

**Maulana Abul Kalam Azad University of Technology, WB**  
**(Formerly known as West Bengal University of Technology)**  
**Syllabus of BBA(Accountancy, Taxation & Auditing)**  
**Effective from academic session 2023-24**

**Semester-III**

**BB ATA 301: ADVANCED ACCOUNTING**

**Course Objective**

1. To understand the meaning Hire-Purchase and Installment Systems.
2. To understand the terms used in Partnership accounts.
3. To know how the accounting entries are posted in books for Share Capital & Debentures
4. To know the accounting system for Amalgamation of Companies.
5. To know the accounting system for Holding Companies
6. To understand the terms used in Banking Company

**Course Outcome**

| <b>SL NO</b> | <b>C ourse Outcome</b>   | <b>Mapped Modules</b>    |
|--------------|--|--------------------------|
| <b>1</b>     | To record the basic of hire-purchase accounting                                    | <b>Module 1/ unit 1</b>  |
| <b>2</b>     | Memorize how to calculate partnership accounts                                     | <b>Module 1 / unit 2</b> |
| <b>3</b>     | Learn how to record the books for Share Capital & Debentures of a business entity. | <b>Module 1 / unit 3</b> |
| <b>4</b>     | Learn how to record the books for Amalgamation of companies                        | <b>Module 2/ Unit 4</b>  |
| <b>5</b>     | Memorize the accounting system for Holding Companies                               | <b>Module 2 / Unit 5</b> |
| <b>6</b>     | Memorize the terms used in Banking Company   | <b>Module 2/ Unit 6</b>  |

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**MODULE-I:**

**Unit 1:** Accounting for Hire-Purchase and Installment Systems Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

**Unit 2:** Partnership accounts P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both; correction of appropriation items with retrospective effect. Change in constitution of firm –change in P/S ratio, admission, retirement – treatment of Goodwill, revaluation of assets & liabilities (with/without alteration of books), treatment of reserve and adjustment relating to capital; Death of a partner.

**Unit 3:** Accounting for Share Capital & Debentures Issue, forfeiture and reissue of forfeited shares; concept & process of book Issue of rights and bonus shares; Redemption of Preference shares; Issue and Redemption of Debentures.

**MODULE-II:**

**Unit 4:** Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

**Unit 5:** Accounts of Holding Companies Preparation of Consolidated Balance Sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). Simple problems only

**Unit 6:** Banking Company Difference between Balance sheet of Banking and non-Banking companies; prudential norms.; Asset structure of a Commercial Bank; Non- performing assets (NPA).

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**Suggested Readings:**

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S.Chand&Co.,New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting.,Vikas Publishing House, New Delhi.
3. Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi
4. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
5. Arun Kumar, Financial Management, Khanna Publishing House

| <b>Module No</b> | <b>Content</b>                                      | <b>Total Hours</b> | <b>%age of questions</b> | <b>Covered CO</b> | <b>Covered PO</b> | <b>Blooms Level (if applicable)</b> | <b>Remarks (If any)</b> |
|------------------|---|--------------------|--------------------------|-------------------|-------------------|-------------------------------------|-------------------------|
| Module 1/ Unit 1 | Accounting for Hire Purchase and Instalment Systems | 8                  | 13                       | 1                 | 1                 |                                     |                         |
| Module 1/ Unit 2 | Partnership accounts                                | 14                 | 23                       | 2                 | 1                 |                                     |                         |
| Module 1/ Unit 3 | Accounting for Share Capital & Debentures           | 12                 | 20                       | 3                 | 1                 |                                     |                         |
| Module 2/ Unit 3 | Amalgamation of Companies                           | 10                 | 17                       | 4                 | 1                 |                                     |                         |
| Module 2/ Unit 4 | Accounts of Holding Companies                       | 10                 | 17                       | 5                 | 1                 |                                     |                         |
| Module 2/ Unit 5 | Banking Company                                     | 6                  | 10                       | 6                 | 1                 |                                     |                         |

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**BB ATA 302: INDIAN FINANCIAL SYSTEM & FINANCIAL MARKET OPERATIONS**

**Course Objectives**

1. To describe the different components of a financial system and their role.
2. To demonstrate the instruments, participants and operation of the money market as well as capital market
3. To explain the recent developments in the Indian financial institutes along with banking industry
4. To explain monetary policy and functions of development banks
5. To provide an overview of project finance and non-banking financial institutions
6. To understand the financial services institutes and their functions
7. To explore the functions and working mechanism of Credit Rating Agencies.

