

S.P. Mandali's

**R. A. PODAR COLLEGE OF COMMERCE AND
ECONOMICS (AUTONOMOUS),**

Matunga, Mumbai-400019

Course Structure

For

Post Graduate Program

M.Com. (Advanced Accountancy)

Semester IV

www.rapodar.ac.in

S.P. Mandali's

**R. A. PODAR COLLEGE OF COMMERCE AND
ECONOMICS (AUTONOMOUS),
Matunga, Mumbai-400019**

Syllabus

And

**Question Paper Pattern of Course
Post Graduate Program**

M.Com. (Advanced Accountancy)

Semester IV

Syllabus as per National Education Policy 2020
To be implemented from Academic Year 2025-26

www.rapodar.ac.in

POST GRADUATE PROGRAM OUTCOMES :

PROGRAM OUTCOME No.	Description
PO 1	Learners will acquire advanced knowledge in accounting principles, financial reporting, and taxation policies
PO 2	Learners will master the effective communication of complex financial information to diverse stakeholders through oral and written means
PO 3	Learners will develop critical thinking skills to analyze financial statements, interpret accounting regulations, and propose strategic financial solutions.
PO 4	Learners will apply accounting principles to solve real-world financial challenges and make informed business decisions.
PO 5	Learners will employ analytical reasoning to interpret financial data, assess business performance, and support strategic planning.
PO 6	Learners will excel in conducting advanced research in accounting, showcasing proficiency in data collection, analysis, and interpretation.
PO 7	Learners will collaborate effectively with interdisciplinary teams to address complex accounting issues and achieve organizational goals.
PO 8	Learners will apply scientific reasoning to evaluate and propose innovative financial strategies and models.
PO 9	Learners will engage in reflective thinking, identifying areas for improvement and continuous learning in the field of accountancy.
PO 10	Learners will leverage digital tools for effective access, evaluation, and synthesis of financial information.
PO 11	Learners will take initiative in ongoing professional development, engaging in self-directed learning to stay updated with evolving accounting standards.
PO 12	Learners will demonstrate multicultural competence, showing sensitivity to diverse cultural perspectives in the global business environment.
PO 13	Learners will exhibit a strong ethical foundation, making decisions with integrity and considering the societal impact of financial practices.
PO14	Learners will showcase leadership qualities, being capable of guiding financial teams and contributing to organizational success.
PO15	Learners will recognize the importance of continuous learning, adapting to advancements in the field of accountancy throughout their professional careers.

Program Specific Outcomes

(PG Programme: Advance Accountancy)

Academic Year : 2025-26

Program Specific Outcomes No.	Program Specific Outcomes
PSO1	The learners will acquire disciplinary knowledge in the field of Accountancy.
PSO2	The learners will enhance their communication skills through research-related tasks and presentations.
PSO3	The learners will apply critical thinking and analytical reasoning to address both concrete and abstract problems within domain-specific and multidisciplinary contexts.
PSO4	The learners will acquire research related skills to be able to bridge the gap between theoretical understanding and practical knowledge by conducting experiments and gaining hands-on experience, effectively solving complex problems using Systems/Design Thinking methodologies.
PSO5	The learners will cultivate self-directed learning and reflect on their academic journey to excel in their chosen area of study within the domain.
PSO6	The learners would acquire digital literacy through advanced software resources, computational skills, and digital tools specific to the domain for tasks such as data analysis, visualization, and interpretation.
PSO7	The learners will demonstrate scientific reasoning through preparation, documentation, and presentation of scientific work in the form of reports and research articles for academic forums.
PSO8	The learners will be able to explore a wide range of career opportunities available locally, nationally, and internationally, ultimately achieving multicultural competence .
PSO9	The learners shall be able to exhibit ethical awareness , principles and practices specific to the domain in academic, professional, and social interactions.

PSO10

The learners will develop **reflective thinking** to critically evaluate, review, and present theories, principles, and concepts through problem-solving using unconventional and innovative approaches, and thinking outside the box.

