

Master of Commerce (M.Com) Programme  
Under Choice Based Credit System  
Course Structure

M.Com I

(To be implemented from Academic Year- 2023-24)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
	Major : Mandatory			Major : Mandatory	
23_PCOM101	Cost and Management Accounting	4	23_PCOM201	Financial Services and Capital Market	4
24_PCOM102	Advanced Direct Tax I	4	24_PCOM202	Indirect Tax- I :Intro to GST	4
24_PCOM103	Financial Management	4	24_PCOM203	Strategic Cost Management	4
24_PCOM104	Operational Management	2	24_PCOM204	Advance Management Accounting	2
	Major : Elective			Major : Elective	
23_PCOM105	Investment Analysis and Portfolio Management	4	23_PCOM205	Corporate Finance	4
23_PCOM106	Financial Instruments		23_PCOM206	Corporate Financial Reporting	
23_PCOM107	Research Methodology	4	23_PCOM207	On Job Training	4
Total Credits		22	Total Credits		22

No. of Courses	Semester I	Credits
	Major : Mandatory	
23_PCOM101	Cost and Management Accounting	4
24_PCOM102	Advanced Direct Tax I	4
24_PCOM103	Financial Management	4
24_PCOM104	Operational Management	2
	Major : Elective	
23_PCOM105	Investment Analysis and Portfolio Management	4
23_PCOM106	Financial Instruments	
23_PCOM107	Research Methodology	4
Total Credits		22

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at  
Semester I with Effect from the Academic Year 2023-2024**

Name of the Course	Cost and Management Accounting
Course Code	23_PCOM101
Class	M.Com.
Semester	I
No of Credits	4
Nature	Practical
Type	Major: Mandatory 1
Employability/ Entrepreneurship/ Skill Development	The subject 'Cost and Management Accounting' is very important and useful for optimum utilization of existing resources. These are branches of accounting and had been developed due to limitations of financial accounting. It is an indispensable discipline for corporate management, as the information collected and presented to management based on cost and management accounting techniques helps management to solve not only specific problems but also guides them in decision making. Study focuses on the marginal costing, standard costing, budgeting & its applications for decision making in business. Practical application of concepts of cost accounting records, and analysis & interpretation of financial statements is expected.

**Cost and Management Accounting**

*Modules at a Glance*

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

Course Outcomes:

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

1. Apply the concepts of marginal costing and absorption costing to analyze and make informed management decisions regarding breakeven analysis, cost-volume-profit analysis, and contribution margin.
2. Analyze managerial decisions using cost accounting techniques, such as pricing, accepting special offers, profit planning, make or buy decisions, sales mix determination, and performance evaluation.
3. Evaluate the effectiveness of standard costing as a cost control and cost reduction tool, including the fixation of standards and the analysis of variances in materials, labor, overheads, and sales.
4. Create various types of budgets, including zero-based budgets, performance-budgets, functional budgets, and master budgets, for effective budgetary control and decision-making.
5. Apply operating costing principles to determine per unit costs in different industries such as hospitals, hotels, and goods & passenger transport, and analyze the practical problems associated with costing in these sectors.

Curriculum:

Sr. No.	Modules / Units
1	Marginal Costing, Absorption Costing and Management Decisions (15 Lectures)
	Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level – Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control
2	Standard Costing (15 Lectures)
	Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances
3	Budgetary Control (15 Lectures)
	Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets
4	Operating Costing (15 Lectures)
	Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data - Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport Leverage

Learning Resources recommended:

A] Books and Textbooks:

1. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai
2. Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
3. Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
4. Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
5. Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
6. Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
7. Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist,
8. S. Chand and Company (P) Ltd., New Delhi
9. Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana

### Evaluation Pattern

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

**Maximum Marks: 60**

**Questions to be set: 04**

**Duration: 2 Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

Question No	Particular	Marks
Q-1	Objective Question <i>(Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)</i>	15 Marks
	<b>OR</b>	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	<b>OR</b>	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	<b>OR</b>	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	<b>OR</b>	
Q-4	Practical Question	15 Marks

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

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at  
Semester I with Effect from the Academic Year 2023-24**

Name of the Course	<b>Advanced Direct Tax I</b>
Course Code	24_PCOM102
Class	M.COM
Semester	I
No of Credits	04
Nature	Practical
Type	Major: Mandatory III
Relevance with Employability/ Entrepreneurship/ Skill development	The study of Direct Taxation and 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.

**Module at Glance**

SN	Modules	No. of Lectures
1	Definitions and Basis of Charge	15
2	Heads of Income	15
3	Deductions u/s80 and Exclusions from the Total Income	15
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income-Sec139(1) and Sec139(5)	15
<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 (15 lectures)</b>
	<ul style="list-style-type: none"> <li>• Definitions: Person, Assessee, Income</li> <li>Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income</li> </ul>
2	<b>Heads of Income (15 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 (15 lectures)</b>
	<ul style="list-style-type: none"> <li>• Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U, 80TTA, 80TTB</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>Computation of Income and Tax of Individual &amp; Firm and Provisions for Filing Return of Income-Sec139(1) and Sec139(5) (15 lectures)</b>
	Computation of Income & Tax of <ul style="list-style-type: none"> <li>• Individual</li> <li>• Partnership Firm</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. Singhanian
3. "Students Guide to Income Tax" by Dr. Vinod K. Singhanian

### 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>)

### III] Online Courses:

- Coursera - "Introduction to Indian Income Tax" by National University of Juridical Sciences (NUJS), Kolkata: This course provides a foundational understanding of income tax laws in India. (<https://www.coursera.org/learn/indian-income-tax>)
- YouTube - "Income Tax Lectures" by CA. Naresh Aggarwal: A series of video lectures covering various income tax topics. (<https://www.youtube.com/user/canaresh>)

## Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Definitions and Basis of Charge	10 <sup>th</sup> June, 2024 to 30 <sup>th</sup> June, 2024	Student Centric and Blended
2	Heads of Income	1 <sup>st</sup> July, 2024 to 31 <sup>st</sup> July, 2024	Student Centric and Blended
3	Deductions u/s80 and Exclusions from the Total Income	1 <sup>st</sup> August, 2024 to 31 <sup>st</sup> August, 2024	Student Centric and Blended
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income-Sec139(1) and Sec139(5)	1 <sup>st</sup> Sept, 2024 to 30 <sup>th</sup> Sept, 2024	Student Centric and Blended

**Evaluation Pattern:****A) Internal Assessment: 40 % (40 Marks)**

Sr. No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

**B) Semester End Examination: 60% (60 Marks)****Question Paper Pattern****Maximum Marks: 60****Questions to be set: 04****Duration: 2Hrs.**

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) OR Write Short Notes. (Any three out of five)	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

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester I  
with Effect from the Academic Year 2023-24  
Financial Management**

Name of the Course	<b>Financial Management</b>
Course Code	24_PCOM103
Class	MCOM
Semester	I
No of Credits	04
Nature	Practical
Type	Major
Employability/ entrepreneurship/ skill development	This comprehensive course in Financial Management covers the fundamentals, objectives, and significance of financial management, including its limitations. It explores diverse sources of financing, spanning long-term and short-term options such as equity capital, loans, and bank advances. Students delve into cash flow statements, understanding their meaning, uses, and preparation methods. Additionally, they examine dividend policy theories and practical considerations. Finally, the course addresses receivable management, focusing on its overview, importance, and key policies.

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	5
2	Sources of Financing	10
3	Cash flow statement	15
4	Dividend Decision	15
5	Receivable Management	15
<b>Total</b>		<b>60</b>

**Course Outcomes**

The learner will be able to

1. Understand basic concepts of Financial Management
2. Identify the financial needs of businesses in terms of long-term, medium-term, and short-term requirements.
3. Demonstrate the ability to prepare a cash flow statement using both direct and indirect methods.

4. Evaluate different theories including the traditional position, Walter approach, Gordon Growth approach, and the Modigliani and Miller hypothesis.
5. Understand the objectives and principles of efficient receivable management and Develop effective credit policies, terms, and collection strategies.

