Master of Commerce (M.Com.) Programme

Under Choice Based Credit System (CBCS)

Course Structure

M.Com. II Advanced Accountancy

(To be implemented from Academic Year 2024-25)

Course Code	Semester III	Credits	Course Code	Semester IV	Credits
	Major Mandatory			Major Mandatory	
24_PCOM301	Advanced Financial Accounting	4	24_PCOM401	Corporate Financial Accounting	4
24_PCOM302	Advanced Direct Tax II	4	24_PCOM402	Indirect Tax- II : GST & Customs	4
24_PCOM303	Advanced Cost Accounting	4	24_PCOM403	Advanced Financial Management	4
24_PCOM304	Advanced Trends in Accounting	2			
	Major Elective (Any One)			Major Elective (Any One)	
24_PCOM305	Advanced Auditing	4	24_PCOM404	Project Management	4
24_PCOM306	International Financial Reporting Standards		24_PCOM405	Personal Financial Planning	
24_PCOM307	Research Project	4	24_PCOM406	Research Project	6
Total Credits		22	Total Credits		22

SMART Criteria for Course Outcomes:

1. Specific: Each course outcome is specific, outlining the knowledge and skills students are expected to acquire in relation to the specific topics covered.
2. Measurable: Each outcome can be measured through assessments, tests, or projects to determine the level of understanding and proficiency achieved by the students.
3. Achievable: The outcomes are achievable within the duration of the course, considering the number of lectures allocated to each topic.
4. Relevant: The outcomes are relevant to the subject of financial services and capital market, addressing important concepts, types, and mechanisms involved.
5. Time-bound: The outcomes are expected to be achieved by the end of the course, providing a clear timeline for assessment and evaluation.

No. of Courses	Semester III	Credits
	Major : Mandatory	
24_PCOM301	Advanced Financial Accounting	4
24_PCOM302	Advanced Direct Tax II	4
24_PCOM303	Advanced Cost Accounting	4
24_PCOM304	Advanced Trends in Accounting	2
	Major : Elective (Any One from below)	
24_PCOM305	Advanced Auditing	4
24_PCOM306	International Financial Reporting Standards	
24_PCOM307	Research Project	4
Total Credits		22

Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester III
with Effect from the Academic Year 2024-2025
Advanced Financial Accounting

Name of the Course	**ADVANCED FINANCIAL ACCOUNTING**
Course Code	24_PCOM301
Class	M.COM
Semester	III
No of Credits	04
Nature	Practical
Type	Major: Mandatory
Employability/ entrepreneurship/ skill development	After this course completion, the learner will be able to apply their knowledge for Accounting of Foreign Branches, Banking Companies, General and Life insurance companies as well as consumer cooperative and credit co-operative societies. Learners will understand Legal aspect, RBI guidelines for banking companies, Insurance regulatory Acts. Cooperative Act. Learners will able to prepare final accounts of above-mentioned institutions. Learners will be able to apply their knowledge in various accounting fields.

Modules at a Glance

Sr. No.	**Modules**	**No. of Lectures**
1	Foreign Currency Conversion (As per Accounting standards/ applicable)	15
2	Final Accounts and Statutory requirements for Banking companies	15
3	Accounting and Statutory Requirements of Insurance Companies	15
4	Accounting and Statutory Requirements of Co-operative Societies	15
Total		**60**

Course Outcomes

The learner will be able to

1. Understand and apply the Provisions of AS 11, and Translate the Financial statements of foreign branches under integral and Non-integral foreign operation.
2. Know Legal aspects of Banking companies, RBI Guidelines regarding final accounts of Banking Companies and Preparation of Final Accounts of Banking Companies.
3. Understand the concepts of insurance companies and Preparation of final accounts of General and Life Insurance Companies.
4. Allocation of profits as per co-operative Society Act and Preparation of Final Accounts of Co-operative Accounts

