

**DEPARTMENT OF ACCOUNTING AND FINANCIAL MANAGEMENT
FACULTY OF COMMERCE**

POST GRADUATE DIPLOMA IN ACCOUNTING & FINANCE (PGDAF) – One Year (Morning) Diploma

Course Category	Credits
Corporate Financial Reporting	4
Direct Taxes	4
Financial Management	4
Operations Research for Financial Decisions	4
Corporate and Allied Laws	4
Cyber Security	2
Total	22

Course Category	Credits
Cost and Management Accounting	4
Capital Market and Investments	4
Basics of IT and E-Accounting	4
GST and Custom duty	4
CONTEMPORARY ISSUES IN ACCOUNTING	4
AI in Accounting & Finance	2
Total	22

POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Diploma

PROGRAMME SPECIFIC OUTCOMES (PSO):

PSO 1 – Understanding of provision of corporate laws, labour laws and other allied laws concerning the area of accounting, finance and taxation

PSO 2- Apply the knowledge of Operation Research to identify, formulate, analyze and solve complex business problems and reaching substantiated conclusions using various methods of decision making

PSO 3- Gain knowledge of computation of taxable income including payment of advance tax and tax deducted at source and learning filing of returns and various types of assessment under tax law.

PSO 4- Acquire conceptual and practical knowledge of GST and Custom Duty

PSO 5- Enable to understand central ideas and theories of modern finance and equip with the analytical techniques helpful in decision making

PSO 6- Enable to understand management accounting techniques and equip with analytical skills with the objective of cost management of a business entity

PSO 7- Gain in depth knowledge of the Indian Financial System with a focus on Capital Market and develop analytical skills with tools and techniques of Security Analysis and Portfolio Management

PSO 8- Acquaint with working knowledge of IT environment and practical exposure to computerized accounting

	The Maharaja Sayajirao University of Baroda Faculty of Commerce Department of Accounting & Financial Management		Academic Year				2026-27 Onwards			
POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme										
Year	I	Corporate Financial Reporting	Credits				60 Hrs			
Semester	I	Year of Introduction: 2026-27	Maximum Grade				100			
Mode of Transaction		Lectures								
Course Outcomes (COs): CO1 To enable student comprehend and analyze the annual reports of various companies. CO2 To make student acquaint with statutory provisions of CSR and its disclosure in annual report. CO3 To give a detailed understanding about the reporting of various financial & non-financial information leading to value- creation. CO4 To enable students to analyze & interpret the financial reporting on banking & insurance companies. CO5 To impart knowledge with regards of reporting requirement in hyper inflationary economies. CO6 To make student aware with the disclosure of information pertaining to capital market. CO7 To make students aware regarding red flags in financial reporting.										
Unit No.	Topic/Unit		Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/ Entrepreneurship (Ent)/ Skill Development (SD)	Relevance to Local (L)/ National (N)/ Regional(R)/Global (G)	Relation to Gender (G), Environment and Sustainability (ES), Human Values

								developmental needs	(HV) and Professional Ethics (PE)
1	Annual Report- Director's report, Corporate Governance report, Significant Accounting Policies, Notes to Accounts, Business Responsibility Reporting, Related party disclosures	12	25	1,2,3,4,5,6	CO1	PSO1 PSO10	(EMP), (SD)	(L, R, N, G)	(PE)
2	- Corporate Social Responsibility Report - Integrated Reporting - Sustainability Reporting	11	25	1,2,3,4,5,6	CO2 CO3	PSO1 PSO10			
3	- Reporting by Banking Companies - Reporting by Insurance companies – Life and Non-Life Business	11	25	1,2,3,4,5,6	CO4	PSO1 PSO10			
4	- Financial Reporting in hyper inflationary economies - Capital Market Reporting - Red Flags in Financial Reporting	11	25	1,2,3,4,5,6	CO5 CO6 CO7	PSO1 PSO10			

Reference Books

1.	First Lessons in Financial Reporting by M.P.Vijaykumar, Snow White Publications,2017.
2.	Corporate Financial Reporting-Theory, Practice and Cases by Prof. Jawahar Lal, TAXMANN
3.	Corporate Financial Reporting and Analysis by David Young and Jacob Cohen, John Willy & Sons
4.	Annual Reports of Banking Companies
5.	Annual Reports of Insurance Companies
6.	RBI Guidelines for reporting by Banking Companies
7	IRDA Guidelines for reporting by Insurance Companies

