



**R.A. Podar College  
of Commerce and Economics  
Autonomous  
Matunga, Mumbai.**



**Syllabus  
and  
Question Paper Pattern  
of  
Courses of M.Com. Programme  
*Accountancy*  
*Part –I (Semester I and II)***

**Under Choice Based Credit, Grading and  
Semester System**

To be implemented from Academic Year 2022-23

**Faculty of Commerce**

[www.rapodar.ac.in](http://www.rapodar.ac.in)

**Master of Commerce (M.Com) Accountancy Programme *Under Choice Based Credit, Grading and Semester System***  
**Course Structure**

**M.Com I**

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>I</b>	<b>Core Courses (CC)</b>		<b>I</b>	<b>Core Courses (CC)</b>	
1	Strategic Management	<b>06</b>	1	Research Methodology for Business	<b>06</b>
2	Economics for Business Decisions	<b>06</b>	2	Macro Economics concepts and Applications	<b>06</b>
3	Cost and Management Accounting	<b>06</b>	3	Corporate Finance	<b>06</b>
4	Business Ethics and Corporate Social Responsibility	<b>06</b>	4	E-Commerce	<b>06</b>
	<b>Total Credits</b>	<b>24</b>		<b>Total Credits</b>	<b>24</b>

**M.Com II**

	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>I</b>	<b>Elective Courses (EC)</b>		<b>I</b>	<b>Elective Courses (EC)</b>	
1,2 and 3	*Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	<b>18</b>	1,2 and 3	**Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	<b>18</b>
<b>II</b>	<b>Project Work</b>		<b>II</b>	<b>Project Work</b>	
4	Project Work - I	<b>06</b>	4	Project Work - II	<b>06</b>
	<b>Total Credits</b>	<b>24</b>		<b>Total Credits</b>	<b>24</b>

□ **Note:** Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real-life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses

<i>I</i>	<i>*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)</i>		<i>I</i>	<i>** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)</i>	
<b><i>Advanced Accounting, Corporate Accounting and Financial Management</i></b>					
1	Advanced Financial Accounting	<b>06</b>	1	Corporate Financial Accounting	<b>06</b>
2	Direct Tax	<b>06</b>	2	Indirect Tax - Introduce of Goods & Service Tax	<b>06</b>
3	Advanced Cost Accounting	<b>06</b>	3	Financial Management	<b>06</b>
4	Advance Auditing	<b>06</b>	4	International Financial Reporting Standards	<b>06</b>
5	Financial Services	<b>06</b>	5	Personal Financial Planning	<b>06</b>

# Master of Commerce (M.Com) Accountancy Programme

## *Under Choice Based Credit, Grading and Semester System*

### *Course Structure*

#### **Semester I**

<b>No. of Courses</b>	<b>Semester I</b>	<b>Credits</b>
	<b><i>Core Courses (CC)</i></b>	
1	Strategic Management	<b>06</b>
2	Economics for Business Decisions	<b>06</b>
3	Cost and Management Accounting	<b>06</b>
4	Business Ethics and Corporate Social Responsibility	<b>06</b>
	<b>Total Credits</b>	<b>24</b>

**Revised Syllabus of Courses of Master of Commerce (M.Com) Accountancy  
Programme at Semester I  
Core Courses (CC)**

**1. Strategic Management**

*Modules at a Glance*

SN	Modules/ Units	No. of Lectures
<b>1</b>	<b>Introduction to Strategic Management</b>	
	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Strategic Management	15
2	Strategy Formulation, Implementation and Evaluation	15
3	Business, Corporate and Global Strategies	15
4	Emerging Strategic Trends	15
<b>Total</b>		<b>60</b>

**Objectives**

SN	Objectives
1	To enable the learners to understand new forms of Strategic Management concepts and their use in business
2	To provide information pertaining to Business, Corporate and Global Reforms
3	To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions
4	To acquaint the learners with recent developments and trends in the business corporate world

SN	Modules/ Units
<b>1</b>	<b>Introduction to Strategic Management</b>
	Concept of Strategic Management, Strategic Management Process, Vision, Mission and Goals, Benefits and Risks of Strategic Management. Levels of Strategies: Corporate, Business and Operational Level Strategy Functional Strategies: Human Resource Strategy, Marketing Strategy, Financial Strategy , Operational Strategy Environmental Scanning. ETOP- Environmental Threat and Opportunity Profile
<b>2</b>	<b>Strategy Formulation, Implementation and Evaluation</b>
	Strategic Formulation: Stages and Importance, Formulation of Alternative Strategies: Mergers, Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Divestment and Liquidation. Strategic Analysis and Choice: Issues and Structures, Corporate Portfolio Analysis- SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer’s Matrix, Strategic Choice- Factors and Importance. Strategic Implementation: Steps, Importance and Problems, Resource Allocation- Importance & Challenges Strategic Evaluation and Control: Importance, Limitations and Techniques, Budgetary Control: Advantages, Limitations
<b>3</b>	<b>Business, Corporate and Global Strategies</b>
	Corporate Restructuring Strategies: Concept, Need and Forms, Corporate Renewal Strategies: Concept, Internal and External factors and Causes. Strategic Alliance: Concept, Types, Importance, Problems of Indian Strategic Alliances and International Businesses Public Private Participation: Importance, Problems and Governing Strategies of PPP Model. Information Technology Driven Strategies: Importance, Limitations and contribution of IT sector in Indian Business
<b>4</b>	<b>Emerging Strategic Trends</b>
	Start-up Business Strategies and Make in India Model: Process of business startups and its Challenges, Growth Prospects and government initiatives in Make in India Model with reference to National manufacturing, Contribution of Make in India Policy in overcoming industrial sickness Reengineering Business Processes- Business Reengineering, Process Reengineering and Operational Reengineering Three new Dimensions- Holistic performance score card (HPC) – moon ocean strategy- CINE Matrix for VUCA Context Business continuity Management – Coping strategy

### **Suggested Readings**

- Strategic Management, A Dynamic Perspective -Concepts and Cases – Mason A. Carpenter, Wm. Gerard Sanders, Prashant Salwan, Published by Dorling Kindersley (India) Pvt Ltd, Licensees of Pearson Education in south Asia
- Strategic Management and Competitive Advantage-Concepts- Jay B. Barney, William S. Hesterly, Published by PHI Learning Private Limited, New Delhi
- Globalization, Liberalization and Strategic Management - V. P. Michael
- Business Policy and Strategic Management – Sukul Lomash and P.K Mishra, Vikas Publishing House Pvt. Ltd, New Delhi
- Strategic Management – Fred R. David, Published by Prentice Hall International
- Business Policy and Strategic Management – Dr Azhar Kazmi, Published by Tata McGraw Hill Publications
- Business Policy and Strategic Management- Jauch Lawrence R & William Glueck Published by Tata McGraw Hill
- Public Enterprise Management and Privatization – Laxmi Narain Published by S.Chand & Company Ltd, New Delhi
- Business Organization – Rajendra P. Maheshwari, J.P. Mahajan, Published by International Book House Pvt Ltd
- Disasters and Development- Cuny Fred C, Published by Oxford University Press, Oxford
- At Risks Natural Hazards, People’s Vulnerability and Disasters- Wisner Ben P. Blaikie, T Cannon and I. Davis, Published by Wiltshire Routledge
- Mergers, Acquisitions and Corporate Restructuring – Strategies and Practices- Rabi Narayan Kar, Published by International Book House Pvt Ltd, Mumbai
- Strategic Management- Awareness and Change, John. L. Thompson, Internal Thomson Business Press
- Gaining and Sustaining Competitive Advantage, Jay B. barney, Eastern economy Edition, PHI Learning Pvt Ltd, New Delhi
- Strategic Management by Prof N.H. Mullick, Enkay Publishing House New Delhi
- Public Sector Perspective, by Dr M.Veerappa Moily
- The Impact of Private sector participation in Infrastructure- Lights, shadows and the Road ahead by Andres, Luis, Guasch, Luis, J. Thomas, Haven & Foster, World Bank, Washington

