shall write a report under the guidance of a faculty member i.e. the internship will culminate in the writing of a project report.

In terms of workload, guiding 5 students will be equivalent to 1 contact hour every week.

During Semester II, the student shall visit the organization where he/she underwent internship on two days every week, until the report is submitted.

## PGDFT-Programme Structure

<i>Semester 1</i>		
Code No.	Name of the Course	Credits
<b>Core Courses</b>		
DFTC 101	Direct Taxes	04
DFTC 102	Computerized Accounting	04
<b>Electives</b>		
DFTO 111	Accounting for Managers	04
DFTO 112	Financial Statement Analysis	04
DFTO 113	Principles and Practice of Banking and Insurance	04
<i>Semester 2</i>		
<b>Core Courses</b>		
DFTC 201	Indirect Taxes: Goods and Services Tax	04
DFTC 202	Security Analysis and Portfolio Management	04
<b>Electives</b>		
DFTO 211	Capital Investment and Financing Decisions	04
DFTO 212	Cost and Management Accounting	04
DFTO 213	Internship-based Project	04

**Pedagogy:** All courses will be taught using traditional lectures and modern student-centric techniques such as case studies, student seminars, practical sessions, etc. Lectures may be limited to 50% of the total contact hours.

### **Assessment:**

#### ***1. Assessment for all courses other than the project report (DFTO 213)***

- OA-28.7.1 Assessment of the performance of the students in Core and Elective Courses shall be as follows or as specified for the specific programmes:

The assessment of all courses (other than the Project report) shall comprise continuous Intra- Semester Assessment (ISA) and Semester-End Assessment (SEA). The weightage of marks for the ISA and SEA shall be 40 percent and 60 percent respectively. ISA shall be conducted during the regular lectures and shall be in the form of

- Written tests (closed and/or open-book) for 20 percent
- Any other form of assessment such as student seminars, assignments, presentations, etc. for 20 percent

Every course shall have a 'single passing-head' based on the combined performance at the ISA and SEA. The SEA shall be in the form of a written examination conducted at the end of the Semester, and shall cover the entire syllabus prescribed for the course. The duration of the SEA shall be three hours.

**2. Assessment of the project (DFTO 213)** The assessment of the Project shall have 2 components:

Assessment of the report 50%

Presentation & Viva voce 50%

There will be 2 examiners: Internal and External. The Internal Examiner will be the faculty member who has guided the student during the internship and for the writing of the report. The External Examiner will be appointed as per the provisions of OB-4

Each examiner will evaluate the student for 50% of the marks for each component of assessment. Thus, the break-up of assessment for the Project course will be as follows:

	<b>Written Report</b>	<b>Presentation &amp; Viva Voce</b>	<b>Total</b>
Internal Examiner	25%	25%	50%
External Examiner	25%	25%	50%
<b>TOTAL</b>	<b>50%</b>	<b>50%</b>	<b>100%</b>

<b>Title of the Course</b>	<b>Direct Taxes</b>
<b>Course Code</b>	<b>DFTC 101</b>
<b>Number of Credits</b>	<b>4 credits (Marks: 100)</b>
<b>Effective from A.Y.</b>	<b>2022-23</b>
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To acquaint students with the basic principles underlying the provisions of Indian Direct Tax Laws.</li> <li>2. To help students develop a broad understanding of the tax laws and accepted tax practices in India.</li> <li>3. To enable students to acquire the ability to apply the knowledge of the provisions of Indian Direct Tax Laws to various situations in actual practice.</li> <li>4. To familiarize the students with practical knowledge of various regulatory aspects including procedures and computations.</li> </ol>

Content:

Unit 1	<b>Introduction to Direct Taxes</b> Important definitions in the Income Tax Act, 1961, Residential status and scope of total income, Income exempt under Section 10, Rule 5A	12 hours
Unit 2	<b>Heads of Income:</b> Income from Salaries, Income from House Property and profits and gains of business or profession	12 hours
Unit 3	<b>Heads of Income and Deductions</b> Heads of Income and deductions from total income, Capital Gains- overview, Income from Other Sources, deductions from gross total income, Set-off and Carry forward of losses	12 hours
Unit 4	<b>Computation of Income Tax</b> Computation of Income Tax and Tax Planning, Tax Management, Tax Avoidance and Tax Evasion, Computation of Income Tax for Individuals, Partnership Firms, different heads of TDS and Advance Tax. Filing of Income Tax returns (Practical), Different types of ITR, 15 CA & 15 CB filing; provisions governing computation of income under different heads, Introduction to online filing (through incometaxindiaefiling), Form 26AS (TRACES website) Annual Information System (AIS).	12 hours

