

As Per NEP 2020

Tolani College of Commerce (Autonomous)



**Title of the Course: Accounting Ethics
(Semester – VI)**

Programme: B.Com (Accounting and Finance)

**Syllabus for 2 Credit Course
From the Academic Year 2025 – 2026**

Name of the Course: Accounting Ethics

Sr. No.	Heading	Particulars
1	Description of the course:	This course explores accounting ethics, professional responsibilities, and regulatory frameworks. It covers ethical principles, auditor ethics, financial reporting ethics, fraud prevention, corporate governance, and taxation ethics. Learners will analyze legal frameworks, emerging ethical challenges, and enhance decision-making skills through case studies and debates.
2	Vertical:	Major
3	Type:	Theory
4	Credit:	2 Credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks Continuous Evaluation 20 Marks Semester End Examination 30 Marks
7	Course Objectives:	<ol style="list-style-type: none"> 1. To provide students with a thorough understanding of accounting ethics, professional responsibilities, and ethical considerations in financial reporting. 2. To equip learners with knowledge of fraud prevention, corporate governance, legal frameworks, and emerging ethical challenges in accounting.
8	Course Outcomes:	<ol style="list-style-type: none"> 1. Learners will develop an understanding of accounting ethics, professional codes of conduct, and auditor responsibilities. 2. Learners will be able to analyze fraud prevention mechanisms, regulatory frameworks, and emerging ethical risks in accounting.
9	Modules	
	Module 1: Accounting Ethics & Professional Responsibilities (15 Hours)	
	<ul style="list-style-type: none"> • Introduction to Accounting Ethics • Professional Codes of Conduct & Auditor Ethics • Financial Reporting Ethics & Earnings Management 	
	Module 2: Fraud Prevention, Regulatory Frameworks & Emerging Ethical Challenges. (15 Hours)	
	<ul style="list-style-type: none"> • Corporate Governance & Whistleblowing • Taxation Ethics & International Compliance • Legal & Regulatory Frameworks for Accounting Ethics • Emerging Ethical Risks in Accounting • Final Case Study & Ethical Debates 	
10	Reference Books: <ol style="list-style-type: none"> 1. Accounting Ethics Author(s): Ronald F. Duska, Brenda Shay Duska & Kenneth W. Kury Publisher: Wiley 	

	<p>Edition: Latest Edition Location: New Delhi</p> <p>2. Ethical Obligations and Decision Making in Accounting Author(s): Steven M. Mintz & Roselyn E. Morris Publisher: McGraw Hill Edition: Latest Edition Location: New Delhi</p> <p>3. Auditing and Accounting Ethics Author(s): S.K. Basu Publisher: Pearson Education Edition: Latest Edition Location: New Delhi</p> <p>4. Corporate Governance and Ethics Author(s): Zabihollah Rezaee Publisher: Wiley Edition: Latest Edition Location: New Delhi</p> <p>5. Forensic Accounting and Fraud Examination Author(s): William S. Hopwood, Jay J. Leiner & George R. Young Publisher: McGraw Hill Edition: Latest Edition Location: New Delhi</p>
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Evaluation Pattern

Continuous Evaluation: 40%
Semester End Examination: 60%

Semester End Examination Question Paper Pattern

Maximum Marks: 30

Duration: 1 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	15 Marks 08 Marks 07 Marks
Q-2	A. Practical Question OR B. Practical/ Theory Question C. Practical/ Theory Question	15 Marks 08 Marks 07 Marks

Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.

Signature of Team Members

Sr. No.	Name	Signature
1	Mr. Murugan Nadar	
2	Mr. Mubeen Shaikh	
3	Ms. Shweta Ghule	