*Revised Syllabus of Courses of Master of Commerce (M.Com) Accountancy  
Programme at Semester I*

*Core Courses (CC)*

**2. Economics for Business Decisions**

*Modules at a Glance*

	<b>Modules</b>	<b>No. of Lectures</b>
1	Basic Principles in Business Economics	15
2	Demand and Supply Analysis	15
3	Production Decisions and Cost Analysis	15
4	Market Structure Analysis	15
	<b>Total</b>	<b>60</b>

*Objectives*

<b>SN</b>	<b>Objectives</b>
1	This course is designed to equip the students with basic tools of economic theory and its practical applications
2	The course aims at familiarizing the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyze the market behavior with economic way of thinking
3	In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics
4	In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics



Sr.No.	Modules/Units
1	<b>Basic principles in Business Economics</b>
	Meaning and scope of Business Economics –twin principles of scarcity and efficiency; Incremental and Marginal principle. Profit maximization principle. Market economy and invisible hand. Production possibility frontier. Opportunity cost - accounting profit and economic profit. Market failure, externality, public goods and economic role of Government.
2	<b>Demand and Supply analysis</b>
	<b>Determinants of demand</b> – market demand function - theory of attributes, snob appeal, band wagon and Veblen effect and demand function. Law of supply- elasticity of supply <b>Applications of elasticity of demand and supply to economic issues :</b> Paradox of bumper harvest- tax on price and quantity - minimum floor and maximum ceilings : minimum wages controversy and Administered price control <b>The theory of consumer choice</b> - Consumer preference and budget constraint -equilibrium position of tangency with the help of Indifference curve analysis- effect of changes in price and income on consumer equilibrium.
3	<b>Production decisions and Cost analysis</b>
	<b>Production function</b> - short run and long run - Law of variable proportion, returns to scale, scale economies, scope economies- least cost factor combination for a given output- Expansion path and Multiproduct firm- cost reduction through experience -learning curve <b>Economic analysis of Cost:</b> Classification of costs, short run and long run cost functions.
4	<b>Market structure analysis</b>
	<b>Difference between perfectly and imperfectly competitive markets</b> -Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power - profit maximization of simple and discriminating monopolist- methods of measuring monopoly power - Public policy towards monopoly power. <b>Different forms of imperfect competition</b> - Monopolistic competition and Oligopoly -Strategic decision making in oligopoly markets- collusive and non-collusive oligopoly-colliding oligopoly : rivalry among few, price war and kinked demand curve- collusive oligopoly models of price leadership and cartel - basic concepts of game theory - Using Game theory to analyze strategic decisions - application of model of prisoner’s dilemma in market decisions.

## **Suggested Readings**

### **Core Readings**

- Salvatore, D.: Managerial Economics in a global economy (Thomson South Western Singapore)
- Frank Robert.H, Bernanke. Ben S., Principles of Economics (Tata McGraw Hill)
- Gregory Mankiw., Principles of Economics, Thomson South western
- Samuelson & Nordhas.: Economics (Tata McGraw Hills, New Delhi)
- Hirschey .M., Managerial Economics, Thomson South western
- Mehta, P.L.: Managerial Economics – Analysis, Problem and Cases (S. Chand & Sons, N.Delhi)

### **Additional Readings**

- Koutsoyiannis, A., Modern Microeconomics, Macmillan Press Ltd
- Varian, Micro-Economic Analysis, W. W. Norton & Company
- Dean, Joel: Managerial Economics (Prentice Hall of India, N. Delhi,
- Gupta, G.S.: Managerial Economics (Tata McGraw Hill, N. Delhi,
- Sen Anindya, Micro -Economics: Theory and Applications, Oxford University Press, New Delhi.

### **Current Readings**

- Economic and Political Weekly ,Indian Economic Review , Financial Dailies

*Revised Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester I*  
*Core Courses (CC)*

**3. Cost and Management Accounting**

*Modules at a Glance*

<b>SN</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Marginal Costing, Absorption Costing and Management Decisions	15
2	Standard Costing	15
3	Budgetary Control	15
4	Operating Costing	15
<b>Total</b>		<b>60</b>

*Objectives*

<b>SN</b>	<b>Objectives</b>
1	To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
2	To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
3	To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates

SN	Modules/ Units
1	<b>Marginal Costing, Absorption Costing and Management Decisions</b>
	Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control
2	<b>Standard Costing</b>
	Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances
3	<b>Budgetary Control</b>
	Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets
4	<b>Operating Costing</b>
	Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester I  
Core Courses (CC)*

**4. Business Ethics and Corporate Social Responsibility**  
*Modules at a Glance*

<b>SN</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Business Ethics	15
2	Indian Ethical Practices and Corporate Governance	15
3	Introduction to Corporate Social Responsibility	15
4	Areas of CSR and CSR Policy	15
<b>Total</b>		<b>60</b>

*Objectives*

<b>SN</b>	<b>Objectives</b>
1	To familiarize the learners with the concept and relevance of Business Ethics in the modern era
2	To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

SN	Modules/ Units
1	<b>Introduction to Business Ethics</b>
	<p>Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos.</p> <p>Sources of Ethics, Ethical dilemma in business. Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents</p> <p>Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill &amp; Bentham’s Utilitarianism theory</p> <p>Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa.</p>
2	<b>Indian Ethical Practices and Corporate Governance</b>
	<p>Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance,</p> <p>Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards.</p> <p>Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences</p>
3	<b>Introduction to Corporate Social Responsibility</b>
	<p>Corporate Social Responsibility: Concept, Scope &amp; Relevance and Importance of CSR in Contemporary Society.</p> <p>Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India.</p> <p>CSR –legislation in India and world. Sec 135. Organization citizenship Behaviour in the work place.</p> <p>Role of NGO’s and International Agencies in CSR, Integrating CSR into Business</p>
4	<b>Areas of CSR and CSR Policy</b>
	<p>CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.</p> <p>CSR and environmental concerns.</p> <p>Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR</p> <p>Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.</p> <p>CSR and Sustainable Development</p> <p>CSR through Triple Bottom Line in Business</p>

## Suggested Readings

- Sharma J.P ‘ Corporate Governance, business ethics and CSR, Ane Books Pvt Ltd, New Delhi
- Sharma J.P. Corporate Governance and Social Responsibility of business, Ane Books Pvt Ltd, New Delhi
- S.K.Bhatia, Business Ethics and Corporate Governance
- William Shaw, Business Ethics, Wordsworth Publishing Company, International Thomson Publishing Company.
- Corporate Crimes and Financial Frauds, Dr. Sumit Sharma, New Delhi India
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
- Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
- Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.
- Mallin, Christine A. Corporate Governance (Indian Edition) Oxford University press. New Delhi
- Blow field ,Michael and Alan Murray, Corporate Responsibility, Oxford University Press,
- Philip Kotler and Nancy Lee, CSR : doing the most good for Company and your cause , Wiley 2005
- Beeslory, Michel and Evens, CSR , Taylor and Francis, 1978
- Subhabrata Bobby Banerjee, CSR: the good, the bad and the ugly. Edward Elgar Publishing 2007
- Joseph A. Petrick and John F. Quinn, Management Ethics- Integrity at work , Sage Publication , 1997
- Francesco Perrini, Stefano and AntanioTencati, Developing CSR- A European Perspective , Edward Elgar.
- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholders’ a global environment, Sage Publication, 2009.
- Ellington. J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers.
- Crane, A. Et al., (2008), The Oxford handbook of Corporate Social Responsibility, New York: Oxford University Press Inc.

