

GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT (GITAM)

(Deemed to be University)

VISAKHAPATNAM * HYDERABAD * BENGALURU

Accredited by NAAC with A⁺⁺ Grade

GITAM School of Business



CURRICULUM AND SYLLABUS

**3 Year Undergraduate Programme
UMGMT08: Bachelor of Commerce
Accounting, Auditing & Taxation (AAT)**

w.e.f. 2024-25 admitted batch
(Updated on July 2024)

R21UG: Academic Regulations

Version 1.5B

Applicable for the Undergraduate Programmes:

B.C.A and B.Com. (ACCA & AAT)

<https://www.gitam.edu/academics/academic-regulations>

GANDHI INSTITUTE OF TECHNOLOGY AND MANAGEMENT

Vision

GITAM will be an exceptional knowledge-driven institution advancing on a culture of honesty and compassion to make a difference to the world.

Mission

- Build a dynamic application-oriented education ecosystem immersed in holistic development.
- Nurture valuable futures with global perspectives for our students by helping them find their ikigai.
- Drive impactful integrated research programmes to generate new knowledge, guided by integrity, collaboration, and entrepreneurial spirit.
- Permeate a culture of kindness within GITAM, fostering passionate contributors.

Quality Policy

To achieve global standards and excellence in teaching, research, and consultancy by creating an environment in which the faculty and students share a passion for creating, sharing and applying knowledge to continuously improve the quality of education.

GITAM SCHOOL OF BUSINESS

Vision

To be a world class business school through transformative education, research, innovation, and entrepreneurship.

Mission

1. To achieve excellence in academic program design and academic delivery.
2. To pursue research that adds value to scholarship and improves business practice.
3. To undertake entrepreneurial and social initiatives to address social, economic, and environmental challenges to create societal impact and sustainability.
4. Build professional competencies needed to succeed in business, management and administration.

UMGMT12: Bachelor of Commerce (w.e.f.2023-24 Admitted Batch)

Programme Educational Objectives (PEOs)

- PEO 1:** Able to understand the critical aspects of Accounting, Finance, and Business Management.
- PEO 2:** Prepare and analyze Various Financial Reports using IFRS and the guidelines.
- PEO 3:** Utilize tools such as Microsoft advanced Excel, taxation principles at national and global levels, strategic business leadership cases, and solve business and finance-related problems through case studies.
- PEO 4:** Apply various Accounting and financial techniques to analyze and interpret financial statements.
- PEO 5:** Understand the required mathematical, analytical, and statistical tools for financial and accounting analysis.
- PEO 6:** The program enriches the students with quality knowledge and skills in research.

PEO Articulation

	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
M1	1	1	1	1	1	1
M2	1	2	2	2	2	3
M3	2	2	2	2	2	3
M4	3	3	3	3	3	3

3 - High Correlation, 2 - Medium Correlation, 1 - Low Correlation

UMGMT12: Bachelor of Commerce

Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

At the end of the Programme the students would be able to demonstrate:

- PO1:** Complex problem-solving:
- To solve different kinds of problems in familiar and non-familiar contexts and apply the learning to real-life situations.
- PO2:** Critical thinking:
- Apply analytic thought to a body of knowledge, including the analysis and evaluation of policies, and practices, as well as evidence, arguments, claims, beliefs, and the reliability and relevance of evidence.
 - Identify relevant assumptions or implications and formulate coherent arguments.
 - Identify logical flaws and holes in the arguments of others.
 - Analyze and synthesize data from a variety of sources and draw valid conclusions and support them with evidence and examples.
- PO3:** Creativity:
- Create, perform, or think in different and diverse ways about the same objects or scenarios.
 - Deal with problems and situations that do not have simple solutions.
 - Innovate and perform tasks in a better manner.
 - View a problem or a situation from multiple perspectives.
 - Think 'out of the box' and generate solutions to complex problems in unfamiliar contexts.
 - Adopt innovative, imaginative, lateral thinking, interpersonal skills and emotional intelligence.
- PO4:** Communication Skills:
- Listen carefully, read texts and research papers analytically and present complex information in a clear and concise manner to different groups / audiences.
 - Express thoughts and ideas effectively in writing and orally and communicate with others using appropriate media.
 - Confidently share views and express herself / himself.
 - Construct logical arguments using correct technical language related to a field of learning, work/vocation, or an area of professional practice, and convey ideas, thoughts, and arguments using language that is respectful and sensitive to gender and other minority groups.
- PO5:** Analytical reasoning/thinking:
- Evaluate the reliability and relevance of evidence.
 - Identify logical flaws in the arguments of others.
 - Analyze and synthesize data from a variety of sources-draw valid conclusions and support them with evidence and examples, and address opposing viewpoints.
- PO6:** Research-related skills:
- A keen sense of observation, inquiry, and capability for asking relevant/ appropriate questions.
 - The ability to problematize, synthesize, and articulate issues and design research proposals.
 - The ability to define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and-effect relationships.
 - The capacity to develop appropriate methodology and tools for data collection.
 - The appropriate use of statistical and other analytical tools and techniques.