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Financial Management (5 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Definition, nature and functions of financial management</li> <li>• Objectives of financial management</li> <li>• Importance of financial management and limitations.</li> </ul>
<b>2</b>	<b>Sources of Financing (10 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Needs of Finance and Sources: Long Term, Medium Term, Short Term</li> <li>• Long Term Sources of Finance: Owners Capital / Equity Capital, Preference share capital, Retained Earning, Debentures or Bonds, Loans from Financial Institutions / Banks</li> <li>• Short Term Sources of Finance: Trade Credit, Accrued Expenses and Deferred Income Advances from Customers, Commercial Papers</li> <li>• Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans,</li> <li>• Inter Corporate Deposits, Certificate of Deposits Public Deposits</li> </ul>
<b>3</b>	<b>Cash flow statement (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Cash flow statement: Meaning and Classification</li> <li>• Uses of Cash flow statement</li> <li>• Classification of activities:</li> <li>• Cash flow from Operating Activities, Cash flow from Investing Activities, Cash flow from Financing Activities</li> <li>• Preparation of cash flow statement : Direct and Indirect</li> </ul>
<b>4</b>	<b>Dividend Policy (15 Lectures)</b>
	<ul style="list-style-type: none"> <li><input type="checkbox"/> Introduction of dividend policy</li> <li><input type="checkbox"/> Practical considerations in dividend policy</li> <li><input type="checkbox"/> Theories on dividend policy, Traditional position, Walter approach, Gordon Growth approach Modigilani and Miller hypothesis</li> </ul>
<b>5</b>	<b>Receivable Management (15 Lectures)</b>
	<ul style="list-style-type: none"> <li>• Overview of Receivables</li> <li>• Importance of Efficient Receivable Management</li> <li>• Objectives; Credit Policies; Credit Terms; and Collection Policies.</li> </ul>

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

#### **Books:**

1. "Principles of Corporate Finance" by Richard A. Brealey, Stewart C. Myers, and Franklin Allen
2. "Financial Management: Principles and Applications" by Sheridan Titman, Arthur J. Keown, and John D. Martin
3. "Corporate Finance" by Ross, Westerfield, and Jaffe
4. "Cash Flow For Dummies" by John A. Tracy
5. "Financial Statement Analysis and Security Valuation" by Stephen H. Penman
6. "Dividends Still Don't Lie: The Truth About Investing in Blue Chip Stocks and Winning in the Stock Market" by Kelley Wright
7. "Dividends: Pros, Cons, Sources, and Strategies" by Donald R. Nichols
8. "Credit Management Handbook" by Burt Edwards
9. "Effective Receivable Management: A Guide to Managing Credit & Collections" by Michael Dennis Graham

#### **Online Courses:**

1. UdeMy: Understanding Cash Flow Statement
2. LinkedIn Learning: Cash Flow Analysis
3. Coursera: Financial Management Specialization
4. edX: Introduction to Corporate Finance
5. Khan Academy: Finance and Capital Markets
6. Coursera: Valuation and Financial Analysis for Startups
7. Udacity: Stock Trading and Investing
8. Online Courses:
9. LinkedIn Learning: Credit Management
10. UdeMy: Effective Credit Management and Debt Recovery

<b>Teaching plan:</b>			
<b>Unit</b>	<b>Title</b>	<b>Expected date of completion</b>	<b>Teaching methods</b>
1	Types of Financing	1st July, 2024 to 24th July, 2024	Student Centric and Blended
2	Cash flow statement	25th July, 2024 to 14th Aug, 2024	Student Centric and Blended
3	Dividend Decision	16th Aug, 2024 to 5th Sept, 2024	Student Centric and Blended
4	Receivable Management	5th Sept, 2024 to 30th Sept, 2024	Student Centric and Blended

### 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. (To be asked 03)	15 Marks
Q-2	Full Length Question	15 Marks
	<b>OR</b>	
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
	<b>OR</b>	
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
	<b>OR</b>	
Q-4	Full Length Question	15 Marks

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

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester I  
with Effect from the Academic Year 2023-24**

Operational Management Accounting

Name of the Course	Operational Management Accounting
Course Code	24_PCOM104
Class	MCOM
Semester	I
No of Credits	02
Nature	Practical
Type	Major
Employability/ entrepreneurship/ skill development	<p>Operations management courses often cover project management principles, which are essential in overseeing complex projects from initiation to completion. These skills are valuable in any industry where projects are undertaken.</p> <p>Operations management courses often include modules on supply chain management, which is an area of expertise in high demand across industries.</p> <p>Controlling costs while maintaining quality is a critical aspect of operations management. Employers seek individuals who can optimize processes to reduce expenses without sacrificing quality.</p>

Sr. No.	Modules	No. of Lectures
1	Operational Planning	20
2	Project Planning	10
		<b>30</b>

Syllabus:

Sr. No.	Modules
1	Operational Planning
	<ul style="list-style-type: none"><li>• Demand forecasting methods – qualitative and quantitative techniques</li><li>• Design capacity planning strategies.</li><li>• Facility location and layout</li><li>• Resources Aggregate planning</li><li>• Material requirements planning – objectives and functions, Manufacturing resources planning</li><li>• Economic Batch Quantity</li></ul>
2	Project Planning
	<ul style="list-style-type: none"><li>• Project Planning – Meaning, Importance Network analysis</li><li>• Project life cycle – Phases of project planning</li></ul>

**Course Outcomes**

**Learners will be able to**

- Apply knowledge of operations planning techniques to solve real-world problems.
- Design effective operations strategies that enhance productivity and efficiency.
- Implement project management tools to ensure successful project completion within scope, time, and budget constraints.
- Critically analyze operations and project scenarios to identify potential improvements.

***Learning Resources Recommended***

1. "Operations Management" by William J. Stevenson – for comprehensive understanding of operations planning and project management concepts.
  2. Case studies on operations planning and project management from Harvard Business Review.
  3. Project Management Institute (PMI) publications for in-depth knowledge on project management best practices.
- Software tools: Introduction to Microsoft Project for practical experience in project management

<b>Teaching plan:</b>			
<b>Unit</b>	<b>Title</b>	<b>Teaching methods</b>	<b>No. of Lectures</b>
1	Operational Planning	Lecture, Practical problem solving, Case study	20
2	Project Planning	Lecture, Practical problem solving, Case study	10

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

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

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
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>Q. No</b>	<b>Particulars</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 Practical Question B) Full Length Practical Question C) Full Length Practical Question	20 Marks

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester I  
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Academic Year 2023-2024**

Name of the Course	Investment Analysis and Portfolio
Course Code	23_PCOM105
Class	MCOM
Semester	I
No of Credits	4
Nature	Practical
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	The subject of Investment Analysis and Portfolio is highly relevant to employability, entrepreneurship, and skill development. It enhances employability by preparing students for roles in the financial industry, such as investment analysts and portfolio managers. For entrepreneurs, it equips them with the knowledge to make informed investment decisions for their ventures and attract potential investors. The subject develops crucial skills including analytical, decision-making, problem-solving, and communication skills, which are valuable in the financial sector and beyond. Studying investment analysis and portfolio management nurtures an entrepreneurial mindset and fosters adaptability to evolving market trends. Overall, this subject empowers students to succeed in finance, entrepreneurship, and related fields by providing them with the necessary knowledge and skills for making informed investment decisions and driving financial success.

**Investment Analysis and Portfolio**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Introduction to Investment Environment	15
2	Risk - Return Relationship	15
3	Portfolio Management and Security Analysis	15
4	Theories, Capital Asset Pricing Model and Portfolio Performance Measurement	15
<b>Total</b>		<b>60</b>

### Course Outcomes:

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

1. Demonstrate an understanding of the investment environment, including various investment avenues and the factors affecting portfolio performance evaluation.
2. Apply the concepts of risk and return relationship in investment analysis, including understanding different types of risk, calculating risk measures, and interpreting holding period returns and beta calculations.
3. Analyze portfolio management and security analysis techniques, including the selection and evaluation of securities within a portfolio.
4. Evaluate the Capital Asset Pricing Model (CAPM) and its implications for portfolio management, as well as apply techniques for measuring portfolio performance.
5. Create an investment portfolio based on the principles and theories learned throughout the course, incorporating risk-return analysis and applying portfolio management techniques.

### Curriculum:

Sr. No.	Modules / Units
1	Introduction to Investment Environment (15 Lectures)
	Introduction to Investment Environment Investment Avenues Evaluation of portfolio performance
2	Risk - Return Relationship (15 Lectures)
	Type of Risk, Calculation of Risk, Holding period Return, Beta calculation
3	Portfolio Management and Security Analysis (15 Lectures)
	Portfolio Management Security Analysis
4	Theories, Capital Asset Pricing Model and Portfolio Performance Measurement (15 Lectures)
	Capital Asset Pricing Model Portfolio Performance Measurement

### Learning Resources recommended:

#### A] Books and Textbooks:

1. "Investment Analysis and Portfolio Management" by Prasanna Chandra
2. "Security Analysis and Portfolio Management" by Donald E. Fischer and Ronald J. Jordan

3. "Portfolio Management: Theory and Application" by S. Kevin
4. "Investment Management: Security Analysis and Portfolio Management" by V.K. Bhalla
5. "Portfolio Construction, Management, and Protection" by Robert A. Strong

B] Academic Journals and Publications:

1. "Journal of Finance" by the Indian Association of Financial Management (IAFM)
2. "Finance India" by the Indian Institute of Finance (IIF)
3. "IIMB Management Review" by the Indian Institute of Management Bangalore (IIMB)
4. "Journal of Indian Business Research" by Emerald Publishing

C] Online Platforms and Resources:

1. National Stock Exchange of India (NSE) ([www.nseindia.com](http://www.nseindia.com)): Provides access to real-time market data, educational resources, and investment tools.
2. Bombay Stock Exchange (BSE) ([www.bseindia.com](http://www.bseindia.com)): Offers market data, trading information, and research reports for Indian securities.
3. Moneycontrol ([www.moneycontrol.com](http://www.moneycontrol.com)): A leading financial news and investment platform in India, offering market analysis, investment tips, and portfolio tracking.
4. Value Research Online ([www.valueresearchonline.com](http://www.valueresearchonline.com)): Provides comprehensive mutual fund research, investment analysis, and financial planning tools.
5. Investopedia ([www.investopedia.com](http://www.investopedia.com)): Offers a wide range of investment tutorials, articles, and resources for learning investment analysis and portfolio management concepts.