**Master of Commerce (M.Com) Accountancy Programme**

***Under Choice Based Credit, Grading and Semester System***

***Course Structure***

**Semester II**

No. of Courses	Semester II	Credits
1	<i>Core Courses (CC)</i>	
1	Research Methodology for Business	06
2	Macro Economics concepts and Applications	06
3	Corporate Finance	06
4	E-Commerce	06
	Total credits	24



*Revised Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester II  
Core Courses (CC)*

**1. Research Methodology for Business**

*Modules at a Glance*

<b>SN</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Research	15
2	Research Process	15
3	Data Processing and Statistical Analysis	15
4	Research Reporting and Modern Practices in Research	15
	<b>Total</b>	<b>60</b>

*Objectives*

<b>SN</b>	<b>Objectives</b>
1	To enhance the abilities of learners to undertake research in business & social sciences
2	To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
3	To enable the learners in understanding and developing the most appropriate methodology for their research
4	To make the learners familiar with the basic statistical tools and techniques applicable for research

SN	Modules/ Units
<b>1</b>	<b>Introduction to Research</b>
	Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research. Formulation of research problem, Research Design, significance of Review of Literature Hypothesis: Formulation, Sources, Importance and Types Sampling: Significance, Methods, Factors determining sample size
<b>2</b>	<b>Research Process</b>
	Stages in Research process Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection. Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire
<b>3</b>	<b>Data Processing and Statistical Analysis</b>
	Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Testing of Hypotheses – Parametric Test-t test, f test, z test Non-Parametric Test -Chi square test, ANOVA, Factor Analysis Interpretation of data: significance and Precautions in data interpretation
<b>4</b>	<b>Research Reporting and Modern Practices in Research</b>
	Research Report Writing: Importance, Essentials, Structure/ layout, Types References and Citation Methods: APA (American Psychological Association) CMS (Chicago Manual Style) MLA (Modern Language Association) Footnotes and Bibliography Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research

## Suggested Readings

1. Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd
2. Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi
3. Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House
4. Research Methodology by Dr Vijay Upagude and Dr Arvind Shende
5. Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd
6. Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd
7. SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd
8. Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House
9. Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York
10. Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc
11. Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood
12. Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York Research and Methodology in Accounting and Financial Management, J.K Courtis
13. Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E
14. Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.
15. Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009

Revised Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester II

Core Courses (CC)

2. Macro Economics Concepts and Applications

Modules at a Glance

SN	Modules	No. of Lectures
1	Aggregate Income and its Dimensions	15
2	Keynesian concepts of Aggregate Demand (ADF), Aggregate Supply (ASF)	15
3	Economic Policy Implications in the IS-LM framework	15
4	International Aspects of Macroeconomic Policy	15
	Total	60

SN	Objectives
1	The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level
2	This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies
3	Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analyzed class rooms

Sr. No.	Modules/Units
1	<b>Aggregate Income and its dimensions</b>
	National income aggregates - and measurement; - GNP, GDP, NDP, Real and nominal income concepts, measures of inflation and price indices - GDP deflator, - Nominal and real interest rates- PPP income and HDI.
2	<b>Keynesian Economics</b>
	<b>Keynesian concepts</b> of Aggregate Demand (ADF), Aggregate Supply (ASF), Interaction of ADF and ASF and determination of real income; Inflationary gap <b>Policy trade- off between Inflation and unemployment</b> – Phillips’ curve – short run and long run.
3	<b>Goods and Money market</b>
	<b>The IS-LM model:</b> Equilibrium in goods and money market; Monetary and real influences on IS-LM curves, Economic fluctuations and Stabilization policies in IS-LM framework - Transmission mechanism and the crowding out effect; composition of output and policy mix, IS-LM in India.
4	<b>International aspects of Macroeconomic policy</b>
	Balance of payments disequilibrium of an open economy - corrective policy measures -Expenditure changing policies and expenditure switching policies BOP adjustments through monetary and fiscal policies -The Mundell-Fleming model - Devaluation, revaluation as expenditure switching policies - effectiveness of devaluation and J -curve effect.

**Suggested Readings**

- 1) Dornbusch. R, Fisher.S., Macroeconomics, Tata McGraw-Hill
- 2) D'Souza Errol., Macroeconomics, Pearson Education
- 3) Gupta G.S., Macroeconomics Theory and Applications, Tata McGraw-Hill, New Delhi
- 4) Dwivedi D.N., Macroeconomics theory and policy, Tata McGraw-Hill, New Delhi

**Current Readings**

1. Economic and Political Weekly
2. Indian Economic Review
3. Financial Dailies

**Revised Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester II**

**Core Courses (CC)**

**3. Corporate Finance**

Modules at a Glance

SN	Modules	No. of Lectures
1	Scope and Objectives of Financial Management	15
2	Time Value of Money	15
3	Financial Analysis - Application of Ratio Analysis in Financial Decision Making	15
4	Financial Decisions	15
	Total	60

**Objectives**

SN	Objectives
1	To enhance the abilities of learners to develop the objectives of Financial Management
2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
3	To enhance the abilities of learners to analyze the financial statements

SN	Modules/ Units
<b>1</b>	<b>Scope and Objectives of Financial Management</b>
	Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization
<b>2</b>	<b>Time Value of Money</b>
	Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM
<b>3</b>	<b>Financial Analysis - Application of Ratio Analysis in Financial Decision Making Management Analysis</b>
	Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio Liquidity Ratios: Current Ratio, Quick Ratio Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio Investor's Analysis Earnings per Share, P/E Ratio, Dividend Yield
<b>4</b>	<b>Financial Decisions</b>
	Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose



Revised Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester II

Core Courses (CC)

**4. E-Commerce**

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Electronic Commerce –Evolution and Models	15
2	World Wide Web and E-enterprise	15
3	E-marketing and Electronic Payment System	15
4	Legal and Regulatory Environment and Security issues of E-commerce	15

**Objectives**

SN	Objectives
1	To provide an analytical framework to understand the emerging world of ecommerce
2	To make the learners familiar with current challenges and issues in ecommerce
3	To develop the understanding of the learners towards various business models
4	To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business
5	To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce

S/N	Modules
1	<b>Introduction to Electronic Commerce – Evolution and Models</b>
	<p>Evolution of E-Commerce-Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E-Commerce.</p> <p>Benefits and Challenges of E-Commerce, E-Commerce Business Strategies for Marketing, Sales and Promotions.</p> <p>Business Models of E-Commerce- Characteristics of Business to Business (B2B), Business to Consumers (B2C), Business to Government (B2G) Concepts of other models of E-commerce.</p> <p>Business to Consumer E-Commerce process, Business to Business E-Commerce Need and Importance, alternative models of B2B E-Commerce. • E-Commerce Sales Product Life Cycle (ESLC) Model</p>
2	<b>World Wide Web and E-enterprise</b>
	<p>World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles.</p> <p>EDI and paperless trading; Pros &amp; Cons of EDI; Related new technologies use in Ecommerce.</p> <p>Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.</p> <p>Managing the E-enterprise- Introduction, Managing the E-enterprise, Comparison between Conventional and E-organization, Organization of Business in an E-enterprise, Benefits and Limitations of E- enterprise</p>
3	<b>E-marketing and Electronic Payment System</b>
	<p>E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.</p> <p>E-Commerce Customer Strategies for Purchasing and support activities, Planning for Electronic Commerce and its initiatives, The pros and cons of online shopping, Justify an Internet business.</p> <p>Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems.</p> <p>Operational, credit and legal risks of E-payment system, Risk management options for E-payment systems, Set standards / principles for E-payment</p>
4	<b>Legal and Regulatory Environment and Security issues of E-commerce</b>
	<p>Introduction to Cyber Laws-World Scenario, Cyber-crime&amp; Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents.</p> <p>Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.</p> <p>Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.</p> <p>Security Tools, Client server network security, Electronic signature, Encryption and concepts of public and private key infrastructure</p>



