

# University of Mumbai



**R.E.Society's**

**R. P. Gogate College of Arts & Science and  
R. V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

**Bachelor of Commerce (B.Com) Programme  
Four Year Integrated Programme-  
Eight Semesters**

**T.Y.B.COM**

***Course Structure***

**Under Choice Based Credit System (CBCS)**

**To be implemented from Academic Year 2025-2026**

**Bachelor of Commerce (B.Com.) Programme**

**Under Choice Based Credit System (CBCS)  
Course Structure**

**T.Y.B.Com**

**(To be implemented from Academic Year 2025-26)**

Course Code	Semester V	Credits	Course Code	Semester VI	Credits
	<i>School Specific Courses (SSC)</i>			<i>School Specific Courses (SSC)</i>	
	<i>Major Mandatory</i>			<i>Major Mandatory</i>	
25_UCOM 501	Financial Accounting and Auditing V	04	25_UCOM 601	Financial Accounting and Auditing VI	04
25_UCOM 502	Commerce V	04	25_UCOM 602	Commerce VI	04
25_UCOM 503	Business Economics V	02	25_UCOM 603	Business Economics VI	02
	<i>Major Electives (Any 1)</i>			<i>Major Electives (Any 1)</i>	
25_UCOM 504	Income Tax	04	25_UCOM 604	Goods and Service Tax	04
25_UCOM 505	Cost Accounting I		25_UCOM 605	Cost Accounting II	
	<i>Minor</i>			<i>Minor</i>	
25_UCOM 506	Business Law IV	04	25_UCOM 606	Business Law V	04
	<i>Vocational Skill Course (VSC)</i>			<i>Vocational Skill Course (VSC)</i>	
25_UCOM 507	Management Accounting II	02			
	<i>Field Project (FP)</i>			<i>On the Job Training (OJT)</i>	
25_UCOM 508	Field Project	02	25_UCOM 607	On the Job Training	04
<b>Total Credits</b>		<b>22</b>	<b>Total Credits</b>		<b>22</b>

## Evaluation Pattern 60:40

The performance of the learners shall be evaluated into two parts. The learner's performance shall be assessed by Internal Assessment with 40% marks in the first part and by conducting the Semester End Examinations with 60% marks in the second part. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:

### A) Internal Assessment: 40 % of 100 (40 Marks) or 40% of 50 (20 Marks)

Sr.No.	Particulars	4 credit subjects Marks	2 credit subjects Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes] [Duration: 20 Minutes]	20	10
02	One Assignment to be conducted in the given semester	10	05
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10	05
	Total	40	20

### B) Semester End Examination: 60% of 100 (60 Marks) or 60% of 50 (30 Marks)

Duration: The examination shall be of 1 to 2 hours duration.

Question Paper Pattern

1. There shall be two to five questions.
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

### C) Standard of Passing

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 Internal Assessment & Semester End Examination. The learner shall obtain minimum of 40% marks (for 100 Marks examination i.e. 16 out of 40) and (for 50 marks examination i.e. 8 out of 20) in the Internal Assessment. 40% marks in Semester End Examination (for 100 Marks examination i.e. 24 out of 60) or (50 marks examination i.e. 12 out of 30) separately, to pass the course and minimum of Letter Grade "P" 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 Internal Assessment & Semester End Examination together.

**D) Performance Grading****Letter Grades and Grade Points**

<b>Semester GPA/ Program CGPA Semester/Program</b>	<b>% of Marks</b>	<b>Alpha-Sign / Letter Grade Result</b>
9.00-10.00	90.0 -100	0 (Outstanding)
$8.00 \leq 9.00$	$80.0 \leq 90.0$	A+ (Excellent)
$7.00 \leq 8.00$	$70.0 \leq 80.0$	A (Very Good)
$6.00 \leq 7.00$	$60.0 \leq 70.0$	B+ (Good)
$5.50 \leq 6.00$	$55.0 \leq 60.0$	B (Above Average)
$5.00 \leq 5.50$	$50.0 \leq 55.0$	C (Average)
$4.00 \leq 5.00$	$40.0 \leq 50.0$	P (Pass)
Below 4.00	Below 40	F (Fail)
Ab (Absent)	-	Absent

***B.Com. Programme***  
***Under Choice Based Credit, Grading and Semester***  
***System Course Structure***

***(To be implemented from Academic Year 2025-2026)***

***Semester V***

Course Code	Semester V	Credits
	<b><i>School Specific Courses (SSC)</i></b>	
	<b><i>Major Mandatory</i></b>	
25_UCOM501	Financial Accounting and Auditing V	<b>04</b>
25_UCOM502	Commerce V	<b>04</b>
25_UCOM503	Business Economics V	<b>02</b>
	<b><i>Major Electives (Any 1)</i></b>	
25_UCOM504	Income Tax	<b>04</b>
25_UCOM505	Cost Accounting I	
	<b><i>Minor</i></b>	
25_UCOM506	Business Law IV	<b>04</b>
	<b><i>Vocational Skill Course (VSC)</i></b>	
25_UCOM507	Management Accounting II	<b>02</b>
	<b><i>Field Project (FP)</i></b>	
25_UCOM508	Field Project	<b>02</b>
<b>Total Credits</b>		<b>22</b>

**R. P. GOGATE COLLEGE OF ARTS AND SCIENCE AND  
R. V. JOGALEKAR COLLEGE OF COMMERCE, (AUTONOMOUS) RATNAGIRI**

Name of Programme	<b>BACHELOR OF COMMERCE (B.COM)</b>
Level	Under Graduate
No of Semesters	06
Year of Implementation	<b>2025-2026</b>
Programme Specific Outcomes (PSO)	<ol style="list-style-type: none"> <li>1. After successfully completing the four-year Degree Course – Bachelor of Commerce (B.Com. with Honors) program, learners will have a strong foundation and develop critical thinking abilities in the fields of Commerce, Economics, Accounting, Quantitative Methods, and Human Resource Management.</li> <li>2. It will equip students with the knowledge and skills required for accounting and financial management in various sectors.</li> <li>3. It will enhance communication, presentation and interpersonal skills for effective business communication.</li> <li>4. It will foster an entrepreneurial spirit and innovation amongst students and prepare them for self-employment and for higher studies.</li> <li>5. It inculcates ethical values, social responsibility and environmental awareness among students to be responsible citizens.</li> <li>6. The students will use quantitative &amp; qualitative skills applying both business and mathematical tools to support decision making in business situations.</li> <li>7. Enables students to apply the knowledge of business and commerce in finding solutions to complex organisational problems.</li> <li>8. Develop self-confidence and awareness of general issues prevailing in society.</li> </ol>
Relevance of PSOs to the local, regional, national, and global developmental needs	B.Com Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

**Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2025-2026**

**School Specific Courses (SSC)**

**Major Course**

**1. Financial Accounting and Auditing – V  
Modules at a Glance**

Name of the Course	Financial Accounting and Auditing V
Course Code	25_UCOM501
Class	B.Com
Semester	V
No of Credits	4
Nature	Practical
Type	Major Mandatory
Relevance with Employability/ Entrepreneurship/ Skill development	<p>The Financial Accounting course is essential for roles in accounting, finance, and auditing, as it provides a thorough understanding of preparing final accounts, internal reconstruction, buy-back of shares, and investment accounting. This knowledge ensures compliance with relevant laws and accounting standards, making students valuable to employer. Entrepreneurs benefit from understanding financial statements and accounting adjustments, enabling them to manage their business finances effectively, make informed decisions, and ensure compliance with legal requirements. Knowledge of ethical behavior in accounting further aids in building trust and credibility with stakeholders.</p> <p>The course develops critical skills such as financial analysis, attention to detail, and ethical decision-making. Students learn to prepare financial statements, handle complex adjustments, and navigate legal provisions, equipping them with the technical proficiency and ethical standards required in the accounting profession</p>

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	12
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behavior and Implications for Accountants	06
	<b>Total</b>	<b>60</b>

### Course Outcomes

At the end of the Course, the Learner will be able to:

1. Prepare final accounts of companies in compliance with the Companies Act and relevant accounting standards.
2. Apply necessary adjustments in financial statements, including closing stock, depreciation, outstanding and prepaid expenses, and provisions for taxes and dividends.
3. Understand and execute internal reconstruction, including share capital alteration and reduction.
4. Comprehend and apply the legal provisions and accounting treatment for the buy-back of shares.
5. Account for investments in shares and debentures as per Accounting Standard 13, using the appropriate methods.
6. Recognize the importance of ethical behaviour in accounting and its implications for financial reporting and corporate governance.
7. Analyze the role of ethics in the accounting profession and the impact of unethical behaviour on financial reports and the broader business environment.

Sr. No.	Modules / Units
<b>1</b>	<b>Preparation of Final Accounts of Companies (Lectures 15)</b>
	Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement) Preparation of financial statements as per Companies Act. (excluding cash flow statement) AS 1 in relation to final accounts of companies (disclosure of accounting policies) Adjustment for – Closing Stock Depreciation Outstanding expenses and income Prepaid expenses and Pre received income Proposed Dividend and Unclaimed Dividend Provision for Tax and Advance Tax Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases Unrecorded Sales and Purchases Managerial remuneration on Net Profit before tax Transfer to Reserves Bad debt and Provision for bad debts Calls in Arrears Loss by fire (Partly and fully insured goods) Goods distributed as free samples. Any other adjustments as per the prevailing accounting standard.
<b>2</b>	<b>Internal Reconstruction (Lectures 15)</b>
	Need for reconstruction and company law provisions Distinction between internal and external reconstructions. Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.

<b>3</b>	<b>Buy Back of Shares</b>	<b>(Lectures 12)</b>
	Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions) Compliance of conditions including sources, maximum limits and debt equity ratio. Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)	
<b>4</b>	<b>Investment Accounting (w.r.t. Accounting Standard- 13)</b>	<b>(Lectures 12)</b>
	For shares (variable income bearing securities) For debentures/Preference. shares (fixed income bearing securities) Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted average method (Excl. brokerage). Columnar format for investment account.	
<b>5</b>	<b>Ethical Behavior and Implications for Accountants</b>	<b>(Lectures 06)</b>
	Introduction, Meaning of ethical behavior Financial Reports – Meaning and link between law, corporate governance, corporate social responsibility and ethics accounting profession mean by the ethical behavior, Implications of ethical values for the principles versus rule based approaches to accounting standards The principal based approach and ethics The accounting standard setting process and ethics The IFAC Code of Ethics for Professional Accountants Ethics in the accounting work environment – A research report Implications of unethical behavior for financial reports Company Codes of Ethics The increasing role of whistle – Blowing Benefit of learning ethics	

### Learning Resources Recommended

#### D) Textbooks:

1. **"Financial Accounting"** by **Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso**
  - Introduces financial accounting principles, including preparation of financial statements and accounting adjustments.
2. **"Company Accounts"** by **M. C. Shukla and T. S. Grewal**
  - Detailed coverage of company accounts preparation and the relevant provisions of the Companies Act.