M.Com
(Advanced Accountancy)
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
<i>Mandatory</i>			<i>Mandatory</i>		
1	Strategic Management	06	1	Corporate Finance	06
2	Cost and Management Accounting	06	2	E-Commerce	06
3	Business Ethics	02	3	Corporate Social Responsibility	02
<i>Electives</i>			<i>Electives</i>		
4	Economics for Business Decisions	04	4	Macro Economics Concepts and Applications	04
<i>Research Methodology</i>			<i>Research Methodology</i>		
5	Research Methodology for Business	04	----	-----	
<i>On Job Training / Field Project</i>			<i>On Job Training / Field Project</i>		
----	-----		5	Accountancy Based Project	04
	Total Credits	22		Total Credits	22

M.Com – II

No. of courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<i>Mandatory (Any Two)</i>			<i>Mandatory (Any Two)</i>		
1	Advanced Financial Accounting	06	1	Corporate Financial Accounting	06
2	Direct Tax	06	2	Indirect Tax – Introduction of Goods and Service Tax	06
3	Advanced Cost Accounting	06	3	Financial Management	06
4	Advanced Auditing	06	4	International Financial Reporting Standards	06
<i>Electives</i>			<i>Electives</i>		
5	Financial Services	04	5	Personal Financial Planning	04
<i>Research Methodology</i>			<i>Research Methodology</i>		
6	Research Publication and Ethics	02	----	-----	
<i>Research Project</i>			<i>Research Project</i>		
	Research Project/Internship	04		Research Project	06
	Total Credits	22		Total Credits	22

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 maybe undertaken in any area of Elective Courses.

**Revised Syllabus of Courses of Master of Commerce (M.Com) Advanced
Accountancy Program at Semester IV**

(Mandatory Course)

Corporate Financial Accounting

Modules at a Glance

SN	Modules	No. of lectures
1	Corporate Financial Reporting	15
2	International Financial Reporting Standards (IFRS) & Ind – AS	15
3	Valuation of Business for Amalgamation & Merger	15
4	Consolidated Financial Statement	15
	Total	60

SN	Course Objectives
1	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 No.	Course Outcomes
CO 1	This course will enable the students to combine practice and theoretical knowledge of financial accounting.
CO 2	The students of this course will be active learners and develop awareness of emerging trends in financial accounting.
CO 3	The course will provide decision making skills to the students in the financial analysis context and valuation of business.
CO 4	The students of this course will have the ability to identify and analyze consolidated financial statement.

SN	Modules/Units
1.	Corporate Financial Reporting
	Introduction of Financial Reporting Need for reporting Contents of Financial Report Recent trends in Financial reporting
2.	International Financial Reporting Standards (IFRS) & Ind – AS
	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 Earnings per share Income Taxes Accounting for fixed assets
3.	Valuation of Business for Amalgamation & Merger
	Meaning, Need & Approach Methods of Valuation
4.	Consolidated Financial Statement
	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.

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2024-2025)

(Evaluation pattern)

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	40 Marks
The internal evaluation of 40 marks for M.Com for each semester would be of tests and of class participation, project, case study analysis, Case lets, 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.	

Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 60
Questions to be Set: 04
Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No.	Particulars	Marks
Q1	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks
Q2	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks
Q3	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks
Q4	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

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

(Mandatory Course)

Indirect Tax- Introduction of Goods and Service Tax

Modules at a Glance

SN	Modules	No. of lectures
1	Overview of Goods and Service Tax	15
2	Registration under GST	15
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017	10
4	Place of Supply of Goods or Services or Both under Integrated Goods and Services Tax Act, 2017	10
5	Payment of GST	10
	Total	60

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

Course Outcome No.	Course Outcomes
CO 1	Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act).
CO 2	Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
CO 3	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.