## Suggested Readings

1. Laudon, Kenneth C. and Carol Guercio Traver (2002) E-commerce: business, technology, society. (New Delhi : Pearson Educatin).
2. Awad, Elias M. (2007), Electronic Commerce: From Vision to Fulfillment (NewDelhi : Pearson Education).
3. Kalakota, Ravi and Marcia Robinson (2001). Business 2.0: Roadmap for Success (newDelhi : Pearson Education).
4. Smith, P.R. and Dave Chaffey (2005), eMarketing eXcellence; The Heart of eBusiness (UK : Elsevier Ltd.)
5. Vivek Sood Cyber Laws Simplified-TMH (2001)
6. Vakul Sharma Handbook of cyber Laws-Macmillan (2002)
7. Sundeep Oberol e Security and you-TMH (2001)
8. Greenstein & Feinman Electronic Commerce-Security, Risk Mgt and Control-TMH (2000)
9. Adam Nabll R. (Editor) Electronic Commerce: Technical Business and Legal Issues.
10. Diwan, Prag and Sharma Electronic Commerce-a Manager's Guide to EBusiness
11. Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rd Edition- Tata McGrawHill Publications, 2008.
12. Kamlesh K.Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGrawHill Publications, 2008
13. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
14. E- Commerce Strategies, Technology and applications (David) Tata McGrawHill
15. Introduction to E-commerce (jeffrey) Tata- Mcgrawhill
16. E-Business and Commerce- Strategic Thinking and Practice (Brahm) biztantra
17. Web Technology : Ramesh Bangia
18. HTML – The complete Reference :
19. Gary Schneider, Electronic Commerce, Thomson Publishing.
20. Pandey, Srivastava and Shukla, E-Commerce and its Application, S. Chand
21. P.T. Joseph, Electronic Commerce – An Indian Perspective, P.H.I
22. Turban, King, Viehland& Lee, Electronic Commerce- A Managerial Perspective, Pearson.
23. IJECS International journal of Electronic Ecommerce StudiesISSN 2073-9729<http://ijecs.academicpublication.org/>
24. Electronic Commerce Research and Applications ISSN: 1567-4223Editor-in-Chief: Robert Kauffman(<http://www.journals.elsevier.com/electronic-commerce-research-and-applications>)
25. Journal of Electronic Commerce Research (JECR) ISSN: 1526-6133 (Online) 1938-9027 (Print) ([http://web.csulb.edu/journals/jecr/a\\_j.htm](http://web.csulb.edu/journals/jecr/a_j.htm))

## EXAMINATION PATTERN

Under Choice Based Credit, Grading and Semester System

(With effect from Academic Year: 2022-2023)

Evaluation pattern

1. Continuous Internal Evaluation (40 Marks)
2. Semester End Exam (60 Marks)

<b>Continuous Internal Evaluation (CIE)</b>	<b>40 marks</b>
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Caselets, PowerPoint presentations, group discussion, book review, Research paper, article analysis and any other mode depending on the nature and scope of the course. Continuous Internal Evaluation (CIE), to be conducted by the subject teacher all through the semester. The total mark break up would be suitably divided and the total marks scored by the learner would be submitted to the Controller of Examination.	
<b>Semester End Examination (SEE)</b>	<b>60 marks</b>
<b>TOTAL</b>	<b>100 marks</b>

### Question Paper Pattern (Practical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q1	Practical Question OR	15 marks
Q1	Practical Question	15 marks
Q2	Practical Question OR	15 marks
Q2	Practical Question	15 marks
Q3	Practical Question OR	15 marks
Q3	Practical Question	15 marks
Q4	Practical Question OR	15 marks
Q4	Practical Question	15 marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

## Question Paper Pattern

(Theoretical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q1	Full length Question OR	15 marks
Q1	Full length Question	15 marks
Q2	Full length Question OR	15 marks
Q2	Full length Question	15 marks
Q3	Full length Question OR	15 marks
Q3	Full length Question	15 marks
Q4	Full length Question OR	15 marks
Q4	Full length Question	15 marks

Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.

Sr. No.	Particular
1	<p><b>Standard of Passing:</b></p> <p>The learner to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Continuous Internal Evaluation &amp; Semester End Examination. The learner shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 out of 60) separately, to pass the course and minimum of Grade D in the project component, wherever applicable to pass a particular semester. A learner will be said to have passed the course if the learner passes the Continuous Internal Evaluation &amp; Semester End Examination together.</p>
2	<p><b>ATKT Rules:</b></p> <p>1) A learner shall be allowed to keep term for Semester II irrespective of number of courses of failure in the Semester I.</p> <p>2) A learner shall be allowed to keep term for Semester III irrespective of number of courses of failure in Semester I and Semester II.</p> <p>3) A learner shall be allowed to keep term for Semester IV irrespective of number of courses of failure in Semester I, II and III. However the mark sheet for IV semester shall be given only after he/she passes the first three semesters.</p>





**R. A. Podar College of Commerce & Economics  
(Autonomous)**

*Syllabus of Courses*

*of*

*Master of Commerce (M.Com) Accountancy Programme*

*at*

*Second year Semester III and IV*

**Under Choice Based Credit, Grading and Semester System**

*(To be implemented from Academic Year- 2022-2023)*

*Master of Commerce (M.Com) Accountancy Programme*

**Under Choice Based Credit, Grading and Semester System**

**M.Com II**

Semester	Course Code	Name Of the Course	Semester	Course Code	Name Of the Course
<b>Advanced Accounting, Corporate Accounting and Financial Management</b>					
<b>III</b>	040301	Advanced Financial Accounting	<b>IV</b>	040401	Corporate Financial Accounting
	040302	Direct Tax		040402	Indirect Tax - Introduce of Goods & Service Tax
	040303	Advanced Cost Accounting		040403	Financial Management
	040304	Advance Auditing		040404	International Financial Reporting Standards
	040305	Financial Services		040405	Personal Financial Planning
	040306	GRP - 1 Project Work - I		040406	GRP - 1 Project Work - II

## Course Details

### 1) Objectives:

- a) To equip and train Post Graduate students to accept the challenges of changing Business World
- b) To study and analyses the new industrial and commercial culture.
- c) To make aware the students for acquiring the knowledge of specialized subjects.
- d) To develop independent logical thinking and facilitate personality development.
- e) To equip the students for seeking suitable careers and entrepreneurship abilities.
- f) To study methods of Data collection and its interpretations
- g) To develop communication and analytical skills.

2) Duration of the Course: The M.Com. Course will be of two years duration consisting of Two parts .i.e., Part I and Part II. Each part is having Two Semester .Thus the M.Com Course is of Four Semesters. Each Semester there will be Four Papers of 100 marks each .Thus The M.Com Degree will be of 1600 Marks.