#### 2) Reference Books:

1. **"Advanced Accounting"** by **Floyd A. Beams, Joseph H. Anthony, Bruce Bettinghaus, and Kenneth Smith**
  - Covers advanced topics such as internal reconstruction and buy-back of shares.
2. **"Accounting Standards"** by **D.S. Rawat**
  - A detailed guide to accounting standards, including AS 1 and AS 13, and their application in financial accounting.

**Evaluation Pattern 60:40****A. Internal Assessment: 40 % of 100 (40 Marks)**

Sr. No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
02	One Assignment to be conducted in the given semester	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	Total	40

**B. Semester End Examination: 60% of 100 (60 Marks)*****Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 02 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) <b>OR</b> Write Short Notes (Any 03 out of 5)	15 Marks          15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks

**Note:*****Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5***

***Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)  
Major Course  
Commerce –III (Marketing)***

<b>Name of the Course</b>	<b>Commerce – V (Marketing)</b>
<b>Course Code</b>	25_UCOM502
<b>Class</b>	TYBCOM
<b>Semester</b>	V
<b>No of Credits</b>	04
<b>Nature</b>	Theory
<b>Type (Applicable to NEP)</b>	Major Mandatory
<b>Employability/ entrepreneurship</b>	Acquiring Skills in Marketing, Marketing Research, Consumer Behaviour, Market Segmentation, Customer Relationship Management etc. are crucial for roles such as Marketing Executive, Marketing Research Professional, CRM Executive etc. Gaining expertise in different aspects of Marketing Mix, Product Life Cycle Management, Rural Marketing, Digital Marketing, and Green Marketing can lead to various positions in the field of marketing.

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
I	Introduction to Marketing	15
II	Marketing Strategies - I	15
III	Marketing Strategies - II	15
IV	Contemporary Issues in Marketing	15
<b>Total</b>		<b>60</b>

***Course Outcomes***

The Learner will be able to -

1. Articulate the core concepts, features, and importance of marketing, distinguish between strategic and traditional marketing, and understand the evolution of marketing practices.
2. Apply the Marketing Mix to both products and services, and understanding its components and their significance will help in developing marketing strategies.
3. Manage physical distribution processes, understand the factors influencing distribution, and apply Supply Chain Management (SCM) principles.

4. Understand the elements of promotion mix and be able to design and implement effective promotional strategies.
5. Apply ethical principles in marketing, understand consumer protection laws, and adhere to ethical practices in marketing activities.
6. Understand the concepts like Rural Marketing, Green Marketing, Digital Marketing etc. and be able to apply in practical life situations.

Sr. No.	Modules
<b>1</b>	<b>Introduction to Marketing (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Marketing - Concept, Features, Importance, Functions, Evolution of marketing; Strategic Marketing v/s Traditional Marketing</li> <li>• Marketing Research - Concept, Features, Importance, Functions, Process</li> <li>• Marketing Information System (MIS) - Concept, Components; Decision Support System (DSS) – Meaning, Components; Data Mining – Meaning, Components</li> <li>• Consumer Behavior - Concept, Factors influencing consumer behavior</li> <li>• Market Segmentation - Concept, Benefits, Basis of market segmentation; Niche Marketing</li> <li>• Customer Relationship Management (CRM) - Concept and Techniques</li> </ul>
<b>2</b>	<b>Marketing Strategies - I (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Marketing Mix for Products and Services - Concept and Components</li> <li>• Product – Areas of Product Decision, Product Life Cycle (PLC), Branding, Brand Equity, Brand Loyalty, Packaging and Labeling</li> <li>• Product Positioning - Concept, Strategies</li> <li>• Service Positioning - Concept, Strategies</li> <li>• Pricing - Concept, Objectives, Factors influencing pricing decision, Pricing Strategies</li> </ul>
<b>3</b>	<b>Marketing Strategies – II (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Physical Distribution - Concept, Factors influencing physical distribution; Marketing Channels (Traditional and Contemporary Channels), Supply Chain Management (SCM) - Concept and Components</li> <li>• Promotion - Concept, Importance, Elements of a Promotion Mix</li> <li>• Sales Management - Concept, Components, Emerging trends in selling</li> <li>• Personal Selling - Concept, Features, Process</li> </ul>
<b>4</b>	<b>Contemporary Issues in Marketing (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Marketing Ethics – Concept, Ethical Values in marketing, Unethical Practices in marketing; Consumerism – Concept and Role of Consumer Organizations, Legal Framework for Consumer Protection</li> <li>• Rural Marketing – Concept, Features of rural markets in India, Strategies for effective rural marketing</li> <li>• Digital Marketing – Concept, Forms, Trends in digital marketing</li> <li>• Green Marketing – Concept, Importance, Practices</li> </ul>

### **Learning Resources Recommended**

- Principles of Marketing by Philip Kotler and Gary Armstrong. Pearson Education.
- Marketing Management by Philip Kotler and Kevin Lane Keller. Pearson Education.
- Marketing: An Introduction by Gary Armstrong and Philip Kotler. Pearson Education.
- Marketing Research: An Applied Orientation by Naresh K. Malhotra. Pearson Education.
- Marketing Research by Aaker, Kumar, Day, and Leone. John Wiley & Sons
- Consumer Behavior: Building Marketing Strategy by Del Hawkins, David Mothersbaugh, and Roger Best. McGraw Hill.
- Consumer Behavior by Leon G. Schiffman and Leslie Lazar Kanuk. Prentice Hall.
- Customer Relationship Management: Concept, Strategy, and Tools by V. Kumar and Werner Reinartz. Springer.
- Green Marketing: Opportunity for Innovation by Jacquelyn A. Ottman. Booksurge Publishing.
- Rural Marketing: Concepts and Practices by Dogra Balram and Karminster Ghuman. McGraw Hill.
- Fundamentals of digital Marketing by Puneet Bhatia. Pearson Education.
- Services Marketing - Concepts and Practices by Ramneek Kapoor, Justin Paul, and Biplau Halder. McGraw Hill.

### **Evaluation Pattern 30:20**

#### **A. Internal Assessment: 20 Marks**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
2	One Assignment to be conducted in the given semester	10
3	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	<b>Total</b>	<b>40</b>

**B. Semester End Examination: 60 Marks*****Question Paper Pattern***

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

<b>Question No.</b>	<b>Particulars</b>	<b>Marks</b>
<b>Q. 1</b>	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR Short Notes (Any 03 out of 05)	15
<b>Q. 2</b>	Answer the following questions. (Any 2) A) Full Length Question B) Full Length Question C) Full Length Question	15
<b>Q. 3</b>	Answer the following questions. (Any 2) A) Full Length Question B) Full Length Question C) Full Length Question	15
<b>Q. 4</b>	Answer the following questions. (Any 2) A) Full Length Question B) Full Length Question C) Full Length Question	15

***Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)  
Major Course***

**Business Economics- V (Indian Economy)**

Name of the Course	<b>Business Economics V (Indian Economy)</b>
Course Code	25_UCOM503
Class	TYBCOM
Semester	V
No of Credits	02
Nature	Theory
Type	Major Mandatory
Employability/ entrepreneurship/ skill development	This course equips students with a deep understanding of the Indian economy, its policy environment and the evolving financial markets. Knowledge of recent reforms and trends, along with skills in analyzing economic policies and market structures, enhances employability in sectors like finance, government and consulting.

***Modules at a Glance***

Sr. No.	Modules	No. of Lectures
1	Recent Developments in Indian Economy Since 2000	10
2	Sectoral Development in Indian Economy	10
3	Financial Markets in India	10
<b>Total</b>		<b>30</b>

***Course Outcomes***

The Learner will be able to -

1. Understand the role of social infrastructure in economic development.
2. Analyze major national policies in agriculture and industry.
3. Evaluate recent trends in banking and financial markets.
4. Comprehend the implications of major reforms like GST and demonetization.
5. Assess the impact of digital transformation on various sectors.

Sr. No.	Modules
1	<b>Recent Developments in Indian Economy Since 2000 (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Overview of Indian Economy-Role of social infrastructure with reference to education, health and Family welfare. Sustainable Development Goals-Recent Policy Initiatives and Reforms.</li> <li>• Foreign Direct Investments and Multinational Corporations - Demonetisation and Goods and Services Tax</li> </ul>
2	<b>Sectoral Development in Indian Economy (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• National Agricultural Policy 2000, National Food Security Mission -2007, e-NAM (National Agriculture Market) 2016, Millet Promotion (2023)</li> <li>• Industrial Policy and Promotion- Make in India - (2017) Atmanirbhar Bharat (Self-Reliant India) Initiative (2020) Digital India (2015), Tourism Policy Draft, 2022- Emerging Trends and Impact</li> </ul>
3	<b>Financial Markets in India (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Banking sector-recent trends, Digital Transformation - Challenges and Issues</li> <li>• Financial Inclusion, Artificial Intelligence and Machine Learning</li> <li>• Money Market- Structure, Features and reforms- Capital market- growth, structure and reforms</li> </ul>

### ***Learning Resources Recommended***

Books and Reports:

1. Indian Economy Ramesh Singh- - McGraw Hill Education- 2023 14th Edition
2. Indian Economy: Performance and Policies- Uma Kapila-Academic Foundation 2022 23rd Edition
3. Economic Reforms and Performance Deepak Nayyar- Will the Indian Economy Continue to Grow? Oxford University Press 2021- 1st Edition
4. Financial Markets and Institutions- Frederic S. Mishkin, Stanley G. Eakins Pearson Education- 2018- 9th Edition
5. Indian Financial System M.Y. Khan- McGraw Hill Education- 2023- 12th Edition
6. Public Finance in Theory and Practice Richard A. Musgrave, Peggy B. Musgrave McGraw Hill Education- 2020- 5th Edition
7. The Indian Economy: A Macro-Economic Perspective Kunal Sen Cambridge University Press 2022 2nd Edition
8. Agricultural Policy in India- V. K. R. V. Rao- Oxford University Press 2020 1st Edition
9. Digital Transformation in Financial Services- Volker Liermann, Claus Stegmann (Editors) The Impact of Digital Transformation and FinTech on the Finance Professional Publisher: Springer- 2017 1st Edition
10. Artificial Intelligence and Machine Learning in Banking Dr. Nilanjan Dey, Dr. Amira S. Ashour Artificial Intelligence and Machine Learning in Finance: Applications and Techniques, Springer 2018 1st Edition
11. Economic Survey 2023-24 and 2024-25