<b>Pedagogy</b>	A combination of lectures, class presentations by groups of students, self-study sessions and case studies
<b>Learning Outcomes</b>	<p>After successful completion of this course, a student will be able to:</p> <ol style="list-style-type: none"> <li>Apply various sections of the Income Tax Act.</li> <li>Compute Income Tax liability for Individuals, Partnership Firms and Companies.</li> <li>Advise clients on Tax Planning and Tax Management.</li> </ol>
<b>Reference/Readings</b>	<p>Most recent editions of</p> <ol style="list-style-type: none"> <li>Vinod Singhania &amp; Monica Singhania , Taxmann's Students</li> <li>Guide to Income Tax; Taxmann Allied Services Pvt. Ltd. Girish Ahuja, Dr. Ravi Gupta, Systematic Approach To Income Tax, Service Tax &amp; VAT Gupta ; Bharat Law House</li> <li>K Singhania T. N. Manoharan and G.R.Hari; Student's Handbook on Taxation Vinod Taxation Snow White Publications Pvt. Ltd</li> <li>Direct Taxes - Law &amp; Practice Dr Kapil Singhania; Taxmann Allied Services Pvt. Ltd.</li> <li>Tax Law and Practice Gaur V P, Narang D B Kalyani Publications</li> <li>Income Tax Law And Practice Bhagwati Prasad</li> <li>Wishwa Prakashan; Income Tax Law and Practice</li> <li>Dinkar Pagare; Sultan Chand &amp; Sons, Income Tax Law &amp; Practice H.C.Mehrotra Sahitya Bhavan, Agra,</li> <li>Direct Taxes – Practice and Planning ;B.B.Lal; Konark Publishers</li> <li>Income Tax -Law &amp; Practice B.B.Lal and N.Vashisht Dorling Kindersley(India) Pvt. Ltd., Delhi</li> </ol>
<b>Online resources</b>	<ol style="list-style-type: none"> <li><a href="https://incometaxindiaefiling.gov.in/home">https://incometaxindiaefiling.gov.in/home</a></li> <li><a href="https://www.incometaxindia.gov.in">https://www.incometaxindia.gov.in</a></li> </ol>

<b>Title of the Course</b>	<b>Computerized Accounting</b>
<b>Course Code</b>	<b>DFTC 102</b>
<b>Number of Credits</b>	<b>4 credits (Marks: 100)</b>
<b>Effective from A.Y.</b>	<b>2022-23</b>
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To impart practical knowledge of using software accounting packages</li> <li>2. To enable students to implement financial accounting &amp; taxation principles used by accounting professionals</li> </ol>

Content:

Unit 1	<b>Business Process in a Computerized Environment</b> Concepts of Business Process, its automation and implementation; Concepts, flow and relationship of internal and automated controls, Structure and flow of business process.	12 Hours
Unit 2	<b>Computerized Financial and Accounting Systems</b> Working of the financial and accounting systems; Integrated (ERP) and Non-integrated systems; business process modules; MCA returns for annual accounts	12 Hours
Unit 3	<b>Core Banking, E-Commerce, M-Commerce and Cloud-Based Accounting</b> Components of Core Banking System (CBS); Functioning of core modules of banking and business process flow; Meaning and components of E-Commerce and M-Commerce; Process flows in E-Commerce and M-Commerce transactions; Introduction to latest Cloud-based accounting software	12 Hours
Unit 4	<b>Introduction to Advanced features of Spreadsheets</b> Formulas & Functions for data analysis, What-if Analysis, Advanced Chart Techniques to make dynamic charts, Advanced Security for protecting files, protecting worksheets and workbooks, Creating & running macros for automation.	12 Hours

<b>Pedagogy</b>	Practical-oriented classroom learning with hands-on sessions, Case studies, Problem-based learning
<b>Reference Reading</b>	<p>Most recent editions of</p> <ol style="list-style-type: none"> <li>1. Ron Webber, 'Information Systems Control and Audit', Pearson Education, Third Impression, 2009</li> <li>2. James A Hall 'Accounting Information System', South Western College Publishing, 7<sup>th</sup> Edition, 2012</li> <li>3. A Guide to ERP Benefits, Implementation and Trends by Prof Dr. Lineke Sneller RC</li> <li>4. Concepts in Enterprise Resource Planning by Ellen Monk and Bret Wagner</li> <li>5. ERP demystified, Second Edition by Alexis Leon</li> <li>6. ICAI Guidance Note on Audit of Banks</li> <li>7. Microsoft Excel 2010, John Walknbach, Willey India Pvt. Ltd.</li> <li>8. Excel for Accounting Principles, Gaylord N. smith, South Western College Publishing.</li> </ol>
<b>Learning Outcomes:</b>	<p>After successful completion of this course, a student will be able to</p> <ol style="list-style-type: none"> <li>1. Understand the various business processes in a computerized environment</li> <li>2. Understand the preparation of financial statements and comprehend about regulatory and compliance requirements and their co-relation with financial and accounting systems.</li> <li>3. Understand the core banking, e-commerce and m-commerce environment and emerging technologies.</li> <li>4. Use all features of spreadsheets normally used for accounting and information system purpose</li> </ol>
<b>Online Resources</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.redhat.com/en/topics/automation/what-is-business-process-automation">https://www.redhat.com/en/topics/automation/what-is-business-process-automation</a></li> <li>2. <a href="https://www.academia.edu/29063207/Analysis_of_E_Commerce_and_M_Commerce">https://www.academia.edu/29063207/Analysis_of_E_Commerce_and_M_Commerce</a></li> <li>3. <a href="https://support.microsoft.com/en-us/office/excel-video-training">https://support.microsoft.com/en-us/office/excel-video-training</a></li> </ol>