D] Case Studies and Research Papers:

1. "Indian Journal of Finance" by the Indian Association of Research in Capital Markets (IARCM): Publishes research papers and articles on various aspects of finance, including investment analysis and portfolio management.
2. "Portfolio Management: A Case Study Approach" by the Indian Institute of Management Ahmedabad (IIMA) - Center for Innovation, Incubation, and Entrepreneurship (CIIE)

E] Financial Newspapers and Magazines:

1. Economic Times: Provides in-depth coverage of financial markets, investment news, and expert opinions.
2. Business Standard: Offers comprehensive coverage of business, finance, and investment-related topics.
3. Moneylife: Focuses on personal finance, investment strategies, and analysis of financial markets.

Evaluation Pattern:

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

**Maximum Marks: 60**

**Questions to be set:**

**04Duration: 2 Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

Question No	Particulars	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	<b>OR</b>	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	<b>OR</b>	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	<b>OR</b>	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	<b>OR</b>	
Q-4	Practical Question	15 Marks

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

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at  
Semester I with Effect from the Academic Year 2023-2024**

Name of the Course	Financial Instruments
Course Code	23_PCOM106
Class	M.Com
Semester	I
No of Credits	4
Nature	Practical
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	<p>The course on "Financial Instruments" is highly relevant to Employability, Entrepreneurship, and Skill Development for the following reasons:</p> <p><b>Employability:</b> Completing this course enhances a candidate's employability in finance-related roles such as financial analyst, portfolio manager, investment banker, or wealth advisor. The practical knowledge gained through the course prepares individuals to handle real-world financial scenarios, making them valuable assets to potential employers.</p> <p><b>Entrepreneurship:</b> For aspiring entrepreneurs looking to start their own businesses or ventures, understanding financial instruments and investment strategies is crucial. This course equips entrepreneurs with the skills to make informed financial decisions, manage capital, and optimize investment opportunities.</p> <p><b>Skill Development:</b> The course provides essential skills in financial analysis, risk assessment, and portfolio management. These skills are transferable across various industries and sectors.</p> <p>In conclusion, the course on "Financial Instruments" has wide-ranging relevance in terms of employability, entrepreneurship, and skill development. It empowers individuals with the financial knowledge and expertise needed to succeed in various professional roles, make informed investment decisions, and plan for their financial future, making it a valuable asset for personal and professional growth.</p>

**Financial Instruments**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1.	Financial Markets: Functions, Participants, and Organization Introduction	15
2.	Financial Markets: Instruments and Their Relevance	15

3.	Swaps, Credit Derivatives	15
4.	Introduction to Fixed Income Securities: Basic Concepts	15
<b>Total</b>		<b>60</b>

#### Course Outcomes:

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

1. Identify the functions, participants, and organization of financial markets, and analyze how they contribute to the overall financial system.
2. Evaluate various financial instruments available in the markets, classify them based on their characteristics, and analyze their relevance in different financial scenarios.
3. Apply the concepts of risk management and financial planning to select appropriate financial instruments that match specific needs and objectives of individuals or organizations.
4. Analyze and compare different types of swaps, including interest rate swaps, equity swaps, currency swaps, and commodity swaps, and assess their implications in hedging and risk management strategies.
5. Demonstrate a comprehensive understanding of basic concepts related to fixed income securities, such as LIBOR, yield to maturity, term structure of interest rates, forward interest rates, duration hedging, and convexity.

#### Curriculum:

Sr. No.	Modules / Units
1	Financial Markets: Functions, Participants, and Organization Introduction (15 Lectures)
	Introduction Financial market functions and functioning Financial markets: Regulation
2	Financial Markets: Instruments and Their Relevance (15 Lectures)

	<p>Financial markets: instruments.</p> <p>Instruments: classifications</p> <p>Instruments: types and payoffs</p> <p>Matching needs and uses</p> <p>Risk management/ financial planning</p>	
3	Swaps, Credit Derivatives Lectures)	(15
	<p>Interest rate swaps.</p> <p>Equity swaps.</p> <p>Currency and commodity swaps.</p>	
4	Introduction to Fixed Income Securities: Basic Concepts Lectures)	(15
	<p>LIBOR, expressing interest rates in terms of equivalent bond prices.</p> <p>Yield to maturity, term structure of interest rates.</p> <p>Forward interest rates.</p> <p>Duration hedging and convexity</p>	

#### Learning Resources Recommended:

##### A] Books and Textbooks:

1. "Investments" by Bodie, Kane, and Marcus
2. "Options, Futures, and Other Derivatives" by John C. Hull
3. "Fixed Income Securities: Tools for Today's Markets" by Bruce Tuckman and Angel Serrat
4. "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley G. Eakins

##### B] Online Courses:

1. Coursera: "Financial Markets" by Yale University
2. Udemy: "Options Trading Basics (3-Course Bundle)" by Hari Swaminathan
3. EdX: "Introduction to Credit Derivatives and Structured Credit" by New York Institute of Finance

##### C] Academic Journals:

1. The Journal of Finance
2. The Journal of Financial Economics
3. Journal of Banking & Finance
4. Indian Journal of Finance
5. Finance India

##### D] E-Libraries and Repositories:

1. National Digital Library of India (NDLI)
2. Shodhganga: A Reservoir of Indian Theses
3. Indian Institute of Banking & Finance (IIBF) Library

E] Financial Databases:

1. National Stock Exchange (NSE) India
2. Bombay Stock Exchange (BSE) India
3. Bloomberg Terminal: Provides real-time financial market data and analytics

F] Podcasts and Audio Resources:

1. "The Investor's Podcast" - Discusses investment strategies and insights
2. "The Dave Ramsey Show" - Provides personal finance advice and tips

G] Professional Networks: LinkedIn Groups:

1. "Finance Professionals Network,"
2. "Investment Banking Group India"

Evaluation Pattern:

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

**Maximum Marks: 60**

**Questions to be set: 04**

**Duration: 2 Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

Question No	Particulars	Marks
Q-1	Objective Question <i>(Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)</i>  <b>OR</b>	15 Marks

Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	<i><b>OR</b></i>	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	<i><b>OR</b></i>	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	<i><b>OR</b></i>	
Q-4	Practical Question	15 Marks

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

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at  
Semester I with Effect from the Academic Year 2023-2024**

Name of the Course	Research Methodology
Course Code	23_PCOM107
Class	M.Com.
Semester	I
No of Credits	4
Nature	Theory
Type	Research Methodology
Relevance with Employability/ Entrepreneurship/ Skill development	Learner will gain the knowledge of Research Methodology in Business application. Further, the learner will be benefited in the form of increase in his research aptitude, analytical and decision-making skills. Acquisition of the knowledge in the field of research will increase the chances of employability and will offer better prospects in the corporate sector.

**Research Methodology**

**Modules at a Glance**

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

**Course Outcomes:**

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

1. Demonstrate an understanding of the features and importance of research in business, different types of research, the formulation of research problems, research design, and the significance of literature review.
2. Apply the knowledge of data collection methods, including primary and secondary data collection techniques, questionnaire designing, and factors influencing the choice of data collection methods.

3. Analyze data processing techniques, including editing, coding, classification, tabulation, and graphic presentation, as well as perform statistical analysis using measures of central tendency, measures of dispersion, correlation analysis, and regression analysis.
4. Evaluate different testing methods for hypotheses, including parametric tests (t-test, f-test, z-test) and non-parametric tests (chi-square test, ANOVA, factor analysis), considering their applicability and significance in research.
5. Create well-structured research reports, following the essentials of research report writing, proper referencing and citation methods (APA, CMS, MLA), and adhering to ethical norms and practices in research.