- The ability to plan, execute and report the results of an experiment or investigation, the ability to acquire the understanding of basic research ethics and skills in practicing/doing ethics in the field/ in personal research work, regardless of the funding authority or field of study.
- PO7:** Coordinating/collaborating with others:
- Work effectively and respectfully with diverse teams.
 - Facilitate cooperative or coordinated effort on the part of a group.
 - Act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
- PO8:** Leadership readiness/qualities:
- Mapping out the tasks of a team or an organization and setting direction.
 - Formulating an inspiring vision and building a team that can help achieve the vision, motivating and inspiring team members to engage with that vision.
 - Using management skills to guide people to the right destination.
- PO9:** Learning how to learn skills:
- Acquire new knowledge and skills, including 'learning how to learn skills, that are necessary for pursuing learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social, and cultural objectives, and adapting to changing trades and demands of the workplace, including adapting to the changes in work processes in the context of the fourth industrial revolution, through knowledge / skill development / re-skilling.
 - Work independently; identify appropriate resources required for further learning.
 - Acquire organizational skills and time management to set self-defined goals and targets with timelines.
 - Inculcate a healthy attitude to be a lifelong learner.
- PO10:** Digital and technological skills:
- Use ICT in a variety of learning and work situations.
 - Access, evaluate, and use a variety of relevant information sources, and use appropriate software for analysis of data.
- PO11:** Multicultural competence and inclusive spirit:
- The acquisition of knowledge of the values and beliefs of multiple cultures and a global perspective to honour diversity.
 - Capability to effectively engage in a multicultural group/society and interact respectfully with diverse groups.
 - Capability to lead a diverse team to accomplish common group tasks and goals.
 - Gender sensitivity and adopting a gender-neutral approach, as also empathy for the less advantaged and the differently-abled including those with learning disabilities.
- PO12:** Value inculcation:
- Embrace and practice constitutional, humanistic, ethical, and moral values in life, including universal human values of truth, righteous conduct, peace, love, non-violence, scientific temper, citizenship values.
 - Practice responsible global citizenship required for responding to contemporary global challenges, enabling learners to become aware of and understand global issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies.
 - Formulate a position/argument about an ethical issue from multiple perspectives.
 - Identify ethical issues related to work, and follow ethical practices, including avoiding unethical behavior such as fabrication, falsification or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights.
 - Recognize environmental and sustainability issues and participate in actions to promote sustainable development.
 - Adopt an objective, unbiased, and truthful actions in all aspects of work.
 - Instill integrity and identify ethical issues related to work, and follow ethical practices.

- PO13:** Autonomy, responsibility, and accountability:
- Apply knowledge, understanding, and/or skills with an appropriate degree of independence relevant to the level of the qualification.
 - Work independently, identify appropriate resources required for a project, and manage a project through to completion.
 - Exercise responsibility and demonstrate accountability in applying knowledge and/or skills in work and/or learning contexts appropriate for the level of the qualification, including ensuring safety and security at workplaces.
- PO14:** Environmental awareness and action:
- Ability to apply the knowledge, skills, attitudes, and values required to take appropriate actions for.
 - Mitigating the effects of environmental degradation, climate change, and pollution.
 - Effective waste management, conservation of biological diversity, management of biological resources and biodiversity, forest and wildlife conservation, and sustainable development and living.
- PO15:** Community engagement and service:
- To participate in community-engaged services/ activities for promoting the wellbeing of society.
- PO16:** Empathy:
- To identify with or understand the perspective, experiences, or points of view of another individual or group, and to identify and understand other people's emotions.
- PSO1:** Understand the fundamental Principles and practices of Accounting.
- PSO2:** Apply various financial techniques to analyse and interpret financial statements.
- PSO3:** Prepare and analyse various Financial Reports using IFR.
- PSO4:** Integrate the skills and understandings to study advanced topics in Accounting and Finance.

Curriculum Structure
(Flexible Credit System)

Minimum Credit Requirements to Award Degree Under Each Category

S.No.	Course Category and Category Code		3 Year Undergraduate	
			Credits	(%)
1	University Core	UC	12	10
2	Faculty Core	FC	35	30
3	Programme Core	PC	64	53
4	Open Elective	OE	9	7
	Total		120	100

University Core (UC)

The minimum number of Credits to be earned is 12.