3) Eligibility: The student who has passed any degree of this University or any other recognized University shall be admitted to M.Com. Course.

**Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme**

**With effect from the Academic Year 2022-2023**

**M.Com II (Semester III and IV)**

**Advanced Accounting, Corporate Accounting and Financial Management**

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1,2 and 3	*Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18	1,2 and 3	**Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18
2	Project Work		2	Project Work	
4	Project Work - I	06	4	Project Work - II	06
	Total Credits	24		Total Credits	24

**Note:** Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme*  
at  
*Semester III and Semester IV*

1	<b>*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)</b>	1	<b>** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)</b>		
Advanced Accounting, Corporate Accounting and Financial Management					
Sr. No.	Subjects	Credits	Sr. No.	Subjects	Credits
1	Advanced Financial Accounting	6	1	Corporate Financial Accounting	6
2	Direct Tax	6	2	Indirect Tax- Introduction of Goods and Service Tax	6
3	Advanced Cost Accounting	6	3	Financial Management	6
4	Advanced Auditing	6	4	International Financial Reporting Standards	6
5	Financial Services	6	5	Personal Financial Planning	6
2	<b>Project Work</b>		2	<b>Project Work</b>	
4	Project Work - I	06	4	Project Work - II	06
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>24</b>

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester III*

**With effect from the Academic Year 2022-2023**

<b>No. of Courses</b>	<b>Semester III</b>	<b>Credits</b>
<b>1</b>	<b>Elective Courses (EC)</b>	

<b>Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)</b>		
1	Advanced Financial Accounting	6
2	Direct Tax	6
3	Advanced Cost Accounting	6
4	Advanced Auditing	6
5	Financial Services	6
<b>2</b>	<b>Project Work</b>	
4	Project Work - I	06
<b>Total Credits</b>		<b>24</b>

***Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester III***

**With effect from the Academic Year 2022-2023**

**Course : Advanced Financial Accounting (6 Credits)**

**Course Objective:**

The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of financial accounting and to make the students develop competence with their usage in accounting and statutory requirement for various companies.

**Course Outcome:**

At the end of the course students will be able to:

- Explain the consolidation process and prepare consolidated financial statements based on relevant accounting Standards.
- Demonstrate the ability to perform complex accounting techniques and methods as required by the relevant accounting standards.
- Read and analyze consolidated financial statements including accounting policies and other information disclosures.
- Conduct practical research in the accounting discipline.

**Modules at a Glance**

<b>Advanced Financial Accounting</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Foreign Currency Conversion (As per Accounting Standard/s applicable)</b>	<b>15</b>
<b>2</b>	<b>Final Accounts &amp; Statutory Requirements for Banking Companies</b>	<b>15</b>
<b>3</b>	<b>Accounting &amp; Statutory Requirements of (Insurance Companies)</b>	<b>15</b>
<b>4</b>	<b>Accounting &amp; Statutory Requirements of Co-operative Societies</b>	<b>15</b>
	<b>Total No. of Lectures</b>	<b>60</b>

<b>Sr.No</b>	<b>Modules</b>
<b>1.</b>	<b>Foreign Currency Conversion (As per Accounting Standard/s applicable)</b>
	Requirements as per Accounting standard/s Foreign Branches
<b>2.</b>	<b>Final Accounts &amp; Statutory Requirements for Banking Companies</b>



	Final Accounts of Banking Companies Provisioning of Non- Performing Assets Form & Requirements of Final Accounts
3.	<b>Accounting &amp; Statutory Requirements of (Insurance Companies)</b>
	Accounting Provision for insurance Act and Insurance Regulation and Development Authorities for Life Insurance Business General Insurance Business Forms and Requirements of Final Accounts for Life Insurance Business General Insurance Business
4.	<b>Accounting &amp; Statutory Requirements of Co-operative Societies</b>
	Accounting Provision of Maharashtra State Co-operative Societies Act and Rules Forms and Requirements of Final Accounts

#### References:

- M.C. Shukla: Advanced Accounts:
- SN Maheshwari; SK Maheshwari: Problems & solutions in Advanced accounting (Vol 2)
- Taxman: Advanced Financial Accounting
- Wahlen, J., Baginski, S., & Bradshaw, M. (2015). Financial reporting, financial statement analysis, and valuation: A strategic perspective (8th ed.). Boston, MA: Cengage Learning.

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester III*

**With effect from the Academic Year 2022-2023**

**Course: Direct Tax (6 Credits)**

**Course Objective:**

- To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.
- To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.
- To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

**Course Outcome:**

At the end of the course students will be able to:

- Define the procedure of direct tax assessment.
- Able to file IT return on individual basis.
- Able to compute total income and define tax complications and structure.

**Modules at a Glance**

<b>Direct Tax</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Definitions and Basis of Charge</b>	<b>15</b>
<b>2</b>	<b>Heads of Income</b>	<b>15</b>
<b>3</b>	<b>Deductions u/s 80 and Exclusions from the Total Income</b>	<b>15</b>
<b>4</b>	<b>Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)</b>	<b>15</b>
	<b>Total No. of Lectures</b>	<b>60</b>

Sr.No	Modules
1.	<b>Definitions and Basis of Charge</b>
	Definitions: Person, Assessee, Income

	Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income
2.	<b>Heads of Income</b>
	Income from Salary Income from House Property Profits and Gains from Business and Profession Income from Capital Gains Income from Other Sources
3.	<b>Deductions u/s 80 and Exclusions from the Total Income</b>
	Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend
4.	<b>Computation of Income and Tax of Individual, Firm and Company (Including MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)</b>
	Computation of Income & Tax of Individual and Partnership Firm Clubbing and Setoff

**Note:**

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only
2. All modules/units include computational problems/ Case study
3. The Law in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations

**References:**

- Dr. Vinod K. Singhanian: Income Tax Including GST
- Taxman's: Direct Tax And Law Practice
- Dr. Bhagawati Prasad: Direct Taxes
- Girish Ahuja and Ravi Gupta: Direct Taxes
- T. N. Manoharan: Hand Book of Income Tax Laws

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester III*

**With effect from the Academic Year 2022-2023**

**Course : Advanced Cost Management (6 Credits)**

**Course Objective:**

- To provide adequate knowledge on cost accounting practices.
- To understand various aspects of cost allocation and activity based cost system.

**Course Outcome:**

At the end of the course students will be able to:

- Use and interpret the results of costing techniques appropriate to different activities and decisions; formulate and use standards and budgets for planning and control purposes;
- Understand the role of responsibility accounting and performance measurement; understand the behavioural implications of performance measurement and transfer pricing systems in defictionalized businesses;
- Appreciate the need to relate management accounting systems to contemporary thinking about organizational planning and control.

**Modules at a Glance**

<b>Advanced Cost Management</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Process Costing</b>	<b>15</b>
<b>2</b>	<b>Cost Allocation and Activity Based Costing Systems</b>	<b>15</b>
<b>3</b>	<b>Responsibility Accounting</b>	<b>15</b>
<b>4</b>	<b>Strategic Cost Management</b>	<b>15</b>
	<b>Total No. of Lectures</b>	<b>60</b>

Sr. No	Modules
1.	<b>Process Costing</b>
	Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain. Computation of Inter Process Profit – Advantages and Disadvantages Computation of Equivalent Production – Weighted Average and FIFO.
2.	<b>Cost Allocation and Activity Based Costing Systems</b>
	Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method. Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.
3.	<b>Responsibility Accounting</b>
	Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment. Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach) Preparation of Managerial Reports using Segmented Costs and Controllable costs approach
4.	<b>Strategic Cost Management</b>
	Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing. Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.