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme										
Year	I	Direct Taxes	Credits / Hours per week				60 Hrs			
Semester	I	Year of Introduction: 2026-27	Maximum Marks / Grade				100			
Mode of Transaction		Lectures								
Course Outcomes (COs): ACF4109 CO1: To acquire knowledge and ability to calculate taxable of Income under the head ' Profits and Gains from Business or Profession'. CO2: To acquire knowledge and ability to calculate taxable of Income under the head 'Other Sources' under Income Tax Act, 1961. CO3: To give detail understanding on provisions relating to Income under the head 'Capital Gains' under Income Tax Act,1961. CO4: To gain the knowledge of taking exemptions from capital gain under the Income Tax Act, 1961. CO5: To provide understanding of provisions of Set off and Carry Forward of Losses and deductions from Gross Total Income. CO6: To give conceptual and practical understanding on various provisions relating to TDS and advance Tax under Income Tax Act,1961. CO7: To provide understanding of the provisions relating to filing the various returns and response to notice under Income Tax Act,1961. CO8: To provide understanding various assessment proceedings and rectifications of returns and notice under Income Tax Act,1961. CO9: To equip the students with of relevant Case Laws and understanding the applicability of practical examples.										
Unit No.	Topic/Unit		Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/ Entrepreneurship (Ent)/ Skill	Relevance to Local (L)/ National (N)/ Regional (R)/Global (G)	Relation to Gender (G), Environment and Sustainability (ES), Human Values (HV)and Professional Ethics (PE)

							Develo pment (SD)	develop mental needs	
UNIT 1	1. Taxation of Income under the head ' Profits and Gains from Business or Profession'. 2. Taxation of Income under the head 'Other Sources'.	15	25	1,2,3, 4,6	CO1 CO2 CO9	PSO3	EMP ENT SD	N	PE
UNIT 2	1. Taxation of Income under the head 'Capital Gains'.	15	25	1,2,3, 4 ,6	CO3 CO4 CO9	PSO3			
UNIT 3	1. Provisions of Set off and Carry Forward of Losses. 2. Deductions from Gross Total Income. 3. Provisions regarding payment of Advance Income Tax and Tax deducted at source.	15	25	1,2, 3,4 ,6	CO5 CO6 CO9	PSO3			
UNIT 4	1 Filing of Original Returns, Revised returns, Belated Returns, Returns to be filed in response to notice under section 142(3)/147/153A etc. 2. Various types of Assessments- Scrutiny Assessment, Best Judgment Assessment Reopening of Assessment, etc. and rectification of mistake.	15	25	1, 2, 3,4,6	CO7 CO8 CO9	PSO3			

Note: If the Act is amended or replaced, the provisions and/or sections according to the amended/new Act will be applicable. Each year, updations /amendments in the provisions of the law will be applicable.

Note: The recent developments in the paper be considered as implied part of the Curriculum.

Reference Books

1.	Direct Taxes Law & Practice By Dr. Vinod Singhania & Dr. Kapil Singhania TAXMANN Publication
2.	Professional Approach to Direct Taxes Law&Practice By Dr.Girish Ahuja&Dr.Ravi Gupta Bharat Publication
3.	Direct Taxes Laws by CA. T. N. Manoharan – Snow White Publication

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme										
Year	I	Financial Management	Credits / Hours per week				60 Hrs			
Semester	I	Year of Introduction: 2026-27	Maximum Marks / Grade				100			
Mode of Transaction		Lectures and Tutorials								
Course Outcome (CO) ACF 4112 CO1: Understand the meaning, core concepts and goals of Financial Management, able to understand the role and functions of finance manager. CO2: To Make students aware of various sources of finance. CO3: To be able to assess working capital requirements of a business & management of various aspects working capital- Inventory, Accounts Receivable and Cash. CO4: Ability to estimate company’s cost of capital. CO5: To be able to evaluate the best investment proposals through valuation tools applying Capital Budgeting Techniques. CO6: Understand the concept of Leverage CO7: To be able to understand and formulate dividend policy CO8: Understand the reasons and objectives of Corporate restructuring.										
Unit No.	Topic/Unit		Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/ Entrepreneurship (Ent)/ Skill Development	Relevance to Local (L)/ National (N)/ Regional(R)/Global (G)	Relation to Gender (G), Environment and Sustainability (ES), Human