**Evaluation Pattern 30:20****A. Internal Assessment: 40 % of 50 (20 Marks)**

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

**A. Semester End Examination: 30 Marks*****Question Paper Pattern***

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	<b>OR</b> Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

***Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2025-2026***

***School Specific Courses (SSC)***

***Major Elective***

***4. Income Tax***

<b>Name of the Course</b>	<b>Income Tax</b>
Course Code	25_UCOM504
Class	BCOM
Semester	V
No of Credits	04
Nature	Practical
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	The study of Income Tax holds significant relevance for both employability and entrepreneurship. For employability, individuals equipped with knowledge in this area can pursue careers as tax consultants, financial analysts, chartered accountants, and legal professionals. Understanding direct taxation is crucial for roles in corporate finance, compliance management, and financial decision-making. Entrepreneurs benefit from this knowledge by optimizing tax liabilities, ensuring compliance, and making informed financial decisions for the success and sustainability of their businesses. In essence, a strong grasp of Direct Taxation enhances both professional employability and entrepreneurial acumen.

***Modules at a Glance***

SN	Modules	No. of Lectures
1	Definitions and Basis of Charge	10
2	Heads of Income	25
3	Deductions u/s 80 and Exclusions from the Total Income	05
4	Set off Carry Forward	10
5	Computation of Net Taxable Income and Tax Liability of Individual	10
<b>Total</b>		<b>60</b>

***Course Outcomes***

The Learner will be able to:

1. Apply Taxation Concepts the principles of taxation to compute income and tax for individuals and partnership firms, considering different Heads of Income such as Salary, House Property, Business and Profession, Capital Gains and Other Sources.
2. Analyze and Evaluate Tax Scenarios the impact of various income components on tax liability, and critically assess the correctness of a given tax computation.
3. Integrate their knowledge of deductions, exclusions and tax provisions to create comprehensive tax computations for individuals and firms, demonstrating a higher level of synthesis and application.

Sr. No.	Modules/Units
1	<b>Definitions and Basis of Charge (10 lectures)</b>
	<ul style="list-style-type: none"> <li>• Definitions: Person, Assessee, Income</li> <li>• Basis of Charge: Previous Year, Assessment Year, Residential Status</li> <li>• Scope of Total Income, Deemed Income</li> </ul>
2	<b>Heads of Income (25 lectures)</b>
	<ul style="list-style-type: none"> <li>• Income from Salary</li> <li>• Income from House Property</li> <li>• Profits and Gains from Business and Profession</li> <li>• Income from Capital Gains</li> <li>• Income from Other Sources</li> </ul>
3	<b>Deductions u/s 80 and Exclusions from the Total Income (5 lectures)</b>
	<ul style="list-style-type: none"> <li>• Deduction: 80CCD</li> <li>• 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</li> </ul>
4	<b>Set off Carry Forward (10 lectures)</b>
	<ul style="list-style-type: none"> <li>• Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income</li> <li>• Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward &amp; Set off Losses from House Property</li> <li>• Sec: 72 – Carry Forward &amp; Set Off of Losses of Business Losses Sec: 73- Losses in Speculation Business</li> <li>• Sec: 74- Loss under the head Capital Gains</li> </ul>
5	<b>Computation of Net Taxable Income and Tax Liability of Individual (10 lectures)</b>
	<ul style="list-style-type: none"> <li>• Computation of Income &amp; Tax of Individual</li> </ul>

### Learning Resources Recommended

#### I] Books:

1. "Income Tax Law and Practice" by Dr. V. P. Gaur and Dr. Rakesh Gupta
2. "Direct Taxes Law & Practice" by Vinod K. Singhania
3. "Students Guide to Income Tax" by Dr. Vinod K. Singhania

#### II] Websites:

1. Income Tax Department, Government of India: The official website provides the latest updates, forms, and notifications. (<https://www.incometaxindia.gov.in>)
2. TaxGuru: Offers articles, forums, and updates on income tax laws. (<https://www.taxguru.in>)

**Evaluation Pattern 60:40****A. Internal Assessment: 40 % of 100 (40 Marks)**

Sr. No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
02	One Assignment to be conducted in the given semester	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	Total	40

**B. Semester End Examination: 60% of 100 (60 Marks)*****Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 02 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15 Marks
	<b>OR</b> Write Short Notes. (Any 3 out of 5)	15 Marks
Q-2	Answer the following questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks
Q-3	Answer the following questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks
Q-4	Answer the following questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks

***Note: Question of 15 Marks will be divided into Three Sub-questions of 7.5 Marks Each.***

**Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2025-2026**

**School Specific Courses (SSC)**

**Major Elective**

**Cost Accounting I**

<b>Name of the Course</b>	<b>Cost Accounting I</b>
Course Code	25_UCOM505
Class	TYBCOM
Semester	V
No of Credits	04
Nature	Practical
Type	Major Elective
Employability/ entrepreneurship/ skill development	After completion of this course learners will develop key skills in cost accounting, which are highly employable in various sectors. They will be equipped to work as cost accountants, financial analysts, or inventory control managers in manufacturing, service industries, or consultancies. The syllabus offers practical knowledge in material, labour, and overhead cost management, inventory control, and cost behavior analysis, making students proficient in preparing cost sheets, calculating EOQ, and performing reconciliations. These competencies align with roles requiring cost optimization, budgeting, and financial reconciliation, providing a foundation for advancing in finance and accounting roles.

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10
4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
Total		60

**Course Outcomes**

The learner will be able to:

1. Understand basic concepts in Cost Accounting.
2. Calculate EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
3. Calculate labour cost statement.
4. Compute Primary Distribution of Overhead and Machine overhead rates.
5. Compute Statement of Cost sheet.
6. Reconcile of Cost and Financial accounts.

Sr. No.	Modules / Units
1	<b>Introduction to Cost Accounting (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>Objectives and scope of Cost Accounting</li> <li>Cost centres and Cost units</li> <li>Coding systems</li> <li>Elements of Cost</li> <li>Cost behaviour pattern, Separating the components of semi- variable costs</li> </ul>
2	<b>Material Cost (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification</li> <li>Inventory control —Techniques of fixing of minimum, maximum, Average, Danger and reorder levels,</li> <li>Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory</li> <li>Inventory accounting</li> </ul> <p><b>Note-</b> Practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.</p>
3	<b>Labour Cost (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives</li> <li>Labour turnover</li> <li>Utilisation of labour, Direct and indirect labour, Charging of labour cost Identifying labour hours with work orders or batches or capital jobs</li> <li>Efficiency rating procedures</li> <li>Remuneration systems and incentive schemes.</li> </ul> <p><b>Note-</b> Practical problems based on Preparation of labour cost statement, Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system</p>
4	<b>Overheads (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>Functional analysis — Factory, Administration, Selling and Distribution</li> <li>Behavioural analysis — Fixed, Variable, Semi-variable cost</li> </ul> <p><b>Note-</b>Practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates.</p>
5	<b>Classification of Costs and Cost Sheet (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre</li> <li>Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose</li> </ul> <p><b>Note-</b> Practical problems on preparation of cost sheet</p>
6	<b>Reconciliation of cost and financial accounts (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>Practical problems based on Reconciliation of Cost and Financial accounts.</li> </ul>

### Learning Resources Recommended

1. Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
2. Management Accounting by Khan and Jain, Tata McGraw Hill
3. Practical Costing by P C Tulsian, Vikas New Delhi
4. Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
5. Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
6. A Textbook of Cost and Management Accounting - 10<sup>th</sup> Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
7. Cost Accounting: Principles & Practice – 12<sup>th</sup> Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
8. Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.

### Evaluation Pattern 60:40

#### A. Internal Assessment: 40 % of 100 (40 Marks)

Sr. No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
02	One Assignment to be conducted in the given semester	10
03	Active participation in routine class, instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	Total	40

#### B. Semester End Examination: 60% of 100 (60 Marks)

##### Question Paper Pattern

Maximum Marks: 60

Questions to be set: 04

Duration: 02 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) <b>OR</b> Write Short Notes (Any 03 out of 5)	15 Marks     15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks

**Note: Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5**

**Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)**

**Minor  
Business Law IV**

Name of the Course	<b>Business Law IV</b>
Course Code	25_UCOM506
Class	TYBCOM
Semester	V
No of Credits	04
Nature	Theory
Type	Minor
Employability/ entrepreneurship/ skill development	A learner will appreciate the relevance of business laws to individual business and professional life. Learner will also gain knowledge of the Indian Companies Act, 2013 and can apply it in individual, business and professional life. Learner will get a better insight in to important basics of the Act. Moreover, learner will acquire certain employability skills.

**Modules at Glance**

Module No.	Modules	No. of Lectures
I	Indian Companies Act, 2013 – Part I	15
II	Indian Companies Act, 2013 – Part II	15
III	Indian Companies Act, 2013 – Part III	15
IV	Indian Companies Act, 2013 – Part IV	15
<b>Total</b>		<b>60</b>

**Course Outcomes**

The learner will be able to -

1. Understand the importance of laws to individual, business and professional life.
2. Acquire basic knowledge of an important business/corporate law i.e. Companies Act.
3. Apply knowledge in various spheres in individual, business and professional life.

