



Advanced Accounting and Taxation Special Paper VIII
Project Work

[Elective Course]

Semester: IV	Credits: 4	Subject Code: MCM42006	Lectures: 48
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Course Outcomes:

At the end of this course, the learner will be able to:

- Explore and identify the probable areas of research through review of literature, observation or experience
- Demonstrate research design in the research topic under consideration
- Evaluate the various statistical techniques suitable for analyzing data collected with reference to the respective research topic
- Develop an ability to present research findings through publication and project work and contribute to the existing pool of research
- Realize the significance of ethics and morality in conducting and presenting research findings through referencing and citations

Guidelines:

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Advanced Accountancy. The students will have to work under the guidance of concerned subject teacher. The project will carry total 100 marks out of which sixty 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 competent authority.

The following Time Frame should be adhered to by every student:

Part I:

- A student can select any topic relating to principles, practices and procedures of Accounting, Auditing, Taxation and Management Accounting (a tentative list of the topics is enclosed for Project Work in accountancy). Any topic from the syllabus of the papers studied at M. Com Part One or Part Two under special paper Accountancy and Taxation can be used. Pick up any unit studied and try to connect it to the commercial world around e.g. in taxation a student has studied taxation of a company, then he can select a topic on Tax Planning of a particular company or a study of taxation of an educational institute.
- Students shall submit a Proposal for dissertation (guidelines will be provided by the guide) for approval of the topic for research by **First week of January** to the guide assigned to the student by the Department.
- Students will have to give a presentation of the proposal by the third week of January to the guide.
- To assess the progress of the students regarding their Research Project a presentation will be organised during the **first week of March.**
- A Student shall submit a dissertation of minimum 6000-8000 words and

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maximum 10,000 words in two copies to the Head of the Department **on or before 30th March**.

- The dissertation shall be prepared under the guidance of an internal postgraduate recognized teacher as the internal supervisor.
- A set of guidelines issued by the Department should be followed while writing the dissertation: (The tentative format is as follows)

CONTENTS OF THE REPORT:

1. Cover Page
2. Company Certificate
3. Certificate of the Guide
4. Acknowledgement
5. Declaration by the Candidate
6. Executive Summary

CHAPTER SCHEME

Chapter 1 - Introduction to the Study

Chapter 2 - Company Profile

Chapter 3 - Objectives of The Study

Chapter 4 - Review of Literature

Chapter 5 - Research Methodology

Chapter 6 - Data Analysis and Interpretations / Observations

Chapter 7 - Findings, Conclusions and Suggestions

Part II: An internal supervisor shall assess each dissertation for out of 60 marks, based on the methodology, analysis, contents and quality of the dissertation.

Part III:

A viva voce examination of each candidate shall be held where the student will have to make a presentation of the dissertation and defend the research. A panel of two referees shall be formed with one internal and one external examiner.

The viva voce shall carry 40 marks. Internal and external examiners shall give out of 20 marks each. The copies of dissertation and the record of the viva voce examination shall be maintained by the centre for two more academic years for inspection. The Marks obtained for project work shall be included in the statement of marks of all the regular internal students.

Note: To achieve the of ethical research by making an original contribution to the research pool, Dissertation of the candidate will undergo a check for Originality (check for Plagiarism). As per UGC Guidelines, the similarity score should be less than 10 percent. The student under the guidance of the supervisor should follow research ethics and makes all attempts to present original research.

IMP: The Dissertation would not be accepted if the similarity score is above 10 percent.

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Course Content

Areas of Project Work in Accounting:

Following is the list of topics for project work in Advanced Accounting and Taxation:

