

MAULANA ABUL KALAM AZAD UNIVERSITY OF TECHNOLOGY, WB
Syllabus of BBA (Accountancy, Taxation & Auditing)
(Effective for 2020-2021 Admission Session)
Choice Based Credit System
140 Credit (3-Year UG) MAKAUT Framework
w.e.f 2020-21

Course Title

Course Name:	BBA ACCOUNTANCY, TAXATION & AUDITING
Formal Abbreviation:	BBA (AT & A)
Proposed Date of Introduction:	NOVEMBER 2020

Organizational Arrangements

Managing Faculty:	Faculty from Commerce, Taxation & Management
Collaborating Faculties:	Professionals from CA, ICWA background & E-Tax consultant
External Partners:	To be decided

Nature of Development

The proposal involves:

- a new course redevelopment or diversification of an existing course

Objective

BBA -AT & A is one of the most sought after career oriented professional programs offered at the bachelor's level. This degree course opens up innumerable career options and opportunities to the aspiring accounting professionals both in India and abroad. This program also prepares one to start a business of his/ her own in the capacity of an entrepreneur.

Course

- Three – Year full-time BBA (**ACCOUNTANCY, AUDITING & TAXATION**) (Six – Semester).
- Minimum number of class room contact teaching for BBA (**ACCOUNTANCY, AUDITING & TAXATION**) programme should be 134 credits (one credit equals 10 hours) and Internship
/ Project should be 06 credits i.e., Total 134 + 6 = 140 credits.
- Specialization: Students can opt for anyone from two Specialization; **Accounting & Auditing** and **Taxation**. DSE 1-4 shall contribute to programme specific objectives and evaluated as project and comprehensive VIVA VOCE.

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▪ As per UGC guidelines, a student can opt for hon. in a specific stream for which he/she needs to acquire 140 credit points along with additional 20 credit points that can be accrued by undertaking online courses as prescribed by the university under MOOCS basket.

Reasons for Introduction of Course

BBA Accounting, Auditing & Taxation is a 3 years professional course in accounting and tax planning domain. BBA Accounting, Auditing & Taxation is a three years full time undergraduate programme and is can also be recommended as an alternative course like B.Com. This proposed course is divided in six semesters and each semester will have five different papers. One can join the course after passing common entrance test (CET) conducted by MAKAUT, WB. This course focuses on teaching students how to prosper in accounting & taxation field as a professional.

Eligibility Criteria

Interested aspirants for the course are required to fulfil the below-mentioned eligibility criteria.

- A candidate should have cleared class 12 (10+2 or equivalent) / higher secondary examination with english.

Notification for admission to the BBA (AT & A) programme will be published and classes will start around the commencement of the academic session.

Admission Process: Through CET Exam

Course Structure

Subject Type	Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI
CC	C1, C2	C3, C4	C5, C6,C7	C8,C9,C10	C11,C12	C13,C14
DSE					DSE1, DSE2	DSE3, DSE4
GE	GE1	GE2	GE3	GE4		
AECC	AECC 1	AECC 2				
SEC			SEC 1	SEC 2		
	4 (20)	4 (20)	5(26)	5(26)	4 (24)	4 (24)

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CURRICULUM STRUCTURE

1 ST SEM	Subject Type	Subject Code	Subject Name	Contact Hours			Total Contact Hours	Credit
				L	T	P		
	AECC 1	(BBA AT & A 101)	COMMUNICATIVE ENGLISH	10	-	10	20	2
	CC 1	(BBA AT & A 102)	FUNDAMENTALS OF ACCOUNTING	40	20	-	60	6
	CC 2	(BBA AT & A 103)	PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR	40	20	-	60	6
	GE 1		Any One from the List of Generic Elective / Interdisciplinary Courses	40	20		60	6
TOTAL							200	20

2 ND SEM	Subject Type	Subject Code	Subject Name	Contact Hours			Total Contact Hours	Credit
				L	T	P		
	AECC 2	(BBA AT & A 201)	ENVIRONMENTAL STUDIES	20	-	-	20	2
	CC 3	(BBA AT & A 202)	HUMAN RESOURCE MANAGEMENT & MARKETING MANAGEMENT	40	20	-	60	6
	CC 4	(BBA AT & A 203)	COST ACCOUNTING	40	20	-	60	6
	GE 2		Any One from the List of Generic Elective / Interdisciplinary Courses	40	20		60	6
TOTAL							200	20