Sr. No.	Modules
1	<b>Indian Companies Act, 2013 – Part I</b> (15 Lectures)
	<ul style="list-style-type: none"> <li>• Company – Concept, Features, Types/Classification of Companies</li> <li>• Advantages and Disadvantages of Public Co. and Private Co.</li> <li>• Distinguish between Public Co. and Private Co.</li> <li>• Incorporation of Company – Promoter, Role of Promoters, Duties &amp; Liabilities; Procedure for Incorporation of Company; Pre-incorporation Contracts; Effects of Non-registration</li> </ul>
2	<b>Indian Companies Act, 2013 – Part II</b> (15 Lectures)
	<ul style="list-style-type: none"> <li>• Memorandum of Association (MoA) – Concept, Clauses of MoA</li> <li>• Articles of Association (AoA) – Concept, Contents of AoA</li> <li>• Prospectus – Concept, Types, Contents of Prospectus</li> </ul>
3	<b>Indian Companies Act, 2013 – Part III</b> (15 Lectures)
	<ul style="list-style-type: none"> <li>• Member of Company – Meaning, Membership in a Company (Who may become Member of a Company); Rights, Duties and Liabilities of Members; Distinguish between Member and Shareholder</li> <li>• Modes of Acquiring Membership, Cessation of Membership</li> <li>• Director – Meaning, Types/Classification, Legal Position of Director, Functions, Powers and Duties of Directors</li> <li>• Appointment and Qualifications of Directors</li> </ul>
4	<b>Indian Companies Act, 2013 – Part IV</b> (15 Lectures)
	<ul style="list-style-type: none"> <li>• Company Meetings – Meaning, Types of Company Meetings</li> <li>• Legal Provisions as to Statutory Meeting</li> <li>• Legal Provisions as to Annual General Meeting (AGM)</li> <li>• Legal Provisions as to Extra Ordinary General Meeting (EOGM)</li> <li>• Legal Provisions as to Board Meeting</li> </ul>

#### ***Learning Resources Recommended***

- Mercantile Law. By M. C. Kuchal and Vivek Kuchal. Vikas Publication.
- Elements of Mercantile Law. By N. D. Kapoor. Sultan Chand & Sons (P) Ltd.
- Business Law. By N. A. Charantimath. Himalaya Publishing House.
- Company Law. By Avtar Singh. Generic.
- Taxmann's Company Law. By Dr. G.K. Kapoor and Dr. Sanjay Dhamija. Taxmann Publications Private Limited.
- Avtar Singh's Company Law. By Avatar Singh. Eastern Book Company.
- A Textbook of Company Law. By P P S Gogna. S Chand Publishing.
- Elements of Company Law. By N. D. Kapoor. Sultan Chand and Sons.
- Company Law. By Dr Ashok K. Jain. Ascent Publications.

**Evaluation Pattern 30:20****A. Internal Assessment: 20 Marks**

Sr. No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
02	One Assignment to be conducted in the given semester	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	<b>Total</b>	<b>40</b>

**B. Semester End Examination: 60% of 100 (60 Marks)****Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hour

All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particulars	Marks
<b>Q. 1</b>	<b>Objective Questions</b> A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	15
	OR  <b>Short Notes (Any 03 out of 05)</b>	15
<b>Q. 2</b>	<b>Answer the following questions. (Any 2)</b> A) Full Length Question B) Full Length Question C) Full Length Question	15
<b>Q. 3</b>	<b>Answer the following questions. (Any 2)</b> A) Full Length Question B) Full Length Question C) Full Length Question	15
<b>Q. 4</b>	<b>Answer the following questions. (Any 2)</b> A) Full Length Question B) Full Length Question C) Full Length Question	15

**Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)  
Vocational Skill Course**

<b>Name of the Course</b>	<b>Management Accounting II</b>
Course Code	25_UCOM507
Class	B.Com
Semester	V
No of Credits	2
Nature	Practical
Type	Vocational Skill Course (VSC)
Relevance with Employability/ Entrepreneurship/ Skill development	<p>Understanding working capital management is crucial for roles in finance, accounting, and operations, as it enables professionals to ensure a company's liquidity and operational efficiency. Proficiency in capital budgeting techniques further enhances employability, allowing finance professionals to assess investment opportunities and make informed financial decisions.</p> <p>For entrepreneurs, mastering working capital management is vital for effectively managing a business's cash flow, ensuring there is sufficient capital to meet short-term obligations and sustain operations. Knowledge of capital budgeting allows entrepreneurs to evaluate potential investments and projects, aiding in strategic planning and long-term growth. The course develops essential skills in estimating working capital requirements and understanding the operating cycle, which are valuable in financial analysis and business management.</p> <p>These skills ensure students are well equipped to handle complex financial scenarios in their professional careers or entrepreneurial ventures.</p>

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Working Capital Management	15
2	Capital Budgeting	15
<b>Total</b>		<b>30</b>

**Course Outcomes**

At the end of the Course, the Learner will be able to

1. Understand the concepts and importance of working capital management.
2. Estimate and project working capital requirements for trading and manufacturing organizations.
3. Analyze the operating cycle and its impact on working capital.
4. Comprehend the process and classification of capital budgeting projects.
5. Apply various capital budgeting techniques such as Payback Period, Accounting Rate of Return, Net Present Value, Profitability Index, and Discounted Payback.
6. Make informed decisions regarding capital investments based on comprehensive financial analysis.

Sr. No.	Modules / Units
1	<b>Working Capital Management</b> (15 Lectures)
	<ul style="list-style-type: none"> <li>• Concept, Nature of Working Capital, Planning of Working Capital</li> <li>• Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization</li> <li>• Operating Cycle</li> </ul>
2	<b>Capital Budgeting</b> (15 Lectures)
	<ul style="list-style-type: none"> <li>• Introduction, Classification of capital budgeting projects</li> <li>• Capital budgeting process</li> <li>• Capital budgeting techniques - Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)</li> </ul>

### **Learning Resources Recommended**

#### I} Textbooks:

- i)"Management Accounting: Principles and Applications" by Khan and Jain
- ii)"Financial Management and Accounting Fundamentals for Construction" by Halpin and Senior

#### II} Online Courses:

- i)Coursera: "Managerial Accounting Fundamentals" by the University of Virginia
- edX: "Financial Accounting Fundamentals" by the University of British Columbia

#### III} Websites:

- ii)Investopedia: Provides articles and tutorials on financial analysis and accounting concepts.
- iii)Khan Academy: Offers free online courses on accounting principles and financial analysis.

### **Evaluation Pattern 60:40**

#### **A. Internal Assessment: 40 % of 50 (20 Marks)**

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10
02	One Assignment to be conducted in the given semester	5
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5
	Total	20

**B. Semester End Examination: 60% of 50 (30 Marks)**

***Question Paper Pattern***

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	<b>OR</b> Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

**Syllabus of Courses of B.Com. Programme at Semester V  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)  
Field Project (FP)**

<b>Name of the Course</b>	<b>Field Project (FP)</b>
Course Code	25_UCOM508
Class	TYBCOM
Semester	V
No of Credits	02
Nature	Practical
Type	Field Project (FP)
Employability/ entrepreneurship/ skill development	The Field Project for Bachelor of Commerce is designed to provide learners with hands-on learning experiences in understanding different socio-economic contexts. The project aims to expose learners to development-related issues in both rural and urban settings. It offers opportunities for learners to observe and study actual field situations related to socio-economic development, policies, regulations, organizational structures, and programmes that guide the development process. Additionally, learners will explore innovative practices to address complex socio-economic problems in the community.

**Guidelines Field Project (FP)**

This course requiring learners to participate in field-based learning/projects generally under the supervision of faculty. **Learners have to work 60 hours in a semester for field Project.**

**30 hours for classroom activities**

- In a semester for project planning, preparation for the field project.
- Data analysis & Preparation of report etc.

**30 hours for out-of-class activities**

- Implement the planned fieldwork activities according to the project schedule.
- Collect data through interviews, surveys, observations, etc.
- Document all fieldwork activities accurately, including any challenges or unexpected findings.

**Field Project (FP) Course Outcomes**

- By the end of the course, students should be able to:
- Enhance interpersonal skills by working in teams.
- Improve written and verbal communication by preparing reports, presentations, and discussions on project findings.
- Develop critical thinking through observations.
- Apply theoretical concepts learned in the classroom to real-world situations in their respective fields.

## Assessment Pattern 30:20

<i>Sr. No</i>	<i>Field Project work</i>	<i>Distribution of Marks</i>
1	Classroom work, correspondence, formats, interactions Field work and Data Gathering Analysis and Reporting Feedback to Community	30
2	<b><i>Internal Evaluation</i></b>	
	Presentation / Viva-Voce Examination	20

Project Report should be of minimum 20-40 pages or as per the guidelines of the concerned department.

### Report Structure:

The students will be required to submit a comprehensive report at the end of the Field Project (FP). A project report has to be brief in content and must include the following aspects:

#### 1. Title Page:

Mentioning the title of the FP, name of the student, programme, institution, month and year.

#### 2. Certificate of Completion:

A certificate issued by the supervisor appointed from the department confirming the successful completion of the FP.

#### 3. Acknowledgments:

Recognizing individuals or organizations that provided support, guidance during the FP.

#### 4. Table of Contents:

Providing a clear outline of the report's sections and page numbers.

#### 5. Introduction:

Background information about the FP and its significance. Objectives and scope of the project.

#### 6. Preparation for the FP:

Description of planning for data collection, such as interviews, survey etc.

#### 7. Field Visits and Observations:

Detailed accounts of the field visits, including locations, dates, and observations made during the visits. Photographs or visual aids to support the observations.

#### 8. Conclusion & Summary:

Summary of the key findings and outcomes of the FP. Reflections on the overall experience and learning during the project.

**Broad guidelines for project report:**

The field project report shall be prepared as per the broad guidelines given below:

- Font type and size: Times New Roman; size:12 for content and 14 for title; for Marathi kokil; size:16 for content and 18 for title; mangal; size:12 for content and 14 for title
- Line Space: 1.5 cm for content and 1 cm for in table work
- Paper Size: A4
- Margin: in Left-1.5cm, Up-Down-Right-1cm.

Format for the report Title page

**Title of the Field Project**

A Project Submitted To

**R. P. Gogate College of Arts & Science and  
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

Under Faculty of Commerce

**Department of Accountancy**

T.Y.B. Com.

Semester V

**Name of the student**

Class & Division Roll No:

Name of the Supervisor

(Designation)

R. P. Gogate College of Arts & Science and  
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri

Month and Year

On separate page

Index

Chapter No	Title of the Chapter	Page No.
01		
02		
03		
04		
05		

On separate page

**R. P. Gogate College of Arts and Science and  
R. V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

**Certificate**

This is to certify that [Student's Full Name] [Class, Division, Student's Roll Number], Examination seat no. \_\_\_\_\_ has successfully completed field project entitled, “\_\_\_\_\_” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/his own work and facts reported by her/his personal findings and investigations.

His /Her bonafide work has been completed for the duration from \_\_\_\_\_ to \_\_\_\_\_ for 60 hours.

