

Programme Structure

PG Diploma in Taxation (NCrF-Level 6)

Program Learning Outcomes

After completing this program, students will:

- Acquire a comprehensive understanding of direct and indirect taxation practice.
- Develop proficiency in legal and taxation related compliances such as filing GST and Income tax return.
- Gain accounting skills like preparation of financial statements of non-corporate entities and corporate entities.
- Acquire in-demand skills like GST compliances, Auditing and financial reporting.
- Develop professional Management Accountant skills and acquire proficiency in management consultancy
- Acquire practical application of Finance and develop financial advisor skills and competencies.
- Develop proficiency in Auditing concept and applications.

Application of knowledge and skills

The candidates will be able to apply this knowledge in the following tasks

- Book keeping and financial statements preparation for range of business entities in accordance with Indian Accounting Standards
- SME's-Corporates and Non-Corporates statutory compliances
- Payroll preparation and Salary Accounting
- Preparing tax returns in accordance Direct and Indirect tax regulations including post filing compliances and communications and tax planning

Skills required to perform and accomplish tasks

- Accounting skills
- Communication skills
- Presentation skills
- Spreadsheet handling skills
- Accounting software handling skills

Generic learning outcomes

- Demonstrate critical thinking skills, creativity, and an innovative mindset in understanding and addressing business issues.
- Learn the professional ethical policies and practices to be a socially responsible and accountable
- Manifest leadership qualities, interpersonal and, communication abilities, and a commitment to lifelong learning.
- Apply entrepreneurial knowledge, skills, and characteristics to become self-employed and job creators.

Program Structure PG Diploma in Taxation

Semester I					
S.No	Subject Name	Theory/Practical	Assessment	Credits (L-P-Pr)	Hours
1	Financial Accounting and Ethics – Concepts	Theory	100	3-0-0	45
2	Financial Accounting and Ethics – Applied	Practical	100	0-2-0	60
3	Business Regulatory Laws Compliances – Concept	Theory	100	3-0-0	45
4	Business Regulatory Laws Compliances – Applied	Practical	100	0-2-0	60
5	Direct Tax Laws Compliances – Concept	Theory	100	3-0-0	45
6	Direct Tax Laws Compliances – Applied	Practical	100	0-2-0	60
7	Indirect Tax Laws Compliances – Concept	Theory	100	3-0-0	45
8	Indirect Tax Laws Compliances – Applied	Practical	100	0-2-0	60
			Total	20	420

Semester II					
S.No	Subject Name	Theory/Practical	Assessment	Credits (L-P-Pr)	Hours
1	Fundamentals of Entrepreneurship Development- Concept	Theory	100	3-0-0	45
2	Business and Technology- Concept	Theory	100	3-0-0	45
3	Management Information Systems (MIS)- Concept	Theory	100	2-0-0	30
4	On-the-Job Training / On-the-Job Learning/ Major Project	Practical	100	0-0-12	-
			Total	20	120

Semester-I						
Course type	Course title	Hours	L	P	Pr	Credits
Theory	Financial Accounting and Ethics-Concept	45	3	0	0	3

Course Learning Outcomes

CLO1	Explain the context and purpose of financial accounting
CLO2	Define the qualitative characteristics of financial information
CLO3	Demonstrate the use of double-entry and accounting systems
CLO4	Record transactions and events
CLO5	Prepare a trial balance (including identifying and correcting errors)
CLO6	Prepare basic financial statements for incorporated and unincorporated entities in accordance with accounting standards
CLO7	Apply fundamental ethical and professional principles to for professional accountants

Module 1: (9 Hrs.)

The context and purpose of financial reporting, The scope and purpose of, financial statements for external reporting, Users' and stakeholders' needs, The main elements of financial reports, The regulatory framework, Duties and responsibilities of those charged with governance

Module 2: (3 Hrs.)

The qualitative characteristics of financial information

Module 3: (7 Hrs.)

The use of double-entry and accounting systems, Double-entry book-keeping principles including the maintenance of accounting records, Ledger accounts, books of prime entry and journals

Module 4: (8 Hrs.)

