BCom (Advance Accountancy) with Honors / Post Graduate in (Advance Accountancy) Commerce Diploma

Under Choice Based Credit System

Course Structure

(To be implemented from Academic Year- 2026-27)

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
26_PCOM102	Advanced Direct Tax I	4	26_PCOM202	Advanced Indirect Tax-I	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
26_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

Syllabus of Courses of B.COm (Advance Accountancy) with Honors Sem VII & P.G. Diploma Program (Advance Accountancy) at Semester I with Effect from the Academic Year 2026-27

Name of the Course	Cost and Management Accounting
Course Code	23_PCOM101
Class	BCom / M.Com.
Semester	VII/ 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.

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
	Total	**60**

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

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Marginal Costing, Absorption Costing and Management Decisions	30th June, 2025	Student Centric and Blended
2	Standard Costing	25st August, 2025	Student Centric and Blended
3	Budgetary Control	2nd Sept, 2025	Student Centric and Blended
4	Operating Costing	30th Sept, 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)

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
	OR	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	OR	
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 B.Com (Advance Accountancy) with Honors Sem VII & P.G. Diploma Program (Advance Accountancy) at Semester I with Effect from the Academic Year 2027-26

Name of the Course	**Advanced Direct Tax I**
Course Code	26_PCOM102
Class	BCOM / M.COM
Semester	VII /I
No of Credits	04
Nature	Practical
Type	Major: Mandatory
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	Clubbing of Income	10
2	Set off & Carry Forward of Losses	10
3	Computation of Tax liability of Individual and HUF	15
4	Computation of Tax liability of Firm	15
5	Return of Income	10
Total		**60**

Course Outcomes
The Learner will be able to **1.** Apply Taxation Concepts Clubbing of Income **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. **4.** Understand the various types of returns

Sr no	**Modules/Units**
1	**Definitions and Basis of Charge (15 lectures)**
	• Definitions: Person, Assessee, Income Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income
2	**Heads of Income (15 lectures)**
	• Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gains • Income from Other Sources
3	**Deductions u/s 80 and Exclusions from the Total Income (15 lectures)**
	• Deductions:80C, 80CCF, 80D, 80DD, 80DDB,80E, 80U, 80TTA, 80TTB • 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
4	**Computation of Income and Tax of Individual & Firm and Provisions for Filing Return of Income-Sec139(1) and Sec139(5) (15 lectures)**
	Computation of Income & Tax of • Individual • Partnership Firm

Learning Resources Recommended

I] Books:

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

II] Websites:

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

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	Clubbing of Income	**Expected date of completion**	**Teaching methods**
1	Clubbing of Income	10th June, 2026 to 30th June, 2026	Student Centric and Blended
2	Set off & Carry Forward of Losses	1st July, 2026 to 31st July, 2026	Student Centric and Blended
3	Computation of Tax liability of Individual and HUF	1st August, 2026 to 31st August, 2026	Student Centric and Blended
4	Computation of Tax liability of Firm	1st Sept, 2026 to 20th Sept, 2026	Student Centric and Blended
5	Return of Income	21th Sep to 30th Sept, 2026	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 Q-2	Full Length Practical Question ***OR*** Full Length Practical Question	15 Marks 15 Marks
Q-3 Q-3	Full Length Practical Question ***OR*** Full Length Practical Question	15 Marks 15 Marks
Q-4 Q-4	Full Length Practical Question ***OR*** Full Length Practical Question	15 Marks 15 Marks

Syllabus of Courses of B.Com (Advance Accountancy) with Honors Sem VII & P.G. Diploma Program (Advance Accountancy) at Semester I with Effect from the Academic Year 2026-27

Name of the Course	**Financial Management**
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
	Total	**60**

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
1	**Introduction to Financial Management (5 Lectures)**
	• Definition, nature and functions of financial management • Objectives of financial management • Importance of financial management and limitations.
2	**Sources of Financing (10 Lectures)**
	• Introduction • Needs of Finance and Sources: Long Term, Medium Term, Short Term • Long Term Sources of Finance: Owners Capital / Equity Capital, Preference share capital, Retained Earning, Debentures or Bonds, Loans from Financial Institutions / Banks • Short Term Sources of Finance: Trade Credit, Accrued Expenses and Deferred Income Advances from Customers, Commercial Papers • Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans, • Inter Corporate Deposits, Certificate of Deposits Public Deposits
3	**Cash flow statement (15 Lectures)**
	• Cash flow statement: Meaning and Classification • Uses of Cash flow statement • Classification of activities: • Cash flow from Operating Activities, Cash flow from Investing Activities, Cash flow from Financing Activities • Preparation of cash flow statement : Direct and Indirect
4	**Dividend Policy (15 Lectures)**

	☐ Introduction of dividend policy ☐ Practical considerations in dividend policy ☐ Theories on dividend policy, Traditional position, Walter approach, Gorden Growth approach Modigilani and Miller hypothesis
5	**Receivable Management (15 Lectures)**
	• Overview of Receivables • Importance of Efficient Receivable Management • Objectives; Credit Policies; Credit Terms; and Collection Policies.