Name and Signature of supervisor

Date of submission:



On separate page

**Declaration by learner**

I Miss/Mr. \_\_\_\_\_ [Name of the learner] undersigned hereby, declare that work embodied in this Field project work titled \_\_\_\_\_ [Title of the Field Project] forms our own Experience of Field Project carried out under the guidance of \_\_\_\_\_ [Name of the guiding teacher] I, hereby further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learners

Certified by,

Name and signature of the Guiding Teacher

On separate page

**Acknowledgment**

(Model structure of the acknowledgement)

I thank the R. P. Gogate College of Arts & Science and R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri & University of Mumbai for giving me opportunity to do this Field Project.

I would like to thank my College Principal, Prof. Dr M. R. Sakhalkar for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our Vice Principal Dr. S. S. Kadam and Head of the department, for his/her moral support and guidance.

I would also like to express my sincere gratitude towards my project supervisor whose guidance and care made the project successful.

I would like to thank my College Library, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the project especially my Parents and Peers who supported me throughout my project.

[Name & Signature of the learner]

- Following is the list of Field Projects.
- Learners can participate in any one activity from the list given below.
- Learners should engage 60 Hours of work for Field Project.

<b>Activities for Field Project</b>
1. Impact of Digital Payments on Small Businesses
2. E-commerce Growth and Consumer Buying Behavior
3. Role of Artificial Intelligence in Modern Business Strategies
4. Effectiveness of Government Schemes in Supporting MSMEs
5. Financial Literacy Among College Students: A Case Study
6. Role of Startups in India's Economic Growth
7. Customer Satisfaction in Online vs. Offline Shopping
8. Emerging Trends in Consumer Behavior Post-Pandemic
9. Influence of Social Media Marketing on Business Performance
10. Study of Local Handicrafts and Their Market Challenges
11. Women Entrepreneurship: Opportunities and Challenges
12. Corporate Social Responsibility (CSR) and Its Impact on Brand Image
13. Green Marketing Strategies and Consumer Awareness
14. Employee Job Satisfaction in the Banking Sector
15. Leadership Styles and Their Effect on Organizational Growth
16. Role of Digital Marketing in Business Expansion
17. Sustainable Business Models for Rural Entrepreneurs
18. Effectiveness of Training and Development in Organizational Success
19. Startup Ecosystem in India: Challenges and Opportunities
20. Impact of Work-From-Home Culture on Employee Productivity
21. Impact of GST on Small and Medium Enterprises (SMEs)
22. Comparative Study of Traditional and Digital Accounting Systems
23. Role of Forensic Accounting in Fraud Detection
24. Corporate Tax Planning Strategies in India
25. Financial Risk Management in Small Businesses
26. Performance Analysis of Mutual Funds in India
27. Cryptocurrency and Its Future in Indian Economy
28. Role of Stock Market Investments in Wealth Creation
29. Microfinance and Its Role in Rural Economic Development
30. Financial Inclusion: A Study of Banking Services in Rural India
31. Impact of Mobile Banking on Financial Inclusion
32. Consumer Perception Towards Life Insurance Policies
33. Role of Credit Rating Agencies in Financial Decision-Making
34. Trends and Challenges in Rural Banking
35. Impact of Government Policies on the Insurance Sector
36. Digital Banking: Benefits and Security Concerns
37. Customer Satisfaction in Public vs. Private Sector Banks
38. Financial Literacy Among Women Entrepreneurs
39. Role of Microfinance in Women Empowerment
40. Fraud Detection Techniques in Banking Sector
41. Impact of Inflation on Household Savings
42. Unemployment Trends in India: Causes and Remedies
43. Role of Sustainable Development Goals (SDGs) in Economic Growth
44. Rural vs. Urban Economic Development: A Comparative Study

45. Income Disparities and Their Social Impact
46. Role of Government Schemes in Poverty Alleviation
47. Economic Impact of Tourism on Local Communities
48. Women's Participation in the Indian Workforce
49. Effect of Migration on Rural Economy
50. Role of Agricultural Subsidies in Rural Development
51. Brand Loyalty Among Indian Consumers: A Case Study
52. Social Media Influence on Purchasing Decisions
53. Role of Celebrity Endorsements in Brand Perception
54. Impact of Green Marketing on Consumer Behavior
55. Effectiveness of Advertisement Campaigns in Rural Markets
56. Consumer Preferences for Organic Products
57. Pricing Strategies and Their Impact on Sales
58. Role of Word-of-Mouth Marketing in Business Growth
59. Online Shopping vs. Traditional Shopping: A Behavioral Analysis
60. Influence of Packaging on Consumer Buying Behavior
61. Work-Life Balance Among IT Professionals
62. Employee Engagement and Its Impact on Productivity
63. Effectiveness of Performance Appraisal Systems
64. Role of Emotional Intelligence in Workplace Success
65. Diversity and Inclusion Practices in Indian Companies
66. Employee Retention Strategies in the Service Industry
67. Workplace Ethics and Their Impact on Organizational Culture
68. Impact of Stress Management Programs on Employee Well-being
69. Leadership Development Programs and Their Effectiveness
70. Remote Work and Employee Satisfaction
71. Green HR Practices in Indian Corporates
72. Sustainable Business Strategies for Indian Companies
73. Role of Corporate Governance in Business Ethics
74. Waste Management Practices in Manufacturing Units
75. CSR Initiatives and Their Impact on Society
76. Impact of Renewable Energy Adoption on Business Performance
77. Circular Economy Practices in Indian Industries
78. Sustainable Tourism Development: Challenges and Opportunities
79. Role of Fair Trade Practices in Business Sustainability
80. Financial Impact of Environmental Regulations on Businesses
81. Any other subjects of your choice and get it approved by the field project guide

**Bachelor of Commerce (B.Com.) Programme**

**Under Choice Based Credit System (CBCS)  
Course Structure**

**T.Y.B.Com**

**(To be implemented from Academic Year 2025-26)**

<b>Course Code</b>	<b>Semester VI</b>	<b>Credits</b>
	<i>School Specific Courses (SSC)</i>	
	<i>Major Mandatory</i>	
25_UCOM601	Financial Accounting and Auditing VI	<b>04</b>
25_UCOM602	Commerce VI	<b>04</b>
25_UCOM603	Business Economics VI	<b>02</b>
	<i>Major Electives (Any 1)</i>	
25_UCOM604	Goods and Service Tax	<b>04</b>
25_UCOM605	Cost Accounting II	
	<i>Minor</i>	
25_UCOM606	Business Law V	<b>04</b>
	<i>On the Job Training (OJT)</i>	
25_UCOM607	On the Job Training	<b>04</b>
<b>Total Credits</b>		<b>22</b>

***Syllabus of Courses of B.Com. Programme at Semester VI  
with Effect from the Academic Year 2025-2026***

***School Specific Courses (SSC)***

***Major Course***

***1. Financial Accounting and Auditing - VI***

Name of the Course	<b>FINANCIAL ACCOUNTING AND AUDITING - VI</b>
Course Code	25_UCOM601
Class	B.Com
Semester	VI
No of Credits	4
Nature	Practical
Type	Major Mandatory
Employability/ entrepreneurship/ skill development	<p>These topics are critical for roles in accounting, finance, and auditing, equipping students with the knowledge to handle complex financial transactions and compliance with legal standards, making them valuable assets to employers.</p> <p>Entrepreneurs benefit from understanding amalgamations, liquidations, and LLP accounting, which are essential for strategic decision-making, business restructuring, and managing financial risks. Knowledge of foreign currency transactions and underwriting also aids in expanding business operations globally and securing capital through share and debenture issuance.</p> <p>The course develops critical skills such as financial analysis, problem-solving, and ethical decision-making. Students learn to handle complex accounting treatments, compute purchase considerations, manage foreign currency transactions, and prepare financial statements for different business structures.</p>

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	12
5	Accounting for Limited Liability Partnership	08
<b>Total</b>		<b>60</b>

### Course Outcomes

The learner will be able to

1. Understand and apply the accounting treatments for amalgamation, absorption, and external reconstruction, including the computation of purchase consideration.
2. Handle accounting transactions involving foreign currencies, including the computation and treatment of exchange rate differences.
3. Understand the process and provisions related to the liquidation of companies, including underwriting and the preparation of the statement of affairs and liquidator's final statement of account.
4. Comprehend the underwriting process for shares and debentures, including the roles and liabilities of underwriters and the calculation of underwriting commissions.
5. Account for transactions and prepare final accounts for Limited Liability Partnerships (LLPs) in compliance with statutory provisions.

Sr. No.	Modules / Units
1	<b>AS – 14 - Amalgamation, Absorption &amp; External Reconstruction (excluding inter-company holdings) (Lectures 15)</b>
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
2	<b>Accounting of Transactions of Foreign Currency (Lectures 15 )</b>
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	<b>Liquidation of Companies (Lectures 10 )</b>
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	<b>Underwriting of Shares &amp; Debentures (Lectures 12)</b>
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	<b>Accounting for Limited Liability Partnership (Lectures 08)</b>
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts of Limited Liability partnership

*Note: The Law and Standards in force on 1<sup>st</sup> April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations*

## ***Learning Resources Recommended***

### I] Textbooks:

1. **"Financial Accounting" by Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso**
  - Provides a comprehensive introduction to financial accounting principles, including amalgamation, foreign currency transactions, and liquidation.
2. **"Corporate Accounting" by Dr. S. M. Shukla and Dr. R. L. Gupta**
  - Detailed coverage of company accounts preparation, including underwriting and LLP accounting.

### II] Reference Books:

1. **"Advanced Accounting" by Floyd A. Beams, Joseph H. Anthony, Bruce Bettinghaus, and Kenneth Smith**
  - Covers advanced topics such as amalgamation, liquidation, and foreign currency transactions.
2. **"Accounting Standards" by D.S. Rawat**
  - A detailed guide to accounting standards, including AS 14 and its application in financial accounting.

### III] Online Resources:

1. **Coursera – Introduction to Financial Accounting**
  - An online course that covers the basics of financial accounting, including the preparation of financial statements and accounting standards.
2. **edX – Financial Accounting**
  - Provides an overview of financial accounting principles and practices, with a focus on ethical behavior and corporate governance.

### IV] Journals and Articles:

1. **"Journal of Accounting Research"**
  - Features research articles on various topics in accounting, including ethical behavior and financial reporting.
2. **"The Accounting Review"**
  - Publishes research on accounting practices and standards, providing insights into ethical issues and their implications.