<b>Title of the Course</b>	<b>Accounting for Managers</b>
<b>Course Code</b>	<b>DFTO 111</b>
<b>Number of Credits</b>	<b>4 credits (Marks: 100)</b>
<b>Effective from A.Y.</b>	<b>2022-23</b>
<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To provide students with conceptual and practical knowledge of the various tools and techniques of accounting.</li> <li>2. To enable students to acquire the ability to assist the management of an organization in its major functions, viz. planning, decision-making and control.</li> </ol>

Content:

Unit 1	<b>Introduction to Accounting Standards</b>  <b>AS 1:</b> Disclosure of Accounting Policies- <b>AS 2:</b> Valuation of inventories- <b>AS 3:</b> Cash Flow Statements- <b>AS 4</b> :Contingencies and Events occurring after the Balance Sheet Date – <b>AS 5:</b> Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies- <b>AS 10:</b> Property, Plant and Equipment- <b>AS 11:</b> The Effects of changes in Foreign Exchange Rates - <b>AS 12:</b> Accounting for Government Grants- <b>AS 13:</b> Accounting for Investments- <b>AS 16:</b> Borrowing Costs - <b>AS 17:</b> Segment Reporting <b>AS 22:</b> Accounting for Taxes on Income  Framework for preparation and presentation of financial statements, Role of Accounting Standard Board	12 Hours
Unit 2	<b>Compliance &amp; Regulatory Filings</b> Overview of the following: Balance Sheet and Statement of Profit and Loss Account Sch. III as required by Companies Act, 2013, Returns for PF, ESI, TCS, TDS, GST Returns	12 Hours
Unit 3	<b>Operational Reports of a typical business enterprise-Using software package</b> Day book/Cash book, Accounts Receivable Report, Accounts Payable Report, bank Reconciliation, software package, Verification and Ledger Scrutiny.	12 Hours
Unit 4	<b>Company Audit</b>  Company audit, Section 128, 139,145 of Companies Act 2013, Statutory audit, Checklists and practical aspects of conducting audit, Independent auditor's report, Types of audit reports.	12 Hours

<b>Pedagogy</b>	Case studies, analysis of financial reports
<b>Reference/Reading</b>	<p>Most recent editions of</p> <ol style="list-style-type: none"> <li>1. Management Accounting, M.Y Khan, P K Jain, McGraw Hill.</li> <li>2. Management Accounting, S.N Maheshwari, Sultan Chand &amp; Sons.</li> <li>3. Management Accounting (Principles &amp; Practices), Shashi K Gupta, R K Sharma, M/S Kalyani Publishers</li> <li>4. Managerial Accounting, J Madegowda, Inchan P.M. Gowda, Himalaya Publishing House.</li> <li>5. Working Capital Management, V. K Bhalla, Amol Publications Pvt. Ltd.</li> <li>6. Taxman's Management Accounting &amp; Financial Analysis, Ravi M Kishore, Taxman.</li> <li>7. Accounting theory &amp; Higher Accounting, S P Jain, K L Narang, Simmi Agarwal, Kalyani Publishers.</li> <li>8. Accounting for Management, Jawaharlal, Himalaya Publishing House.</li> <li>9. Management Accounting, A. R Rmanathan, N.C Higorani, T.S. Grewal, Sultan Chand &amp; Sons.</li> <li>10. Implementing Tally 9, Asok nandhani, Kisor K. Nandhani, BPB Publications, India.</li> <li>11. Tally Course Kit, Namrata Agrawal, Sanjay Kumar, Dreamtech Press.</li> </ol>
<b>Learning Outcomes</b>	<p>After successful completion of this course, a student will be able to</p> <ol style="list-style-type: none"> <li>i. Understand the accounting techniques for evaluation, analysis and application in managerial decision making.</li> <li>ii. Prepare and interpret budgets and standard costs &amp; variance statements.</li> </ol>
<b>Online Resources</b>	<ol style="list-style-type: none"> <li>1. <a href="http://www.mca.gov.in/ministry">http://www.mca.gov.in/ministry</a> of corporate affairs</li> <li>2. <a href="http://www.icaai.org/The">http://www.icaai.org/The</a> institute of Chartered Accountants of India.</li> <li>3. <a href="https://www.icsi.edu/The">https://www.icsi.edu/The</a> Institute of Company secretaries of India(ICSI)</li> <li>4. <a href="https://help.tallysolutions.com/article/ts9rel54/ts9/education_m_o_de.htm">https://help.tallysolutions.com/article/ts9rel54/ts9/education_m_o_de.htm</a></li> <li>5. <a href="https://www.teachific.com.au/view/1435/tally-charts-word-solving-strategies--student-version">https://www.teachific.com.au/view/1435/tally-charts-word-solving-strategies--student-version</a></li> <li>6. <a href="http://icmai.in/icmai/">http://icmai.in/icmai/</a> The Institute of Cost Accountants of India.</li> </ol>