Curriculum:

Sr. No.	Modules / Units
1	Introduction to Research (15 Lectures)
	Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research, Formulation of research problem, Research Design, significance of Review of Literature Hypothesis: Formulation, Sources, Importance and Types Sampling: Significance, Methods, Factors determining sample size
2	Research Process (15 Lectures)
	Stages in Research process, Data Collection: Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection. Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire
3	Data Processing and Statistical Analysis (15 Lectures)
	Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. Testing of Hypotheses – Parametric Test-t test, f test, z test, Non-Parametric Test -Chi square test, ANOVA, Factor Analysis Interpretation of data: significance and Precautions in data interpretation
4	Research Reporting and Modern Practices in Research (15 Lectures)

	<p>Research Report Writing: Importance, Essentials, Structure/ layout, Types</p> <p>References and Citation Methods:APA (American Psychological Association), CMS (Chicago Manual Style), MLA (Modern Language Association)</p> <p>Footnotes and Bibliography</p> <p>Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</p>
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Learning Resources recommended:

A] Books and Textbooks:

1. "Research Methodology: Methods and Techniques" by C.R. Kothari
2. "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar
3. "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler
4. "Research Methodology: Concepts and Cases" by Deepak Chawla
5. "Research Methodology in Social Sciences" by Ram Ahuja

B] Academic Journals and Publications:

1. "Indian Journal of Research in Management, Business and Social Sciences" by the Indian Research Journals (IRJ)
2. "Journal of Indian Business Research" by Emerald Publishing
3. "South Asian Journal of Business Studies" by the South Asian Management Forum

C] Online Platforms and Resources:

1. Shodhganga ([shodhganga.inflibnet.ac.in](http://shodhganga.inflibnet.ac.in)): A digital repository of Indian research theses and dissertations, offering access to valuable research materials and studies.
2. Indian Council of Social Science Research (ICSSR) ([icssr.org](http://icssr.org)): Provides research grants, publications, and resources for social science research in India.
3. ResearchGate ([www.researchgate.net](http://www.researchgate.net)): An online platform for researchers to share and access scholarly articles, publications, and collaborate with peers.
4. IndiaStat ([www.indiastat.com](http://www.indiastat.com)): Offers statistical data and reports related to various fields in India, useful for research purposes.
5. Indian Statistical Institute (ISI) ([www.isical.ac.in](http://www.isical.ac.in)): Provides research publications, data sets, and resources in the field of statistics and research methodology.

**Evaluation Pattern**

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

**Maximum Marks: 60**

**Questions to be set: 04**

**Duration: 2 Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	<b>OR</b>	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-3	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks
Q-4	Attempt Answers of any two questions from the following three (Theory Question)	15 Marks

No. of Courses	Semester II	Credits
Major : Mandatory		
23_PCOM201	Financial Services and Capital Market	4
24_PCOM202	Indirect Tax- I :Intro to GST	4
24_PCOM203	Strategic Cost Management	4
24_PCOM204	Advance Management Accounting	2
Major : Elective		
23_PCOM205	Corporate Finance	4
23_PCOM206	Corporate Financial Reporting	
23_PCOM207	On Job Training	4
Total Credits		22

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at  
Semester II with Effect from the Academic Year 2023-2024**

Name of the Course	Financial Services and Capital Market
Course Code	23_PCOM201
Class	M.Com
Semester	II
No of Credits	4
Nature	Practical
Type	Major: Mandatory I
Relevance with Employability/ Entrepreneurship/ Skill development	The course on "Financial Services and Capital Market" is highly relevant to employability, entrepreneurship, and skill development. It prepares students for finance-related job roles and enhances their entrepreneurial abilities by providing in-depth knowledge of capital markets, financial services, and funding options. The course focuses on developing analytical and decision-making skills, along with effective communication and presentation abilities. It aligns with industry demands, making graduates well-prepared for careers in finance, consulting, and entrepreneurship, and equips them with valuable insights into industry dynamics, regulations, and best practices. Overall, the course enhances employability, fosters entrepreneurial skills, and develops critical competencies for success in the financial services and capital market sectors.

**Financial Services and Capital Market  
Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1	Capital Market – Primary & Secondary	05
2	Banking as Source of Capital Including NBFCs	15
3	Leasing	15
4	Mutual Funds	15
5	Factoring	10
<b>Total</b>		<b>60</b>

## Course Outcomes:

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

1. Demonstrate understanding of the basics of the capital market, including its segments, instruments, and the organization of the stock market in India.
2. Apply knowledge of banking as a source of capital, including working capital loans, term loans, financing through NBFCs, project financing, working capital management, and reverse mortgage.
3. Analyze the concept of leasing, its types, financial evaluation of lease proposals from the perspective of lessee and lessor, break-even lease rental, cross-border leasing, and regulatory aspects of leasing.
4. Assess the basics of mutual funds, including their types, structural and portfolio classifications, evaluating their performance using measures such as net asset value (NAV), holding period return (HPR), and understanding the advantages, disadvantages, and factors influencing the selection of mutual funds
5. Understand the concept, types, functions and mechanism of factoring, and regulatory aspects of factoring in India. Compare forfaiting with export factoring and analyze the factors inhibiting the growth of factoring.

## Curriculum:

Sr. No.	Modules / Units
1	Capital Market – Primary & Secondary (15 Lectures) Basics of Capital Market, Segments of Capital Market, Capital Market Instruments, Aspects of Primary Market, Stock market Organization in India, Demutualization of Stock Exchanges, Share Trading in Secondary Market, Stock Market and Its Operations
2	Banking as Source of Capital Including NBFCs (15 Lectures) Bank loans in the form of working capital loan, Bank loans in the form of term loan, Financing through Non-Banking Finance Companies (NBFCs), Concept of Project Financing, Working Capital Management, Reverse Mortgage
3	Leasing (15 Lectures)

	Meaning, types, advantages and disadvantages of Leasing, Financial evaluation of lease proposal from the perspective of Lessee and Lessor, Break Even Lease Rental (BELR) from Lessee's and Lessor's point of view, Cross Border Leasing, Regulatory Aspects of Leasing
4	Mutual Funds (15 Lectures)
	Basics of Mutual Funds- Including its concepts and benefits etc., Evolution of the Indian Mutual Fund Industry, Types of Mutual Funds, Structural Classification, Portfolio Classification, Evaluating performance of Mutual Funds, Net Asset Value (NAV), Costs incurred by Mutual Fund, Holding Period Return (HPR), Advantages and Disadvantages of Mutual Fund, Factors influencing the selection of Mutual Funds, Signals highlighting the exit of the investor from the Mutual Fund Scheme
5	Factoring (15 Lectures)
	Concept, Definition and Mechanism of Factoring, Types/Forms of Factoring, Functions of a Factor, Benefits of Factoring, Factors inhibiting the growth of Factoring in India, Forfaiting, Forfaiting vs Export Factoring, Regulatory Aspects of Factoring

Learning Resources recommended:

A] Books and Textbooks:

1. "Investments" by Bodie, Kane, and Marcus
2. "Indian Financial System" by M.Y. Khan and P.K. Jain
3. "Indian Capital Markets: A Comprehensive Guide" by Jitendra Kumar and Pramod Jain
4. "Indian Financial Markets: Markets, Institutions, and Financial Services" by H.R. Machiraju
5. "Capital Market in India: Issues and Challenges" by S.L. Gupta and V.K. Gupta
6. "Mutual Funds in India: A Comprehensive Guide for Investors and Professionals" by Ramesh Sinha
7. "Handbook of Financial Services" by IIBF (Indian Institute of Banking and Finance)
8. "Indian Financial Sector: Structure, Functions, and Challenges" by Niti Bhasin
9. "Factoring and Forfaiting: A Practical Approach" by Sunita Gulati
10. "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley G. Eakins
11. "Fundamentals of Financial Management" by Eugene F. Brigham and Joel F. Houston
12. "Capital Markets: Institutions, Instruments, and Risk Management" by Frank J. Fabozzi

B] Publications & Academic Journals:

1. Securities and Exchange Board of India (SEBI) Publications: SEBI publishes various reports, guidelines, and research papers on capital market regulations and

developments in India. These publications can provide valuable insights into the Indian financial system.

2. "Capital Market" Magazine: A leading financial magazine in India that covers capital market trends, analysis, and industry news. It offers a comprehensive view of the Indian capital market.
3. "Financial Express": An Indian business newspaper that covers financial markets, economic news, and analysis. It provides valuable insights into the Indian financial sector.
4. "Journal of Indian Business Research" by Emerald Publishing: This journal publishes research papers on various aspects of Indian business, including capital markets and financial services.
5. "Indian Journal of Finance" by Indian Association of Research in Capital Markets (IARCM): This journal focuses on research papers and articles related to finance, capital markets, and financial services in India.
6. Journal of Financial Economics
7. Journal of Banking and Finance
8. Journal of Financial Markets
9. International Journal of Financial Studies

#### C] Online Platforms and Resources:

1. Investopedia ([www.investopedia.com](http://www.investopedia.com)): Provides comprehensive resources on capital markets, financial instruments, and investment strategies.
2. Financial Times ([www.ft.com](http://www.ft.com)): Offers in-depth coverage of global financial markets, news, and analysis.
3. Bloomberg ([www.bloomberg.com](http://www.bloomberg.com)): Provides real-time financial market data, news, and analytics.
4. National Stock Exchange (NSE) ([www.nseindia.com](http://www.nseindia.com)): Offers resources and data related to the Indian capital market.

### Evaluation Pattern

#### A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

**Maximum Marks: 60**

**Questions to be set: 04**

**Duration: 2 Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

<b>Question No</b>	<b>Particular</b>	<b>Marks</b>
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	<b>OR</b>	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	<b>OR</b>	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	<b>OR</b>	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	<b>OR</b>	
Q-4	Practical Question	15 Marks

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

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at  
Semester II  
with Effect from the Academic Year 2023-24**

Name of the Course	<b>INDIRECT TAX I : Intro to GST</b>
Course Code	24_PCOM402
Class	M.Com
Semester	IV
No of Credits	4
Nature	Practical
Type	Major: Mandatory
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**

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

**Course Outcomes:**

Learner will be able to

1. Understand GST Fundamentals including its meaning, scope, and the comparison of existing tax structures with GST.
2. Apply the rules and procedures for GST registration, including special provisions for casual and non-resident taxable persons.