Sr.No.	Modules/Units
1	**Foreign Currency Conversion (As per Accounting standards/ applicable (15 lectures)**
	• Requirements as per Accounting Standards • Foreign Branches • Integral Foreign Operation • Non-Integral Foreign Operation
2	**Final Accounts and Statutory requirements for Banking companies (15 lectures)**
	• Final Accounts of Banking Companies • Provisioning of Non-Performing Assets • Form & Requirements of Final Accounts
3	**Accounting and Statutory Requirements of Insurance Companies (15 lectures)**
	• Accounting Provision for insurance Act and Insurance Regulation and Development Authorities for 1. Life Insurance Business 2. General Insurance Business • Forms and Requirements of Final Accounts for 1. Life Insurance Business 2. General Insurance Business
4	**Accounting and Statutory Requirements of Co-operative Societies (15 lectures)**
	• Accounting Provision of Maharashtra State Co-operative Societies Act and Rules • Forms and Requirements of Final Accounts

Learning Resources Recommended
L. N. Chopade – "Advanced Financial Accounting" Sheth Publication Banking Regulation Act, 1949 Insurance Regulatory Act, 1938 The Maharashtra Co-operative Societies Act, 1960

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Foreign Currency Conversion (As per Accounting standards/ applicable)	10th June, 2024 to 30th June, 2024	Student Centric and Blended
2	Final Accounts and Statutory requirements for Banking companies	1st July, 2024 to 31st July, 2024	Student Centric and Blended
3	Accounting and Statutory Requirements of Insurance Companies	1st August, 2024 to 31st August, 2024	Student Centric and Blended
4	Accounting and Statutory Requirements of Co-operative Societies	1st 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) 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

Note: Question of 15 Marks may be divided into two sub questions of 7/8 and 10/5 Marks.

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

Name of the Course	**Advanced Direct Tax II**
Course Code	24_PCOM302
Class	M.COM
Semester	III
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

Sr. No.	Modules	No. of Lectures
1	Clubbing of Income	05
2	Set Off & Carry Forward of Losses	05
3	Computation of Tax liability of Individual & HUF	05
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	15
5	Return of Income – Sec 139	05
6	Tax Deduction at Source Advance Tax Interest Payable	15
7	DTAA U/S 90 & 91	05
8	Tax Planning & Ethics in Taxation	05
	Total	**60**

Course Outcomes:

The Learner will be able to:

1. Apply knowledge of clubbing of income to prevent tax avoidance through the diversion of income.
2. Analyze different scenarios under clubbing of income provisions to accurately include income in the tax computation.
3. Evaluate the impact of income clubbing on taxation, including the rate of taxation,and others.
4. Create effective tax-planning strategies to minimize the tax liabilities arising from the clubbing of income provisions.

Curriculum:

Sr. No.	Modules/ Units
1	**Clubbing of Income Section 60 to 65**
2	**Set Off & Carry Forward of Losses**
	Sec: 70 – Set off Loss from one Source against Income from another Source under the Same Head of Income Sec: 71 – Set Off Loss from One Head against Income of another Head Sec: 71B – Carry Forward & Set off Losses from House Property Sec: 72 – Carry Forward & Set Off of Losses of Business Losses Sec: 73 Losses in Speculation Business Sec: 74 Loss under the head Capital Gains
3	**Computation of Tax liability of Individual & HUF**
4	**Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax**
5	**Return of Income – Sec 139**
	Excluding u/s 139(4A), 139(4B), 139(4C) & 139 (4D)
6	**Tax Deduction at Source** **Advance Tax U/S 207, 208, 209, 210 & 211** **Interest Payable U/S 234A, 234B, 234C**
	Basic Aspects of Deduction of Taxes at Source Sec: 192 – TDS on Salary Sec: 194A – TDS on Interest Sec: 194C – TDS on Contractor Sec: 194H – TDS on Commission Sec: 194I – TDS on Rent Sec: 194J – TDS on Professional Fees **Advance Tax U/S 207, 208, 209, 210 & 211** Sec: 207 – Income Liable to Advance Tax Sec: 208 – Liability of Advance Tax Sec: 209 – Computation of Advance Tax Sec: 210 – Payment of Advance Tax by Assessee on His Own Account Sec: 211 – Due Dates of Payment of Advance Tax **Interest Payable U/S 234A, 234B, 234C** Sec: 234A – Interest for default in furnishing return of income Sec: 234B – Interest for default in payment of advance tax Sec: 234C – Interest for deferment of advance tax