<b>Title of the Course</b>	<b>Financial Statement Analysis</b>
<b>Course Code</b>	<b>DFTO 112</b>
<b>Number of Credits</b>	<b>4 credits (Marks: 100)</b>
<b>Effective from A.Y.</b>	<b>2022-23</b>
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To familiarize students with the use of all tools of financial analysis</li> <li>2. To enable students to evaluate the performance of firms based on their financial statements</li> <li>3. To enable students to compute, understand and explain various financial ratios</li> <li>4. To analyze short and long-term profitability and risk, based on financial statements.</li> </ol>

Content:

Unit 1	<b>Analysis of Financial statements</b>  Comparative statement- Income Statement & Balance Sheet, Common Size, Trend Analysis	12 hours
Unit 2	<b>Fund Flow and Cash Flow Statement</b>  Fund Flow Statement Analysis – definition, features, steps for preparation of Fund Flow Statement. Sources & application of cash, cash inflow & outflow from operating activities, Cash inflow & outflow from financing activities.	12 hours
Unit 3	<b>Ratio Analysis</b>  Profitability ratios, Turnover ratios, Solvency ratios, Liquidity ratios Growth, Sustainability earnings, Evaluation of P/B ratio and P/E ratio Practical case studies on mergers, acquisitions, restructuring, and financial analysis of companies (Based on listed companies with the use of tools of financial analysis along with Annual Report) DuPont Analysis	12 hours
Unit 4	<b>Financial Statement Analysis using Databases</b> The following databases will be used for financial statement analysis. Screener.in Ticker Tape StockEdge	12 hours

<b>Pedagogy</b>	Case Studies, Discussion of Annual Reports of Companies
<b>Reference/Reading</b>	<p>Most recent editions of</p> <ol style="list-style-type: none"> <li>1. Management Accounting, Shashi K Gupta, Kalyani Publishers</li> <li>2. S. K.R. Paul, Financial Accounting, New Central Agency (P) Ltd.</li> <li>3. T.P Ghosh, Indian Accounting Standards &amp; IFRS's, Taxmann's Publication Pvt. Ltd.</li> </ol>
<b>Learning Outcomes:</b>	<p>After successful completion of this course, a student will be able to:</p> <ol style="list-style-type: none"> <li>i. Prepare and interpret financial statements</li> <li>ii. Take business decisions based on the interpretation and analysis of financial statements</li> <li>iii. Take up practical cases and conduct financial analysis</li> </ol>
<b>Online Resources</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www.tickertape.in/">https://www.tickertape.in/</a></li> <li>2. <a href="http://www.google.com/finance">www.google.com/finance</a>.</li> <li>3. <a href="https://www.academia.edu/6255653/Financial_Reporting_case_study_2">https://www.academia.edu/6255653/Financial_Reporting_case_study_2</a></li> </ol>

<b>Title of the Course</b>	<b>Principles and Practice of Banking and Insurance</b>
<b>Course Code</b>	<b>DFTO 113</b>
<b>Number of Credits</b>	<b>4 credits (Marks: 100)</b>
<b>Effective from A.Y.</b>	<b>2022-23</b>
<b>Course objectives</b>	<ol style="list-style-type: none"> <li>1. To provide students with comprehensive knowledge of banking operations</li> <li>2. To acquaint students with the changing scenario in life insurance and the techniques of general insurance</li> <li>3. Understanding the pricing mechanics-Risk management and about the different regulators for insurance sector.</li> </ol>