Recording transactions and events, Sales and purchases, Cash, Inventory, Tangible non-current assets, Depreciation, Intangible non-current assets and amortization, Accruals and prepayments,, Receivables and payables, Provisions and contingencies, Capital structure and finance costs.

Module 5: (6 Hrs.)

Preparing a trial balance, Trial balance, Correction of errors, Control accounts and reconciliations, Bank reconciliations, Suspense accounts.

Module 6: (9 Hrs.)

Preparing basic financial statements of different types of entities, Statements of financial position, Statements of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period Statements of cash flows, Incomplete records, Income and Expenditure

Module 7: (3 Hrs.)

Fundamental ethical and professional principles

Suggested Readings:

1. Financial Accounting by Dr. S.N. Maheshwari and Dr. S.K. Maheshwari
2. Tally. ERP 9 in Simple Steps by Kogent Learning Solutions Inc.
3. Indian Accounting Standards: A Comprehensive Guide by Dr. R. Venkatakrisnan
4. SAP FICO Beginner's Handbook: Step By Step A-Z Guide to Implementing SAP FICO by Shivmohan Purohit.

Semester-I						
Course type	Course title	Hours	L	P	Pr	Credits
Practical	Financial Accounting and Ethics- Applied	60	0	2	0	2

Course Learning Outcomes

CLO1	Preparation of Financial Statements of various entities on MS Excel
CLO2	Computerized Accounting and Finalization of different entities using accounting packages

Practical	1: Preparation Financial Statements of Sole Trader/ HUF, Firm, LLP, Trust/NGO, Membership Societies/AOP, Cooperative Societies.	10 Hrs
	2: Tally Prime 2.1:	40 Hrs
	Advanced Accounting Features: Learn about advanced accounting features in Tally Prime, such as multiple currency management, cost centres and profit centres, budgeting and control, interest calculation, and advanced inventory management.	5 Hrs
	Financial Reporting: Explore the advanced financial reporting capabilities of Tally Prime. Understand how to generate and customize reports like balance sheets, profit and loss statements, cash flow statements, ratio analysis, and aging reports.	5 Hrs
	GST Compliance: Gain in-depth knowledge of Goods and Services Tax (GST) compliance in Tally Prime. Learn how to configure GST rates, create GST invoices, file GST returns, and reconcile GST data.	5 Hrs
	Advanced Inventory Management: Discover advanced inventory management features in Tally Prime, including batch-wise and expiry date tracking, multi-location inventory management, stock transfer and inter-unit transfer, and reorder level management.	5 Hrs
	Payroll Management: Familiarize yourself with Tally Prime's payroll management features. Learn how to set up employee profiles, define salary structures, manage attendance, calculate taxes and deductions, generate payslips, and comply with payroll-related legal requirements.	5 Hrs
	Data Security and Backup: Understand the importance of data security and learn how to set up user-level access control and password policies in Tally Prime. Explore methods for data backup and restoration to ensure the safety of your company's financial information.	5 Hrs
Customization and Integration: Tally Prime offers customization and integration capabilities. Learn how to create custom reports, design invoices and vouchers, and integrate Tally Prime with other software applications to streamline business processes.	10 Hrs	

Suggested Readings:

1. Financial Accounting by Dr. S.N. Maheshwari and Dr. S.K. Maheshwari
2. Tally ERP 9 in Simple Steps by Kogent Learning Solutions Inc.
3. Indian Accounting Standards: A Comprehensive Guide by Dr. R. Venkatakrisnan
4. SAP FICO Beginner's Handbook: Step by Step A-Z Guide to Implementing SAP FICO by Shivmohan Purohit.