#### References:

- Bhabatosh Banerjee : Cost accounting: world press.
- M.Y. Khan , P. K. Jain: Cost Accounting : Tata MC.Graw Hill.
- N.K. Prasad : Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd. Calcutta
- Ravi Kishor : Advanced Cost Accounting and Cost Systems Taxman's Allied Services Pvt. Ltd. New Delhi
- Taxman : Cost And Management Accounting

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester III*

**With effect from the Academic Year 2022-2023**

**Course: Advanced Auditing (6 Credits)**

**Course Objective:**

This course will use case studies to explore audit topics not extensively covered in a typical introductory auditing course including internal controls, planning and risk assessment, audits of business cycles and work papers.

**Course Outcome:**

At the end of the course students will be able to:

- Demonstrate an understanding of planning and conducting an engagement including making assessments of audit risk, fraud, materiality, and deciding the nature, timing, and extent of tests.
- Identify objectives for particular audits, select and apply tests of control and substantive procedures to obtain appropriate audit evidence, evaluate the evidence, and draw reasonable conclusions.
- Apply relevant account and reporting standards to evaluate and form opinions on financial statements.

**Modules at a Glance**

<b>Advanced Auditing</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Company Audit</b>	<b>15</b>
<b>2</b>	<b>Special Audits</b>	<b>15</b>
<b>3</b>	<b>Audit under other Laws</b>	<b>15</b>
<b>4</b>	<b>Auditing in Computerized Environment</b>	<b>15</b>
	<b>Total No. of Lectures</b>	<b>60</b>

Sr.No	Modules
1.	<b>Company Audit</b>
	Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013. Concepts of true and fair and materiality and audit risk in the context of audit of companies. Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members
2.	<b>Special Audits</b>
	Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals
3.	<b>Audit under other Laws</b>
	Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes
4.	<b>Auditing in Computerized Environment</b>
	Audit under computerized environment: Computer auditing; specific problems of EDP audit, need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; use of computers for internal and management audit purposes; test packs, computerized audit programmes; involvement of the auditor at the time of setting up the computer system

#### References:

- Thomas R. Work :Accounting Auditing Research And Database
- Taxmann's: Auditing & Professional Ethics
- Cost Audit and Management Audit — D. Dutta Chowdhury Publication Central Publication, Calcutta.
- Cost audit and Management Audit — V. K. Saxena and C. D. Vashistha, Sultan Chand and Sons, Delhi.
- Cost Audit and Management Audit — N.P. Agarwal.
- The Management Audit — P. William, Leonar.

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester III*

**With effect from the Academic Year 2022-2023**

**Course: Financial Services (6 Credits)**

**Course Objective:**

- To obtain knowledge about financial services in India as Indian Financial System, Financial Markets, Factoring, credit rating and venture capital in India and Recent Trends in Accounting and Finance
- To acquaint with current financial practices as well as Financial Markets
- To understand the Venture Capital and Securitization and Depository and Depository Core Services

**Course Outcome:**

At the end of the course students will be able to:

- Understand the role and function of the financial system in reference to the macro economy.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services

**Modules at a Glance**

<b>Financial Services</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Financial Services, Leasing and Hire Purchase</b>	<b>15</b>
<b>2</b>	<b>Factoring and Credit Rating</b>	<b>15</b>
<b>3</b>	<b>Venture Capital and Securitization</b>	<b>15</b>
<b>4</b>	<b>Depository and Depository Core Services</b>	<b>15</b>
	<b>Total No. of Lectures</b>	<b>60</b>



Sr.No	Modules
1.	<b>Introduction to Financial Services, Leasing and Hire Purchase</b>
	Overview of Financial Services in India, Growth, Structure and Types of financial services Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI
2.	<b>Factoring and Credit Rating</b>
	Venture Capital: Meaning and Definition of Venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital Process, Modes of Venture Capital Assistance Securitization: Introduction, Definition, Concept, Need, Players Involved in Securitization, Securitization Structure, Instruments of Securitization, Differentiate between Pass Through Certificate and Pay Through Securities, Process of Securitization
3.	<b>Venture Capital and Securitization</b>
	Hire Purchase Finance - meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India Housing Finance – need, nature of housing finance, fixed and floating rate home loans; sources of housing finance in India, growth of housing finance in India; Role of National Housing Bank; concept of mortgage and reverse mortgage; housing loans and mortgage loans, types of mortgage loans
4.	<b>Depository and Depository Core Services</b>
	Stock Broking – meaning, types of stockbrokers, sub-brokers; stock broking in India e-broking – meaning, Indian experience Depository Services – meaning, role of depositories and their services, Advantages of depository system; Functioning of depository system; Depositories in India – NSDL & CSDL; Depository participants (DPs) and their role Custodial services - meaning; obligations and responsibilities of custodians; code of conduct

#### References:

- Anthony Saunders & Marcia Millon Cornett, “Financial Markets & Institutions”, TMH, 5th edition.
- Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH 5th edition.
- M Y Khan, “Financial Services”, TMH, 7th edition
- Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition.

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester IV*

**With effect from the Academic Year 2022-2023**

No. of Courses	Semester IV	Credits
<b>1</b>	<b>Elective Courses (EC)</b>	
<b>Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)</b>		
1	Corporate Financial Accounting	6
2	Indirect Tax- Introduction of Goods and Service Tax	6
3	Financial Management	6
4	International Financial Reporting Standards	6
5	Personal Financial Planning	6
<b>2</b>	<b>Project Work</b>	
4	Project Work - I	06
<b>Total Credits</b>		<b>24</b>

***Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester IV***

**With effect from the Academic Year 2022-2023**

**Course: Corporate Financial Accounting (6 Credits)**

**Course Objective:**

The objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements. Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems related to Company Accounts, Consolidated Financial Statement, Valuations and Special types of situations, evaluating the financial performance, and interpreting the financial structure.

**Course Outcome:**

At the end of the course students will be able to:

- This course will enable the students to combine practice and theoretical knowledge of financial accounting.
- The students of this course will be active learners and develop awareness of emerging trends in financial accounting,
- The course will provide decision making skills to the students in the financial analysis context and valuation of business

- The students of this course will have the ability to identify and analyze consolidated financial statement.

### Modules at a Glance

<b>Corporate Financial Accounting</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Corporate Financial Reporting</b>	<b>15</b>
<b>2</b>	<b>International Financial Reporting Standards (IFRS) &amp; Ind</b>	<b>15</b>
<b>3</b>	<b>Valuation of Business for Amalgamation &amp; Merger</b>	<b>15</b>
<b>4</b>	<b>Consolidated Financial Statement</b>	<b>15</b>
	<b>Total No. of Lectures</b>	<b>60</b>

<b>Sr.No</b>	<b>Modules</b>
<b>1.</b>	<b>Corporate Financial Reporting</b>
	Introduction of Financial Reporting Need for reporting Contents of Financial Report Recent trends in Financial reporting
<b>2.</b>	<b>International Financial Reporting Standards (IFRS) &amp; Ind</b>
	AS Accounting Standards (AS) – applicability, interpretation, scope and compliance in India Introduction to I.F.R.S Ind – AS Specific Ind AS: Borrowing Costs Operating Segments Earning per share Income Taxes Accounting for fixed assets
<b>3.</b>	<b>Valuation of Business for Amalgamation &amp; Merger</b>
	Meaning, Need & Approach Methods of valuation
<b>4.</b>	<b>Consolidated Financial Statement</b>
	Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)

**References:**

- Jan Williams: Financial & Managerial Accounting.
- Maurice D. Levi – International Finance: Tata Mc Graw Hill.
- P .Chandra: Financial Management:
- Dr. S. N. Maheshwari: Corporate Accounting
- Mukherjee, Hanif: Corporate Accounting

***Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester IV***  
**With effect from the Academic Year 2022-2023**

**Course : Indirect Tax- Introduction of Goods and Service Tax (6 Credits)**

**Course Objective:**

To provide an in depth study on the various provisions of indirect taxation laws and their impact on business decision-making.