### V] Professional Codes:

1. **IFAC Code of Ethics for Professional Accountants**
  - A comprehensive guide to ethical behavior for accountants, detailing principles and rules to follow in the accounting profession.

**Evaluation Pattern 60:40****A. Internal Assessment: 40 % of 100 (40 Marks)**

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
02	One Assignment to be conducted in the given semester	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	Total	40

**B. Semester End Examination: 60% of 100 (60 Marks)*****Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 02 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) <b>OR</b> Write Short Notes (Any 03 out of 5)	15 Marks          15 Marks
Q-2	Full Length Practical Question <b>OR</b>	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question <b>OR</b>	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question <b>OR</b>	15 Marks
Q-4	Full Length Practical Question	15 Marks

***Note: Practical question of 15 marks may be divided into two sub questions of 7/8 and 10/5***

***Syllabus of Courses of B.Com. Programme at Semester VI  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)***

***Major Course***

**Commerce – VI (Human Resource Management)**

<b>Name of the Course</b>	<b>Commerce – VI (Human Resource Management)</b>
Course Code	25_UCOM602
Class	TYBCOM
Semester	VI
No of Credits	04
Nature	Theory
Type	Major Mamdatory
Employability/ entrepreneurship/ skill development	Understanding basic concepts and gaining knowledge in HRM, Human Resource Planning, Recruitment and Selection, and Job Design will help to pursue various roles such as HR Executive, Recruiter or Acquisition Manager, Training Coordinator, Performance Manager, Employee Relations Specialist, etc. The emphasis on Strategic HRM prepares learners for different leadership roles where they can contribute to design and development of organizational HR strategies.

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Human Resource Management	15
2	Human Resource Development	15
3	Human Relation Management	15
4	Recent Trends in Human Resource Management	15
<b>Total</b>		<b>60</b>

***Course Outcomes***

The Learner will be able to -

1. Conduct effective Human Resource Management, Human Resource Planning, Forecasting future HR needs; and implement appropriate Recruitment and Selection Strategies.
2. Understand the concept and functions of HRD and apply appropriate Training and Development methods to enhance employee skills and improve organizational performance.
3. Utilize Mentoring and Counseling techniques to guide and support employees, fostering a positive work environment and addressing personal and professional challenges.
4. Understand the concept of human relations and apply Leadership Theories (Transactional and Transformational) to effectively manage and motivate teams.
5. Implement strategies to enhance employee engagement and understand the importance of Human Resource Information Systems (HRIS) in managing HR functions.
6. Conduct effective Human Resource Management, Human Resource Planning, Forecasting future HR needs; and implement appropriate Recruitment and Selection Strategies.

Sr. No.	Modules
1	<b>Human Resource Management (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• HRM - Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management</li> <li>• Human Resource Planning (HRP) - Concept, Importance, Process</li> <li>• Recruitment and Selection - Concept, Sources of recruitment, Selection process</li> <li>• Job Design - Concept and Techniques</li> <li>• Job Analysis - Concept, Components - Job Description and Job Specification</li> </ul>
2	<b>Human Resource Development (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• HRD - Concept and Functions; Training and Development – Concept, Process, Methods</li> <li>• Performance Appraisal – Meaning, Features, Advantages and Disadvantages, Methods</li> <li>• Career Planning – Concept, Need and Importance</li> <li>• Succession Planning - Concept and Importance</li> <li>• Mentoring - Concept and Importance</li> <li>• Counseling - Concept, Importance, Techniques</li> </ul>
3	<b>Human Relation Management (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Human Relations - Concept, Features, Importance</li> <li>• Leadership - Concept, Styles, Theories - Transactional and Transformational</li> <li>• Motivation - Concept, Theories - Maslow’s Need Hierarchy, Vroom’s Expectancy Theory, McGregor’s X and Y Theory</li> <li>• Employees Morale - Meaning, Features, Factors influencing Employee morale</li> <li>• Emotional Quotient - Concept and Elements; Spiritual Quotient - Concept and Factors</li> <li>• Grievance Handling - Concept of Grievance, Causes, Procedure of Grievance Redressal</li> <li>• Welfare, Health and Safety Measures</li> </ul>
4	<b>Recent Trends in Human Resource Management (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• HRM in Changing Environment- Global trends in Human Resource Management; Competencies - Concept, Types; Learning Organization - Concept, Creating Innovative Organization; Culture of Innovation - Concept, Importance, Role of Management</li> <li>• Trends in Human Resource Management - Employee Engagement – Concept, Types, Components; Human Resource Information System - Concept and Importance; Changing pattern of employment</li> <li>• Challenges in HRM - Employee Empowerment - Concept and Challenges; Workforce Diversity - Concept and Challenges; Employee Attrition - Concept, Reasons and Remedies; Downsizing - Concept, Causes, Remedies; Employee Absenteeism - Concept, Reasons and Remedies; Attrition Management – Concept, Causes of Attrition; Work Life Balance – Concept and Importance; Domestic and International HR Practices</li> </ul>

### ***Learning Resources Recommended***

- Human Resource Management: In Practice by Ahmed and Shoeb. Discovery Publishing House.
- Human Resource Management by Gary Dessler and Biju Varrkey. Pearson Education.
- Human Resource Management: Theory and Practice by John Bratton and Jeff Gold. Palgrave Macmillan.
- Human Resource Management: Gaining a Competitive Advantage by Raymond Noe, John Hollenbeck, Barry Gerhart and Patrick Wrigh. McGraw Hill.
- Strategic Human Resources Planning by Monica Belcourt and Mark Podolsky. Cengage India Private Limited.
- Employee Training and Development by Raymond A. Noe. McGraw Hill.
- Human Resource Development by Jon M. Werner and Randy L. DeSimone. South-Western Cengage Learning.
- The 7 Habits of Highly Effective People by Stephen R. Covey. Simon & Schuster.
- The Future of Work: Attract New Talent, Build Better Leaders, and Create a Competitive Organization by Jacob Morgan. Wiley.
- Work Rules!: Insights from Inside Google That Will Transform How You Live and Lead by Laszlo Bock. Twelve.
- Employee Relations and Labour Legislations by Dr. Jyoti Bhanage and Prof. Vilas Nawale. Thakur Publication.
- Industrial Relations: Conceptual and Legal Framework by A. M. Sarma. Himalaya Publishing House.

### **Evaluation Pattern 30:20**

#### **A. Internal Assessment: 20 Marks**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
2	One Assignment to be conducted in the given semester	10
3	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	<b>Total</b>	<b>40</b>

**B. Semester End Examination: 60% of 100 (60 Marks)**

**Question Paper Pattern**

Maximum Marks – 60

Questions to be set – 04

Duration – 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Question No.	Particulars	Marks
<b>Q.1</b>	<b>Objective Questions</b> A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks) OR <b>Short Notes (Any 03 out of 05)</b>	15
<b>Q.2</b>	<b>Answer the following questions. (Any 2)</b> A) Full Length Question B) Full Length Question C) Full Length Question	15
<b>Q.3</b>	<b>Answer the following questions. (Any 2)</b> A) Full Length Question B) Full Length Question C) Full Length Question	15
<b>Q.4</b>	<b>Answer the following questions. (Any 2)</b> A) Full Length Question B) Full Length Question C) Full Length Question	15

***Syllabus of Courses of B.Com. Programme at Semester VI  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)  
Major Mandatory Course  
Business Economics –VI (Public Finance)***

Name of the Course	<b>Business Economics- VI (Public Finance)</b>
Course Code	25_UCOM603
Class	TYBCOM
Semester	VI
No of Credits	02
Nature	Theory
Type	Major Mandatory
Employability/ entrepreneurship/ skill development	A learner will develop analytical skills in public finance, including understanding taxation, public expenditure, and budgeting processes. A learner will be able to analyze the effects of fiscal policies and public debt, making them suitable for roles in government, financial institutions and policy research organizations.

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Public Finance	10
2	Budget and Federal Finance	10
3	Fiscal Policy and Welfare Economics	10
<b>Total</b>		<b>30</b>

***Course Outcomes***

The Learner will be able to -

1. Acquire a thorough understanding of the nature, scope, and key concepts of public finance, including public revenue, expenditure, debt, and the budgeting process.
2. Understand the various types of budgets, the concepts of budget deficits and surpluses, and the structure of government budgets.
3. Develop the ability to analyze and assess the objectives and instruments of fiscal policy.
4. Gain knowledge of welfare economics, including income redistribution, social insurance, and social security programs.

Sr. No.	Modules
1	<b>Introduction to Public Finance (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Introduction to Public Finance- Nature and Scope of Public Finance- Public Revenue- Meaning, Sources of revenue, Canons of Taxation- Incidence and Shifting of Tax Burden</li> <li>• Public Expenditure- Canon of Public Expenditure, Public Debt, Budget and Federal Finance- Public Debt-Types and Effects of Public Debt</li> </ul>
2	<b>Budget and Federal Finance (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Meaning and Types of Budget- Structure and Components of budget and Concepts of Deficit - Balanced Budget and Budgetary Control- Structure and Components of the Government Budget-Budget Deficits and Surpluses- Budgetary Control and Accountability</li> <li>• Principles of Federal Finance-Fiscal Federalism and Decentralization- Grants and Transfers to Subnational Governments-Revenue Sharing and Resource Allocation</li> </ul>
3	<b>Fiscal Policy and Welfare Economics (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Objectives and Instruments of Fiscal Policy- Fiscal Policy and Economic Growth- Contra-Cyclical Fiscal Policy- Fiscal Rules and Fiscal Responsibility</li> <li>• Redistribution and Welfare Economics- Income Redistribution Policies-Social Insurance and Social Security Programs- Poverty Alleviation and Social Welfare Programs- Equity vs. Efficiency in Redistribution</li> </ul>

### ***Learning Resources Recommended***

1. Richard A. Musgrave and Peggy B. Musgrave "Public Finance in Theory and Practice" McGraw-Hill Education-1989
2. Jonathan Gruber "Public Finance and Public Policy" Worth Publishers 2021 (6th Edition)
3. John Cullis and Philip Jones "The Economics of Public Finance"Oxford University Press 2009 (3rd Edition)
4. Wallace E. Oates"Fiscal Federalism" Journal of Economic Literature 1999
5. Alan Peacock "The Economics of Public Expenditure"Princeton University Press 1961
6. International Journal: Journal of Public Economics 1985
7. Massachusetts Institute of Technology (MIT) Open Course Ware
8. MIT Open Course Ware - Public Economics
9. National Bureau of Economic Research (NBER)
10. Economic Survey 2023-24 and 2024-25

**Evaluation Pattern 30:20****A. Internal Assessment: 40 % of 50 (20 Marks)**

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 Minutes]	10 Marks
02	One Assignment to be conducted in the given semester	5 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5 Marks
	Total	20 Marks

**B. Semester End Examination: 60% of 50 (30 Marks)***Question Paper Pattern*

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks
Q-1	<b>OR</b> Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Answer the following Questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	20 Marks

***Syllabus of Courses of B.Com. Programme at Semester VI  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)  
Major Elective***

<b>Name of the Course</b>	<b>Goods &amp; Service Tax</b>
Course Code	25_UCOM604
Class	B.Com
Semester	VI
No of Credits	4
Nature	Practical
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	The study of the Goods and Services Tax (GST) syllabus enhances employability by making individuals valuable to tax consultancy firms, corporate finance roles, government positions, auditing, and legal professions. Entrepreneurship benefits include opportunities to establish GST consultancy services, develop training programs, create technology solutions for GST compliance, offer compliance services, and provide industry-specific GST solutions, offering a diverse range of entrepreneurial opportunities in the field.