**Course Outcomes**

| <b>SL NO</b> | <b>Course Outcome</b>   | <b>Mapped Modules</b> |
|--------------|---|-----------------------|
| <b>1</b>     | Students will be able to understand the overall financial system of India and role of financial intermediaries      | <b>Unit 1</b>         |
| <b>2</b>     | Students will be able to know about Indian Money and Capital market along with the functions of stock exchanges     | <b>Unit 2</b>         |
| <b>3</b>     | Students will be able to examine the credit creation process by commercial banks, regulations of central bank       | <b>Unit 3</b>         |
| <b>4</b>     | Students will be able to know the needs of development banks with their functions along with monetary policy        | <b>Unit 4</b>         |
| <b>5</b>     | Students will be able to identify role of project capital, working capital finance in the context of Indian economy | <b>Unit 5</b>         |

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|          |   |               |
|----------|---|---------------|
| <b>6</b> | Students will be able to explore the working mechanism and functional areas of Merchant bankers, underwriters, credit rating agencies and the role of factoring services as per SEBI guidelines | <b>Unit 6</b> |
| <b>7</b> | Students will be able to understand the concepts of Credit Rating Agencies  | <b>Unit 7</b> |

**MODULE-I:**

**Unit 1:** Financial System: Meaning and significance; Role of finance in an economy, Components (instruments, markets, etc.); kinds of finance – Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries. An overview of Indian financial system; important aspects of reforms in the Indian Financial Sector following liberalization.

**Unit 2:** Financial Markets: Money market – functions, organization and instruments (Treasury Bill, Commercial Bill, Commercial Paper); Role of RBI in adjustment of liquidity in Indian Money Market; Capital Market – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Major stock exchanges in India.

**Unit 3 :** Indian Banking System : Functions; different components; Commercial Banks – Importance and functions; Structure of Commercial banking system in India; Distinction between Commercial and Central bank; Credit Creation Process of Commercial banks; Concept of Money Multiplier. The Reserve Bank of India: Functions;

**Unit 4:** Banking & Financial policies: Instruments of Monetary and Credit control, Main features of Monetary Policy since independence. Development bank: Concept and their needs in Indian financial system – Difference with Commercial banks – Major Development banks and their functions (IFCI, ICICI, SIDBI, NABARD)

**MODULE-II:**

**Unit 5:** Financial Institutions: Role of Financial Institutions in project finance and working capital finance; Development Financial institutions (DFIs) – An overview

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and role in Indian economy; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

**Unit 6:** Financial Services: Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India; Venture capital Finance-Definition, Stages; Factoring and Forfeiting services. SEBI guidelines.

**Unit 7:** Credit rating Agencies: Credit rating concept & types, Functions & limitations.

**Suggested Readings:**

1. Meir Kohn, Financial Institution and Market, Oxford University Press. New Delhi.
2. Khan, M. Y., Indian Financial System-Theory and Practice, TMH, New Delhi.
3. Khan, M. Y and PK Jain. Financial Services. McGraw Hill Education.
4. Bhole, L. M., Financial Markets and Institutions, TMH, New Delhi.

| Module No        | Content                      | Total Hours | %age of questions | Covered CO | Covered PO | Blooms Level (if applicable) | Remarks(if any) |
|------------------|------------------------------|-------------|-------------------|------------|------------|------------------------------|-----------------|
| Module I Unit 1  | Financial System             | 10          | 17                | 1          | 7          |                              |                 |
| Module I Unit 2  | Financial Markets            | 10          | 17                | 2          | 7          |                              |                 |
| Module I Unit 3  | Indian Banking System        | 8           | 13                | 3          | 7          |                              |                 |
| Module I Unit 4  | Banking & Financial policies | 8           | 13                | 4          | 7          |                              |                 |
| Module II Unit 5 | Financial Institutions       | 10          | 17                | 5          | 7          |                              |                 |
| Module II Unit 6 | Financial Services           | 12          | 20                | 6          | 7          |                              |                 |
| Module II Unit 7 | Credit rating Agencies       | 2           | 3                 | 7          | 7          |                              |                 |

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**Semester-IV**

**BB ATA 401: PRINCIPALS OF TAXATION**

**Learning Objective**

1. To understand the Basic Concepts of Income tax.
2. To understand the concept of salary & Income from House property.
3. To know the concept of profit & gains of Business or Profession
4. To know the concept of Capital gains & Income from other sources
5. To understand the computation of Gross Total Income.