Semester-I						
Course type	Course title	Hours	L	P	Pr	Credits
Theory	Business Regulatory Laws and Compliances- Concept	45	3	0	0	3

Course Learning Outcomes

CLO1	Understands various laws that affect business and learn to interpret those laws, stamp duty applicable to act as authorised representatives
CLO2	Understand and discuss various types of business entities, their advantages and disadvantageous
CLO3	To understand and manage various legal compliances with regards to formation, closure and maintenance of business entities
CLO4	To understand and manage payroll/ labour laws compliances of an entity
CLO5	Overview of IP, Environmental Laws, Economic and Insolvency Laws affecting businesses regulatory frameworks

Module 1: (7 Hrs.)

Basic Knowledge of Laws affecting business entities The Indian Contract Act, 1872, Specific Relief Act provisions (contracts), The Sale of Goods Act, 1930, The Negotiable Instruments Act, 1881, Interpretation of statutes, Indian Stamp Act applicability, Arbitration and reconciliation act.

Module 2: (9 Hrs.)

Various types of entities, Advantages and disadvantageous – Sole proprietors, Partnerships, LLP, different types of Companies, different sort of NGO's, Cooperative society forms and other types, Introduction of other public sector entities like governments companies, special entities like banking and financial sector companies, insurance sector.

Module 3 : (11 Hrs.)

Regulatory Compliances under, Shop and Establishments Act, Udhya Aadhar, FSSI Etc., MSME, start-up compliances, Companies Act,2013, Limited Liability Partnership Act 2008, Partnership Act 1932, Indian Trust Act and Societies registration Act 1860, NGO's and FCRA, Co-op and Multi State Co –op Soc. 2002. (Overview of entire act covering key concepts and Registration, Alteration and Management and Closure procedural compliances)

Module 4: (11 Hrs.)

Payroll Management and Labour Law Compliances -Professional tax, The Employees State Insurance Act,1948, The EPF and Miss Pro Act, 1952, The Payment of Gratuity Act, 1972., Factories Act,1948, Payment of Wages Act, 1936, Minimum Wages Act,1948, The Payment of Bonus Act, 1965, Other major laws [Only applicability with regards to registrations, returns, amendments, cancellations, Contributions calculations, payments and record maintenance provisions

Module 5: (7 Hrs.)

Overview of Law on foreign exchange, Law of Competition, Laws on banking, Insurance and Securities sector, Consumer Protection, Laws on bribery and money laundering, Insolvency and valuations laws, IP and Environmental laws

Suggested Readings:

1. Tulsian's Business Laws by Bharat Tulsian and Tushar Tulsian and P C Tulsian
2. Sale of Goods Act by Dr. R.K. Bangia |
3. IIBF's Micro, Small and Medium Enterprises by Indian Institute of Banking and Finance (IIBF)
3. Entrepreneur's guide to MSMEs by Sivakumar Subramanian
4. Bharat's Handbook on MSMEs (Micro, Small and Medium Enterprises) by CA. Kamal Garg
5. Step by Step into EPF: A Guide to Employees' Provident Fund by Ram Niwas Bairwa (Author)

Semester-I						
Course type	Course title	Hours	L	P	Pr	Credits
Practical	Business Regulatory Laws and Compliances- Applied	60	0	2	0	2

Course Learning Outcomes

CLO1	Understanding statutory compliances of Initial business setup
CLO2	Registering different types of entities and understanding their management and statutory compliances
CLO3	Payroll preparation and maintenance

Practical	1. Elucidate the Registration process of MSME's using online portal	3 Hrs
	2. List out the steps on Getting PAN No,	3 Hrs
	3. Payroll preparation and maintenance	3 Hrs
	4. List out the process of obtaining TAN/GST No	3 Hrs
	5. Registered any one NGOS and list out the process of Management of NGO's- Registrations.	3 Hrs
	6. Registration and Management of Companies-Procedure of Incorporation of Companies.	3 Hrs
	7. Demonstration of preapproval process of getting DSC forms,	3 Hrs
	8. Demonstration of preapproval process of getting DIN forms	3 Hrs
	9. Demonstration of Obtaining Name approval, drafting	3 Hrs
	10. Follow the process of developing MoA	3 Hrs
	11. Follow the process of developing MoA AoA etc,	3 Hrs
	12. Registration and Management of Firms-Firm/LLP registrations	3 Hrs
	13. Follow the step for Conversion to LLP	3 Hrs
	14. Explain the Annual Fillings, Closing Firm/LLP.	3 Hrs
	15. Registered one Co-op society	3 Hrs
	16. Registered Multi State Co-op Society registrations	3 Hrs
	17. Payroll Compliances ESI, PT, EPF	3 Hrs
	18. Demonstrate the Registrations, ESI	3 Hrs
	19. Demonstrate the PT Returns filings	3 Hrs
	20. Elucidate the process of Salary Muster preparation and maintenance.	3 Hrs