***Modules at a Glance***

<b>SN</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	15
2	Levy and Collection of Tax	15
3	Time, Place and Value of Supply	10
4	Input Tax Credit & Payment of Tax	10
5	Registration under GST Law	10
<b>Total</b>		<b>60</b>

**Course Outcomes:**

Learner will be able to:

- Understand GST Fundamentals including its meaning, scope, and the comparison of existing tax structures with GST.
- Apply the rules and procedures for GST registration, including special provisions for casual and non-resident taxable persons.
- Analyze Tax Collection Mechanisms
- Evaluate and Implement GST Payment Processes & will be able to implement comprehensive GST payment plans for various business scenarios

Sr. No.	Modules / Units
1	<b>Introduction (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Meaning of GST, Need for GST</li> <li>• Dual GST Model</li> <li>• Selected Definitions</li> <li>• Goods &amp; Services Tax Network (GSTN)</li> </ul>
2	<b>Levy and Collection of Tax (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Scope of Supply</li> <li>• Nontaxable Supplies</li> <li>• Composite and Mixed Supplies</li> <li>• Composition Levy</li> <li>• Levy and Collection of tax</li> <li>• Exemption from tax</li> </ul>
3	<b>Time, Place and Value of Supply (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Time of Supply</li> <li>• Place of Supply</li> <li>• Value of Supply</li> </ul>
4	<b>Input Tax Credit &amp; Payment of Tax (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Eligibility for taking Input Tax Credit</li> <li>• Input Tax Credit in Special Circumstances</li> <li>• Computation of Tax Liability and payment of tax</li> </ul>
5	<b>Registration under GST Law (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Persons not liable for registration</li> <li>• Compulsory registration</li> <li>• Procedure for registration</li> <li>• Deemed registration</li> <li>• Cancellation of registration</li> </ul>

#### Learning Resources recommended:

##### I] Books:

1. "GST - A Practical Guide" by Dr. Sanjiv Agarwal and CA. Sanjeev Malhotra
2. "GST Ready Reckoner" by V.S. Datey
3. "Master Guide to GST with Commentary on GST Law" by CA. Raman Singla

##### II] Government Portals:

1. Goods and Services Tax Network (GSTN): The official GSTN portal provides access to official notifications, circulars, and FAQs. (<https://www.gstn.org>)
2. Central Board of Indirect Taxes and Customs (CBIC): CBIC's website offers official documents, acts, rules, and updates related to GST. (<https://www.cbic.gov.in>)

##### III] Online Courses:

1. ClearTax GST Training: ClearTax offers online courses covering various aspects of GST, including compliance and filing procedures. (<https://cleartax.in/s/gst-online->



**Syllabus of Courses of B.Com. Programme at Semester VI  
with Effect from the Academic Year 2025-2026**

**School Specific Courses (SSC)**

**Major Elective Course**

**Cost Accounting II**

Name of the Course	<b>Cost Accounting II</b>
Course Code	25_UCOM605
Class	TYBCOM
Semester	VI
No of Credits	04
Nature	Practical
Type	Major Elective
Employability/ entrepreneurship/ skill development	After completion of this course learners can able to gain valuable skills for roles in cost management, financial accounting and project finance. They will be qualified for positions such as cost accountant, contract accountant, or financial analyst, particularly in industries like construction, manufacturing and process-driven sectors. Knowledge of contract costing, process costing, marginal costing and standard costing will enable them to manage financial aspects of contracts, optimize costs and conduct variance analysis. Proficiency in emerging cost accounting concepts like ABC costing and life cycle costing will further enhance their employability in modern cost control and financial planning environments.

**Cost Accounting II**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Emerging concepts of Cost Accounting	10
Total		60

**Course Outcomes**

The learner will be able to:

1. Understand Principal Accounts, Subsidiary Accounts and Prepare Cost Control Accounts.
2. Prepare Contract accounts.
3. Prepare Process costing accounts.
4. Calculate Marginal costing problems.
5. Calculate Material and Labour Cost Variances problems.
6. Understand Emerging concepts of Cost accounting.

Sr. No.	Modules / Units
1	<b>Cost Control Accounts</b> (10 Lectures)
	<ul style="list-style-type: none"> <li>• Advantages and Disadvantages of Cost Control Accounts,</li> <li>• Principal Accounts, Subsidiary Accounts to be maintained</li> </ul> <p><b>Note-</b> Practical problems on preparation of cost control accounts</p>
2	<b>Contract Costing</b> (10 Lectures)
	<ul style="list-style-type: none"> <li>• Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. (Excluding Escalation clause)</li> </ul> <p><b>Note-</b> Practical problems based on Contract Costing</p>
3	<b>Process Costing</b> (10 Lectures)
	<ul style="list-style-type: none"> <li>• Process loss, Abnormal Gains and Losses, Joint products and by-products.</li> <li>• ( Excluding Equivalent units, Inter-process profit)</li> </ul> <p><b>Note-</b> Practical problems Process Costing</p>
4	<b>Introduction to Marginal Costing</b> (10 Lectures)
	<ul style="list-style-type: none"> <li>• Marginal costing meaning, applications, advantages, limitations Contribution, Break-even analysis, Margin of safety and profit volume graph.</li> </ul> <p><b>Note-</b> Practical problems based on Marginal Costing excluding decision making</p>
5	<b>Introduction to Standard Costing</b> (10 Lectures)
	<ul style="list-style-type: none"> <li>• Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis.</li> </ul> <p><b>Note-</b> Practical problems based on Material and labour variances excluding sub-variances</p>
6	<b>Emerging concepts of Cost accounting</b> (10 Lectures)
	<ul style="list-style-type: none"> <li>• Target Costing</li> <li>• Life Cycle Costing</li> <li>• Benchmarking</li> <li>• ABC Costing</li> </ul> <p><b>Note:</b> Only Theory questions</p>

### Learning Resources Recommended

- Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall
- Management Accounting by Khan and Jain, Tata McGraw Hill
- Practical Costing by P C Tulsian, Vikas New Delhi
- Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi
- Cost Accounting (For B. Com 4<sup>th</sup> Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.
- A Textbook of Cost And Management Accounting - 10<sup>th</sup> Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- Cost Accounting: Principles & Practice – 12<sup>th</sup> Edn by Arora M N, Vikas Publishing House Pvt. Ltd.
- Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.
- Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann



***Syllabus of Courses of B.Com. Programme at Semester VI  
with Effect from the Academic Year 2025-2026***

***School Specific Courses (SSC)***

***Minor Course***

***4. Business Law - V***

<b>Name of the Course</b>	<b>Business Law - V</b>
Course Code	25_UCOM606
Class	TYBCOM
Semester	VI
No of Credits	04
Nature	Theory
Type	Minor
Employability/ entrepreneurship/ skill development	A learner will appreciate the relevance of business laws to individual business and professional life. Learner will also gain knowledge of the different Intellectual Property Rights (IPRs) and can apply it in individual, business and professional life. Learner will get an insight in to Patent Act, Copyright Act, Trade Marks Act, and Geographical Indications (GIs) Act. Moreover, learner will acquire certain employability skills

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	The Patents Act, 1970	15
2	The Copyright Act, 1957	15
3	The Trade Marks Act, 1999	15
4	The Geographical Indications of Goods (Registration and Protection) Act, 1999	15
<b>Total</b>		<b>60</b>

***Course Outcomes***

The learner will be able to -

1. Understand the importance of laws to individual, business and professional life.
2. Acquire basic knowledge of an important Acts related to Intellectual Property Rights (IPRs).
3. Apply knowledge in various spheres in individual, business and professional life.

Sr. No.	Modules / Units
1	<b>The Patents Act, 1970</b> (15 lectures)
	<ul style="list-style-type: none"> <li>• Meaning of Patent, Types of Patent, Term of Patent, Concepts of Discovery and Invention</li> <li>• Things protected by Patent (What is Patentable), Things not protected by Patent (What is not Patentable)</li> <li>• Procedure for Obtaining Patent in India</li> </ul>
2	<b>The Copyright Act, 1957</b> (15 lectures)
	<ul style="list-style-type: none"> <li>• Meaning of Copyright, Types of Copyright, Term of Copyright</li> <li>• Types of work/things protected by Copyright</li> <li>• Procedure for Registration of / Obtaining Copyright in India</li> </ul>
3	<b>The Trade Marks Act, 1999</b> (15 lectures)
	<ul style="list-style-type: none"> <li>• Meaning of Trade Mark, Term of Trade Mark, Categories of Trade Mark</li> <li>• Characteristics and Functions of Trade Mark</li> <li>• Procedure for Registration of Trade Mark in India</li> </ul>
4	<b>The Geographical Indications of Goods (Registration and Protection) Act, 1999</b> (15 lectures)
	<ul style="list-style-type: none"> <li>• Concept of GIs, Importance of GIs, Categories of GIs (Type of Products)</li> <li>• Procedure for Registration of GIs</li> <li>• Role of World Intellectual Property Organization (WIPO) and World Trade Organization (WTO)</li> </ul>

#### ***Learning Resources Recommended***

- 1. Law Relating to Intellectual Property Rights. By V. K. Ahuja. Lexis Nexis.
- Law Relating to Intellectual Property. By B. L. Wadehra. Universal Law Publishing Co.
- Intellectual Property Rights: Unleashing the Knowledge Economy. By Prabuddha Ganguli. McGraw Hill Education.
- Law Relating to Intellectual Property Rights. M. K. Bhandari. Central Law Publication.
- The Principles of Intellectual Property. By T. Padma, K.P.C. Rao. Alt Publications.
- Fundamentals of Intellectual Property Rights: For Students, Industrialist and Patent Lawyers. By Ramakrishna B. and Anil Kumar H. S. Notion Press.
- Intellectual Property Rights in India. By V. K. Ahuja. Lexis Nexis
- Patents, Copyrights and Trademarks for Dummies. Henri J. A. Charmasson, John Buchaca. John Wiley & Sons.