Content:

Unit 1	<b>Management of Loans, ALM &amp; NPAs in Commercial Banks</b> Meaning of Banking and Banking company, brief idea about important legal provisions affecting accounts-capital adequacy ratio; characteristics of commercial bank loans-principles of sound bank lending-formulating loan policy-factors affecting loan policy-contents of loan policy- evaluating credit applicant-supervision of loans-new norms of working capital financing by banks; ALM in India - Meaning & Objectives of ALM-Functions of ALMC- Process of ALM - ALM policies & practices of banking system in India-Non-Performing Assets (NPAs)- most recent RBI guidelines on NPAs.	12 hours
Unit 2	<b>Accounting for Banking Companies</b> Accounts and Audit-Accounting System-Books required-Guidelines of RBI for Balance Sheet-Final Accounts, Practical problems on financial statement of banking companies	12 hours
Unit 3	<b>Pricing of Insurance</b> Meaning of rate/premium, Objectives of rate making, rate making in life insurance business-basic methods of rate making-Net single premium-Net annual level premium; Premium concepts-Level premium-Basic premium-Office yearly premium; Premium tables-Tabular premium-rebate - Extra premium-Rider premium-Bonus-Calculation of premium and bonus. Rate making in general insurance business-Principles-basic methods of rate making-Judgement rating-Class rating-Merit rating.	12 hours
Unit 4	<b>Accounting for Insurance Companies</b> Types of Insurance-Insurance claims-Insurance-General Insurance (Fire Insurance & Marine Insurance) Final Accounts-Revenue Account-Profit & Loss Account-Balance sheet-Practical problems on financial statements of Insurance companies.	12 hours

<b>Pedagogy</b>	The course will adopt a combination of lecture method, class presentations by groups of students, self-study sessions. Case studies will be taken up to illustrate real life situations.
<b>Learning Outcomes</b>	At the end of this course the student will have: <ul style="list-style-type: none"> <li>(i) Conceptual understanding of Management of Loans, ALM &amp; NPAs in Commercial Banks.</li> <li>(ii) Knowledge of the practical aspects of Accounting for Banking and Insurance Companies</li> </ul>
<b>Reading/References</b>	Most recent editions of <ol style="list-style-type: none"> <li>1. Corporate Accounting, D.K Goel &amp; Shelly Goel, Arya Publications</li> <li>2. Corporate Accounting, Ruchi Goyal, V.K. Goyal, 3rd Edition: PHI Learning</li> <li>3. Corporate Accounting, S.N Maheshwari, S K Maheshwari, 5th Ed: Vikas Publishing.</li> <li>4. Corporate Accounting, M.C. Shukla, T.S. Grewal, S.C Gupta, S. Chand Publishing. Vol. II.</li> <li>5. Advance Accounting: corporate Accounting, Ashol Sehgal, Deepak Sehgal, 6th Edition: Taxmann Allied Services Pvt Ltd. Vol II.</li> <li>6. Introduction to Corporate accounting, Tulsian P.C, 13th Edition: S.Chand Publishers</li> <li>7. Advanced Accountancy-Vol II, Maheshwari S. N, Vikas Publishing, New Delhi.</li> <li>8. Advanced Accountancy, Shukla, M.C. and T.S Grewal, New Delhi revised edition 2015.</li> </ol>
<b>Online Resources</b>	<ol style="list-style-type: none"> <li>1. <a href="https://www1.nseindia.com/education/content/module_ncfm.htm">https://www1.nseindia.com/education/content/module_ncfm.htm</a></li> <li>2. <a href="https://www.rbi.org.in/upload/Publications/PDFs/50596.pdf">https://www.rbi.org.in/upload/Publications/PDFs/50596.pdf</a></li> </ol>

<b>Title of the Course</b>	<b>Indirect Taxes: Goods and Services Tax</b>
<b>Course Code</b>	<b>DFTC 201</b>
<b>Number of Credits</b>	<b>4 credits (Marks: 100)</b>
<b>Effective from A.Y.</b>	<b>2022-23</b>
<b>Course Objectives:</b>	<p>To enable students to acquire the ability to apply the knowledge of the provisions of Goods and Service Tax.</p> <p>To familiarize the students with practical knowledge of various components of GST and their computation</p>