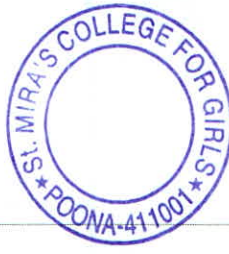
1. Financial Statement Analysis of –
 - a) A Limited Company for 5 years
 - b) Five Companies of five different industries
 - c) Five companies of one industry e.g. Automobile, Engineering, Textile
 - d) Five banks from Public Sector
2. Study of Working Capital Management of a Large Company.
3. Study of Budgetary Control System of four Companies
4. Study of Management Information System of four Companies.
5. Procedure of preparation of Consolidated Balance Sheet by Holding Company having two / three subsidiary companies.
6. A study of Amalgamation/Merger procedure of two Companies (Accounting procedure)
7. A comparative study of Accounting System of Hotel industry – Five Star, Three Star, Large Hotel and Small Hotel.
8. Comparative study of Accounting of Hospitals from Private Sector, Trust and Small Hospital.
9. Significance of Human Resource Accounting in the context of blue-chip companies
10. Comparative analysis of Conventional and Inflation Accounting System and its impact on company fundamentals
11. A study of Application of Accounting Standards of five Companies.
12. Audit planning of five firms of Auditors.
13. A study of Internal Audit system of four companies.
14. Tax Planning for 10 Assesses.
15. Tax Planning regarding purchase of House Property.
16. Tax planning of Limited Company / Limited Liability Partnerships
17. Taxation of Public Trust.
18. A study of Perquisites and its impact on Taxable Income (Employees from 10 different Companies)
19. A study of ten Export-Oriented Units from Taxation point of view.
20. Study of Investment Pattern of 20 Individuals from view point of Tax Planning
21. Tax Planning by Retail Investors
22. Comparative Study of Taxable Income of Individuals and HUF
23. Introduction, Role and impact of GST.
24. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions
25. Comparative Study of Mutual Fund Schemes of any two Mutual Fund Companies
26. Equity Research of top ten companies
27. A survey of 20 shareholders regarding utility of Published Annual Accounts of Company

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28. A study of Awareness of Socially Responsible Investments among share holders
29. Preparation of Project Report for Small Scale Industry, Hotel, Reprography business, Computer Institute, Hospital, Transport Business, Petrol Pump.
30. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.
31. A study of Secretarial Audit Report of five companies.
32. Need for Supplier Audit for enhancing effectiveness in the context of supply chain management
33. A study of Cost Audit Report of two companies.
34. A study of Government system Audit of Commercial Undertaking / Local bodies.
35. Commentary on Public Accounts Committee of Central Government.
36. Consolidation procedure of different units of an Educational Society.
37. A study of Significant Accounting Policies of different Companies from different Industries.
38. A study of Qualified Audit Reports of different Companies.
39. Comparative study of Companies performing Environmental Audit vis-à-vis not performing Environmental Audit
40. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
41. A study of Vehicle Loan schemes of different Banks/Mediclaim policies of 2 companies
42. Impact of Factoring on Working Capital Management of a firm
43. A comparative study of NPA of Nationalised Banks
44. A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies
45. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
46. Accounting of Leasing and Finance Companies.
47. A study of Accounting of Electricity Company, (Tata Power, Ahmadabad Electricity Power Co. Ltd.)
48. An exemption under Income Tax Act, availed by 10 different assesses.
49. A comparative financial analysis of running of Luxury buses by private operators and State Transport Corporation.
50. Comparative study of impact of Capital Structure on the solvency of the firm
51. Comparative study of Annual Report of 3 Co-op Banks for the year ending.
52. Comparative study of Annual Report of 3 Limited companies for the year
53. Significance of Cyber Security Audit of financial institutions
54. Need for Regulatory Audit in manufacturing and service sector
55. Audit classification of a Credit Co-op. Society for last 2 years.
56. Accounting Standards, their application by the limited company to its annual accounts.
57. Comparative study of effect of Depreciation Allowance on Book Profit & taxable profits of a limited company for 3 years including carried forward

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- and set-off.
58. Study of fraud cases detected by application of S.A.P.
 59. A study on E filing of Tax Returns- Income Tax.
 60. A study of Computerized Accounting system in any business unit
 61. Comparison of mutual fund schemes of 2 mutual fund companies
 62. GST and its Impact on the economy.
 63. Trends in Auditing during a Pandemic
 64. Corporate Reporting Practices during a Pandemic
 65. Trends in Corporate Meetings during a Pandemic

#12 contact hours for Assignments, Visits, Research, Field Studies, etc.

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