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	Subject Type	Subject Code	Subject Name	Contact Hours			Total Contact Hours	Credit
				L	T	P		
3RD SEM	CC 5	(BBA AT & A 301)	ADVANCED ACCOUNTING	50	10	-	60	6
	CC 6	(BBA AT & A 302)	INFORMATION TECNOLOGY IN BUSINESS& E-COMMERCE	40	10	10	60	6
	CC 7	(BBA AT & A 303)	INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATION	40	20	-	60	6
	GE 3		Any One from the List of Generic Elective / Interdisciplinary Courses	40	20	-	60	6
	SEC 1	(BBA AT & A 305)	COMPUTER APPLICATION IN BUSINESS	5	5	10.	20	2
TOTAL							200	26

	Subject	Subject Code	Subject Name	Contact Hours			Total Contact Hours	Credit
				L	T	P		
4TH SEM	CC 8	(BBA AT & A 401)	PRINCIPLES OF TAXATION	40	20	-	60	6
	CC 9	(BBA AT & A 402)	ENTREPRENUERSHIP DEVELOPMENT & BUSINESS ETHICS	40	20	-	60	6
	CC 10	(BBA AT & A 403)	MANAGEMENT ACCOUNTING	40	20	-	60	6
	GE 4		Any One from the List of Generic Elective / Interdisciplinary Courses	40	10	10	60	6
	SEC 2	BBA AT & A 405)	ACCOUNTING SOFTWARE PACKAGES & TAX FILING	5	5	10	20	2
TOTAL							260	26

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	SUBJECT	SUBJECT NAME/CODE	CONTACT HOURS			TOTAL CONTACT HOURS	CREDIT
			L	T	P		
5 TH SEM	CC 11	AUDITING & ASSURANCE (BBA AT & A 501)	40	20	-	60	6
	CC 12	QUANTITATIVE TECHNIQUES FOR MANAGEMENT (BBA AT & A 502)	40	20	-	60	6
	DSE 1	(BBA AT & A 503) A/B	40	20	-	60	6
	DSE 2	(BBA AT & A 504) A/B	40	20	-	60	6
	TOTAL						200

	SUBJECT	SUBJECT NAME/CODE	CONTACT HOURS			TOTAL CONTACT HOURS	CREDIT
			L	T	P		
6 TH SEM	CC 13	FINANCIAL MANAGEMENT (BBA AT & A 601)	40	20	-	60	6
	CC 14	FINANCIAL DERIVATIVES(BBA AT & A 602)	40	20	-	60	6
	DSE 3	(BBA AT & A 603) A/B	40	20	-	60	6
	DSE 4	INTERNSHIP & PROJECT WORK (BBA AT & A 681)			60	60	6
	TOTAL						200

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List of Discipline Specific Elective Course:

	ACCOUNTING & AUDITING (A)	TAXATION (B)
DSE 1	ADVANCED AUDITING	ADVANCED TAX LAW PRACTICES
DSE 2	CORPORATE ACCOUNTING & FINANCIAL REPORTING	INDIRECT TAX LAW PRACTICE
DSE 3	FINANCIAL STATEMENT ANALYSIS	PUBLIC FINANCE & TAXATION

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Serial No	Program Outcome	Mapped Courses
1	Understanding of basic principles of Accounting	CC1 (BBA AT & A 102),
2	Understanding of basic principle of Auditing	CC11((BBA AT & A 501), DSE 1A.
3	Understanding of basic principles of Taxation	CC8 (BBA AT & A 401), DSE 4B, DSE 1B, DSE 2B.
4	Learning advanced accounting	CC5 (BBA AT & A 301), DSE 2A
5	Learning Management accounting & Financial management	CC10 (BBA AT & A 403), CC13 (BBA AT & A 601),DSE 3A
6	Learning Cost accounting	CC 4 (BBA AT & A 203),
7	Learning in an Information Technology platform, business economics, Indian financial system	GE 1, GE 2, SEC 1, SEC 2, DSE 4A, CC6 (BBA AT & A 302), DSE 3B, CC7 (BBA AT & A 303).
8	Learning principles of organizational behavior, human resource management	CC2 (BBA AT & A 103), CC3 (BBA AT & A 202),
9	Learning entrepreneurial issues and environmental concerns and business legal framework	AECC 2 (BBA AT & A 201), CC9 (BBA AT & A 402), GE 3
10	Learning business communication and quantitative techniques	AECC 1(BBA AT & A 101), CC12 (BBA AT & A 502), GE 4, GE 5, GE 6.