7	**DTAA U/S 90 & 91**
8	**Tax Planning &Ethics in Taxation – Basic Concepts**

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	Title	Expected date of completion	Teaching methods
1	Clubbing of Income	10th June, 2024 to 17th June, 2024	Student Centric and Blended
2	Set Off & Carry Forward of Losses	18th June, 2024 to 30th June, 2024	Student Centric and Blended
3	Computation of Tax liability of Individual & HUF	1st July, 2024 to 10st July, 2024	Student Centric and Blended
4	Computation of Income of Partnership Firm in Relation to Sec: 40(b) & Tax Thereon With Applicable Rate of Tax	11st July, 2024 to 14st August, 2024	Student Centric and Blended
5	Return of Income – Sec 139	16st August, 2024 to 20st August, 2024	Student Centric and Blended
6	Tax Deduction at Source Advance Tax Interest Payable	21st August, 2024 to 15th Sept, 2024	Student Centric and Blended
7	DTAA U/S 90 & 91	16st Sept, 2024 to 25th Sept, 2024	Student Centric and Blended
8	Tax Planning & Ethics in Taxation	25st Sept, 2024 to 30th 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)

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

Note: Question of 15 Marks may be divided into two sub questions of 7/8 and 10/5 Marks

Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester III
with Effect from the Academic Year 2024-2025

Name of the Course	**ADVANCED COST ACCOUNTING**
Course Code	24_PCOM303
Class	M.COM
Semester	III
No of Credits	4
Nature	Practical
Type	Major Mandatory
Highlight revision specific to employability/ entrepreneurship/ skill development (if any) 100 words	This curriculum covers key aspects of accounting and management, beginning with Process Costing. Students will develop analytical and critical thinking skills, understanding features, and calculating inter-process profit and equivalent production. In Cost Allocation and Activity Based Costing, communication and adaptability skills are emphasized, along with technical proficiency in Activity Based Costing methods. Responsibility Accounting introduces teamwork and decision-making skills, focusing on various responsibility centers and performance management through ROI and Residual Income Approach. The course then delves into Strategic Cost Management, emphasizing negotiation skills in transfer pricing, innovative thinking in target costing, and global awareness in inflation accounting using the Current Purchasing Power Method. Overall, the curriculum aims to equip students with a comprehensive skill set, including analytical, problem-solving, communication, and strategic decision-making abilities, essential for a successful career in accounting and management.

Module at Glance

SN	**Modules**	**No. of Lectures**
1	Process Costing	15
2	Cost Allocation and Activity Based Costing Systems	15
3	Responsibility Accounting	15
4	Strategic Cost Management	15
Total		**60**

Course Outcomes
At the end of the Course, the Learner will be able to **1.** Understand the features of process costing. **2.** Grasp the concept of process loss, abnormal loss, normal loss, and abnormal gain **3.** Enable the learners to understand, develop and apply the techniques of costing **4.** Identify cost drivers and solve practical problems comparing Traditional and Activity Based Costing Systems **5.** Enable the learners in understanding, developing, preparing and Preparation of managerial reports using segmented costs and the controllable costs approach. **6.** Understand how to set transfer pricing, including negotiated transfer pricing and cost-based transfer pricing.

Sr no	**Modules/Units**
1	**Process Costing (15 lectures)**
	A) Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain. B) Computation of Inter Process Profit – Advantages and Disadvantages C) Computation of Equivalent Production – Weighted Average and FIFO.
2	**Cost Allocation and Activity Based Costing Systems (15 lectures)**
	A) Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method. B) Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.
3	**Responsibility Accounting (15 lectures)**
	A) Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment. B) Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach) C) Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.
4	**Strategic Cost Management (15 lectures)**
	A) Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing. B) Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing. C) Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.

Learning Resources Recommended
• "Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan. • "Managerial Accounting" by Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer. • "Cost Accounting: Foundations and Evolutions" by Michael R. Kinney and Cecily A. Raiborn. • "Activity-Based Cost Management: An Executive's Guide" by Gary Cokins. • "Managerial Accounting: Tools for Business Decision Making" by Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso. • "Cost Management: A Strategic Emphasis" by Edward Blocher, David E. Stout, Paul Juras, and Gary Cokins. • "Strategic Cost Management: The New Tool for Competitive Advantage" by Shank, Govindarajan. • "Cost Management: A Strategic Emphasis" by Edward Blocher, David E. Stout, Paul Juras, and Gary Cokins. • "Transfer Pricing: A Practical Guide for Management" by Michael Reátegui. • "Target Costing and Value Engineering" by Thomas N. Tyson.