3. Analyze Tax Collection Mechanisms
4. Evaluate and Implement GST Payment Processes & will be able to implement comprehensive GST payment plans for various business scenarios

**Curriculum:**

Sr. No.	Modules / Units
<b>1</b>	<b>Overview of Goods and Service Tax (15 lectures)</b>
	Introduction and meaning of GST and IGST Scope of GST Present/old Tax Structure v/s GST, GST in Other Countries Existing taxes proposed to be subsumed under GST Principles adopted for subsuming the taxes Dual GST Benefits of GST, GST Council GST Network (GSTN) and GST regime Integrated Goods and Services Tax Act, 2017: title and definitions, administration.
<b>2</b>	<b>Registration Under GST (15 lectures)</b>
	Rules and Procedure of registration Special provisions relating to casual taxable person and non-resident taxable person Amendment of registration Cancellation of registration Revocation of cancellation of registration
<b>3</b>	<b>Collection of Tax under Integrated Goods and Services Tax Act, 2017 (10 lectures)</b>
	Sec 5 and Sec 6
<b>4</b>	<b>Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017 (10 lectures)</b>
	Sec 10 and Sec 12
<b>5</b>	<b>Payment of GST (10 lectures)</b>
	Payment of GST, Rules regarding payment, Cash ledger and credit ledger in GST payment, Rules regarding setoff and carry forward

**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-training>)
2. Coursera - "Introduction to GST" by Ministry of Skill Development and Entrepreneurship, Government of India: This free online course provides an introduction to GST concepts. (<https://www.coursera.org/learn/gst>)

### IV] Professional Institutes:

1. Institute of Chartered Accountants of India (ICAI): ICAI regularly releases study materials and publications related to GST for CA students. (<https://www.icai.org>)
2. Institute of Company Secretaries of India (ICSI): ICSI provides GST-related study materials for CS students. (<https://www.icsi.edu>)

### Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Overview of Goods and Service Tax	1st Dec, 2024 to 24th Dec, 2024	Student Centric and Blended
2	Registration under GST	1st Jan, 2025 to 20 <sup>th</sup> Jan, 2025	Student Centric and Blended
3	Collection of Tax under Integrated Goods and Services Tax Act,2017	21st Jan, 2025 to 12 <sup>th</sup> Feb, 2025	Student Centric and Blended
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act,2017	13th Feb, 2025 to 10 <sup>th</sup> Mar, 2025	Student Centric and Blended
5	Payment of GST	11 <sup>th</sup> Mar, 2025 to 31 <sup>st</sup> Mar, 2025	Student Centric and Blended

## Evaluation Pattern

### A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

### B) Semester End Examination: 60% (60 Marks)

#### Question Paper Pattern

**Maximum Marks: 60**

**Questions to be set: 04**

**Duration: 2Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice /True or False/ Fill in the Blanks / Match the Columns/ Short Questions.) <b>OR</b>	15 Marks
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question <b>OR</b>	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question <b>OR</b>	15 Marks
Q-3	Practical Question	15 Marks
Q-4	Practical Question <b>OR</b>	15 Marks
Q-4	Practical Question	15 Marks

**Note: Question of 15 marks may be divided into two sub questions of 08 and 07 marks or 10 & 5 marks.**

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester II  
with Effect from the Academic Year 2023-24**

**Advanced Strategic Cost Management**

Name of the Course	Strategic Cost Management
Course Code	24_PCOM203
Class	MCOM
Semester	II
No of Credits	04
Nature	Practical
Type	Major
Employability/ entrepreneurship/ skill development	<p>Financial analysts assess the performance of investments, expertise in cost management and financial analysis would be valuable in this role, especially in industries such as banking, investment firms, and corporate finance.</p> <p>cost structures and optimization techniques would be essential in helping companies improve profitability and make strategic decisions.</p> <p>strategic cost management would be directly applicable to this role, as you would be responsible for identifying cost-saving opportunities, analyzing cost trends, and developing cost-effective strategies.</p>

*Modules At glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Strategic Cost Management	10
2	Quality Cost Management	10
3	Decision making Technique	20
4	Activity Based Management and Just in Time	20
		<b>60</b>

## Course Outcomes

### Students will be able to

- Utilize decision-making techniques to make informed strategic cost management decisions.
- Implement cost management techniques to improve operational efficiency and organizational performance.
- Integrate principles of ABM and JIT in strategic planning to achieve cost reduction and operational excellence.
- Critically assess the impact of strategic cost management practices on organizational competitiveness and sustainability.

Sr. No.	Modules
1	<b>Introduction to Strategic cost management</b>
	<ul style="list-style-type: none"> <li>• Concept of Strategic cost management in different stages of value chain</li> <li>• Cost control and cost reduction – contemporary Techniques</li> <li>• Value chain analysis and Value Engineering – Business process Re-engineering</li> <li>• Supply chain management</li> </ul>
2	<b>Quality Cost Management</b>
	<ul style="list-style-type: none"> <li>• Managing Quality in competitive environment</li> <li>• Cost of Quality</li> <li>• Total Quality Management</li> <li>• Lean Accounting</li> <li>• Six Sigma</li> </ul>
3	<b>Decision making Technique</b>
	<ul style="list-style-type: none"> <li>• Decision involving Alternative Choices</li> <li>• Pricing Decisions and strategies</li> <li>• Transfer pricing</li> <li>• Relevant cost analysis Target costing</li> <li>• Product Lifecycle costing</li> <li>• Asset life cycle costing</li> <li>• Decision making using probability</li> </ul>
4	<b>Activity Based Management and Just in Time</b>
	Activity Based cost management – concept, purpose, stages, benefits Responsibility Accounting Traditional Vs. ABC system – comparative analysis

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

1. " Textbook: "Strategic Cost Management" as provided in the PDF, focusing on the adapted modules.

Case Studies: Real-world applications of decision-making techniques, ABM, and JIT in various industries.

Software Tools: Introduction to cost management and analysis software for practical application.

### **Teaching plan:**

<b>Unit</b>	<b>Title</b>	<b>Teaching methods</b>	<b>No. of Lectures</b>
1	Introduction to Strategic cost management	Lecture, Case study	10
2	Quality Cost Management	Lecture, Case study	10
3	Decision making Technique	Lecture, Practical problem solving, Case study	20
4	Activity Based Management and Just in Time	Lecture, Practical problem solving, Case study	20

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

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

<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
01	One Class Test / Online Examination to be conducted in the given semester [Duration: 20 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
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**B. Semester End Examination: 60% of 100 (60 Marks)**

***Question Paper Pattern***

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hour

Question No	Particular	Marks
Q-1	Objective Question <i>(Multiple Choice /True or False/ Fill in the Blanks / Match the Columns/ Short Questions.)</i> <b>OR</b>	15 Marks
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question <b>OR</b>	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question <b>OR</b>	15 Marks
Q-3	Practical Question	15 Marks
Q-4	Practical Question <b>OR</b>	15 Marks
Q-4	Practical Question	15 Marks

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester II  
with Effect from the Academic Year 2023-24  
Accounting in Enterprise Resource Planning (ERP)**

Name of the Course	<b>Accounting In Enterprise Resource Planning (ERP)</b>
Course Code	24 PCOM204
Class	MCOM
Semester	II
No of Credits	02
Nature	Practical
Type	Major
Employability/ entrepreneurship/ skill development	After completion of the course learners will be able to work in Enterprise Resource Planning as a user interface. Students could work in the Finance and Accounting Module of organization where it has its relevance. It will help the learner to apply his knowledge on accounting the business transactions.

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
01	Introduction to Enterprise Resource Planning	06
02	Accounts Payable Module	12
03	Accounts Receivable Module	12
<b>Total</b>		<b>30</b>

**Course Outcomes**

The learner will be able to

1. Gain a comprehensive understanding of Enterprise Resource Planning (ERP) systems.
2. Learn to navigate and utilize the user interface of popular ERP systems effectively, with a focus on accessing Accounts Payable modules and Accounts Receivable Module.
3. Learn to conduct aging analysis of accounts receivable balances, interpret aging reports, and identify trends and patterns to assess the financial health of the organization and formulate collection strategies.
4. Learn to generate relevant financial reports and perform analysis using Accounts Payable data extracted from ERP systems, enabling informed decision-making and strategic planning.