**Evaluation Pattern 60:40****A. Internal Assessment: 40 % of 100 (40 Marks)**

Sr.No.	Particulars	Marks
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 40 Minutes]	20
02	One Assignment to be conducted in the given semester	10
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	10
	Total	40

**B. Semester End Examination: 60% of 100 (60 Marks)*****Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 02 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 08 B) Sub Questions to be asked 07 (*Multiple choice / True or False / Match the columns/Fill in the blanks)  <b>OR</b> Write Short Notes. (Any 3 out of 4)	15 Marks          15 Marks
Q-2	Answer the following questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks
Q-3	Answer the following questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks
Q-4	Answer the following questions (Any Two) A) Full Length Question B) Full Length Question C) Full Length Question	15 Marks

***Note: Question of 15 Marks will be divided into Three Sub-questions of 7.5 Marks Each.***

***Syllabus of Courses of B.Com. Programme at Semester VI  
with Effect from the Academic Year 2025-2026  
School Specific Courses (SSC)  
On Job Training***

Name of the Course	On Job Training
Course Code	25_UCOM607
Class	TYBCOM
Semester	VI
No of Credits	4
Nature	Practical
Type	On Job Training
Relevance with Employability/ Entrepreneurship/ Skill development	The courses' primary goal is to provide students with the financial knowledge and skills necessary to create budgets and allocate resources to various organizational units. also filled with all the topics that will help you build your understanding to specialize in any business, including banking, financial services, NBFCs, and corporate.

**Course Outcomes:**

By the end of the course, students should be able to:

1. Apply theoretical knowledge and concepts acquired during the academic program to real-world work scenarios.
2. Develop practical skills and competencies necessary for successful professional engagement.
3. Demonstrate effective problem-solving, decision-making, and critical thinking abilities in a work environment.
4. Understand organizational dynamics and work culture.
5. Build industry connections and networking opportunities.
6. Adapt to and navigate organizational dynamics and work culture in the chosen industry.
7. Prepare a comprehensive report documenting the training/project experience, findings, and recommendations.

## **Guidelines and Evaluation Pattern for On the Job Training (100 Marks)**

### **Introduction:**

Inclusion of On the Job Training in the course curriculum of the M.Com. Programme is one of the ambitious aspect in the Programme structure. The main objective of inclusion of On the Job Training is to inculcate ability to interpret particular aspect of the study in his/ her own words.

### **Guidelines for On Job Training**

On-the-Job Training: Students will be required to undertake a designated project or tasks in an organization or industry relevant to their field of study. The course aims to provide students with practical exposure and hands-on experience in a professional work environment related to their field of study.

### **Course Duration:**

Minimum 20 days / 120 hours of On the Job Training with an Organization/ NGO/ Charitable Organization/ Private firm.

- The theme of the internship should be based on any study area of the Major course
- Project Report should be of minimum 50 pages
- Experience Certificate is Mandatory.

### **Report Structure:**

The students will be required to submit a comprehensive report at the end of the On-the-Job Training. A project report has to be brief in content and must include the following aspects:

**a) Title Page:**

Mentioning the title of the report, name of the student, program, institution, and the period of training.

**b) Certificate of Completion:**

A certificate issued by the organization or supervisor confirming the successful completion of the training.

**c) Declaration:**

A statement by the student declaring that the report is their original work and acknowledging any assistance or references used.

**d) Acknowledgments:**

Recognizing individuals or organizations that provided support, guidance, or resources during the training.

**e) Table of Contents:**

Providing a clear outline of the report's sections and page numbers.

**f) Executive Summary:**

A bird's eye view of your entire presentation has to be precisely offered under this Category.

**g) Introduction on the Company/ Firm / NGO / Institution:**

A Concise representation of company/ organization defining its scope, products/ services etc.

**h) Your Role in the Organization during the On the Job Training:**

The key aspects handled, the department under which you were deployed and brief Summary report duly acknowledged by the reporting head.

**i) Challenges and Overcoming of challenges:**

The challenges confronted while churning out theoretical knowledge into practical world.

**j) Conclusion:**

A brief overview of your experience and suggestions to bridge the gap between theory and practice.

**k) Appendix:**

- 1.1. Appendix I: Internship Undertaking
- 1.2. Appendix II: Draft Resume Template
- 1.3. Appendix III: Organization Outreach Letter
- 1.4. Appendix IV: Relieving Letter of Student
- 1.5. Appendix V: Student Diary (Log) Recording Format
- 1.6. Appendix VI: Attendance Sheet
- 1.7. Appendix VII: Supervisor Evaluation of Intern
- 1.8. Appendix VIII: Student Feedback of Internship
- 1.9. Appendix IX: Performance for Evaluation of Internship by Institute

**Rubric for Evaluation of 'On the Job Training'  
Project**

<b>Criteria</b>	<b>Marks</b>	<b>Description</b>
<b>Project Report (60 Marks)</b>		
Title Page	5	Properly formatted with title, student name, program, institution, and training period.
Certificate of Completion	5	Inclusion of a valid certificate from the organization/supervisor.
Declaration	5	A clear statement of originality and acknowledgment of assistance.
Acknowledgments	5	Proper recognition of support and guidance received.
Table of Contents	5	Clear and accurate outline of the report's sections with page numbers.
Executive Summary	5	Concise overview of the entire presentation.
Introduction on the Company	5	Detailed representation of the company/organization including its scope, products, and services.
Role in the Organization	10	Comprehensive description of key aspects handled, department deployment, and summary report acknowledged by the reporting head.
Challenges and Overcoming Challenges	10	Insightful analysis of challenges faced and methods used to overcome them.
Conclusion	5	Brief overview of the experience with suggestions to bridge the gap between theory and practice.
<b>Practical Exposure and Experience (30 Marks)</b>		
Application of Theoretical Knowledge	10	Demonstrated ability to apply academic concepts to real-world scenarios.
Problem-Solving and Decision-Making Skills	10	Evaluation of practical problem-solving and decision-making abilities.
Understanding of Organizational Dynamics	10	Insight into organizational structure, culture, and dynamics.
<b>Documentation and Presentation (10 Marks)</b>		
Comprehensiveness of Report	5	Overall thoroughness and depth of the report.
Clarity and Presentation	5	Clarity, formatting, and presentation style of the report.
Appendices (Mandatory, No Marks)		
Appendix I: Internship Undertaking	-	Mandatory inclusion
Appendix II: Draft Resume Template	-	Mandatory inclusion
Appendix III: Organization Outreach Letter	-	Mandatory inclusion

Appendix IV: Relieving Letter of Student	-	Mandatory inclusion
Appendix V: Student Diary (Log) Recording Format	-	Mandatory inclusion
Appendix VI: Attendance Sheet	-	Mandatory inclusion
Appendix VII: Supervisor Evaluation of Intern	-	Mandatory inclusion
Appendix VIII: Student Feedback of Internship	-	Mandatory inclusion
Appendix IX: Performance for Evaluation of Internship by Institute	-	Mandatory inclusion
<b>Total Marks</b>	<b>100</b>	

## **Format**

1<sup>st</sup> page (Main Page)

Title of the On the Job Training (Role of Learner and Institution Name)  
A Report Submitted

To

**R. P. Gogate College of Arts & Science and  
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**

under  
**University of Mumbai**

for partial completion of the degree

of

**Bachelor of Commerce**

Under the Faculty of Commerce

By

**Name of Student**  
**(with Class, Division & Roll Number)**

Under the Guidance of

**Name of the Guiding Teacher**

**R. P. Gogate College of Arts & Science and  
R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri**  
N.V. Joshi Road, Near District Court Ratnagiri

Month and Year

**On separate page**

Index

Chapter No	Title of the Chapter	Page No.
01		
02		
03		
04		
05		

[Company/Institution Logo/ Letter head]

### **CERTIFICATE OF COMPLETION**

This is to certify that [Student's Full Name] of Class [TYB.COM] Division [A/B/C] Roll Number: [Student's Roll Number], has successfully completed the Academic On-the-Job Training Programme at [Company/Institution Name]

This training covered a period of 120 hours, during which [he/she] actively participated and demonstrated excellent dedication and commitment to learning.

The following work was performed by [him/her]:

- [Brief description of the work performed during the training period]

This training has provided [him/her] with valuable insights and practical experience in [relevant field/industry]. [He/She] has exhibited commendable skills, enthusiasm, and a keen interest in learning.

Certifying Authority [Signature]:

---

[Name and Designation]  
[Company/Institution Name]  
[Contact Information]  
[Date]



On separate page

**Declaration by learner**

I the undersigned Miss/Mr. \_\_\_\_\_  
[Name of the learner] here by, declare that work embodied in this On the Job Training titled \_\_\_\_\_ forms my own contribution to the research work carried out under the guidance of [Name of the guiding teacher] \_\_\_\_\_ is a Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

I, hereby further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

On separate page

### **Acknowledgment**

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this On the Job Training.

I thank the **R. P. Gogate college of Arts & Science and R.V. Jogalekar College of Commerce (Autonomous), Ratnagiri** for giving me opportunity to do this project.

I would like to thank my College Principal, Prof. Dr M.R. Sakhalkar for providing the necessary facilities required for completion of this On the Job Training.

I take this opportunity to thank our Head of the department \_\_\_\_\_ and Vice Principal \_\_\_\_\_ for his/her moral support and guidance.

I would also like to express my sincere gratitude towards my project Supervisor \_\_\_\_\_ whose guidance and care made the training successful.

I sincerely thanks [Company Name] for providing me this invaluable opportunity to gain practical experience through on-the-job training, which will greatly enhance my skills and future career prospects.

Lastly, I would like to thank each and every person who directly or indirectly helped me in the completion of the On the Job Training especially my Parents and Peers who supported me throughout my training.