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Process Costing	10th June, 2024 to 30th June, 2024	Student Centric and Blended
2	Cost Allocation and Activity Based Costing Systems	1st July, 2024 to 31st July, 2024	Student Centric and Blended
3	Responsibility Accounting	1st August, 2024 to 31st August, 2024	Student Centric and Blended
4	Strategic Cost Management	1st Sept, 2024 to 30th 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.

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. (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

Note: Question of 15 Marks may be divided into two sub questions of 7/8 and 10/5 Marks

Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester III
with Effect from the Academic Year 2024-2025

Name of the Course	**ADVANCED TRENDS IN ACCOUNTING**
Course Code	24_PCOM304
Class	M.Com
Semester	III
No of Credits	02
Nature	Theory
Type	Major: Mandatory
Relevance with Employability/ Entrepreneurship/ Skill development	The "Advanced Trends in Accounting" syllabus emphasizes employability skills by fostering proficiency in Tally ERP 9, including understanding account types, accounting rules, and principles. It enables individuals to take on roles requiring expertise in accounting software, which is essential in various industries. Financial documentation and recordkeeping skills are honed through modules covering masters-ledgers, purchase and sales order processing, and the handling of debit and credit notes. This ensures individuals are well-equipped for roles in finance and accounting, demonstrating the ability to maintain accurate financial records and documents. Entrepreneurship skills are fostered by encouraging individuals to offer services such as company setup and management, order processing and documentation, financial advisory, and software configuration consultancy. In summary, the "Advanced Trends in Accounting" syllabus not only enhances employability in roles requiring accounting software proficiency but also cultivates entrepreneurship skills, allowing individuals to offer specialized services in financial documentation, advisory, and software configuration consultancy.

Module at Glance

SN	Modules	No. of Lectures
1	**User Interface and Company Management**	15
2	**Masters – Ledgers**	15
	Total	**30**

Course Outcomes
At the end of the Course, the Learner will be able to **1.** Demonstrate Proficiency in Utilizing Tally ERP 9 for Company Management

2. Execute Purchase and Sales Order Processing Through Default Vouchers in Tally ERP 9

Course Outcomes:

Curriculum:

SN	Modules/Units
I	**User Interface and Company Management (15 lectures)**
	(A) Introduction to Tally Software : Tally ERP 9, Account Types, Accounting Rules, Accounting Principles, Double Entry System (B) Gateway of Tally and User Interface : How to Functionalize Tally ERP 9 and Concepts Related to F11 : Features, F12 : Configurations and Setting-up Accounts Heads, Creating, Altering and Deleting a Company : Create or Set-up a Company in Tally. ERP 9 and Security Control
II	**Masters – Ledgers (15 lectures)**
	(A) Understanding Default Vouchers : Accounting Vouchers, Classification of Vouchers and Supporting Documents, Purchase Order Processing : Meaning, Procedure, Recording of Purchase Order and Purchase Invoice, Sales Order Processing : Meaning, Procedure, Recording of Sales Order and Sales Invoice (B) Debit Note and Credit Note : Meaning, Accounting and Purpose, Bank Reconciliation Statement : Cash Book, Bank Book, Accounting and Purpose

Learning Resources Recommended

A] Books:

1. "Tally ERP 9.0 in Simple Steps" by Kogent Learning Solutions Inc. - An easy-to-follow guide that covers Tally ERP 9 features, user interface, and company management, suitable for beginners.
2. "Advanced Accountancy Volume I & II" by Dr. S.N. Maheshwari and S.K. Maheshwari - A comprehensive book that delves into advanced accounting principles, including the double-entry system, making it relevant for the course.
3. "Tally.ERP 9 (Power of Simplicity)" by Amar Jeet Singh - Offers insights into the practical use of Tally ERP 9, focusing on simplifying complex accounting tasks.
4. "Computerized Accounting with Tally ERP 9" by S.K. Singh and Sanjay Kumar Singh - A book specifically tailored for learning computerized accounting using Tally ERP 9, covering features related to user interface and company management.
5. "Accounting and Financial Management for BCA and MCA" by Dr. S.B. Sharma and Dr. B.C. Sharma - This book provides a broader understanding of accounting principles and financial management, aligning with the advanced trends in accounting.