Suggested Readings:

1. IIBF's Micro, Small and Medium Enterprises by Indian Institute of Banking and Finance (IIBF)
2. Entrepreneur's guide to MSMEs by Sivakumar Subramanian
3. Bharat's Handbook on MSMEs (Micro, Small and Medium Enterprises) by CA. Kamal Garg
4. Step by Step into EPF:A Guide to Employees' Provident Fund by Ram Niwas Bairwa (Author)

Web link :

[Udyam Registration : Zero cost, No Fee and Free Registration of MSMEs. This is official website of Govt. of India, Ministry of MSME. No other website/portal/app is official. MSMEs are requested to do MSME Registration here only](#)

Semester-I						
Course type	Course title	Hours	L	P	Pr	Credits
Theory	Direct Tax Law and Compliances- Concept	45	3	0	0	3

Course Learning Outcomes

CLO1	Knowledge and understanding of direct tax laws (Act and Rules)
CLO2	Gain ability to do registration, returns, cancellation work under direct tax laws
CLO3	Learn to handle all the post filling communications including assessment work, appeal review /revision work till Income tax tribunals
CLO4	To be able to advice on tax planning
CLO5	Gain working knowledge in international tax matters

Module 1: (25 Hrs.)

Income Tax Act and Rules covering-, Basis of concepts and definitions, Residential status,, Income which do not form part of total income, ,All heads of income, ,Clubbing provisions, Set-off and carry forward of losses, , Deductions, rebates and reliefs, Computation of income of different types of persons/ entities, Tax Planning, Tax Avoidance and Tax Evasion, Collection and Recovery of Tax, Refunds ,Income-tax Authorities,, Assessment, Appeals and Revision ,Settlement of Tax Cases, Penalties, Offences and Prosecution ,Miscellaneous Provisions and Other Provisions

Module 2: (20 Hrs.)

International transactions and Non-resident taxation (i) The provisions under the Income-tax Act, 1961, including a) Specific provisions relating to Non-residents, b) Double Taxation Relief, c) Transfer Pricing and Other Anti-Avoidance Measures, d) Advance Rulings (ii) Equalization levy, Overview of OECD and UN Model Tax Conventions, Application and interpretation of Tax Treaties, Fundamentals of Base Erosion and Profit Shifting.

Suggested Readings:

1. Taxmann's Commentary Combo for Direct Tax Laws Master Guide to Income Tax Act and Rules and Direct Taxes Law and Practice Finance Act 2023 by Dr. Vinod K Singhania
2. Taxmann's Direct Taxes Law and Practice 68th Edition by Dr. Vinod K.Singhania
3. Direct Taxes Ready Reckoner" by Dr. Girish Ahuja and Dr. Ravi Gupta

Semester-I						
Course type	Course title	Hours	L	P	Pr	Credits
Practical	Direct Tax Law and Compliances- Applied	60	0	2	0	2

Course Learning Outcomes

CLO1	Doing initial registration of a person under IT Act
CLO2	Compute tax and file ITR/TDS and TCS returns
CLO3	Learn to handle all the post filling communications including assessment work, appeal review /revision work till Income tax tribunals