SN	Modules/Units
1.	Overview of Goods and Service Tax & SOP for recent Payment and Assessment
	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. Time of GST Payment How to make payment Challan Generation & CPIN TDS & TCS And Recent Case Study
2.	Registration under GST
	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.	Collection of Tax under Integrated Goods and Services Tax Act, 2017
	Sec 5 and Sec 6
4.	Place of Supply of Goods or Services or Both under Integrated Goods and Services Tax Act, 2017
	Sec 10 and Sec 12

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

EXAMINATION PATTERN
(Under Choice Based Credit, Grading and Semester System)
(With effect from Academic Year: 2024-2025)
(Evaluation pattern)

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Continuous Internal Evaluation (CIE)	40 Marks
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Q2	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks
Q3	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks
Q4	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

**Revised Syllabus of Courses of Master of Commerce (M.Com) Advanced
Accountancy Program at Semester IV**

(Mandatory Course)

Financial Management

Modules at a Glance

SN	Modules	No. of lectures
1	Types of Financing	12
2	Investment Decisions	12
3	Management of Working Capital	12
4	Financial Policy and Corporate Strategy	12
	Total	48

SN	Course Objectives
1	To help the students to develop cognizance of the importance of Financial Management in corporate valuation.
2	To enable students to describe how people analyze the corporate leverage under different conditions and understand why people value different corporates in different manner.
3	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 No.	Course Outcomes
CO 1	Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure.
CO 2	Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions could integrate while identification and resolution of problems.

SN	Modules/Units
1.	Types of Financing
	<p>Introduction & Recapitulate of sources of finance with reference to short-term, medium term and long-term finance.</p> <p>Types of Financial Instruments and Securities- Types of instruments; Nature/ Characteristics of securities.</p> <p>Analysis of financing anyone capital intensive sector and service sector.</p>
2.	Investment Decisions
	<p>Capital Budgeting</p> <p>Introduction</p> <p>Nature of Capital Budgeting</p> <p>Purpose of Capital Budgeting</p> <p>Capital Budgeting Process</p> <p>Types of Capital Investment</p> <p>Decisions Project Cash Flows and Net Profit Approval</p> <p>Basic Principle of Measuring Project Cash Flows</p> <p>Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</p> <p>Probability technique for measurement of cash flow</p> <p>Capital Budgeting Techniques: Net Return Value; Internal Rate of Return; Profitability Index Methods</p> <p>A Comparison; Project Selection Under Capital Rationing</p> <p>(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.	Management of Working Capital
	<p>Meanings, Concepts and policies of working capital</p> <p>Management of working capital</p> <p>Issues in working capital</p> <p>Estimating working capital needs (only Theory)</p> <p>Operating or working capital cycle (only Theory)</p> <p>Management of components of working capital</p> <p>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.</p> <p>Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies.</p> <p>Inventory Management: Objectives; and Techniques</p>
4.	Financial Policy and Corporate Strategy
	<p>Meaning of strategic financial management</p> <p>Strategic financial decision-making framework</p> <p>Functions of Strategic Financial Management</p> <p>Financial Planning</p>

REFERENCES:

- P. Chandra : Financial management.
- Financial Management with New Approach: Suvendu Narayan Roy: Himalaya Publishing House.
- P. V. Kulkarni, B. G. Satyaprasad: Financial Management: Himalaya Publishing House.
- M.Y. Khan Financial Services

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2024-2025)

(Evaluation pattern)

Continuous Internal Evaluation System:

Continuous Internal Evaluation (CIE)	40 Marks
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	OR	
	B) Practical/ Theory Question	15 Marks
	A) Practical/ Theory Question	15 Marks
Q2	OR	
	B) Practical/ Theory Question	15 Marks
Q3	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks
	A) Practical/ Theory Question	15 Marks
Q4	OR	
	B) Practical/ Theory Question	15 Marks

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

(Mandatory Course)

International Financial Reporting Standards

Modules at a Glance

SN	Modules	No. of lectures
1	Conceptual Foundations of Financial Statements	15
2	Presentation of financial statements	15
3	Indian Accounting Standards for Assets, Liabilities and Revenue	15
4	Indian Accounting Standards for Assets, Liabilities and Revenue	15
	Total	60

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

Course Outcome No.	Course Outcomes
CO 1	Describe the objectives of financial reporting and the importance of financial reporting system in valuation.
CO 2	Describe the role of Indian Accounting Standards for Assets, Liabilities and Revenue conceptual framework.
CO 3	Describe general requirement for presentation of Single Entity Financial Statements Covered by IFRS Convergence.