B] Online Courses:

1. Tally Education - Official Tally Certification Courses - Tally Education offers official certification courses that cover various aspects of Tally ERP 9, including user interface and company management. [Link](https://tallyeducation.com/)
2. Udemy - "Tally ERP 9 with GST - A step by step Mastery Course" - A comprehensive online course covering Tally ERP 9 features, suitable for users looking to enhance their skills. [Link](https://www.udemy.com/course/tally-erp9-step-by-step-with-gst/)

C] Reference Websites:
1. Tally Solutions - Official Documentation - The official documentation from Tally Solutions provides in-depth information on Tally ERP 9 features, configurations, and settings. [Link](https://help.tallysolutions.com/)
2. Accounting Coach - Accounting Basics and Beyond - A valuable online resource for understanding accounting basics, including concepts related to double-entry accounting. [Link](https://www.accountingcoach.com/)

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	**User Interface and Company Management**	10th June, 2024 to 31th July, 2024	Student Centric and Blended
2	**Masters – Ledgers**	1st August, 2024 to 30thSept, 2024	Student Centric and Blended

Evaluation Pattern

A) Internal Assessment: 40 % (20 Marks)

Sr.No.	Particulars	Marks
01	One Periodical Class Test / Online Examination to be conducted in the given semester	10
02	Assignments	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
Question Paper Pattern for Periodical Class Test/ Online Examination Maximum Marks: 10 Duration: 20 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% (30 Marks)

Question Paper Pattern

Maximum Marks: 30

Questions to be set:

02 Duration: 1Hrs.

All Questions are Compulsory

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

Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at Semester III
with Effect from the Academic Year 2024-2025

Name of the Course	**Advanced Auditing**
Course Code	24_PCOM305
Class	M.COM
Semester	III
No of Credits	04
Nature	Theory
Type	Major Elective
Employability/ entrepreneurship/ skill development	The Advanced Auditing syllabus enhances employability by fostering audit proficiency in areas such as ledger scrutiny, shares, and auditor qualifications. It develops risk management skills through understanding concepts like true and fair, materiality, and audit risk, and equips individuals to craft effective audit reports and meet reporting obligations. Specialized auditing knowledge, including cost audit and environmental audit, prepares individuals for roles requiring expertise in diverse areas. The syllabus also emphasizes auditing in a computerized environment, ensuring proficiency in handling technology-driven audit processes. Entrepreneurship skills are developed by encouraging the provision of niche auditing services, such as audits for educational institutions, hotels, clubs, and hospitals. Proficiency in auditing under various laws, including income tax and indirect taxes, facilitates the establishment of consultancy services offering comprehensive audit solutions. The syllabus positions individuals to offer technology-driven audit solutions in the digital age, catering to businesses embracing computerized environments. Overall, the Advanced Auditing syllabus cultivates a well-rounded skill set, enhancing both employability in traditional roles and entrepreneurial ventures in specialized audit services and technology-driven solutions.

Modules at a Glance

SN	Modules	No. of Lectures
1	Company Audit	15
2	Special Audits	15
3	Audit under other laws	15
4	Auditing in Computerized Environment	15
	Total	**60**

Course Outcomes
At the end of the Course, the Learner will be able to **1.** Apply Audit Principles in a Company Setting **2.** Evaluate Specialized Auditing Practices **3.** Demonstrate Compliance Expertise in Different Legal Frameworks **4.** Implement Technology-Driven Auditing Solutions **5.** Synthesize Advanced Auditing Knowledge in Real-world Scenarios

Curriculum:

SN	Modules/Units
1	**Company Audit (15 lectures)**
	• Introduction to Audit- Audit of Ledgers, General Considerations, Scrutiny of Ledgers of Assets, Personal and Revenue Accounts • Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013. • Concepts of true and fair and materiality and audit risk in the context of audit of companies. • Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management • vis-à-vis obligations of reporting to the members
2	**Special Audits (15 lectures)**
	• Special points in audit of different types of undertakings, i.e. Educational institutions, Hotels, Clubs and Hospitals.
3	**Audit under other Laws (15 lectures)**
	• Cost audit, Environmental Audit, Energy Audit. , Audit under different statutes, viz; Income tax, other direct tax laws and in direct taxes
4	**Auditing in Computerized Environment (15 lectures)**
	• Audit under computerized environment: Computer auditing; specific problems of EDP audit, Need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; Use of computers for internal and management audit purposes; test packs, computerized audit programmes; Involvement of the auditor at the time of setting up the computer system

