

**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 III**

**[www.rapodar.ac.in](http://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 III**

Syllabus as per National Education Policy 2020  
To be implemented from Academic Year 2024-2025

[www.rapodar.ac.in](http://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 : 2024-25

Program Specific Outcomes No.	Program Specific Outcomes
PSO1	The learners will acquire <b>disciplinary knowledge</b> in the field of Accountancy.
PSO2	The learners will enhance their <b>communication skills</b> through research-related tasks and presentations.
PSO3	The learners will apply <b>critical thinking</b> and <b>analytical reasoning</b> to address both concrete and abstract problems within domain-specific and multidisciplinary contexts.
PSO4	The learners will acquire <b>research related skills</b> 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 <b>self-directed learning</b> and reflect on their academic journey to excel in their chosen area of study within the domain.
PSO6	The learners would acquire <b>digital literacy</b> 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 <b>scientific reasoning</b> 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 <b>multicultural competence</b> .
PSO9	The learners shall be able to exhibit <b>ethical awareness</b> , 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, 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
<b><i>Mandatory</i></b>			<b><i>Mandatory</i></b>		
1	Strategic Management	<b>06</b>	1	Corporate Finance	<b>06</b>
2	Cost and Management Accounting	<b>06</b>	2	E-Commerce	<b>06</b>
3	Business Ethics	<b>02</b>	3	Corporate Social Responsibility	<b>02</b>
<b><i>Electives</i></b>			<b><i>Electives</i></b>		
4	Economics for Business Decisions	<b>04</b>	4	Macro Economics Concepts and Applications	<b>04</b>
<b><i>Research Methodology</i></b>			<b><i>Research Methodology</i></b>		
5	Research Methodology for Business	<b>04</b>	----	-----	
<b><i>On Job Training / Field Project</i></b>			<b><i>On Job Training / Field Project</i></b>		
----	-----		5	Accountancy Based Project	<b>04</b>
	<b>Total Credits</b>	<b>22</b>		<b>Total Credits</b>	<b>22</b>

**M.Com – II**

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

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

**(Mandatory Course)**

**Advanced Financial Accounting**

**Modules at a Glance**

<b>SN</b>	<b>Modules</b>	<b>No. of lectures</b>
1	Foreign Currency Conversion (As per Accounting Standard/s applicable)	<b>15</b>
2	Final Accounts & Statutory Requirements for Banking Companies	<b>15</b>
3	Accounting & Statutory Requirements of (Insurance Companies)	<b>15</b>
4	Accounting & Statutory Requirements of Cooperative Societies	<b>15</b>
	<b>Total</b>	<b>60</b>

<b>SN</b>	<b>Course Objectives</b>
1	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.
2	To develop a comprehensive understanding of Accounting Standards governing foreign currency transactions.
3	To navigate through financial intricacies, regulatory compliance, and reporting standards, fostering a comprehensive understanding of the insurance sector's financial landscape.
4	To acquire expertise in the accounting principles and statutory requirements governing Cooperative Societies.

<b>SN</b>	<b>Course Outcomes</b>
1	Able to explain the consolidation process and prepare consolidated financial statements based on relevant accounting Standards
2	Demonstrate the ability to perform complex accounting techniques and methods as required by relevant accounting standards.
3	Read and analyze consolidated financial statements including accounting policies and other information disclosures.
4	Conduct practical research in the accounting discipline.

SN	Modules/Units
<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
<b>3.</b>	<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
<b>4.</b>	<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.

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

**1. Continuous Internal Evaluation System:**

<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, 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.	

## 2. 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	15 Marks
	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 III**

**(Mandatory Course)**

**Direct Tax**

**Modules at a Glance**

<b>SN</b>	<b>Modules</b>	<b>No. of lectures</b>
1	Definitions and Basis of Charge	<b>15</b>
2	Heads of Income	<b>15</b>
3	Deductions u/s 80 and Exclusions from the Total Income	<b>15</b>
4	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>15</b>
	<b>Total</b>	<b>60</b>

<b>SN</b>	<b>Course Objectives</b>
1	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.
2	To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.
3	To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

<b>Course Outcome No.</b>	<b>Course Outcomes</b>
CO 1	Define the procedure of direct tax assessment.
CO 2	Able to file IT return on individual basis.
CO 3	Able to compute total income and define tax complications and structure.
CO4	Incorporate ethical practices while computing income and tax.

SN	Modules/Units
<b>1.</b>	<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
<b>2.</b>	<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
<b>3.</b>	<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
<b>4.</b>	<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. Singhania: 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.
- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White
- Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
- Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education

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

**3. Continuous Internal Evaluation System:**

<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, 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.	

#### 4. 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	15 Marks
	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

*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 III***

***(Mandatory Course)***

**Advanced Cost Accounting**

**Modules at a Glance**

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

SN	Course Objectives
1	To provide adequate knowledge on cost accounting practices.
2	To understand various aspects of cost allocation and activity based cost system.

Course Outcome No.	Course Outcomes
CO 1	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;
CO 2	Understand the role of responsibility accounting and performance measurement; understand the behavioural implications of performance measurement and transfer pricing systems in defictionalized businesses;
CO 3	Appreciate the need to relate management accounting systems to contemporary thinking about organizational planning and control.

SN	Modules/Units
<b>1.</b>	<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.
<b>2.</b>	<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.
<b>3.</b>	<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.
<b>4.</b>	<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

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

**Continuous Internal Evaluation System:**

<b>Continuous Internal Evaluation (CIE)</b>	<b>40 Marks</b>
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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:**

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

***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 III**

**(Mandatory Course)**

**Advanced Auditing**

**Modules at a Glance**

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

<b>SN</b>	<b>Course Objectives</b>
1	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.