Practical	1. Initial registration of a person PAN and TAN numbers filing -49A/49B (49AA	4 Hrs.
	2. Registration of Firms Form 11 and 11A,	4 Hrs.
	3. Registration of Charitable Entity	4 Hrs.
	4. Claiming Benefits-Forms 10 and 10A	4 Hrs.
	5. No Deduction Forms-15G/H/60/61	4 Hrs.
	6. Understanding Form 26AS,16 and 16AS	4 Hrs.
	7. Account Information Statement	4 Hrs.
	8. Filing of IT returns- (ITR1,2,3,4,5,6,7)	4 Hrs.
	9. Periodical TDS Returns- (24Q/26Q and Correction)	4 Hrs.
	10. TCS Returns- (27Q/27EQ and Correction)	4 Hrs.
	11. Paying TDS/TCS in Challan 280 and Challan 281.	4 Hrs.
	12. Procedure and Forms to become ITP -Form 38,39	4 Hrs.
	13. Replying to NMS notice	4 Hrs.
	14. Rectification 154,139(9) Notice	4 Hrs.
	15. E file u/s 119 2(b)	4 Hrs.

Suggested Readings:

1. Taxmann's Commentary Combo for Direct Tax Laws Master Guide to Income Tax Act and Rules and Direct
2. Taxes Law and Practice Finance Act 2023 by Dr. Vinod K Singhania
3. Taxmann's Direct Taxes Law and Practice 68th Edition by Dr. Vinod K. Singhania
4. Direct Taxes Ready Reckoner" by Dr. Girish Ahuja and Dr. Ravi Gupta

Semester-I						
Course type	Course title	Hours	L	P	Pr	Credits
Theory	Indirect Tax Law and Compliances-Concept	45	3	0	0	3

Course Learning Outcomes

CLO1	Knowledge and understanding of Indirect tax laws (Act and Rules)
CLO2	Gain ability to do registration, returns, cancellation work under Indirect tax laws
CLO3	Learn to handle all the post filling communications including assessment work, appeal review /revision work till tax tribunals
CLO4	To be able to advice on tax planning
CLO5	Gain working knowledge of Import and Export Procedures and Foreign Trade Policy schemes

Module 1: (25 Hrs.)

C/S and I GST Act and Rules covering :Constitutional Background, Basis of concepts and definitions, Taxable Event- Supply, Charge of GST, Exemptions, Place, Time and Value of Supply, Input Tax Credit, Registration, Invoice, Debit and Credit Notes, Accounts and Records, Payment of Tax, Interest etc, TDS and TCS, Returns under GST, Refunds, Job Work, E Commerce operators, Assessment and Audit, Inspection, Search and Seizure, Demands and Recovery, Reverse Charge, Offences and Penalties, Appeals and Revision, Advance Rulings and Misc and Transitional Provisions.

Module 2: (20 Hrs.)

Customs Act and Foreign Trade Policy: Introduction to custom and background, Levy and Exemptions of Duty, Types of Duties, Classification of Goods, Valuation, Import and Export provisions, Warehousing, DBK, Demand and Recovery, Refunds, Prohibited Imports, Search Seizures Arrest, Confiscation and Penalties, Offences and Prosecution, Appeals and Revisions, Settlement Commission, Advance Ruling, Misc. Provisions, FTP features, concept, schemes on I/E by DGFT

Suggested Readings:

1. Indirect Tax Study text by Kaplan Publisher
2. Practical Guide on How to Start Export Import Business Shiva Chaudhari
3. Taxman's GST Acts with Rules and Forms – Covering amended, updated and annotated text of the CGST/IGST/UGST Acts, etc. with GST Rules and GST Forms, etc. Finance Act 2023
4. GST Ready Reckoner: Law Practice and Procedures" by V.S. Datey.
5. Export-Import Procedures and Documentation" by Donna L. Bade.
6. Indirect Tax Course Book by BPP Publishing Learning Media

Semester-I						
Course type	Course title	Hours	L	P	Pr	Credits
Practical	Indirect Direct Tax Law and Compliances-Applied	60	0	2	0	2

Course Learning Outcomes

CLO1	Doing initial registration under GST and Customs Law
CLO2	Compute GST Liability and prepare and file GST Returns
CLO3	Learn to handle all the post filing communications including assessment work, appeal review /revision work till tax tribunals
CLO4	Compute customs duty