**Course Outcome:**

| <b>SL NO</b> | <b>Course Outcome</b>  | <b>Mapped Modules</b>   |
|--------------|--|-------------------------|
| <b>1</b>     | Memorize the Basic Concepts of Income tax                              | <b>Module 1/ Unit 1</b> |
| <b>2</b>     | Understand the Heads of salary & Income from House Property            | <b>Module 1/ Unit 2</b> |
| <b>3</b>     | Demonstrate the concept of profit and gains from business & Profession | <b>Module 1/ Unit 3</b> |
| <b>4</b>     | Understand the concept of Capital Gain & Income from other Sources     | <b>Module 2/ Unit 4</b> |
| <b>5</b>     | Learn the computation of Gross total Income                            | <b>Module 2/ Unit 5</b> |

**Module 1:**

**UNIT 1:** History & Concept of Income tax Brief History of Income tax in India - Basic Concepts- Finance Act- Definitions -Rates of IncomeTax- Accelerated Assessment. Agricultural Income Partly Agricultural Income- Residential Status of different assesses Incidence of tax- Exempted Income.

**UNIT 2:** Salary & Income from House Property Salary: Chargeability –Definition- Allowances- Perquisites – valuation of perquisites- Profit in lieu of salary- Deductions from salary- treatment of Provident funds- Computation of Taxable Salary. Income from House Property: Basis of Charge- Deemed ownership

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–Exemptions- Annual valuedetermination in various cases Deductions –Treatment of Unrealized rent, recovery of unrealizedrent and arrears of rent- Computation of Income fromHouse Property.

**UNIT 3:** Profit and Gains of Business or Profession Chargeability-Rules for assessment of business income – Deductions expressly allowed – Otherdeductions under section 36 and 37- Expenses expressly disallowed – Expenses not deductible incertain circumstances – Expenses allowable only on actual payment –Provisions regardingmaintenance of accounts and audit- Depreciation – Block of assets – Computation of allowabledepreciation and book value of the block of assets- Computation of profits and gains from businessor profession

## **MODULE-II**

**UNIT 4:** Capital gains & Income from other sources Basis of charge- Capital Assets - Short-term and Long- term capital gains- Transfer of capitalassets- Cost of Acquisition – Indexation of cost of acquisition. Capital Gains exempt from taxCapital Gains exempt from tax- Computation of taxable capital gain and tax liability on capitalgain- Income from other sources General chargeability -Specific Chargeability, Kinds of securities& Grossing up of interest- Bond washing transaction - Deductions allowed - Deduction notpermitted- Computation of income under the head Income from Other Sources.

**UNIT 5:** Computation of Gross Total Income Aggregation and Clubbing of income of other persons - Computation of deemed income- Set offand carry forward of losses- Intra-head and Inter-head set off-Order of set off - Rules regardingcarry forward- Computation of Gross Total Income.

### **Suggested Readings**

1. Singhnia V.K., and Singhania K, Direct Tax Law and Practice, Taxmann
2. Lal and Vashist, Direct Taxes, Pearson
3. Ahuja and Gupta, Direct Taxes Law and Practice, Bharat
4. Roy, S. K., Principles and Practice of Direct & Indirect Taxes



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| <b>Module Number</b> | <b>Content</b>                             | <b>Total Hours</b> | <b>%age of questions</b> | <b>Covered CO</b> | <b>Covered PO</b> | <b>Blooms Level (if applicable)</b> | <b>Remarks(If any)</b> |
|----------------------|--|--------------------|--------------------------|-------------------|-------------------|-------------------------------------|------------------------|
| Module 1/ Unit 1     | History & Concept of Income tax            | 12                 | 20                       | 1                 | 3                 |                                     |                        |
| Module 1/ Unit 2     | Salary & Income from House Property        | 16                 | 26                       | 2                 | 3                 |                                     |                        |
| Module 1/ Unit 3     | Profit and Gains of Business or Profession | 10                 | 17                       | 3                 | 3                 |                                     |                        |
| Module 2/ Unit 4     | Capital gains & Income from other sources  | 12                 | 20                       | 4                 | 3                 |                                     |                        |
| Module 2/ Unit 5     | Computation of Gross Total Income          | 10                 | 17                       | 5                 | 3                 |                                     |                        |

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## **BB ATA 402: ENTREPRENUERSHIP DEVELOPMENT & BUSINESS ETHICS**

### **Course Objectives:**

1. To understand the function of the entrepreneur in the successful, commercial application of innovations.
2. To investigate methods and behaviors used by entrepreneurs to identify business opportunities and put them into practice.
3. To discuss how ethical behavior impacts on business decisions for a selected business startup.
4. To get better knowledge about the necessary traits for an Entrepreneurs.
5. To build and check the feasibility of business projects and the development of the projects for the same.
6. To get the knowledge about market understanding and resource mobilization