**Content:**

<b>Unit 1</b>	<b>Overview of Indirect taxes</b> Introduction to indirect taxes, concepts, meaning and definitions, Charge of Tax, Taxation system before and after implementation of GST, Constitution levy of GST.	12 hours
<b>Unit 2</b>	<b>Practical Aspects of Goods and Services Tax-1</b> Concept of Supply, Tax rates under GST, exemptions from GST, reverse charge mechanism, Composition levy in GST, Time of supply, Place of supply, Value of supply (latest changes are to be incorporated as and when notified)	12 hours
<b>Unit 3</b>	<b>Returns</b> Input Tax Credit, Utilization of input tax credit, input service distribution, Registration under GST, Tax invoice, TDS & TCS, Payment of taxes, Returns under GST, Demands and Recovery, Job Work, (latest changes are to be incorporated as and when notified)	12 hours
<b>Unit 4</b>	<b>Penalty / Assessment</b> Accounts, records & E-way Bill, Assessment & Audits, Refund, Advance Ruling, Appeals & Revision (Latest changes are to be incorporated as and when notified)	12 hours

Pedagogy	The course is covered by adopting a combination of lecture methods, class presentation by groups of students, self-study sessions. Case studies will be taken up to illustrate real life situations.
Learning Outcomes	After successful completion of this course, a student will be able to (i) Understand practical aspects of Goods and Service Tax (ii) Have skills for practical computation of SGST, CGST and IGST.
Books/References	Most recent editions of 1. GST Ready Reckoner, CA Keshav R Garg, Taxmann Allied Services, Pvt.Ltd. 2. GST Law Analysis with Conceptual Procedures, Bimal Jain and Isha Bansal, Young Globals. 3. India GST for Beginners, Jayram Hiregange and Deepak Rao, Just Book India.
Online Resources	1. <a href="https://www.gst.gov.in/">https://www.gst.gov.in/</a> 2. <a href="http://www.gstindia.com/">http://www.gstindia.com/</a>

<b>Title of the Course</b>	<b>Security Analysis and Portfolio Management</b>
<b>Course Code</b>	<b>DFTC 202</b>
<b>Number of Credits</b>	4 credits (Marks: 100)
<b>Effective from A.Y.</b>	2022-23
<b>Course Objectives</b>	<p>The following are the main objectives of the course</p> <ol style="list-style-type: none"> <li>1. To enable students to understand the analysis of Return and Risk of Securities.</li> <li>2. To enable students to analyse the Equity and Debt of companies.</li> <li>3. To enable students to analyse and select a Portfolio.</li> <li>4. To enable students to evaluate Portfolio performance and revise the portfolios.</li> </ol>

<b>Unit 1</b>	<p><b>Investment- Risk and Return Analysis</b></p> <p>Concept: Meaning-Investment Process-Investment avenues-Players in the securities market Asset Allocation-Investment speculation and arbitrage- New-age Investments (NFTs, Crypto currencies) Investment environment in India – Stock markets in India and SEBI</p> <p><b>Practical Aspects of</b></p> <ol style="list-style-type: none"> <li>1. Return Measurement: Return-Meaning-Holding Period Return-Expected Value of Return-Measuring Returns from Historical data-Measuring Average Returns.</li> <li>2. Risk Measurement: Meaning-Types-Standard Deviation and Beta as a measure of Risk.</li> </ol>	12 hours
<b>Unit 2</b>	<p><b>Practical Aspects of Security Valuation and Analysis</b></p> <p>Bonds: Types of bonds-Valuation of bonds-Calculation of bond returns-Pricing of bonds-Yield Curve-Bond Duration and Convexity-Immunization of Bonds;</p> <p>Share Valuation: Concept of Present Value-Share valuation models-Dividend Discount Model- One year holding period-Multiple year holding period-Constant Growth Model: Multiple Growth Model</p> <p>Fundamental Analysis (EIC approach); Technical Analysis: Meaning-Assumptions-Dow Theory-Trends and Trend Reversal-Oscillators-Relative Strength Index-Charting-Types of Price Charts-Price Patterns (Analysis based on Real time charts)</p> <p>Options and Futures- Efficient market theory- Stock options- Call and Put options, uses of Options – Future contracts and its features; Option Chain</p>	12 hours

<b>Unit 3</b>	<b>Practical Aspects of Portfolio Selection and Diversification</b> <b>Markowitz's Modern Portfolio Theory</b> -Assumptions-Construction of Portfolio with two Securities-Diversification Sharpe Single Index Model Measuring Portfolio Return and Risk Capital asset Pricing Model (CAPM)-Riskless Lending and Borrowing Portfolios-	12 hours
	Capital Market Line (CML)-Security Market Line (SML)-Pricing of securities with CAPM. Arbitrage Pricing Theory-Assumptions- Arbitrage Pricing for One Risk Factor-Two factor Arbitrage Pricing-Multiple Arbitrage Pricing.	
<b>Unit 4</b>	<b>Practical Aspects of Portfolio Performance Evaluation and Revision</b> Meaning-Need-Risk Adjusted Returns-Performance Evaluation Ratios-Sharpe's ratio-Treynor's Ratio-Jensen ratio. Portfolio Revision- Need for Revision- Meaning-Constraints-Portfolio Revision Strategies.	12 hours