Practical	1: GST Registration/ Amendment/Cancellation	15 Hrs
	Registration process through www.gst.gov.in, live process for individuals, company, lease, lessor different type of registration module practice	
	Process of registration for regular and composition tax payers	
	Live Amendments in core and non-core-fields with related to , nature of business, sac/hsn code amendment , email, mobile contact details changing , change and addition on principal place of business	
	Cancellation of GST with context to: voluntary basis, liability threshold, filing REG-6 for cancellation of with writing off all ITC	
	2: Filing GST Returns (GSTR-1 to 11 and Refund Claims)	15 Hrs
	GSTR - 1 monthly and quarterly self-assess filing	
	Filing GSTR 3B monthly and Quarterly Basis	
	Matching GSTR 2A and 2B, with purchase register	
	Filing GSTR 9A, GSTR 9B, GSTR 9C: Annual return, whose turnover is above 2 Crore, E invoicing in GSTR portal whose turnover above 5 Crore	
	3: Replying to mismatch and other GST notices, filing appeal, rectification, revisions	15 Hrs
	Match of Purchase ITC Claim with portal	
	Lookout for Show Cause notice for non-filing of GSTR 1 and GSTR 3B on regular basis notice which implies GSTR 3A	
4: Getting IEC and Surrender it, Import and Export Documentation	15 Hrs	
Live Registration process, documentation required for getting IEC code through		

	ieccodeindia.org	
	Surrender and amendment procedure with full assessment of Export and Import	
	To Check the Icegate for importers and exporters for tracking the transit and getting bill of lading, bill of export/import, bill of generation from different ports.	
	Ports Amendments and addition in IEC Code	

Suggested Readings:

1. Practical Guide on How to Start Export Import Business Shiva Chaudhari
2. Taxmann's GST Acts with Rules and Forms – Covering amended, updated and annotated text of the CGST/IGST/UGST Acts, etc. with GST Rules and GST Forms, etc. Finance Act 2023
3. GST Ready Reckoner: Law Practice and Procedures by V.S. Datey.
4. Export-Import Procedures and Documentation by Donna L. Bade.
5. Indirect Tax Study Text by Kaplan Publishing.
6. Indirect Tax Course Book by BPP Publishing Learning Media

Semester-II						
Course type	Course title	Hours	L	P	Pr	Credits
Theory	Fundamentals of Entrepreneurship Development-Concept	45	3	0	0	3

Course Learning Outcomes

CLO1	Discuss the Basics concept of entrepreneurship and its role in Indian economy
CLO2	Define entrepreneurs and its characteristics and types
CLO3	Discuss various entrepreneurship development programmes and their rational
CLO4	Explain the concept of small business, relevance and institutional support
CLO5	Discuss the basics of project and formulation of project report

Module 1: Fundamentals of Entrepreneurship: (10 Hrs.)

Meaning and Definitions of Entrepreneur, Entrepreneurship and Entrepreneurship Development, Theories of Entrepreneurship, Evolution of Entrepreneurship in India, Role of Entrepreneurship in Indian Economy, Factors Influencing Entrepreneurship Development, Problems in Entrepreneurship Development in India.

Module 2: Entrepreneur: (9 Hrs.)

Entrepreneurial Characteristics, Entrepreneurial Competencies, Entrepreneurial Motivation, Entrepreneurial Mobility, Concept of Intrapreneur, Difference between Entrepreneur and Intrapreneur, Difference between Entrepreneur and Manager.

Module 3: Entrepreneurship Development Programmes (EDPs): (7 Hrs.)

Meaning, Need, and Objectives; EDPs in India in Historical Perspective; Course Contents and Curriculum of EDPs; Phases of EDPs; Evaluation of EDPs; Problems of EDPs

Module 4: Small Business: (12 Hrs.)