Course code	Level	Course Title	L	T	P	S	J	C
LANGXXXX	100	Academic Writing	1	0	0	0	0	1
LANGXXXX	100	Critical Thinking	1	0	0	0	0	1
CLAD1041	100	Art of Persuasive Communication	0	0	2	0	0	1
CLAD1051	100	Competence in Communication	0	0	2	0	0	1
CLAD1061	100	Life Skills	0	0	2	0	0	1
CLADXXXX	100	Soft Skills - 4	0	0	2	0	0	1
LANG1241	100	Communicative English - I	0	0	4	0	0	2
LANG1251	100	Communicative English - II	0	0	4	0	0	2
IENT1051	100	Fundamentals of Entrepreneurship	2	0	0	0	0	2
ENVS1001	100	Environmental Studies *^	3	0	0	0	0	3
POLS1001	100	Indian Constitution and History *^	2	0	0	0	0	2
PHPY1001	100	Gandhi for the 21st Century *^	2	0	0	0	0	2
FINA1081	100	Personal Financial Planning *^#	1	0	0	0	0	1
MFST1001	100	Health and Wellbeing *#	0	0	2	0	0	1
DOSP10XX	100	Sports*#	0	0	0	2	0	0
DOSL10XX	100	Club Activity*#	0	0	0	2	0	0
DOSL10XX	100	Community Service*#	0	0	0	2	0	0
* Pass/Fail courses # Any TWO courses to be chosen among the FIVE ^ Online/Swayam/NPTEL Courses								
Sports Courses								
Course code	Level	Course Title	L	T	P	S	J	C
DOSP1003	100	Badminton	0	0	0	2	0	0
DOSP1033	100	Football	0	0	0	2	0	0
DOSP1043	100	Volleyball	0	0	0	2	0	0
DOSP1053	100	Kabaddi	0	0	0	2	0	0
DOSP1073	100	Table Tennis	0	0	0	2	0	0
DOSP1083	100	Handball	0	0	0	2	0	0
DOSP1093	100	Basketball	0	0	0	2	0	0
DOSP1113	100	Throw ball	0	0	0	2	0	0
DOSP1142	100	Cricket	0	0	0	2	0	0
DOSP1132	100	Functional Fitness	0	0	0	2	0	0
DOSP1171	100	Martial Arts/Self Defence	0	0	0	2	0	0
Club Activity Courses								
Course code	Level	Course Title	L	T	P	S	J	C
DOSL1081	100	Student Life Activities (Participant)	0	0	0	2	0	0
DOSL1091	100	Student Life Activities (Organizer)	0	0	0	2	0	0
DOSL1101	100	Student Life Activities (Competitor)	0	0	0	2	0	0
DOSL1111	100	Foundations of Student (Leadership)	0	0	0	2	0	0
Community Service courses								
Course code	Level	Course Title	L	T	P	S	J	C
DOSL1042	100	Community Services – Volunteer	0	0	2	0	0	0
DOSL1052	100	Community Services – Mobilizer	0	0	2	0	0	0

Faculty Core (FC)

The minimum number of Credits to be earned is 35.

Course Code	Level	Course Title	L	T	P	S	J	C	
HRMG1002	100	Principles and Practice of Management	3	0	0	0	0	3	
IENT1012	100	Indian Business Environment	3	0	0	0	0	3	
INFS1001	100	Decision Making with Spreadsheets	3	0	0	0	0	3	
IENT1032	100	Managerial Economics	3	0	0	0	0	3	
OPTS1032	100	Business Statistics	3	0	0	0	0	3	
ODHR2001	200	People Management	3	0	0	0	0	3	
MKTG2011	200	Marketing Management	3	0	0	0	0	3	
ACCN2111	200	Tally	0	0	4	0	0	2	
FINA3181	300	Goods and Service Tax (GST)	4	0	0	0	0	4	
IENT3082	300	Business Strategy	3	0	0	0	0	3	
INTN2777	200	Internship	0	0	0	0	3	3	
VIVA3999	300	Comprehensive Viva-Voce	0	0	0	0	2	2	
Total Credits									35

Programme Core (PC)

The minimum number of Credits to be earned is 64.

Accounting, Auditing & Taxation (AAT)									
Course Code	Level	Course Title	L	T	P	S	J	C	
OPTS1002	100	Business Mathematics	3	0	0	0	0	3	
FINA1071	100	Financial Accounting-I	4	0	0	0	0	4	
FINA2161	200	Financial Accounting-II	4	0	0	0	0	4	
HRMG2012	200	Business Laws	3	0	0	0	0	3	
FINA1032	100	Principles and Practice of Banking	3	0	0	0	0	3	
FINA3281	300	Advanced Accounting-I	4	0	0	0	0	4	
FINA2181	200	Cost and Management Accounting	4	0	0	0	0	4	
FINA2002	200	Essentials of Financial Management	3	0	0	0	0	3	
FINA3291	300	Advanced Accounting-II	4	0	0	0	0	4	
INFS2001	200	Introduction to Business Analytics	3	0	0	0	0	3	
HRMG2022	200	Company Law	4	0	0	0	0	4	
FINA3102	300	Stock Market Operations	3	0	0	0	0	3	
FINA2082	200	Insurance Management	3	0	0	0	0	3	
FINA3271	300	Auditing-I	4	0	0	0	0	4	
FINA2171	200	Indian Income Tax Law and Practice-I	4	0	0	0	0	4	
FINA3301	300	Auditing-II	4	0	0	0	0	4	
FINA3311	300	Indian Income Tax Law and Practice-II	4	0	0	0	0	4	
MKTG2021	200	E-commerce	3	0	0	0	0	3	
Total Credits									64

Open Electives

The minimum number of Credits to be earned is 09.

Eligible Programme core & Programme Elective courses to be chosen from other Programmes and earn 09 credits under Open Elective category.



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