### **Course Outcome:**

| <b>SL NO</b> | <b>Course Outcome</b>  | <b>Mapped Modules</b>   |
|--------------|--|-------------------------|
| <b>1</b>     | Able to understand the basics and needs of Entrepreneurship.   | <b>Module 1/ Unit 1</b> |
| <b>2</b>     | Able to understand the need and nature of entrepreneurship.  | <b>Module 1/Unit 2</b>  |
| <b>3</b>     | Able to understand the reason to generate startups with various business decisions.                      | <b>Module 1/ Unit 3</b> |
| <b>4</b>     | Able to develop certain skills of Entrepreneurship.  | <b>Module 2/ Unit 4</b> |
| <b>5</b>     | Able to develop certain skills of Entrepreneurship.  | <b>Module 2/ Unit 5</b> |
| <b>6</b>     | Able to understand market research and market testing and also about entrepreneurial tools and resources | <b>Module 2/ Unit 6</b> |

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**Module 1:**

**Unit 1: Introduction to Entrepreneurship:** Theories of Entrepreneurship, Role and Importance of Entrepreneur in Economic Growth.

**Unit 2:Entrepreneurial Behaviour & Traits:** Entrepreneurial Motivation, Need for Achievement Theory, Risk-taking Behaviour, Innovation and Entrepreneur. Entrepreneurial trait - Definitions, Characteristics of Entrepreneurs, Entrepreneurial Types, Functions of Entrepreneur

**Unit 3:Project Feasibility Analysis Business:** Ideas - Sources, processing: Input Requirements, Sources of Financing, Technical Assistance, Marketing Assistance, Preparation of Feasibility Reports, Legal Formalities and Documentation.

**Module 2:**

**Unit 4:Creativity & Innovation:** Introduction Meaning Scope Types of Creativity - Importance of Creativity - Steps of Creativity. Innovation - Introduction -Steps in Innovation Stages of Innovation Technology aspects in Innovation. Understanding entrepreneurial mindset (in a start-up and in organizations), Creativity and innovation, Idea Incubation, Government incentives for entrepreneurship.

**Unit 5:Understanding the Market:** Types of Business: Manufacturing, Trading and Services - Market Research Importance and Process - Market Sensing and Testing.

**Unit 6:Resource Mobilization:** Concept, Types of Resources Human, Capital and Entrepreneurial tools and resources- Selection and utilization of human resources and professionals like Accountants, Lawyers, Auditors, Board Members,

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etc. Role and Importance of a Mentor- Estimating Financial Resources required.  
 Methods of meeting the financial requirements - Debt vs. Equity

**Suggested Readings:**

1. Chakraborty, Tridib: Introducing Entrepreneurship Development, Modern BookAgency.
2. Manimala, M.J. : Entrepreneurial Policies and Strategies, TMH
3. Murthy CSV: Business Ethics and Corporate Governance, HPH
4. Dr. K. Nirmala, Karunakara Readdy: Business Ethics and Corporate Governance, HPH
5. Innovision, Chelat Bhuvanachandran, Khanna Publishing House

| <b>Module No</b>            | <b>Content</b>                     | <b>Total Hours</b> | <b>%age of questions</b> | <b>Covered CO</b> | <b>Covered PO</b> | <b>Blooms Level (If applicable)</b> | <b>Remarks(If any)</b> |
|-----------------------------|------------------------------------|--------------------|--------------------------|-------------------|-------------------|-------------------------------------|------------------------|
| <b>Module 1/<br/>Unit 1</b> | Introduction to Entrepreneurship   | 4                  | 6                        | 1                 | 6                 |                                     |                        |
| <b>Module 1/<br/>Unit 2</b> | Entrepreneurial Behaviour & Traits | 10                 | 16                       | 2                 | 6                 |                                     |                        |
| <b>Module 1/<br/>Unit 3</b> | Project Feasibility                | 8                  | 14                       | 3                 | 6                 |                                     |                        |

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|                             |                             |    |    |   |   |  |  |
|-----------------------------|-----------------------------|----|----|---|---|--|--|
|                             | Analysis<br>Business        |    |    |   |   |  |  |
| <b>Module 2/<br/>Unit 4</b> | Creativity &<br>Innovation  | 12 | 20 | 4 | 6 |  |  |
| <b>Module 2/<br/>Unit 5</b> | Understanding<br>the Market | 8  | 14 | 5 | 6 |  |  |
| <b>Module 2/<br/>Unit 6</b> | Resource<br>Mobilization:   | 8  | 14 | 6 | 6 |  |  |

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## **BB ATA 403: MANAGEMENT ACCOUNTING**

### **Course Objectives**

1. To understand meaning and scope of financial accounting and management accounting.
2. To analyse financial statements
3. To able to compute financial ratios
4. To know about Cost Volume Profit analysis and decision regarding product mix
5. To describe techniques for budgeting
6. To examine differences between standard costing & budgetary techniques and variance analysis
7. To identify recent concepts of accounting.