Learning Resources Recommended

A] Books:

1. Advanced Auditing and Professional Ethics by Tapan Jindal
2. Company Audit by Kamal Garg
3. Special Audits by Pankaj Garg
4. Audit under Fiscal Laws by Surbhi Bansal
5. Auditing in a Computerised Environment by Vikas Kumar

B] Online Courses:

1. Coursera - Advanced Auditing by University of Illinois at Urbana-Champaign
   - Provides supplementary insights into advanced auditing topics.
   [Link](https://www.coursera.org/learn/advanced-auditing)

2. edX - IT Audit and Security by University of Maryland, College Park
   - Offers a course covering IT auditing and security.
   [Link](https://www.edx.org/professional-certificate/it-audit-and-security)

C] Government Portals:

1. Ministry of Corporate Affairs (MCA)
   - Explore relevant sections on the official MCA website for updates on company audits.
2. Central Board of Direct Taxes (CBDT)
   - Check the official CBDT website for resources related to audits under direct tax laws.

D] Professional Institutes:

1. Institute of Chartered Accountants of India (ICAI) - Refer to ICAI study materials and publications for detailed insights. [Link](https://www.icai.org)
2. ISACA (Information Systems Audit and Control Association)- Explore resources provided by ISACA for IT auditing. [Link](https://www.isaca.org)

E] Discussion Forums:

1. CA clubindia: - Engage in discussions on the Advanced Auditing Forum for practical insights. [Link](https://www.caclubindia.com/forum/advanced-auditing.asp)

F] Journals and Publications:

1. The Chartered Accountant Journal (ICAI)- Access articles and updates on auditing practices published by ICAI.

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Company Audit	10th June, 2024 to 30th June, 2024	Student Centric Demonstrating and Collaborating
2	Special Audits	1st July, 2024 to	Student Centric

		31st July, 2024	Demonstrating and Collaborating
3	Audit under other laws	1st August, 2024 to 31st August, 2024	Student Centric Demonstrating and Collaborating
4	Auditing in Computerized Environment	1st Sept, 2024 to 30th Sept, 2024	Student Centric Demonstrating and Collaborating

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. (Any 3 out of 5)	15 Marks 15 Marks
Q-2	Answers of any two questions from the following three (Theory Question)	15 Marks
Q-3	Answers of any two questions from the following three (Theory Question)	15 Marks
Q-4	Answers of any two questions from the following three (Theory Question)	15 Marks

Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester III
with Effect from the Academic Year 2024-2025

Name of the Course	**International Financial Reporting Standards**
Course Code	24_PCOM306
Class	M.COM
Semester	III
No of Credits	04
Nature	Theory
Type	Major Elective
Employability/ entrepreneurship/ skill development	The International Financial Reporting Standards (IFRS) syllabus fosters employability by equipping individuals with expertise in financial reporting, including a strong foundation in the conceptual underpinnings, assumptions, and qualitative characteristics. Proficiency in IFRS and Indian Accounting Standards (Ind AS) enhances employability for roles requiring compliance with global accounting standards, making individuals valuable assets in multinational corporations. The emphasis on understanding the role and objectives of accounting standards, such as those developed by IASB and FASB, prepares individuals for roles requiring adherence to international accounting norms and staying abreast of global financial reporting trends. The syllabus also cultivates asset and liability management skills, providing proficiency in inventory valuation, accounting for tangible and intangible assets, and managing provisions, essential for financial management roles. Entrepreneurship skills are developed through the comparison of IFRS and Ind AS, enabling individuals to offer consulting services to businesses adapting to global accounting standards. Mastery in preparing financial statements following IFRS and Ind AS requirements creates entrepreneurial opportunities in providing specialized financial statement preparation services. Proficiency in handling events after the reporting date, as outlined in IAS 8 and Ind AS 8, positions individuals to offer advisory services on managing post-reporting events, ensuring compliance and accuracy. In summary, the IFRS syllabus not only enhances employability for roles in financial reporting and compliance but also fosters entrepreneurship by encouraging the provision of consulting, financial statement preparation, and advisory services in the global accounting landscape.