							ment (SD)	develo pmenta l needs	Values (HV)and Professi onal Ethics (PE)
UNIT 1	Core Concepts in Financial Management- Goals of Financial Management-Functions of Finance Manager Sources of Long term and Short Term finance	15	25	1,2	CO1, CO2	PSO 5			
UNIT 2	Working Capital Management: Inventory Management Accounts Receivables Management Cash Management	15	25	1,2,3, 6	CO3	PSO 5			
UNIT 3	Cost of Capital & Capital Budgeting including Capital Rationing and sensitivity Analysis Leverage	15	25	1,2,3, 4,5	CO4, CO5, CO6	PSO 5			
UNIT 4	Dividend Policy Corporate Restructuring Emerging Areas in finance	15	25	1,2,3, 5	CO7 CO8	PSO 5			
Reference Books									
1.	I.M Pandey: Financial Management (Vikas Publishing House)								
2.	Khan & Jain : Financial Management Text, Problems, Cases (McGraw Hill Education(India) Pvt ltd)								
3.	Ravi M.Kishore : Financial Management Theory, Concepts, Problems (Taxmann’s Publications)								
4.	Prasanna Chandra: Financial Management Theory and Practice (McGraw Hill Education(India) Pvt ltd)								

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme											
Year	I	OPERATIONS RESEARCH FOR FINANCIAL DECISIONS		Credits / Hours				60 Hrs			
Semester	I	Year of Introduction: 2026-27		Maximum Marks / Grade				100			
Mode of Transaction		Lectures									
Course Outcomes (COs): ACF4103 CO1: To familiarizes the concept of Operation Research. CO2: Describe model formulation of linear programming and applications in business management problems CO3: Understand the concept of Replacement and its application in decision making CO4: Understand process of Simulation and its use in business decision CO5: Understanding the Forecasting techniques and applied them in business and economic activities. CO6: Able to compare and contrast qualitative and quantitative approaches to forecasting. CO7: Understanding the concept of averaging techniques, trend and seasonal techniques and exponential smoothing. CO8: To understand application of Linear Programming Problem in Assignment and Transportation Problem and to equip the students with proper knowledge about Transportation and Assignment problems CO9: Ability to formulate network flow programming models and To help the students to plan, monitor and control the projects involving thousands of management activities. CO10: Describe the characteristics of Game theory and its application for business decision making.											
Unit No.	Topic/Unit			Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/ Entrepreneurship (Ent)/ Skill Development	Relevance to Local (L)/ National (N)/ Regional(R)/ Global (G) developmental needs	Relation to Gender (G), Environment and Sustainability (ES), Human Values

							(SD)		(HV)and Professional Ethics (PE)
UNIT 1	1.Introduction to Operation Research: Concept – nature-features- Scope –Scientific methods – Methodology- Applications – Limitations of OR. 2.Linear Programming: Problem Formulation & Graphical Solution Introduction- Mathematical formulations of the problems- General Models of LPP- Applications- Graphical solution method. 3.Linear Programming: Simplex Method: Introduction- Principle of Simplex method (Basic terms) – Computational aspect of simplex method	12	32.5	1,2, 3,4	CO1, CO2	PSO2	EMP ENT SD	L,R,N,G	PE
UNIT 2	1. Replacement Decisions: Introduction- Replacement problems 2. Simulation Models: Introduction- Definition- methodology for simulation- Simulation of Inventory problems- Investments decision through simulation	11	32.5	1,2, 3,4, 5,6	CO3, CO4, CO5, CO6, CO7	PSO2			

