

Revised syllabus (2019Pattern) M. Com. Degree course (CBCS) Syllabus for
M.Com Part II Semester – IV
Special Elective Subject - Group A (Advanced Accounting & Taxation)
Subject Name: - Recent Advances in Accounting, Taxation & Auditing
Course code: - 203-II

Objectives of the Course

1. To enable the students to be abreast with the latest advances in the field of Accounting.
2. To acquaint students with the latest trends of accounting adopted by large and small entities worldwide.
3. To enable students to realize the need for upgradation of technology based accounting skills.

Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Technology based Accounting	Cloud Accounting, Block Chain Accounting, Role of Artificial Intelligence in Accounting, Automated Accounting Process, Role of Big Data in Accounting	To gain the knowledge of use of technology for accounting by accountants and accounting firms. To realize the importance of Remote Electronic Accounting.
2	Tax Reforms in India	Goods and Service Tax, Reforms Corporate Tax, Reforms Personal Tax Reforms	To impart the knowledge of the latest reforms established in the field of accounting, auditing and taxation.
3.	Advanced Accounting for Corporates	Human Resource, Accounting, Environmental, Accounting IPR, Accounting, ESOP Accounting	To understand the need for adopting new branches of accounting among the corporates.
4.	Emerging Trends in Accounting	Inflation, Accounting, Creative Accounting, Forensic Accounting, Lean Accounting	To acquaint students with the future accounting concepts, those of which, may become statutory for certain industries.