<b>Course Outcome No.</b>	<b>Course Outcomes</b>
CO 1	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.
CO 2	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.
CO 3	Apply relevant account and reporting standards to evaluate and form opinions on financial statements.

SN	Modules/Units
<b>1.</b>	<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.
<b>2.</b>	<b>Special Audits</b>
	Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals.
<b>3.</b>	<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.
<b>4.</b>	<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.

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

**Continuous Internal Evaluation System:**

<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, 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	15 Marks
	OR	
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	A) Practical/ Theory Question	15 Marks
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	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

*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 III**

*(Elective Course)*

**Financial Services**

**Modules at a Glance**

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

SN	Course Objectives
1	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.
2	To acquaint with current financial practices as well as Financial Markets.
3	To understand the Venture Capital and Securitization and Depository and Depository Core Services.

Course Outcome No.	Course Outcomes
CO 1	Understand the role and function of the financial system in reference to the macro economy.
CO 2	Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
CO 3	Evaluate and create strategies to promote financial products and services.

SN	Modules/Units
<b>1.</b>	<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 Hire Purchase Finance - meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India
<b>2.</b>	<b>Factoring and Credit Rating</b>
	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
<b>3.</b>	<b>Venture Capital and Securitization</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
<b>4.</b>	<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.

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

**Continuous Internal Evaluation System:**

<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, 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	15 Marks
	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

*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 III**

**Course: Research Ethics and Publication**

**Modules at Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	PHILOSOPHY AND ETHICS	06
02	SCIENTIFIC CONDUCT	06
03	PUBLICATION ETHICS	06
04	OPEN ACCESS PUBLISHING	06
05	PUBLICATION MISCONDUCT	06
06	DATABASES AND RESEARCH METRICS	06
	<b>Total Lectures</b>	<b>36</b>

<b>Sr. No.</b>	<b>Course Objectives</b>
1.	Analyze the role of philosophy in shaping research methodologies and scientific inquiry.
2.	Explore the implications of ethical lapses on the credibility of scientific research.
3.	Examine issues related to authorship, peer review, and conflicts of interest in publishing.
4.	Analyze the impact of open access on the dissemination of research knowledge.
5.	Understand the consequences of publication misconduct on individuals and the scientific community.
6.	Examine the use of research metrics, such as citation analysis and impact factors.

<b>Sr. No.</b>	<b>Course Outcomes</b>
CO1	Evaluate and construct persuasive arguments on moral issues, fostering critical thinking and ethical decision-making skills.
CO2	Comprehend the principles of responsible research, applying ethical standards in experimental design.
CO3	Understand ethical guidelines for publication, applying them to manuscript preparation.

CO4	Analyze the impact of open access on research visibility and assess the sustainability of open access models.
CO5	Recognize publication misconduct types and consequences.
CO6	Apply knowledge to identify and address potential cases, critically assessing institutional policies and proposing preventive educational programs.

SN.	Module/ Units
1.	<b>PHILOSOPHY AND ETHICS</b>
	Introduction to Philosophy: definition, nature and Scope, Concept, Branches Ethics: definition, moral philosophy, nature of moral judgements and reaction
2.	<b>SCIENTIFIC CONDUCT</b>
	1.Ethics concerning science and research 2. Intellectual honesty and research integrity 3. Scientific misconducts: Falsification, Fabrication, and Plagiarism (FFP) 4. Redundant publications: duplicate and overlapping publications, salami slicing 5. Selective reporting and misrepresentation of data.
3.	<b>PUBLICATION ETHICS</b>
	Publication ethics: definition, introduction and importance 2. Best practices /Standards setting initiatives and guidelines: COPE. WAME, etc., 3. Conflicts of interest 4. Publication misconduct: definition, concept, problems that lead to unethical behavior and vice versa, types 5. Violation of publication ethics, authorship and contributorship 6. Identification of publication misconduct, complaints and appeals 7. Predatory publishers and journals
4.	<b>OPEN ACCESS PUBLISHING</b>
	1. Open access publications and initiatives 2. SHEERPA/RoMEO online resource to check publisher copyright & Self – archiving policies 3. Software tool to identify predatory publications developed by SPPU 4. Journal finder /Journal suggestion tools viz.JANE., Elsevier journal Finder, Springer Journal Suggested, etc.,
5.	<b>PUBLICATION MISCONDUCT</b>
	A. Group Discussions 1. Subject-specific ethical issues, FFP, authorship 2. Conflicts of interest 3. Complaints and appeals: examples and fraud from India and abroad B. Software tools Use of plagiarism software like Turnitin, Urkund and other open source software tools
6.	<b>DATABASES AND RESEARCH METRICS</b>
	A. Databases 1. Indexing databases 2. Citation databases: Web of Science, Scopus, etc.

	<p>B. Research Metrics</p> <p>1. Impact Factor of Journal as per Journal Citation Report, SNIP, SJR, IPP, Cite Score</p> <p>2. Metrics: h-index, g index, i10 index, altimetric</p>
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**Reference:**

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7. 7. 7. Environmental Health Science, 1-10 Retrieved from <https://www.niehs.nih.gov/research/resources/bioethics/whatis/index.cfm>
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**EXAMINATION PATTERN**  
**(Under Choice Based Credit, Grading and Semester System )**  
**(With effect from Academic Year: 2024-2025)**  
**(Evaluation pattern)**

**Continuous Internal Evaluation System:**

<b>Continuous Internal Evaluation (CIE)</b>	<b>40 Marks</b>
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	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) Advanced Accountancy Program at Semester III***

### **100 Marks Research / Internship Project**

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.

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