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme										
Year	I	Core Subject: Corporate and Allied Laws	Credits / Hours per week				60 Hrs			
Semester	I	Year of Introduction: 2026-27	Maximum Marks / Grade				100			
Mode of Transaction		Lectures								
Course Outcomes (COs): ACF4104 CO1: To provide understanding and practical knowledge on Incorporation of Companies under the Companies Act, 2013 and other incidental matters incorporation. CO2: To give knowledge, understanding relating to various types of companies as per the Companies Act,2013 CO3: To give knowledge and understanding relating to provisions of Companies Act,2013 relating to share capital of the companies, with special reference to accounting aspect. CO4: To make students aware of special provisions relating to Board composition, functioning and board meetings under Companies Act, 2013. CO5: To give conceptual and practical understanding on various provisions relating to Provisions of Inter corporate loan and investment under the Companies Act, 2013. CO6: To give conceptual and practical understanding on various provisions relating to Provisions of Loans and borrowings from Directors (sec-185) under the Companies Act, 2013. CO7: To appraise the students with provisions relating to Annual report and content Analysis of Annual report under the Companies Act, 2013. CO8: To appraise the students with provisions of Companies Act, 2013 relating to Directors, Managerial remuneration and Secretarial Audit. CO9: To make students aware of some selected provisions of Foreign Exchange management Act, 1999 Labour laws affecting to the area of accounting (Like Payment of Bonus Act, Payment of Gratuity Act, Provident fund etc.) CO10: To appraise students with some important provisions of Information Technology Act,2000 CO11: To provide the basic level understanding of money laundering and its prevention under the prevention of Money Laundering Act, 2002. CO12: To make students aware of relevant Case Laws										
Unit No.	Topic/Unit		Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/	Relevance to Local (L)/ National	Relation to Gender (G), Environment and Sustainability

2.	Students' Guide to Company Law – A.K. Majmudar & Dr. G.K. Kapoor (TAXMANN)
3.	First Lessons on Business & Corporate Laws for CA (PE-II) – M. P. Vijay Kumar
4.	Students' Manual to Business and Corporate Laws – V. S. Datey (TAXMANN)
5.	Corporate Laws and Allied Laws – Munish Bhandari
6.	Professional Approach to Corporate Laws and Secretarial Practice- Upendra Prasad and Indu

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme										
Year	I	COST & MANAGEMENT ACCOUNTING	Credits / Hours				60 Hrs			
Semester	II	Year of Introduction: 2026-27	Maximum Marks / Grade				100			
Mode of Transaction		Lectures								
Course Outcomes (COs): CO1: Understand Management Accounting, its scope, functions and its comparison with other Braches of Accounting CO2: Acquaint with basic concepts of Marginal Cost and Costing and Absorption costing. CO3: Demonstrate Cost Volume Profit Analysis & Break Even Analysis and its Application for decision making. CO4: Determining Cost for Process Costing and its practical application. CO5: Provide conceptual explanation of Budgeting and its Control and its practical application. CO6: Understand, Interpret and Evaluate Standard Costing Techniques to analyze variance in Cost and Income. CO7: Understand, Interpret and Evaluate Various Cost Control and Cost Reduction technique CO8: Demonstrate Management Information System its practical application CO9: Define basic terms Activity Based Costing and understand the process of Activity Based Costing. CO10: Define basics of Transfer Pricing and understand the process of Transfer Pricing and its practical application.										
Unit No.	Topic/Unit		Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/ Entrepreneurship (Ent)/ Skill Development (SD)	Relevance to Local (L)/ National (N)/ Regional(R)/ Global (G) developmental needs	Relation to Gender (G), Environment and Sustainability (ES), Human Values (HV) and Professional Ethics (PE)

UNIT 1	1. Management Accounting– Introduction–Definition–Scope– comparison with Financial and Cost Accounting- Installation of Management Accounting system. 2. Marginal Costing & Profit Planning	12	32.5	1,2, 3,4	CO1, CO2, CO3	PSO 6	EMP ENT SD	L,R,N,G	PE
UNIT 2	1. Process Costing: Work in process and its valuation-Equivalent production- Inter Process Profits, Joint and By Products. 2. Budgets and Budgetary control system	11	32.5	1,2, 3,4, 5,6	CO4, CO5,	PSO 6			
UNIT 3	1. Standard costing and variance Analysis – Meaning– Definition- Objectives- Type of standards- Variance analysis- Interpretation and investigation of variances. 2. Cost control and cost reduction	11	17.5	1,2, 3, 4, 5,6	CO6, CO7	PSO 6			
UNIT 4	1. Management information system and reporting elements of MIS 2. Activity based costing 3. Transfer Pricing.	11	17.5	1, 2, 3,4, 5,6	CO8, CO9, CO10	PSO 6			

Reference Books

1	Cost Accounting by Dr. P.C.Tulsian (Chand)
2.	Principles and Practice of Cost Accounting by N.K.Prasad
3.	Cost & Management Accounting by Ravi M. Kishore(TAXMANN Publications)
4.	Principles of Management Accounting by Dr. S. N. Maheswari
5.	Management Accounting by I.M.Pandey
6.	Management Accounting by Khan &Jain (Tata McGraw-Hill Publishing Co. Ltd.)
7.	Management Accounting by Chokroborty& Chokroborty (Cult Oxford Press)
8.	Cost and Management Accounting (Theory and Problems) by M.N. Arora (Himalaya Publishing House).
9.	Study Material of ICAI, ICWA and ICSI.