Pedagogy	Lecture/Classroom Discussion/Presentation/case study/Group Project or a combination. Sessions shall be interactive in nature to enable peer group learning, Analysis based on Real time charts.
Learning Outcomes:	After successful completion of the course, a student will be able to i. Carry out a risk-return analysis of various types of securities. ii. Undertake valuation of securities Independently and manage portfolios
Books/References	Most recent editions of 1. Security Analysis and Portfolio Management, Fisher & Jordan, Prentice Hall India. 2. Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas Publishing House Pvt. Ltd. 3. Investment and Securities Market in India, V.A Avadhani, Himalaya Publishing House. 4. Security and Portfolio Analysis, French, Don, Merrill Publishing Co. 5. Investment Management, Preeti Singh, Himalaya Publishing. 6. Portfolio Management, Devin S, Prentice Hall. 7. Fundamentals of Investments, Cheney, Muses. 8. Portfolio Analysis and Management, V.K Bhalla, Sultan Chand & Sons. 9. Financial Management, I.M Pandey, Vikas Publishing House Pvt.ltd.

Online resources	<p>e-PG Pathshala – Commerce – Security Analysis and Portfolio Management</p> <p><a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6</a> ICAI – Security Analysis</p> <p><a href="https://resource.cdn.icaai.org/57041bos46238cp3.pdf">https://resource.cdn.icaai.org/57041bos46238cp3.pdf</a> ICAI – Portfolio Management</p> <p><a href="https://resource.cdn.icaai.org/57043bos46238cp5.pdf">https://resource.cdn.icaai.org/57043bos46238cp5.pdf</a> ICSI – Financial and Strategic Management</p> <p><a href="https://www.icsi.edu/media/webmodules/Final_FSM_Book_DecSession.pdf">https://www.icsi.edu/media/webmodules/Final_FSM_Book_DecSession.pdf</a></p>
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<b>Title of the Course</b>	<b>Capital Investment and Financing Decisions</b>
<b>Course Code</b>	<b>DFTO 211</b>
<b>Number of Credits</b>	<b>4 credits (Marks: 100)</b>
<b>Effective from A.Y.</b>	<b>2022-23</b>
<b>Course Objectives</b>	i. To help students develop an understanding of the tools used to value investment projects and companies ii. To enable students to understand and evaluate the basic issues involved in how firms should raise funds for their real investments

**Content:**

<b>Unit 1</b>	<b>Overview of Financial Decisions</b> Nature of long-term financial decisions, Cost of Capital Structure Decisions and Strategic decisions	12 hours
<b>Unit 2</b>	<b>Capital Investment Appraisal</b> Introduction, steps involved in Capital Budgeting Decision, Types of Project appraisal and evaluation techniques- Traditional approach, Time Value of Money.	12 hours
<b>Unit 3</b>	<b>Financing Decisions</b> Financing through domestic capital market, Financing through global market, Financing through financial institutions, other modes of financing, Overview of venture funding, crowdfunding and private equity.	12 hours
<b>Unit 4</b>	<b>Strategic Financing Decisions</b> Management of Earnings, Financial Engineering, Investor Relations, Financial Restructuring	12 hours
<b>Pedagogy</b>	Case studies	
<b>Learning outcomes:</b>	After successful completion of this course a student will: i. Be able to analyse various types of financial decisions ii. Have the skills necessary for project planning and capital investment	
<b>Books/Reference Reading</b>	Most recent editions of 1. Fundamentals of Financial Management, I.M Pandey, Vikas Publications. 2. Financial Management-Theory & Practices, Prasanna Chandra, Tata McGraw Hill. 3. Advanced Financial Management, S. Kr. Paul, New Central Book Agency Pvt. Ltd. 4. Financial Management-Texts, Problems & Cases, Khan & Jain, Tata McGraw Hill. 5. Financial Management-Principles & Practices, G. Sudarsana, Himalaya Publishing House. 6. International Financial Management, V.A Avadhani, Himalaya Publishing House.	