SN	Modules/Units
1.	Conceptual Foundations of Financial Statements
	The objective of financial reporting, - The main assumptions Qualitative characteristics of financial reporting Elements of Financial Statements: recognition and measurement
2.	Presentation of financial statements
	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 IFRS:- Introduction, scope Indian Accounting standards (Ind AS): Introduction Road map Comparison of Ind AS, IFRS and AS Conceptual framework Definition of financial elements Principles of recognition, measurements, presentation and disclosure (Theory and Practical)
3.	Indian Accounting Standards for Assets, Liabilities and Revenue
	Valuation of Inventories Cash flow statement Accounting for tangible non-current assets Accounting for intangible assets Accounting for impairment of assets Accounting for borrowing costs Investment property Revenue from contracts with customers Income tax Employee benefits Provisions, contingent liabilities and contingent assets (Theory and Practical)
4.	Presentation of Single Entity Financial Statements Covered by IFRS Convergence
	(Ind AS 1): Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (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) (IAS 7 and Ind AS 7) (Theory and Practical)

EXAMINATION PATTERN

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(With effect from Academic Year: 2024-2025)

(Evaluation pattern)

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Q3	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks
Q4	A) Practical/ Theory Question OR B) Practical/ Theory Question	15 Marks 15 Marks

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**Revised Syllabus of Courses of Master of Commerce (M.Com) Advanced
Accountancy Program at Semester IV**

(Elective Course)

Personal Financial Planning

Modules at a Glance

SN	Modules	No. of lectures
1	Personal Financial Planning	15
2	Risk Analysis & Insurance Planning	15
3	Retirement Planning & Employees Benefits	15
4	Investment Planning	15
	Total	60

SN	Course Objectives
1	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.
2	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 No.	Course Outcomes
CO 1	Determining the Personal financial status by analyzing and evaluating the available information.
CO 2	Developing and preparing a Financial Plan tailored to meet the goal in relation with Risk analysis, insurance and retirement planning.
CO 3	Implement and monitor the Financial Plan.

SN	Modules/Units
1.	Personal Financial Planning
	Introduction Time value of money applications Personal financial statements, Cash flow and debt management, tools and budgets Money Management Tax planning : Capital Gain, Set off, Cryptocurrency tax, general insurance, index fund 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.	Risk Analysis & Insurance Planning
	Risk management and insurance decision in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.
3.	Retirement Planning & Employees Benefits
	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.	Investment Planning
	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.
- Prasaci, 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.

EXAMINATION PATTERN

(Under Choice Based Credit, Grading and Semester System)

(With effect from Academic Year: 2024-2025)

(Evaluation pattern)

Continuous Internal Evaluation System:

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Question Paper Pattern (Practical/ Theory Courses) :

Maximum Marks: 60

Questions to be Set: 04

Durations: 02 hrs

All Questions are compulsory carrying 15 Marks each:

Question No.	Particulars	Marks
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	OR	
	B) Practical/ Theory Question	15 Marks
Q2	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks
Q3	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks
Q4	A) Practical/ Theory Question	15 Marks
	OR	
	B) Practical/ Theory Question	15 Marks

Note: Full-Length questions of 15 Marks may be divided into two sub-questions of 08 and 07 marks.

***Revised Syllabus of Courses of Master of Commerce (M.Com) Advanced
Accountancy Program at Semester IV***

100 Marks Research Project / Internship

Inclusion of project work in the course curriculum of the M.Com. program is one of the ambitious aspects in the program 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.

Guidelines for preparation of Project Work

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.

General guidelines for preparation of project work

- 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.