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

Teaching plan:			
Unit	**Title**	**Expected date of completion**	**Teaching methods**
1	`Types of Financing	10th June 2026 to 24th July 2026	Student Centric and Blended
2	Cash flow statement	25th July, 2026 to 14th Aug, 2026	Student Centric and Blended
3	Dividend Decision	16th Aug, 2026 to 5th Sept, 2026	Student Centric and Blended
4	Receivable Management	5th Sept, 2026 to 30th Sept, 2026	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) ***OR*** Write Short Notes. (To be asked 03)	15 Marks 15 Marks

Q-2	Full Length Question	15 Marks
	OR	
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question	15 Marks
	OR	
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question	15 Marks
	OR	
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.

Syllabus of Courses of B.Com (Advance Accountancy) with Honors Sem VII & P.G. Diploma Program (Advance Accountancy) at Semester I with Effect from the Academic Year 2027-26

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	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. Operations management courses often include modules on supply chain management, which is an area of expertise in high demand across industries. 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.

Sr. No.	**Modules**	**No. of Lectures**
1	Operational Planning	20
2	Project Planning	10
		30

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.

Syllabus:

Sr. No.	Modules
1	Operational Planning
	• Demand forecasting methods – qualitative and quantitative techniques • Design capacity planning strategies. • Facility location and layout • Resources Aggregate planning • Material requirements planning – objectives and functions, Manufacturing resources planning • Economic Batch Quantity
2	Project Planning
	• Project Planning – Meaning, Importance Network analysis • Project life cycle – Phases of project planning

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

Teaching plan:			
Unit	**Title**	**Teaching methods**	**No. of Lectures**
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)

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

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

Question Paper Pattern

Maximum Marks: 30

Questions to be set: 02

Duration: 1 Hour

Q. No	Particulars	Marks
Q-1	Objective Questions A) Sub Questions to be asked 05 B) Sub Questions to be asked 05 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	05 Marks 05 Marks

Q-1	***OR*** 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

Syllabus of Courses of B.Com (Advance Accountancy) with Honors Sem VII & P.G. Diploma Program (Advance Accountancy) at Semester I with Effect from the Academic Year 2027-26

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
	Total	**60**

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): Provides access to real-time market data, educational resources, and investment tools.
2. Bombay Stock Exchange (BSE) (www.bseindia.com): Offers market data, trading information, and research reports for Indian securities.
3. Moneycontrol (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): Provides comprehensive mutual fund research, investment analysis, and financial planning tools.
5. Investopedia (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	Particular	Marks
Q-1	Objective Question *(Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)*	15 Marks
	OR	
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks
	OR	
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 B.Com (Advance Accountancy) with Honors Sem VII & P.G. Diploma Program (Advance Accountancy) at Semester I with Effect from the Academic Year 2026-27

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	The course on "Financial Instruments" is highly relevant to Employability, Entrepreneurship, and Skill Development for the following reasons: Employability: 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. Entrepreneurship: 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. Skill Development: The course provides essential skills in financial analysis, risk assessment, and portfolio management. These skills are transferable across various industries and sectors, 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.

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
	Total	**60**

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)

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

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	Particular	Marks
Q-1	Objective Question *(Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)* ***OR***	15 Marks
Q-1	Short Notes (Any Three out of Five)	15 Marks
Q-2	Practical Question ***OR***	15 Marks
Q-2	Practical Question	15 Marks
Q-3	Practical Question ***OR***	15 Marks
Q-3	Practical Question	15 Marks
Q-4	Practical Question ***OR***	15 Marks
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 B.Com (Advance Accountancy) with Honors Sem VII & P.G. Diploma Program (Advance Accountancy) at Semester I with Effect from the Academic Year 2026-27

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
	Total	**60**

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)

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

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): 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): Provides research grants, publications, and resources for social science research in India.
3. ResearchGate (www.researchgate.net): An online platform for researchers to share and access scholarly articles, publications, and collaborate with peers.
4. IndiaStat (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): 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
	OR	
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