Modules at a Glance

SN	Modules	No. of Lectures
1	Conceptual Foundations of Financial Statements	15

2	Presentation of Financial statements	15
3	Indian Accounting Standards for Assets, Liabilities and Revenue	15
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence	15
	Total	60

Course Outcomes
At the end of the Course, the Learner will be able to **1.** Apply Conceptual Foundations in Financial Reporting **2.** Evaluate Compliance with International Accounting Standards **3.** Demonstrate Competence in Asset and Liability Management **4.** Synthesize Financial Statements in Conformity with IFRS

Curriculum:

SN	Modules/Units
1	**Conceptual Foundations of Financial Statements (15 Lectures)**
	• The objective of financial reporting; • The main assumptions; • Qualitative characteristics of financial reporting; • Elements of Financial Statements: recognition and measurement
2	**Presentation of Financial statements (15 Lectures)**
3	**Indian Accounting Standards for Assets, Liabilities and Revenue (15 Lectures)**
	• Valuation of -Inventories Cash flow statement • Accounting for tangible non-current assets Accounting for intangible assets Accounting for impairment of assets Accounting for borrowing costs Investment property • Revenue from contracts with customers Income tax • Employee benefits • Provisions, contingent liabilities and contingent assets (Theory and Practical)
4	**Presentation of Single Entity Financial Statements Covered by IFRS Convergence (15 Lectures)**

	IndAS1: Accounting policies, accounting estimates IAS 8 and Ind AS 8- Events after reporting date IAS 10 and Ind AS 10 - Structure and contents of financial statements Preparation of financial statements: Statement of Financial Position (SOFP) – Statement of Profit or Loss (SOPL)-Statement of Changes in Equity (SOCE)-Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7). (Theory and Practical)

Learning Resources Recommended

A A] Books:

1. "International Financial Reporting Standards" by Walter Antoniotti and Elaine Henry
2. "IFRS Essentials" by PwC (PricewaterhouseCoopers)
3. "Wiley IFRS: Practical Implementation Guide and Workbook" by Abbas A. Mirza and Graham Holt
4. "IFRS Made Easy" by Steven Collings
5. "A Student's Guide to IFRS" by Clare Finch
6. "Understanding IFRS Fundamentals" by AICPA
7. "IFRS: A Practical Guide to Implementation" by Arif
8. Irfanullah
9. "Illustrative IFRS Financial Statements" by Grant Thornton

B] Online Courses:

1. Coursera - "IFRS Standards" by The Association of Chartered Certified Accountants (ACCA)
   - Covers a wide range of IFRS topics, including conceptual foundations and financial statement presentation. [Link](https://www.coursera.org/learn/ifrs)
2. edX - "International Financial Reporting Standards (IFRS)" by the University of Pennsylvania
   - Provides in-depth coverage of IFRS, focusing on conceptual foundations and practical application. [Link](https://www.edx.org/professional-certificate/international-financial-reporting-standards)

C] Government Portals:

1. International Accounting Standards Board (IASB) - Access the official IASB website for authoritative resources, including the full text of IFRS standards and interpretations. [Link](https://www.ifrs.org)
2. Ministry of Corporate Affairs (MCA) - Government of India - Explore the MCA website for updates on Indian Accounting Standards (Ind AS) and their alignment with IFRS. [Link](https://www.mca.gov.in)

D] Reference Websites:

1. Deloitte - IAS Plus - Deloitte's IAS Plus website provides a comprehensive collection of resources, including summaries and analyses of IFRS standards. [Link](https://www.iasplus.com)

2. PwC - IFRS Overview - PricewaterhouseCoopers offers an overview of IFRS, covering key concepts and updates. [Link](https://www.pwc.com/ifrs)