**Course Outcome:**

At the end of the course students will be able to:

- Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act,).

- Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.

### Modules at a Glance

<b>Indirect Tax- Introduction of Goods and Service Tax</b>		
Sr. No.	Modules	No. of Lectures
1	<b>Overview of Goods and Service Tax</b>	15
2	<b>Registration Under GST</b>	15
3	<b>Collection of Tax under Integrated Goods and Services Tax Act, 2017</b>	10
4	<b>Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017</b>	10
5	<b>Payment of GST</b>	10
	<b>Total No. of Lectures</b>	<b>60</b>

Sr.No	Modules
1.	<b>Overview of Goods and Service Tax</b>
	Introduction and Meaning of GST and IGST Scope of GST Present/old Tax Structure v/s GST GST in Other Countries Existing taxes proposed to be subsumed under GST Principles adopted for subsuming the taxes Dual GST Benefits of GST GST Council GST Network (GSTN) and GST regime Integrated Goods and Services Tax Act, 2017: title and definitions, administration.

2.	<b>Registration Under GST</b>
	Rules and Procedure of registration Special provisions relating to casual taxable person and non-resident taxable person Amendment of registration Cancellation of registration Revocation of cancellation of registration
3.	<b>Collection of Tax under Integrated Goods and Services Tax Act, 2017</b>
	Sec 5 and Sec 6
4.	<b>Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017</b>
	Sec 10 and Sec 12
5.	<b>Indirect Tax- Introduction of Goods and Service Tax</b>
	Introduction Time of GST Payment How to make payment Challan Generation & CPIN TDS & TCS

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year

**References:**

- GST : TaxMann's

***Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester IV***  
**With effect from the Academic Year 2022-2023**

**Course: Financial Management (6 Credits)**

**Course Objective:**

- To help the students to develop cognizance of the importance of Financial Management in corporate valuation
- To enable students to describe how people analyze the corporate leverage under different conditions and understand why people value different corporates in different manner.
- To enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control Debt Equity incurrence and improve results.

**Course Outcome:**

At the end of the course students will be able to:

- Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure
- Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions could integrate while identification and resolution of problems

**Modules at a Glance**

<b>Financial Management</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Types of Financing</b>	<b>12</b>
<b>2</b>	<b>Investment Decisions</b>	<b>12</b>
<b>3</b>	<b>Management of Working Capital</b>	<b>12</b>
<b>4</b>	<b>Financial Planning</b>	<b>12</b>
<b>5</b>	<b>Financial Policy and Corporate Strategy</b>	<b>12</b>
	<b>Total No. of Lectures</b>	<b>60</b>

<b>Sr.No</b>	<b>Modules</b>
<b>1.</b>	<b>Types of Financing</b>
	Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Owners Capital / Equity Capital Preference share capital Retained Earning Debentures or Bonds Loans from Financial Institutions / Banks Short Term Sources of Finance Trade Credit Accrued Expenses and Deferred Income Advances from Customers Commercial Papers Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans



	<p>Inter Corporate Deposits Certificate of Deposits Public Deposits</p>
2.	<b>Investment Decisions</b>
	<p>Capital Budgeting Introduction Nature of Capital Budgeting Purpose of Capital Budgeting Capital Budgeting Process Types of Capital Investment Decisions Project Cash Flows and Net Profit Approval Basic Principle of Measuring Project Cash Flows Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle Probability technique for measurement of cash flow Capital Budgeting Techniques: Net Return Value; Internal Rate of Return; Profitability Index Methods A Comparison; Project Selection Under Capital Rationing (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e., cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)</p>
3.	<b>Management of Working Capital</b>
	<p>Meanings, Concepts and policies of working capital Management of working capital Issues in working capital Estimating working capital needs (only Theory) Operating or working capital cycle (only Theory) Management of components of working capital Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. Inventory Management: Objectives; and Techniques</p>
4.	<b>Financial Planning</b>
	<p>Introduction Meaning of Budget Essentials of a budget Types of Budgets Advantages of Budgeting Zero Based Budget (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</p>
5.	<b>Financial Policy and Corporate Strategy</b>
	<p>Meaning of strategic financial management Strategic financial decision-making framework Functions of Strategic Financial Management</p>

**References:**

- P. Chandra : Financial management
- Financial Management with New Approach: Suwendu Narayan Roy: Himalaya Publishing House.
- P. V. Kulkarni, B. G. Satyaprasad: Financial Management: Himalaya Publishing House

*Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester IV*

**With effect from the Academic Year 2022-2023**

**Course : International Financial Reporting Standards (6 Credits)**

**Course Objective:**

This course aims at giving the students the Conceptual Foundations of Financial Statements and Indian Accounting Standards for Assets, Liabilities and Revenue.

**Course Outcome:**

At the end of the course students will be able to:

- Describe the objectives of financial reporting and the importance of financial reporting system in valuation
- Describe the role of Indian Accounting Standards for Assets, Liabilities and Revenue conceptual framework.
- Describe general requirement for presentation of Single Entity Financial Statements Covered by IFRS Convergence

### Modules at a Glance

<b>International Financial Reporting Standards</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Conceptual Foundations of Financial Statements</b>	<b>15</b>
<b>2</b>	<b>Presentation of financial statements</b>	<b>15</b>
<b>3</b>	<b>Indian Accounting Standards for Assets, Liabilities and Revenue</b>	<b>15</b>
<b>4</b>	<b>Presentation of Single Entity Financial Statements Covered by IFRS Convergence</b>	<b>15</b>
	<b>Total No. of Lectures</b>	<b>60</b>

<b>Sr.No</b>	<b>Modules</b>
<b>1.</b>	<b>Conceptual Foundations of Financial Statements</b>
	<ul style="list-style-type: none"> <li>● The objective of financial reporting, - The main assumptions</li> <li>● Qualitative characteristics of financial reporting</li> <li>● Elements of Financial Statements: recognition and measurement</li> </ul>
<b>2.</b>	<b>Presentation of financial statements</b>
	<ul style="list-style-type: none"> <li>● Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing</li> <li>● IFRS:- Introduction, scope</li> <li>● Indian Accounting standards (Ind AS): Introduction Road map</li> <li>● Comparison of Ind AS, IFRS and AS</li> <li>● Conceptual framework</li> <li>● Definition of financial elements</li> <li>● Principles of recognition, measurements, presentation and disclosure.</li> </ul>

	( Theory and Practical )
3.	<b>Indian Accounting Standards for Assets, Liabilities and Revenue</b>
	<ul style="list-style-type: none"> <li>● Valuation of Inventories</li> <li>● Cash flow statement</li> <li>● Accounting for tangible non-current assets</li> <li>● Accounting for intangible assets</li> <li>● Accounting for impairment of assets</li> <li>● Accounting for borrowing costs</li> <li>● Investment property</li> <li>● Revenue from contracts with customers</li> <li>● Income tax</li> <li>● Employee benefits</li> <li>● Provisions, contingent liabilities and contingent assets ( Theory and Practical )</li> </ul>
4.	<b>Presentation of Single Entity Financial Statements Covered by IFRS Convergence</b>
	<ul style="list-style-type: none"> <li>● (Ind AS 1): Accounting policies, accounting estimates</li> <li>● (IAS 8 and Ind AS 8) - Events after reporting date</li> <li>● (IAS 10 and Ind AS 10) - Structure and contents of financial statements - Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF)</li> <li>● (IAS 7 and Ind AS 7). · ( Theory and Practical )</li> </ul>

**References:**

***Syllabus of Courses of Master of Commerce (M.Com) Accountancy Programme at Semester IV***

**With effect from the Academic Year 2022-2023**

**Course : Personal Financial Planning (6 Credits)**

**Course Objective:**

- The principal objective of this course will be to provide a strong base for the financial planning and understand the basic investment topics (including investment types, risk and return, diversification, passive versus active management) and specific investment strategies necessary to allow clients a mechanism to achieve realistic goals.