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme										
Year	I	Capital Market and Investments	Credits / Hours per week				60 Hrs			
Semester	I	Year of Introduction: 2026-27	Maximum Marks / Grade				100			
Mode of Transaction		Lectures and Tutorials								
<u>Course Outcomes (COs): ACF 4202</u> CO1: Gain theoretical knowledge of functions of capital market, its classification, participants, regulators, depositories and banking institutions. CO2: Understand primary and secondary equity market. CO3: Learn about online IPOs, Demat account, how to apply using share application form, right issue, preferential allotment. CO4: Learn the terminologies used in stock exchanges like circuit filters, market quotations & Indices (Sensex and Nifty50), KYC, contract note, transaction costs. CO5: Understand the basics of Debt and Derivative Markets. CO6: learn about corporate debt market, government securities market and credit rating. CO7: understand the practical aspect of call and put option, payoffs, how option works. CO8: Learn the difference between options and futures, futures and options on individual stock and Indices. CO9 Acquire the knowledge of mutual funds, types of schemes of mutual fund, special funds such as Exchange Traded Funds, Fund of Funds, Commodity Funds, Fund structure and constituents, role of fund manager.										
Unit No.	Topic/Unit		Contact Hours	Weightage (%)	BT Levels	CO	PSO	Elements of Employability (Emp) / Entrepreneur	Relevance to Local (L)/ National (N)/ Regional(R)/G	Relation to Gender (G), Environment and Sustain

							ship (Ent)/ Skill Develo pment (SD)	lobal (G) develo pmenta l needs	ability (ES), Huma n Values (HV)a nd Profess ional Ethics (PE)
UNIT 1	CAPITAL MARKET: AN INTRODUCTION AND PRIMARY MARKET Overview of Indian financial system Capital market: Meaning, functions and classification SEBI: Objectives and functions Sources of market information Primary market: Participants, Products, Depositories, New issue, right issue, Abridged Prospectus/offer document, How to apply using application form, Online application, Basis of allotment, IPO grading and credit rating	12 hrs	25%	1	CO1	PSO7	SD SD EMP, SD EMP, SD	N, G L, N G N, G N	
UNIT 2	SECONDARY MARKET Participants NSE and BSE Trading and settlement Buying and selling Types of orders Market quotations and Indices(SENSEX AND NIFTY 50) Risk management Investors' grievance and redressing mechanism	11 hrs	25%	1,2	CO2 CO3 CO4	PSO7			

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme										
Year	I	Basics of IT and E-Accounting	Credits / Hours per week				60 Hrs			
Semester	II	Year of Introduction: 2026-27	Maximum Marks / Grade				100			
Mode of Transaction		Lectures and Tutorials								
Course Outcomes (COs): CO1: Understanding Information Technology and Computer Tools. CO2: Understanding and applying knowledge in respect of Computerized Accounting System. CO3: Understanding and gaining different practical aspects of Accounting with Accounting software to be utilized in Industrial area. CO4: Learn practical accounting entry work with computerized training at computer Lab. CO5: Understand and learning the accounting work along with inventory accounting which is most useful for any Industrial Organization. CO6: Practical exposure with computer lab training bring self-confidence and command on practical content for future job opportunity. CO7: Understanding and applying knowledge in pertaining to Accounting and Inventory Reports. CO8: Able to interpret various accounting and inventory reports generated by accounting software. CO9: Independently students can start their own practice with accounting consultancy work after Graduation. CO10: Understand Accounting and E-Filing software. Apply knowledge in E-filing for return filling and statutory compliance.										
Unit No.	Topic/Unit		Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/ Entrepreneurship (Ent)/ Skill Develo	Relevance to Local (L)/ National (N)/ Regional(R)/ Global (G)	Relation to Gender (G), Environment and Sustainability (ES), Human Values