Sr. No.	Modules / Units
1	Introduction to Enterprise Resource Planning (6 Lectures)
	Introduction to ERP, Need of ERP in Organization Information systems and its components Value chain management Organizational functional units and various modules in ERP Finance and Accounting Module
2	Accounts Payable Module (12 Lectures)
	Functions of Accounts Payable Module Use of Data analytical tool like spreadsheet for data processing Accounting Standard and Tax Compliance in India
3	Accounts Receivable Module (12 Lectures)
	Functions of Accounts Receivable Module Use of Data analytical tool like spreadsheet for data processing Accounting Standard and Tax Compliance in India

Teaching plan:			
Unit	Title	Expected date of completion	Teaching methods
1	Introduction to Enterprise Resource Planning	1 <sup>st</sup> Dec 24 to 5 <sup>th</sup> Jan 25	Student Centric and Blended
2	Accounts Payable Module	6 <sup>th</sup> Jan 25 to 3 <sup>rd</sup> Feb 25	Student Centric and Blended
3	Accounts Receivable Module	4 <sup>th</sup> Feb 25 to 28 <sup>th</sup> Feb 25	Student Centric and Blended

References
<p><i>Books:</i></p> <p><b>"Enterprise Resource Planning: Concepts and Practice"</b> by Vinod Kumar Garg and N.K. Venkitakrishnan</p> <p><b>"Accounts Payable and Sarbanes-Oxley: Strengthening Your Internal Controls"</b> by Mary S. Schaeffer</p> <p><b>"Accounts Receivable Management Best Practices"</b> by John G. Salek and Joshua E. Frank</p>

**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	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	05
	Total	20

**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
	OR	
Q-1	Write Short Notes. (Any 2 out of 3)	10 Marks
Q-2	Solve the following Questions (Any Two) A) Full Length Practical Question B) Full Length Practical Question C) Full Length Practical Question	20 Marks

**Note** - Practical question of 10 marks may be divided into two sub questions of 5/5.

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at  
Semester II with Effect from the Academic Year 2023-2024**

Name of the Course	Corporate Finance
Course Code	23_PCOM205
Class	MCOM
Semester	II
No of Credits	4
Nature	Theory
Type	Major: Elective
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.

**Corporate Finance**

**Modules at a Glance**

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

### Course Outcomes:

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

1. Explain the scope and objectives of financial management, including the key areas and responsibilities involved in managing the finances of a corporation.
2. Apply the concepts of time value of money, including present value, annuity, techniques of discounting, techniques of compounding, and bond valuation, to analyze and make financial decisions.
3. Analyze financial statements and apply ratio analysis techniques to evaluate the financial performance of a company, including profitability ratios, efficiency ratios, liquidity ratios, stability ratios, and investor's analysis ratios.
4. Evaluate the cost of capital, make capital structure decisions, and analyze the impact of leverage on a company's financial structure.

### Curriculum:

Sr. No.	Modules / Units
1	Scope and Objectives of Financial Management (15 Lectures)
	Scope and Objectives of Financial Management
2	Time Value of Money (15 Lectures)
	Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM
3	Financial Analysis - Application of Ratio Analysis in Financial Decision Making (15 Lectures)
	Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed, Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio; Liquidity Ratios: Current Ratio, Quick Ratio; Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio Investor's Analysis Earnings per Share, P/E Ratio, Dividend Yield
4	Financial Decisions (15 Lectures)
	Cost of Capital Capital Structure Decisions Leverage

Learning Resources recommended:

A] Books & Textbook

1. Foster, George Financial Statement Analysis, 2nd ed., Pearson Education Pvt Ltd
2. Damodaran, A. (2008). Damodaran on Valuation, Security Analysis for Investment and Corporate Finance (2nd ed.). Wiley India Pvt. Ltd.
3. Chandra, P. (2011). Corporate Valuation and Value Creation, (1st ed). TMH
4. Weston, Chung, Hoag, Mergers, Restructuring and Corporate Control, Prentice Hall Of India.
5. M.Y. Khan and P.K. Jain - Financial Management - Tata - McGraw Hill Publishing co. Ltd., New Delhi.
6. Prasanna Chandra - Financial Management - Tata - McGraw Hill

**Evaluation Pattern**

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

**Maximum Marks: 60**

**Questions to be set: 04**

**Duration: 2 Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	<b>OR</b>	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	<b>OR</b>	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	<b>OR</b>	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	<b>OR</b>	
Q-4	Practical Question	15 Marks

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

**Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at  
Semester II with Effect from the Academic Year 2023-2024**

Name of the Course	Corporate Financial Reporting
Course Code	23_PCOM206
Class	M.Com
Semester	II
No of Credits	4
Nature	Practical
Type	Major : Elective
Relevance with Employability/ Entrepreneurship/ Skill development	<p>Employability: Enhanced Financial Analysis Skills: Understanding various financial instruments, their valuation, and risk assessment equips individuals with essential financial analysis skills. This makes them valuable assets for financial institutions, investment firms, and corporate finance departments.</p> <p>Entrepreneurship: Risk Management: Entrepreneurs can use financial instruments to hedge against financial risks, such as interest rate fluctuations or currency exchange risks, thus safeguarding their businesses.</p> <p>Financial Planning: Understanding financial instruments assists entrepreneurs in creating robust financial plans, optimizing working capital, and managing cash flows effectively.</p> <p>Skill Development: Financial Analysis and Valuation: The course develops skills in analyzing financial statements, evaluating financial performance, and valuing different financial instruments, improving decision-making abilities.</p> <p>Business Restructuring and M&amp;A: Skill development in accounting for mergers, acquisitions, and corporate restructuring helps individuals navigate complex financial transactions.</p>

**Corporate Financial Reporting**

**Modules at a Glance**

Sr. No.	Modules	No. of Lectures
1.	Introduction to Financial Reporting	15
2.	Recent Trends in Financial Reporting	15
3.	Valuation, Accounting and Reporting of Financial Instruments and others	15
4.	Accounting of Business Combinations & Restructuring (as per Ind AS)	15
	Total	60

## Course Outcomes:

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

- 1 Understand and Apply Accounting Standards
- 2 Analyze and Interpret Recent Trends in Financial Reporting including Sustainability Reporting Tripple Bottom Line Reporting, Corporate Social Responsibility Reporting (CSR Reporting) Fair Value Measurement, Integrated Reporting
- 3 Apply Valuation and Accounting Principles for Financial Instruments
- 4 Understand Accounting for Business Combinations & Restructuring
- 5 Analyze Financial Reporting Implications

## Curriculum:

Sr. No.	Modules / Units
1	Introduction to Financial Reporting (15 Lectures)
	<ul style="list-style-type: none"><li>• Accounting Standards</li><li>• Generally Accepted Accounting Principles in India</li><li>• Overview of Accounting Standards (AS)</li><li>• Introduction to International Financial Reporting Standards</li></ul>
2	Recent Trends in Financial Reporting (15 Lectures)
	<ul style="list-style-type: none"><li>• Sustainability Reporting</li><li>• Tripple Bottom Line Reporting</li><li>• Corporate Social Responsibility Reporting (CSR Reporting)</li><li>• Fair Value Measurement</li><li>• Integrated Reporting (IR)</li><li>• Disclosure of Accounts</li></ul>
3	Valuation, Accounting and Reporting of Financial Instruments and others (15 Lectures)
	<ul style="list-style-type: none"><li>• Recognition &amp; Valuation Financial Instruments (Ind AS)</li><li>• GST Accounting</li><li>• NBFC – Provisioning Norms and Accounting</li><li>• Valuation of Shares</li><li>• Valuation of Goodwill</li></ul>
4	Accounting of Business Combinations & Restructuring (as per Ind AS) (15 Lectures)
	<ul style="list-style-type: none"><li>• Relevant Terms, Types of merger, methods of accounting, Purchase consideration and settlement Accounting in books of vendor/ transferor and transferee</li><li>• Accounting for Mergers / Acquisitions (including chain holdings, cross holdings, multiple holdings) Corporate Financial restructuring, Reconstruction Schemes, De-merger, Reverse merger</li></ul>

## Learning Resources Recommended:

### A] Books:

1. "Indian Financial System" by Bharti Pathak: This book provides a comprehensive understanding of the Indian financial system, including financial instruments, markets, and regulatory frameworks.
2. "Financial Instruments: Equities, Debt, Derivatives, and Alternative Investments" by David M. Weiss: This book covers various financial instruments and their valuation methods, including those relevant to the Indian context.

### B] Online Courses:

1. National Stock Exchange (NSE) - NCFM Certification: NSE offers various certification courses related to financial instruments, including Equity Derivatives, Currency Derivatives, and Debt Market modules, providing a deep understanding of these instruments in the Indian market.
2. Coursera - "Introduction to Financial Markets" by Indian School of Business: This course covers financial instruments, market structures, and investment strategies in the Indian context.

### C] Financial Newspapers and Magazines:

1. The Economic Times: This newspaper covers daily updates on financial instruments, market trends, and regulatory changes in the Indian financial sector.
2. Business Standard: A leading financial newspaper that provides in-depth coverage of financial instruments and market developments in India.

### D] Financial Journals:

"Journal of Financial Markets" (Elsevier): This journal publishes research articles on financial instruments, market behavior, and trading strategies, including studies relevant to the Indian financial market.