### **Course Outcomes**

| <b>SL NO</b> | <b>Course Outcome</b>  | <b>Mapped Modules</b> |
|--------------|--|-----------------------|
| <b>1</b>     | Students will be able to conceptualise the meaning and scope of financial as well as managerial accounting                                   | <b>Unit 1</b>         |
| <b>2</b>     | Students will be able to analyse and interpret the financial statements such as cash flow and fund flow statement                            | <b>Unit 2</b>         |
| <b>3</b>     | Students will be able to compute and infer the financial implications based on several ratios  | <b>Unit 3</b>         |
| <b>4</b>     | Students will be able to take up decisions based on marginal costing techniques  | <b>Unit 4</b>         |
| <b>5</b>     | Students will be able to describe types, functions and solve numerical problem on cash & capital budget to have managerial inferences        | <b>Unit 5</b>         |
| <b>6</b>     | Students will be able to demonstrate variance for labour, material and overhead more over can estimate budgets to compare with standard cost | <b>Unit 6</b>         |

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| <b>7</b> | Students will be able to know about accounting concepts like responsibility, inflation and human resource accounting | <b>Unit 7</b> |
|----------|--|---------------|

**MODULE I:**

**Unit 1:** Management Accounting Concepts Meaning, nature, scope and functions of management accounting; Management Accounting vs Financial Accounting.

**Unit 2 :** Financial Statement Analysis Fund flow statement, Cash flow statement (AS3), Comparative statement, Common size statement.

**Unit 3 :** Ratio analysis Computation and implications -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages and limitations of accounting ratios.

**Unit 4:** Break Even analysis & Marginal Costing- Break even analysis, Marginal Costing margin of safety, , Marginal costing as a tool for decision making – make or buy; Change of product mix; shut down decision.

**MODULE II:**

**Unit 5 :** Budgeting for Profit Planning and Control Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and Flexible budgeting, cash budget; Zero base budgeting. Numerical on Flexible and Cash Budget.

**Unit 6:** Standard Costing & variance Meaning, differences between standard costing & budgetary control, advantages & disadvantages, numerical on standard costing, Materials Variance, Labour variances, Overhead variance.

**Unit 7:** Overview of latest developments in Accounting-Transfer Pricing, Responsibility, accounting, Inflation accounting, Divisional performance analysis, Human Resources Accounting (6L)

**Suggested Readings:**

1. Khan M.Y. and Jain P.K.: Management Accounting, TMH. Kaplan R.S. and Aktinson. A.A.: Advanced Management Accounting, Prentice Hall of India.

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2. Arora M.N.: Cost Accounting Principles and Practices; Vikas Publishing House.

3. Jain S.P. & Narang K.L.: Cost Accounting; Kalyani, New Delhi.

4. Bhabatosh Banerjee: Financial Policy & Management Accounting, Prentice Hall of India Ltd.

| <b>Module No</b>        | <b>Content</b>                                | <b>Total Hours</b> | <b>%age of questions</b> | <b>Covered CO</b> | <b>Covered PO</b> | <b>Blooms level(if applicable)</b> | <b>Remarks(if any)</b> |
|-------------------------|---|--------------------|--------------------------|-------------------|-------------------|------------------------------------|------------------------|
| <b>Module I Unit 1</b>  | Management Accounting Concepts                | 4                  | 5                        | 1                 | 7                 |                                    |                        |
| <b>Module I Unit 2</b>  | Financial Statement Analysis                  | 10                 | 17                       | 2                 | 7                 |                                    |                        |
| <b>Module I Unit 3</b>  | Ratio analysis                                | 10                 | 17                       | 3                 | 7                 |                                    |                        |
| <b>Module I Unit 4</b>  | Break Even analysis & Marginal Costing        | 10                 | 17                       | 4                 | 7                 |                                    |                        |
| <b>Module II Unit 5</b> | Budgeting for Profit Planning and control     | 10                 | 17                       | 5                 | 7                 |                                    |                        |
| <b>Module II Unit 6</b> | Standard Costing & variance                   | 10                 | 17                       | 6                 | 7                 |                                    |                        |
| <b>Module II Unit 7</b> | Overview of latest developments in Accounting | 6                  | 10                       | 7                 | 7                 |                                    |                        |