							ment (SD)	develo pmenta l needs	(HV)and Professi onal Ethics (PE)
UNIT 1	Introduction to computers and Information Technology: (Theory) Information processing tools - Operating System- Basic concepts of operating system and its functions - Introduction to MS Office tools — Communication Technology-Content Technology	12	25	1, 2	CO1, CO2	PSO8	(EMP), (SD)	(L, R, N, G)	(PE)
UNIT 2	An overview of Computerized Accounting System: (Theory & Practical) Masters: Concepts of Grouping of Accounts (Creation of Accounts Master-Creation of Ledger-Cost-Group-Budgets- Voucher and Inventory - Creation of Inventory Master- Stock Item-Unit Measurement) Transaction: Accounts Voucher Entry - Contra-Receipt- Payment -Journal-Debit and Credit notes - Sales, Purchases etc. Inventory Voucher Entry- Types-Delivery Challan- Goods Receipt Note- Invoice- Stock Transfer etc	11	25	1, 2, 3	CO2, CO3, CO4, CO5, CO6	PSO8			
UNIT 3	Theory & Practical Accounting Reports: Bank Reconciliation Statement - Adjusting Entries-Rectification entries-Trial Balance- Statement of Profit and Loss-Balance sheet-Stock Statement-Account Books-Cash and Bank Books-Ledger Summaries-Bills Receivable and Payable Statements- Statutory Reports. Inventory Reports: Stock Summaries-Group Summaries - Order Books and Summary-Order Status-Sales Order Summary-Purchase Order Summary-Printing-Reports on Printer-Reports to File.	11	25	1, 2, 3	CO4, CO5, CO6, CO7, CO8, CO9	PSO8			

UNIT 4	Theory & Practical Use of Computer Software in Accounting and Generating various reports for Managerial Decision Making, Computer software in Accounting, E-Filing	11	25	1, 2, 3	CO9, CO10	PSO8			
Reference Books									
1.	Computers Fundamentals (Paperback) By O.P. Nagpal (S.Chand and Co.)								
2.	Computers Fundamentals (Information Technology) By Pradeep .K.Sinh								
3.	Financial Accounting using Tally By Namrata Agrawal (Dream Tech Publishers)								
4.	Implementing Tally By K.K.Nandini								
5.	Computer Fundamental By Anita Goel (Pearson Education India)								

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme									
Year	I	GST and Customs Duty	Credits / Hours per week		04/60 Hrs				
Semester	II	Year of Introduction: 2026-27	Maximum Marks / Grade		100				
Mode of Transaction		Lectures and Tutorials			60 HOURS				
COURSE OUTCOME: CO1: To provide working knowledge on legislative ambit of CGST Act, 2017 with case studies CO2: To provide working knowledge on legislative ambit of IGST Act, 2017 with case studies CO3: To acquire leaning to solve practical examples on Input Tax Credit including Input service distributor, Value of Supply , registration & composite levy scheme. CO4: To appraise understanding on legislative ambit of The Customs Act, 1962 & related laws, with regard to legal provisions related with Import & Export of goods, important terms, Classification & valuation, Calculations of various types of Customs Duties, Import & Export procedure, Baggage& Duty drawback.									
Unit No.	Topic/Unit	Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/ Entrepreneurship (Ent)/ Skill Development (SD)	Relevance to Local (L)/ National (N)/ Regional(R)/Global (G) development needs	Relation to Gender (G), Environment and Sustainability (ES), Human Values (HV)and

									Professional Ethics (PE)
UNIT 1	Goods And Service Tax : 1.Introduction To GST 2.Direct & Indirect Tax Comparison 3.Advantages & Disadvantages of Indirect Taxes 4.GST Network 5.GST Council 6.Important Definition Under GST 7.Meaning & Scope Of Supply 8.Time Of Supply Of Goods & Service 9.Value Of Taxable Supply	15	25	1,2,3 & 4	CO1	PSO4	(EMP), (ENT) (SD)	(N)	(PE)
UNIT 2	Goods And Service Tax : 1.Composition Levy Scheme 2.Registration Under GST 3.Input Tax Credit 4.Taxable Person 5.Power To Grant Exemption From Registration. 6>Returns and Payment of Tax	15	25	1,2,3 & 4	CO2	PSO4			
UNIT 3	Integrated Goods And Service Tax : 1.Definitions (selected)supply, levy and collection 2.Payment of tax and Input Tax Credit	15	25	1,2,3 & 4	CO3	PSO4			
UNIT 4	Custom Duty : 1.Classification and Valuation of Goods under the Customs Act 2.Procedure for Importation and Exportation 3.Duty draw back & Baggage Rules	15	25	1,2,3 & 4	CO4	PSO4			
Reference Books									
1.	GST Tariff by R.K. Jain, CENTAX Publication								
2.	GST Law Manual by P.K. Jain, CENTAX Publication								