- The course will also provide an understanding and appreciation for the work of financial planning, the career opportunities available, and the business of financial planning.

**Course Outcome:**

At the end of the course students will be able to:

- Determining the Personal financial status by analyzing and evaluating the available information.
- Developing and preparing a Financial Plan tailored to meet the goal in relation with Risk analysis, insurance and retirement planning.
- Implement and monitor the Financial Plan.

**Modules at a Glance**

<b>Personal Financial Planning</b>		
<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Personal Financial Planning</b>	<b>15</b>
<b>2</b>	<b>Risk Analysis &amp; Insurance Planning</b>	<b>15</b>
<b>3</b>	<b>Retirement Planning &amp; Employees Benefits</b>	<b>15</b>
<b>4</b>	<b>Investment Planning</b>	<b>15</b>
	<b>Total No. of Lectures</b>	<b>60</b>

<b>Sr.No</b>	<b>Modules</b>
<b>1.</b>	<b>Understanding Personal Finance</b>
	Introduction Time value of money applications Personal financial statements, Cash flow and debt management, tools and budgets Money Management Tax planning Managing Checking and Savings Accounts Maintaining Good Credit Credit Cards and Consumer Loans

	Vehicle and Other Major Purchases Obtaining Affordable Housing Income and Asset Protection Managing Property and Liability Risk Managing Health Expenses
2.	<b>Risk Analysis &amp; Insurance Planning</b>
	Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.
3.	<b>Retirement Planning &amp; Employees Benefits</b>
	Retirement needs analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counselling.
4.	<b>Investment Planning</b>
	Risk Return Analysis Investing in Stocks and Bonds, Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation, Investment strategies and Portfolio construction and management.

#### References:

- Singhanar V.K: Students' Guide to Income Tax; Taxmann, Delhi.
- Prasadi, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
- Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
- Ranganathan and Madhumathi: Investment Analysis and Portfolio Management: Pearson, New Delhi
- George Rejda: Principles of Risk Management and Insurance: Pearson, New Delhi

### **QUESTION PAPER PATTERN**

#### **SEM III & IV**

#### **Evaluation scheme**

Scheme of Examination: The performance of the learners will be evaluated in two components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester End Examination component carrying 60% marks.

Internal Assessment: The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The pattern will be shown as below:

**Internal Assessment ( I.A.) - 40 Marks**

**(I) Class test : 20 Marks.**

Question Paper Pattern of IA

Maximum Marks: 20 marks

Questions to be set: 02

Duration: ½ hour

Question No	Particular	Marks
<b>Q1</b>	Objective Questions	05 marks
<b>Q2</b>	Concept based short questions /practical problems Students to answer 3 sub questions out of 5 sub questions.	15 marks

**(II) Assignment: 20 Marks**

May Include Case studies, Research Papers, Oral presentation, Collaborative learning Activity, Companies Annual report analysis, Real world examples etc. in aligned with the learning objective of the individual course.

**Semester End Examination ( SEE)- 60 Marks**

Question Paper Pattern of SEE

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question no.	Particulars	Marks
<b>Q1</b>	<b>A) Practical Questions</b> <b>Or</b> <b>B) Practical Questions</b>	<b>15</b>
<b>Q2</b>	<b>A) Practical Questions</b> <b>Or</b> <b>B) Practical Questions</b>	<b>15</b>

<b>Q3</b>	<b>A) Practical Questions Or B) Practical Questions</b>	<b>15</b>
<b>Q4</b>	<b>A) Practical Questions Or B) Practical Questions</b>	<b>15</b>

**Note:** Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks or 05 and 10 marks or 05, 05 and 05 marks.

### **Introduction: 100 marks project work each semester**

Inclusion of project work in the course curriculum of the M.Com. programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret



particular aspect of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

- There are two modes of preparation of project work
1. Project work based on research methodology in the study area
  2. Project work based on internship in the study area

### **Guidelines for preparation of Project Work**

#### **Work Load**

Work load for Project Work is 01 (one) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 03 (three) hours per week.

#### **1. General guidelines for preparation of project work based on research methodology**

- The project topic may be undertaken in any area of Elective Courses.
- Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- The project report shall be prepared as per the broad guidelines given below:
  - ♣ Font type: Times New Roman
  - ♣ Font size: 12-For content, 14-for Title
  - ♣ Line Space : 1.5-for content and 1-for in table work
  - ♣ Paper Size: A4
  - ♣ Margin : in Left-1.5, Up-Down-Right-1
  - ♣ The Project Report shall be bounded.
  - ♣ The project report should be 60 to 80 pages

### **Structure to be followed to maintain the uniformity in formulation and presentation of Project Work**

#### **(Model Structure of the Project Work)**

- **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc. can be incorporated by the learner.

- **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc. can be incorporated by the learner.

- **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

- **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc. can be provided with interpretation by the learner.

- **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

- **Bibliography**

- **Appendix**

## **2. Guidelines for Internship based project work**

- Minimum 20 days/ 100 hours of Internship with an Organization/ NGO/ Charitable Organization/ Private firm.
- The theme of the internship should be based on any study area of the elective courses

- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory
- A project report has to be brief in content and must include the following aspects:
  - ✓ **Executive Summary:** A bird's eye view of your entire presentation has to be precisely offered under this category.
  - ✓ **Introduction on the Company:** A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
  - ✓ **Statement and Objectives:** The mission and vision of the organization need to be stated enshrining its broad strategies.
  - ✓ **Your Role in the Organization during the internship:** The key aspects handled, the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
  - ✓ **Challenges:** The challenges confronted while churning out theoretical knowledge into practical world.
  - ✓ **Conclusion:** A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- The project report based on internship shall be prepared as per the broad guidelines given below:
  - ✓ Font type: Times New Roman
  - ✓ Font size: 12-For content, 14-for Title
  - ✓ Line Space : 1.5-for content and 1-for in table work
  - ✓ Paper Size: A4
  - ✓ Margin : in Left-1.5, Up-Down-Right-1
  - ✓ The Project Report shall be bounded.

### **Evaluation pattern of the project work**

**The Project Report shall be evaluated in two stages viz.**

<b>• Evaluation of Project Report (Bound Copy)</b>	<b>60 Marks</b>
✓ Introduction and other areas covered	20 Marks
✓ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
✓ Conclusion & Recommendations	10 Marks
<b>• Conduct of Viva-voce</b>	<b>40 Marks</b>
✓ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses)	10 Marks
✓ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
✓ Overall Impression (including Communication Skill)	10 Marks

Note:

- The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern

### **Passing Standard**

- Minimum of Grade D in the project component
- In case of failing in the project work, the same project can be revised for ATKKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.