



Symbiosis College of Arts and Commerce
(An Autonomous College Affiliated to University of Pune)

Subject code	17C04211	Semester	I	II	III	IV	V	VI	M.Com. Semester	I	II	III	IV √
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Title of Subject (For M.Com Part I & II as appeared in the prospectus)	Recent Advances in Accounting, Taxation and Auditing
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Objectives	1. To up-date the students with latest developments in the Subject. 2. To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books. 3. To develop the ability to read, understand, interpret and Summaries various articles from newspapers, journals etc.
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Detailed syllabus

Unit	Contents of the syllabus	No. of Lectures
1	<u>Title of the topic</u> : IFRS (International Financial Reporting Standards)	03
2	<u>Title of the topic</u> : A Study of Managerial Discussion And Analysis as per Section 49 of Listing agreement	03
3	<u>Title of the topic</u> : Corporate Governance Compliance by Companies	03
4	<u>Title of the topic</u> : Accounting and Taxation aspects of Carbon Credit Trading	03
5	<u>Title of the topic</u> : Environmental Accounting	03
6	<u>Title of the topic</u> : Forensic Accounting	03
7	<u>Title of the topic</u> : Lean Accounting	03
8	<u>Title of the topic</u> : Responsibility Accounting	03
9	<u>Title of the topic</u> : ESO (Employee Stock Options) Accounting	03
10	<u>Title of the topic</u> : XBRL (Extensible Business Reporting Language)	03
11	<u>Title of the topic</u> : Transfer Pricing Including Domestic Transfer Pricing	03
12	<u>Title of the topic</u> : Accounting for KPO (Knowledge Process Outsourcing) and BPO (Business Process Outsourcing)	03
13	<u>Title of the topic</u> : Accounting for NGO Grants	03
14	<u>Title of the topic</u> : Introduction of accrual method for Government Accounting	03
15	<u>Title of the topic</u> : Disclosures in Financial Statements- Recent Trends, Revised Schedule VI	03
16	<u>Title of the topic</u> : Accounting for Human resources	03
17	<u>Title of the topic</u> : Accounting for Intellectual Property Rights	03
18	<u>Title of the topic</u> : A Brief Study of 18.1 Accounting for Derivatives 18.2 Accounting for Retirement Benefits as per AS-15	03
19	<u>Title of the topic</u> : Creative Accounting	03
20	<u>Title of the topic</u> : Strategic Management Accounting	03
	Total Number of Lectures	60

Suggested Reference Books recommended

1. The Accounting World: The ICAI University Press
2. The Chartered Accountant: The ICAI New Delhi
3. Management Accountant: ICWA Kolkatta
4. Journal of Accounting & Finance: Accounting Research Foundation Jaipur