3.	Step by Step Guide to GST by Avinash Poddar, CENTAX Publication
4.	Beginner's Guide to GST by Dr. VandanaBangar& Dr. YogendraBangar, AadhyaPrakashan
5.	GST Ready Reckoner by Keshav R Garg BY Bharat Publication
6.	GST Concepts for layman by Avinash Poddar
7.	Handbook of GST in India: Concept & Procedure by RakeshGarg& Sandeep Garg, Bloomsbury India Professional
8.	GST Ready Reckoner by V.S. Datey, Taxmann's Publication
9.	Indirect Taxes -Law & Practice By ByV.S.Datey , Taxmann Publication

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POST GRADUATE DIPLOMA IN ACCOUNTING AND FINANCE (PGDAF) – One Year (Morning) Programme										
Year	I	Contemporary Issues in Accounting	Credits / Hours				60 Hrs			
Semester	I	Year of Introduction: 2026-27	Maximum Marks / Grade				100			
Mode of Transaction		Lectures								
Course Outcomes (COs): ACF2308 CO1 To enable students to understand the concept of forensic accounting. CO2 To appraise student with fair value measurement & its recognition norms as per relevant IND AS. CO3 To provide detailed understanding on accounting for various type of Hedge. CO4 To appraise the students with concept of EVA & enabling than to prepare Economic Value added Statement. CO5 To enable student to understand the regulatory norms of corporate governance. CO6 To provide detailed understanding of brand valuation & its accounting. CO7 To enable Students to Prepare the Report Statements for Interim Periods and Segments. CO8 To appraise students with concept of share based payments & its accounting treatment applying relevant IND AS. CO9 To make student aware about the various contemporary issues in accounting.										
			Contact Hours	Weightage (%)	BT Level	CO	PSO	Elements of Employability (Emp)/ Entrepreneurship (Ent)/ Skill Development	Relevance to Local (L)/ National (N)/ Regional(R)/ Global (G) development	Relation to Gender (G), Environment and Sustainability (ES), Human Values (HV) and

							ment (SD)	al needs	Professio nal Ethics (PE)
1	Forensic Accounting Fair Value Measurement and Accounting	11	25	1,2,3	CO1 CO2	PSO10 PSO11 PSO12	EMP, ENT,S D	N	PE
2	Hedge Accounting Economic Value Added	11	25	1,2,3	CO3 CO4	PSO10 PSO11 PSO12			
3	Corporate Governance Brand Valuation Interim Financial Reporting Segment Reporting	11	25	1,2, 3	CO5 CO6 CO7	PSO10 PSO11 PSO12			
4	Share Based Payment Environmental Accounting Human Resource Accounting Farm Accounting	12	25	1, 2,3	CO8 CO9	PSO10 PSO11 PSO12			

Note: The recent developments in the paper be considered as implied part of the Curriculum.

Reference Books

1.	Corporate Governance and Forensic Accounting by Balwindersingh, Pearson Education,(2014)
2.	Fraud Auditing and Forensic Accounting by Tommy W. Singleton and Aaron Singleton, Willy
3.	Ind AS- Interpretation, Issues and Practical Application by Dolphy D’Souza and Vishal Bansal, Snow, White Publications, 2015.
4.	Indian Accounting Standards – Ready Recknor by Dr. A.L.Saini, Snow white Publications, 2016
5.	Corporate Governance by Indian Institute of Corporate Affairs,2016
6.	The Essential Book on Corporate Governance by G.N.Bajpai, SAGE Publication, 2016
7.	Brand Valuation by Luc Paugam, Routledge studies in Accounting (2016)