Online resources	<a href="https://efinancemanagement.com/financial_management/">https://efinancemanagement.com/financial_management/</a> <a href="https://www.economicsdiscussion.net/financial-management/">https://www.economicsdiscussion.net/financial-management/</a>
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<b>Title of the Course</b>	<b>Cost and Management Accounting</b>
<b>Course Code</b>	<b>DFTC 212</b>
<b>Number of Credits</b>	<b>4 credits (Marks: 100)</b>
<b>Effective from A.Y.</b>	<b>2022-23</b>
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To understand the nature, scope and utility of Cost and Management Accounting.</li> <li>2. To understand how Cost Accounting arises out of the need to make business decisions.</li> <li>3. To acquire knowledge and understanding of the concepts, techniques and practices of Cost and Management Accounting and to develop skills for decision making</li> </ol>

## Content

Unit 1	<b>Introduction to Cost and Management Accounting and Marginal Costing</b> Cost Accounting- Meaning, Objectives and Scope, Management Accounting-Meaning, Objectives and Scope, Tools and Techniques of Management Accounting, Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management, Conflicts in Profit versus Value Maximisation Principle, Role of Management Accountant in Decision Making. Marginal Costing-Meaning, Advantages, Limitations and Applications	12 hours
Unit 2	<b>Introduction to Breakeven Analysis</b> Breakeven Analysis, Cost Volume Profit Analysis, P/V Ratio and its Significance, Margin of Safety (Practical Problems)	12 hours
Unit 3	<b>Absorption Costing</b> Absorption Costing: System of Profit Reporting and Stock Valuation, Difference between Marginal Costing and Absorption Costing, Income Measurement under Marginal Costing and Absorption Costing. (Practical Problems)	12 hours

Unit 4	<b>Standard Costing and Budgetary Control</b> Standard Costing- Definition, Significance and Applications, Various Types of Standards, Installation of Standard Costing System-for Material, Labour, and Overhead. Variance Analysis for Materials, Labour and Overheads, Accounting Treatment of Variances. Benchmarking for Setting of Standards, Variance Reporting to Management. (Practical Problems) Budgetary Control- Budget Concept, Manual, Fixed and Flexible Budgets, Preparation and Monitoring of Various Types of Budgets, Budgetary Control System- Advantages, Limitations and Installation. Zero-Based Budgeting, Programme and Performance Budgeting. (Practical Problems)	12 hours
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<b>Pedagogy</b>	The following methods and forms of study are to be used in the course - Lectures, Case Studies and Self-study (doing home assignments based on solving practical problems) Self-study on reading reference books and solving additional problems in Cost and Management Accounting. In addition to the lectures, review sessions will be scheduled to address assignments, end of chapter questions and assigned cases.
<b>Learning Outcomes</b>	<p>Upon completion of the course the students will be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the relevance of different types of costs in the decision-making process such as relevant costs, sunk costs or controllable costs.</li> <li>2. Understand fundamental concepts in Financial, Cost &amp; Management Accounting.</li> <li>3. Apply Cost Accounting concepts and techniques in the decision- making process.</li> <li>4. Make decisions such as pricing, special order pricing, make- or- buy and elimination of a part of the company or replacement of equipment.</li> </ol>
<b>Reference/Readings</b>	<p>Most recent editions of</p> <ol style="list-style-type: none"> <li>1. Advanced Cost &amp; Management Accounting, Saxena, V/ Vashist, C. 4th edition Sultan Chand &amp; Sons.</li> <li>2. Advanced Cost Accounting, Jain, S/ Narang, K. 9th edition Kalyani</li> <li>3. Cost &amp; Management Accounting, Inamdar, S. M. 14th edition Everest</li> <li>4. Cost &amp; Management Accounting Kishore, R. M. 4th edition Taxman Allied Service</li> <li>5. Principles &amp; Practice of Cost Accounting, Bhattacharyya, A. K. 3rd edition PHI</li> </ol>
<b>Online Resources</b>	<ol style="list-style-type: none"> <li>1. <a href="https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Oct-2020.pdf">https://icmai.in/upload/Students/Syllabus2016/Final/Paper-15-Oct-2020.pdf</a></li> <li>2. <a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9-April-2021.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-9-April-2021.pdf</a></li> </ol>

<b>Title of the Course</b>	<b>Internship-based Project</b>
<b>Course Code</b>	<b>DFTO 213</b>
<b>Number of Credits</b>	4 credits (Marks: 100)
<b>Effective from A.Y.</b>	2022-23
<b>Course Objectives:</b>	To provide students with practical and working knowledge of selected aspects of finance, accounting, taxation, banking, insurance or the area in which internship is carried out
<b>Content:</b>	<p>A student opting for this course shall undergo an 8-week internship between Semesters I &amp; II to gain industry exposure.</p> <p>On returning from the internship, the student shall write a report under the guidance of a faculty member.</p> <p>During Semester II, the student shall visit the organization where he/she underwent internship on two days every week, until the report is submitted</p>
<b>Learning Outcomes:</b>	After successful completion of the course, a student will have gained hands-on training and the knowledge and skills associated with the particular area in which internship has been completed