### E] Industry Reports and Research Papers:

1. Securities and Exchange Board of India (SEBI) Reports: SEBI publishes research reports and white papers on financial markets and instruments in India.
2. Institute for Development and Research in Banking Technology (IDRBT): IDRBT conducts research on various aspects of financial instruments and emerging technologies in the Indian banking and financial sector.

Evaluation Pattern:

A) Internal Assessment: 40 % (40 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	20
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 20 Duration: 40 Minutes Match the Column / Fill in the Blanks / Multiple Choice Questions/ True or False / Answer in One or Two Lines (Concept based Questions) (1 Marks each)		

B) Semester End Examination: 60% (60 Marks)

**Maximum Marks: 60**

**Questions to be set: 04**

**Duration: 2 Hrs.**

**All Questions are Compulsory Carrying 15 Marks each.**

Question No	Particular	Marks
Q-1	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	<b>OR</b>	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	<b>OR</b>	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	<b>OR</b>	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	<b>OR</b>	
Q-4	Practical Question	15 Marks

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

***Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester II with Effect from the Academic Year 2024-25***

Name of the Course	On Job Training
Course Code	23_PCOM207
Class	MCOM
Semester	II
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.

**Introduction:**

Inclusion of On Job Training in the course curriculum of the PG and UG programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of On Job Training is to inculcate ability to interpret particular aspect of the study in his/ her own words.

**Guidelines for On 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 Objectives:**

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

1. Gain exposure to real-world insights and apply theoretical knowledge to practical situations
2. Enhance skills regarding problem-solving, decision-making, and communication skills.
3. Understand organizational dynamics and work culture.
4. Build industry connections and networking opportunities.

**Course Duration:**

Minimum **120 hours** of On Job Training with an Organization /Private firm.

- The theme of the OJT should be based on any study area of the Major course.
- Project Report should be of minimum 30 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:**

A concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.

**h) Your Role in the Organization during the On 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: OJT Undertaking

1.2 Appendix II: Draft Resume Template

- 1.3 Appendix III: Organization Outreach Letter
- 1.4 Appendix IV(A/B): A) Relieving Letter of Student (for fulltime OJT) B)Relieving Letter of Student (for parttime OJT)
- 1.5 Appendix V: Relieving Letter of Student from organization
- 1.6 Appendix VI: Student Diary (Log) Recording Format
- 1.7 Appendix VII: Attendance Sheet
- 1.8 Appendix VIII: Supervisor Evaluation of Intern
- 1.9 Appendix IX: Student Feedback of OJT
- 1.10 Appendix X: Performance for Evaluation of OJT by Institute

**Broad guidelines for project report:**

The project report based on On Job Training shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman / for Marathi kokil (Font size :16)/ mangal (Font size :12)
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-1
- The Project Report shall be bounded.

**Course Outcomes:**

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. Adapt to and navigate organizational dynamics and work culture in the chosen industry.
5. Prepare a comprehensive report documenting the training/project experience, findings, and recommendations.

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

Criteria	Marks	Description
<b>Project Report (60 Marks)</b>		
a) Title Page	02	Properly formatted with title, student name, program, institution, and training period.
b) Certificate of Completion	05	Inclusion of a valid certificate from the organization/supervisor.
c) Declaration	01	A clear statement of originality and acknowledgment of assistance.

d) Acknowledgments	02	Proper recognition of support and guidance received.
e) Table of Contents	05	Clear and accurate outline of the report's sections with page numbers.
f) Executive Summary	05	Concise overview of the entire presentation.
g) Introduction on the Company	05	Detailed representation of the company/organization including its scope, products, and services.
h) Role in the Organization	10	Comprehensive description of key aspects handled, department deployment, and summary report acknowledged by the reporting head.
i) Challenges and Overcoming Challenges	05	Insightful analysis of challenges faced and methods used to overcome them.
j) conclusion	05	Brief overview of the experience with suggestions to bridge the gap between theory and practice.
<b>Appendix:</b>		
Appendix I: OJT Undertaking	15	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 OJT		Mandatory inclusion
Appendix IX: Performance for Evaluation of OJT by Institute		Mandatory inclusion
<b>Documentation and Presentation (40 Marks)</b>		
Quality and effectiveness of presentation	10	Assesses the clarity, engagement, and overall impact of the presentation in conveying the report objectives and outcomes.

Depth of knowledge and demonstrated skills	10	Evaluates the understanding and practical application of key concepts, techniques, and skills relevant to the report.
Relevance of learning experience	05	Measures how well the training experience aligns with the trainee's career goals and the industry's practical requirements.
Practical applications	10	Assesses the trainee's ability to effectively apply learned skills and knowledge to real tasks and challenges during the training project.
Understanding of Organizational Dynamics	05	Insight into organizational structure, culture, and dynamics.
<b>Total Marks</b>	<b>100</b>	

## Appendices

### Appendix I: OJT Undertaking

1. Student Name:	
2. Class	
3. Roll No	
4. UID	
5. ABC ID	
6. Current Address	
7. Residence Address	
8. Email id	
9. Mobile Nos.	
10. Aadhar Number	
11. Mode of OJT	Online /Offline
I confirm that I agree with the terms, conditions, and requirements of the OJT Policy	
Student Signature:	
Date:	
I confirm that the student has attended the OJT orientation and has met all paperwork and process requirements to participate in the OJT program, and has received approval from his/her mentor.	
Sign of Department Faculty Coordinator	
Date:	

## Appendix II: Draft Resume Template

Name:

Contact Number and Email ID:

Education:

(HEI / COLLEGE) Name:

Year:

Degree:

Specialization:

SGPA:( PG SEMESTER I)

College Name: <bachelor's degree>

Year:

Degree:

Specialization:

CGPA:

OJT / Work Experience – Yes / No

If YES

Organization:

Year:

Project:

Brief:

Academic Experience:

### Other Achievements and Personal Interests

- List other achievements also in reverse chronological order
- Leadership positions held outside of your formal work environment
- Personal interests and accomplishments that will distinguish you from other applicants
- Volunteer service/Social Work

### Appendix III: Organization Outreach Letter

< (HEI) /College Name Letter Head>

To,

The (Manager, HR) .....

.....

Subject: Request for 120 hours\_OJT of Students pursuing < >

Dear Sir,

The college (HEI) name established in <year>, < (HEI /college name) >, Maharashtra reflects the vision of leading industrialists and educationalists. Institute is accredited with '< >' grade by NAAC in [Month year]. The HEI /college name has been recognized about it's over all academic excellence and infrastructure.

In view of the above, I request your good self to allow our following (no. of students) students for practical raining in your esteemed organization. Kindly accord your permission and give at least one-week time for students to join training after confirmation.

Sr. No.	Name	Roll no.	Year	Department

The resumes of these students are attached with this letter. If vacancies exist, kindly do plan for Interviews for the students in above branches.

A line of confirmation will be highly appreciated.

Yours sincerely,

Nodal Officer/TPO

< HEI /college name and Date>

**Appendix IV: A) Relieving Letter of Student (for fulltime OJT)**

< HEI /college name Letter Head>

To,

The General Manager (HR) .....

.....

Subject: Relieving letter of student

Dear Sir,

Kindly refer your letter/e-mail dated -----on the above cited subject. As permitted by your good self the following students will undergo Industrial OJT in your esteemed organization under your sole guidance and direction.

Sr. No.	Name	Roll no.	Year	Department

This training being an essential part of the curriculum, the following guidelines have been prescribed in the curriculum for the training. You are therefore, requested to please issue following guidelines to the concerned student mentor.

- OJT schedule may be prepared and a copy of the same may be sent to us.
- Each student is required to prepare OJT diary and report.
- Kindly check the OJT diary of the student daily.
- Issue instruction regarding working hours during training and maintenance of the attendance record

You are requested to evaluate the student's performance on the basis of grading i.e. Excellent, Very Good, Satisfactory and Non-Satisfactory on the below mentioned factors:

- Attendance and general behavior
- Relation with workers and supervisors
- Initiative and efforts in learning
- Knowledge and skills improvement
- Contribution to the organization

The performance report may please be forwarded to the undersigned on completion of training in sealed envelope.

Your efforts in this regard will positively enhance knowledge and practical skills of the students, your cooperation will be highly appreciated, and we shall feel obliged.

The students will abide by the rules and regulation of the organization and will maintain a proper discipline with keen interest during their OJT. The students will report to you on dated \_\_\_\_\_ along with a copy of this letter.

Yours sincerely,

Nodal Officer/TPO

< HEI /college name and Date>

**Appendix IV: B) Relieving Letter of Student (for parttime OJT)**

< HEI /college name Letter Head>

To,

The General Manager (HR) .....

.....

Subject: Relieving letter of student

Dear Sir,

Kindly refer your letter/e-mail dated -----on the above cited subject. As permitted by your good self the following students will undergo Industrial OJT in your esteemed organization under your sole guidance and direction. The students will attend their OJT after completing their daily college work as part of their academic curriculum.

Sr. No.	Name	Roll no.	Year	Department

This training being an essential part of the curriculum, the following guidelines have been prescribed in the curriculum for the training. You are therefore, requested to please issue following guidelines to the concerned student mentor.