Concept, definition, and framework of Small Business, Social benefits and incentives for small industry in India; Elementary Knowledge of Make in India, Start up, Stand up India, Mudra Loan, Schemes of Union Government and it's Initiative on Atamnirbhar Bharat and Vocal for Local.

Module 5: Transformation of Idea into Reality: (7 Hrs.)

Project classification, identification and selection, Project formulation and Project Appraisal and Preparing Project Report.

Suggested Readings:

1. Entrepreneurship Development; by Vasant Desai 2.
2. Entrepreneurship Development; Shobha Singh Khanka
3. Entrepreneurship: Strategies and Resources, Pearson Education, by Marc Dollinger
4. Entrepreneurship, Tata McGraw-Hill Publishing, Robert D. Hishrich and Michael P. Peters

Semester-II						
Course type	Course title	Hours	L	P	Pr	Credits
Theory	Business and Technology –Concept	45	3	0	0	3

Course Learning Outcomes

CLO1	Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
CLO2	Discuss organisational structure, culture, the role of corporate governance and sustainability.
CLO3	Recognise accounting and finance functions in business and the regulations, systems, controls and technologies that affect them.
CLO4	Explain the principles of leadership and how teams and individuals are managed, motivated and developed
CLO5	Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.
CLO6	Recognise that all aspects of business and finance should be conducted in a manner which complies with, and is in the spirit of, accepted professional ethics and professional values

Module 1 : The business organisation and its external environment (8 Hrs.)

The purpose and types of business organization, Stakeholders in business organisations, Political and legal factors affecting business, Macroeconomic, Microeconomic, Social, demographic, Technological, Environmental and sustainability factors and Competitive factor

Module 2: Organisational structure, culture, governance and sustainability (7 Hrs.)

The formal and informal business organization, Business organisational structure, Organisational culture, Governance in business organisations, Sustainable business practices

Module 3: Business functions, regulation and technology (8 Hrs.)

The relationship between accounting and other business functions, Accounting and finance functions within business organizations, Regulation and financial crime, Financial information provided by business, Financial systems and technology, Internal controls, The impact of advances in technology

Module 4: Leadership and management (7 Hrs.)

Leadership, management, and supervision, Individual and group behaviour in business organizations, Team formation, development, and management, Motivating individuals and teams, Learning and training at work, Review and appraisal of individual performance

Module 5: Personal effectiveness and communication in business (7 Hrs.)

Personal effectiveness, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution, Communicating in business

Module 6: Professional ethics (8 Hrs.)

Fundamental principles of ethical behaviour, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas

Suggested Readings:

1. Business and Technology (BT) Study Text by Kaplan Publishing
2. Business and Technology FBT (ACCA F1): Practice and Revision Kit Paperback
3. Foundations in Business and Technology Essentials Bundle (Workbook, Practice and Revision Kit)
4. Foundations in Business and Technology Workbook
5. Foundations in Business and Technology Revision Kit

Semester-II						
Course type	Course title	Hours	L	P	Pr	Credits
Theory	Management Information Systems (MIS)- Concept	30	2	0	0	2

Course Learning Outcomes

CLO1	Discuss the Basics of Management Information system
CLO2	Explain the database management system
CLO3	Discuss the strategic enterprise system
CLO4	Elaborate various operational support system

Module 1: Introduction to Management Information Systems: (7 Hrs.)

Types of MIS, Capabilities, Complements, CCR Framework; Role of manager.

Module 2: Database management systems: (7 Hrs.)

Data Warehousing, Foundations of business intelligence, Data and Text Mining.

Module 3: Strategic Enterprise Systems: (10 Hrs.)

ERP, SCM, CRM, SRM.

Module 4: Operational Support Systems: (6 Hrs.)

Manufacturing Systems, Sales and Marketing Systems, HRIS, Finance and Accounting Systems

Suggested Readings:

1. Management Information System, by Kenneth C. Laudon and Jane P. . Laudon
2. Management Information Systems by Ramesh Behl , James A. O'Brien , George M. Marakas
3. [Information Systems for Business Functions \(umsl.edu\)](http://umsl.edu)