

DEPARTMENT OF COMMERCE

BOS: ACCOUNTANCY AND TAXATION

SYLLABUS FOR M. Com. Part II (w. e. from June, 2020)
Academic Year 2020-21

Class : M. Com. Part II (Semester- IV)

Paper Code : COMPW5404

Paper : SPECIAL PAPER - VIII Title of Paper: PROJECT WORK

Credit : 04 No. of lectures: 48

❖ **Learning Objectives:**

- To develop research attitude of the students.
- To enrich the ability of research work among the students.
- To familiarize the students with the recent advancements in various businesses, industries etc.
- To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books.
- To develop the ability to read, understand, interpret and summarize various articles from newspapers, journals etc.

❖ **Learning Outcome:**

This will enable students to develop research attitude among them. It will also helpful to understand and enrich the ability of research work. This is a practical exposure to familiarize the students with the application of research methodology and inculcate the habit of referring to various research publications like articles, journals, reference books etc.

Project Work in Accountancy and Taxation:

In the light of exposure to different functional areas and research methodology at M.Com curriculum, the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. A student can select any topic relating to principles practices and procedures of **Accounting, Auditing, Taxation and Management Accounting**. Any topic from the syllabus of the papers studied at M Com. Part I or II under special paper Accountancy &

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Taxation can be of a use. Pick up any unit studied and try to connect it to commercial word around e.g. in taxation a student has studied taxation of a company, then he can select a topic Tax Planning of a particular company or a study of taxation of an educational institute. On this line following areas have been listed out for project work in Accountancy and Taxation.

1. Financial statement Analysis of –
 - a. A Limited Company for 5 years
 - b. Five Companies of five different industries
 - c. Five companies of one industry e.g. Automobile, Engineering, and Textile etc.
 - d. Five banks from Private sector/Co-op. sector
 2. Study of Working Capital Management of a large Company.
 3. Study of Budgetary Control System of four Companies
 4. Study of Management Information System of four Companies.
 5. Valuation of Shares of 10 unlisted Companies.
 6. A comparative study of Accounting System of Hotel industry – Five Star, Three star, large Hotel and small Hotel.
 7. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
 8. Study of Accounting for Grants to school, college, institute etc.
 9. Application of Inflation Accounting to a large Company's Balance Sheet.
 10. A study of Application of Accounting Standards of five Companies.
 11. Audit planning of five firms of Auditors.
 12. A study internal Audit system of four companies.
 13. A Study of Tax Planning of Ten assesses
 14. Tax Planning regarding purchase of House Property.
 15. Tax planning of Partnership Firm/ Limited Company.
 16. A study of ten Export Oriented Units from Taxation point of view.
 17. Financial viability of five Co-operative Sugar Factories.
 18. Comparative Study of Taxable Income of Individuals and HUF
 19. Problem of units paying Service Tax
 20. Accounting for Tour and Travel business.
 21. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.
 22. Comparative Study of fee structure of Non-grant and Grant Educational Institutions.
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23. A survey of shareholders regarding utility of Published Annual Accounts of Company.
24. Study of Investment Pattern of Individuals from Taxation point of view.
25. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
26. A financial viability study of Sick Industrial Companies.
27. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.
28. A study of Secretarial Audit Report of five companies.
29. A study of Government system Audit of Commercial Undertaking / Local bodies.
30. Commentary on Public Accounts Committee of Central Government.
31. A comparative study of different Accounts Software e.g. Tally, SAP, etc.
32. Consolidation procedure of different units of an Educational Society.
33. A study of Qualified Audit Reports of different Companies.
34. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
35. A study of Vehicle Loan schemes of different Banks.
36. A comparative study of NPA of Urban Co-op Banks
37. A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies
38. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
39. Accounting of Leasing and Finance Companies.
40. A study of Accounting procedure of Electricity Company
41. Financial Analysis of Produce Exchanges at Taluka Level.
42. Comparative study of Annual Report of Co-op Banks.
43. Comparative study of Annual Report of Limited companies.
44. Various Accounting Policies followed by Financial Institutions.
45. Impact of IRAC Norms of financial position of any co-operative bank over last 3 years.
46. Audit classification of a Credit Co-op. Society for last 2 years.
47. Accounting Standards, their application by the limited company to its annual accounts.
48. Analysis of any three recent cases decided by High Court.
49. Comparative study of Financial Statements of Educational Institutions.
50. A study on E-filing of Tax Returns- Income Tax, GST etc.

In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

Report Contents:

- Cover Page
- Company Certificate
- Guide Certificate
- Acknowledgement
- Declaration
- Executive Summary
- Annexure – Questionnaire, Statistical Test Tables etc.
- Bibliography

Tentative Chapter Scheme:

CHAPTER 1: INTRODUCTION AND RESEARCH METHODOLOGY

CHAPTER 2: CONCEPTUAL STUDY AND REVIEW OF LITERATURE

CHAPTER 3: COMPANY PROFILE AND DATA COLLECTION

CHAPTER 4: DATA ANALYSIS AND INTERPRETATIONS

CHAPTER 5: OBSERVATIONS AND FINDINGS, TESTING OF HYPOTHESIS

CHAPTER 6: CONCLUSIONS AND SUGGESTIONS

Note:

- **The project is strictly being undertaken under the guidance of concern teacher.**
- **Chapters for the project are in general and student may modify or select the related subject in consultation with their respective guide/teacher.**

Project Evaluation/ Assessment:

The project will carry total 100 marks out of which 60 marks will be allotted for Project Report and 40 marks will be allotted for Project Viva-Voce to be conducted by internal teacher and external teacher (examiner) appointed by the College. The distribution of assessment marks shall be as follows:

Division of Marks	Project Report	Viva-voce	Total
Internal Examiner	30	20	50
External Examiner	30	20	50
Total	60	40	100