- OJT schedule may be prepared and a copy of the same may be sent to us.
- Each student is required to prepare OJT diary and report.
- Kindly check the OJT diary of the student daily.
- Issue instruction regarding working hours during training and maintenance of the attendance record

You are requested to evaluate the student’s performance on the basis of grading i.e. Excellent, Very Good, Satisfactory and Non-Satisfactory on the below mentioned factors:

- Attendance and general behavior
- Relation with workers and supervisors
- Initiative and efforts in learning
- Knowledge and skills improvement
- Contribution to the organization

The performance report may please be forwarded to the undersigned on completion of training in sealed envelope.

Your efforts in this regard will positively enhance knowledge and practical skills of the students, your cooperation will be highly appreciated, and we shall feel obliged.

The students will abide by the rules and regulation of the organization and will maintain a proper discipline with keen interest during their OJT. The students will report to you on dated \_\_\_\_\_ along with a copy of this letter.

Yours sincerely,

Nodal Officer/TPO

< HEI /college name and Date>

## Appendix V: Relieving Letter of Student from organization

<Organization Letter Head>

To,  
The Principal  
[College Name]  
[College Address]

### Subject: Relieving Letter for Student

Dear Sir,

This is to certify that the following students from your esteemed institution have successfully completed their Industrial OJT in our organization as per the guidelines provided:

Sr. No.	Name	Roll no.	Year	Department

The students were under the supervision and guidance of our mentors and were engaged in various projects/tasks as part of their training. They have followed the rules and regulations of our organization and maintained a proper discipline throughout the OJT period.

### Performance Evaluation:

The performance of the students has been evaluated based on the following criteria:

- Attendance and General Behavior
- Relation with Workers and Supervisors
- Initiative and Efforts in Learning
- Knowledge and Skills Improvement
- Contribution to the Organization

We have provided each student with feedback on their performance, which we hope will assist in their continued academic and professional growth. The detailed performance reports are enclosed in sealed envelopes for your reference.

We appreciate the opportunity to collaborate with your institution in providing practical exposure to the students and look forward to future engagements.

Yours sincerely,  
[Signature]  
[Name]  
General Manager (HR)  
[Company Name]  
[Date]



## Appendix VII: Attendance Sheet

<Organization Letter Head>

Name & Address of Organization

---

---

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Name of the Student	
Roll Number	
Name of Course	
Date of Commencement of Training	
Date of Completion of Training	

**Month and Year:**

Week	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

- Attendance Sheet should remain affixed in Daily Training Diary. Do not remove or tear it off.
- Holidays should be marked in Red Ink in attendance column. Absent should be marked as 'A' in Red Ink.

Name and Signature with date of OJT Supervisor \_\_\_\_\_

## Appendix VIII: Supervisor Evaluation of Intern

<Organization Letter Head>

Student Name: \_\_\_\_\_ Date: \_\_\_\_\_

Work Supervisor: \_\_\_\_\_ Title: \_\_\_\_\_

Organization: \_\_\_\_\_

OJT Address: \_\_\_\_\_ Dates

of OJT: From \_\_\_\_\_ To \_\_\_\_\_

Please evaluate intern by indicating the frequency with which you observed the following behaviours:

Parameters	Needs Improvement	Satisfactory	Good	Excellent
1. Behaviours				
2. Performs in a dependable manner				
3. Cooperates with co-workers and supervisors				
4. Shows interest in work				
5. Learns quickly				
6. Shows initiative				
7. Produces high quality work				
8. Accepts responsibility				
9. Accepts criticism				
10. Demonstrates organizational skills				
11. Uses technical knowledge and expertise				
12. Shows good judgment				
13. Demonstrates creativity/originality				
14. Analyzes problems effectively				
15. Is self-reliant				
16. Communicates well				
17. Writes effectively				
18. Has a professional attitude				
19. Gives a professional appearance				
20. Is punctual				
21. Uses time effectively				

Overall performance of student intern (circle one):

(Needs improvement / Satisfactory / Good / Excellent)

Additional comments, if any: \_\_\_\_\_

Signature of Industry supervisor: \_\_\_\_\_

Manager: \_\_\_\_\_

## Appendix IX: Student Feedback of OJT

(To be filled by Students after OJT completion)

Student Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Industrial Supervisor: \_\_\_\_\_ Title: \_\_\_\_\_  
 Supervisor Email: \_\_\_\_\_ OJT is: \_\_\_ Paid \_\_\_ Unpaid \_\_\_  
 Organization: \_\_\_\_\_  
 OJT Address: \_\_\_\_\_  
 Faculty Coordinator: \_\_\_\_\_ Department: \_\_\_\_\_  
 Dates of OJT: From \_\_\_\_\_ To \_\_\_\_\_

Give a brief description of your OJT work (title and tasks for which you were responsible): Was your OJT experience related to your major area of study?

- Yes, to a large degree
- Yes, to a slight degree
- No, not related at all

Indicate the degree to which you agree or disagree with the following statements.

This experience has:	Strongly Agree	Agree	No opinion	Disagree	Strongly Disagree
1. Given me the opportunity to explore a career field					
2. Allowed me to apply classroom theory to practice					
3. Helped me develop my decision-making and problem-solving skills					
4. Expanded my knowledge about the work world prior to permanent employment					
5. Helped me develop my written and oral communication skills					
6. Provided a chance to use leadership skills (influence others, develop ideas with others, stimulate decision-making and action)					
7. Expanded my sensitivity to the ethical implications of the work involved					
8. Made it possible for me to be more confident in new situations					
9. Given me a chance to improve my interpersonal skills					
10. Helped me learn to handle responsibility and use my time wisely					
11. Helped me discover new aspects of myself that I didn't know existed before					

12. Helped me develop new interests and abilities					
13. Helped me clarify my career goals					
14. Provided me with contacts which may lead to future employment					
15. Allowed me to acquire information and/ or use equipment not available at my Institute					

- In the Institute OJT program, faculty members are expected to be mentors for students. Do you feel that your faculty coordinator served such a function? Why or why not?
- How well were you able to accomplish the initial goals, tasks and new skills that were set down in your learning contract? In what ways were you able to take a new direction or expand beyond your contract? Why were some goals not accomplished adequately?
- In what areas did you most develop and improve?
- What has been the most significant accomplishment or satisfying moment of your OJT?
- What did you dislike about the OJT?
- Considering your overall experience, how would you rate this OJT? (Circle one).
- -Satisfactory/ Good/ Excellent
- Give suggestions as to how your OJT experience could have been improved. (Could you have handled added responsibility? Would you have liked more discussions with your professor concerning your OJT? Was closer supervision needed? Was more of an orientation required?)

<Signature of Student>

<Name, Roll number, Date>

## Appendix X: Performa for Evaluation of OJT by Institute

< HEI /college name Letter Head>

1. Name of Student: \_\_\_\_\_
2. Mob. No.: \_\_\_\_\_
3. Roll No.: \_\_\_\_\_
4. Branch/Semester: \_\_\_\_\_
5. Period of Training: \_\_\_\_\_
6. Home Address with contact No. \_\_\_\_\_
7. Address of Training Site: \_\_\_\_\_
8. Address of Training Providing Agency: \_\_\_\_\_
9. Name/Designation of Training In- charge: \_\_\_\_\_
10. Type of Work: \_\_\_\_\_
11. Date of Evaluation: \_\_\_\_\_
12. Please rate the following: \_\_\_\_\_

Sr.no.	Particular	Marks
1	Project Report	60 Marks
2	Documentation and Presentation	40 Marks

Overall Marks: \_\_\_\_\_.

Additional Remarks: \_\_\_\_\_.

Signature of Faculty Mentor: \_\_\_\_\_.

Format

1 st page (Main Page)

Title of the Report

a Project Submitted

To

**R. P. Gogate college of Arts & Science and**

**R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous)**

Under

**University of Mumbai**

For partial completion of the degree

of

Master of Science/ Commerce/ Arts

Under the Faculty of Science/ Commerce/ Arts

By

Name of Student

Under the Guidance

of

Name of the Guiding Teacher

**R. P. Gogate college of Arts & Science and**

**R.V. Jogalekar College of Commerce, Ratnagiri (Autonomous)**

**Near District Court**

**Month and Year**

On separate page

*Index*

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

[Company/Institution Logo]

## CERTIFICATE OF COMPLETION

This is to certify that [Student's Full Name] [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:

---

[Name and

Designation]

[Company/Institutio

n Name] [Contact

Information] [Date]

[Seal/Signature]

On separate page

**Declaration by learner**

I the undersigned Miss/Mr. \_\_\_\_\_  
[Name of the learner] here by, declare that work embodied in this project work titled  
\_\_\_\_\_ forms my own contribution to project work carried out under the guidance  
of [Name of the guiding teacher]

I, here by 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 project.

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

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

I take this opportunity to thank our Coordinator (Name of VP or HOD ) for his/her moral support and guidance.

I would also like to express my sincere gratitude towards my project guide

\_\_\_\_\_ 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.