E] Professional Institutes:
1. Association of Chartered Certified Accountants (ACCA)
- Access ACCA's resources on IFRS, including study materials and technical articles. [Link](https://www.accaglobal.com)
2. Institute of Chartered Accountants of India (ICAI)
1. The Chartered Accountant Journal (ICAI)- Access articles and updates on auditing practices published by ICAI.
- Check ICAI's publications and study materials for resources on Indian Accounting Standards and related updates. [Link](https://www.icai.org)

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Conceptual Foundations of Financial Statements	10th June, 2024 to 30th June, 2024	Student Centric and Blended
2	Presentation of Financial statements	1st July, 2024 to 31st July, 2024	Student Centric and Blended
3	Indian Accounting Standards for Assets, Liabilities and Revenue	1st August, 2024 to 31st August, 2024	Student Centric and Blended
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence	1st Sept, 2024 to 30th 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.

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
Q-1	***OR*** Short Notes (Any Three out of Five)	15 Marks
Q-2	Answers of any two questions from the following three (Theory Question)	15 Marks
Q-3	Answers of any two questions from the following three (Theory Question)	15 Marks
Q-4	Answers of any two questions from the following three (Theory Question)	15 Marks

Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester III
with Effect from the Academic Year 2024-2025

Name of the Course	**RESEARCH PROJECT**
Course Code	24_PCOM307
Class	M.Com
Semester	III
No of Credits	04
Nature	Practical
Type	Research Project
Relevance with Employability/ Entrepreneurship/ Skill development	The research project outcomes for M.Com students, encompassing research methodologies, statistical analysis, econometric techniques, and financial management strategies, are highly relevant for both employability and entrepreneurship. Proficiency in these areas enhances analytical and problem-solving skills, making graduates valuable assets to employers in various fields. For entrepreneurs, these skills are crucial for informed decision-making, market analysis, and effective business planning, contributing to the success and sustainability of their ventures in a dynamic business environment.

Inclusion of project work in the course curriculum of the M.Com. programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/her eager to enquire and ability to interpret particular aspect of the study in his/her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

Marks: 60 (Research Project); 40 (Project Viva): Total 100 Credits: 4

Course Outcomes
At the end of the Course, the Learner will be able to 1. Identify the research problem and formulate objectives 2. Choose appropriate methodology with proper tools and techniques 3. Analyze and interpret the data collected from different sources. 4. Make decision or find out conclusions on the basis of data analysis 5. Recall and list key research paradigms and methodologies in the subject. 6. Explain the principles of statistical analysis and their application in subject of research. 7. Develop new business models which can be practically implemented

Guidelines for preparation of Project Work

1. Research Project can be undertaken on any Major subject or Interdisciplinary subject.
2. Research Project can be based on primary data or secondary data.
3. The Research Project should be prepared under the guidance of the Project Guide.
4. The Research Project shall contain at least five chapters as follows:
   Chapter I: Introduction & Research Methodology
   Chapter II: Literature Review
   Chapter III: Profile of Study Area/ Organization
   Chapter IV: Data Analysis, Interpretation and Presentation
   Chapter V: Conclusions and Suggestions

5. Project Work will be done by the student individually. Project Work, which is interdisciplinary in nature, can be done by group of students with the prior permission of their respective Head of Departments.
6. The Research Project shall consist of 80 to 100 Pages.
7. Two Copies of typed Research Projects should be submitted through the concerned college as per the schedule provided by the college.
8. All P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
9. The Responsibility of guiding the projects will be shared by all P.G.Teachers in proportion.
10. Project viva shall be conducted by the panel of examiners.

For this purpose, the following points may be kept in mind while assessing the project reports:

a. The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, use of research methodology, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills of students.

b. Research Project report will be examined by the Internal Examiner, who will allot 60 marks for the same.

c. Panel of Viva-Voce examination will consist of Internal and External examiners. The evaluation of Viva Voce for 40 marks will be made collectively by Internal and External Examiners

d. The viva voce examination shall be conducted as per scheduled of the College.

Structure to be followed to maintain the uniformity in formulation and presentation of Project Work

(Model Structure of the Project Work)

Chapter I: Introduction & Research Methodology

In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

This chapter also Research Methodology which will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

Chapter II: Literature Review

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

Chapter III: Profile of Study Area/ Organization

This chapter describe the information about the study area or Organisation. It includes the Background part & Overall information about the Research area

Chapter IV: Data Analysis, Interpretation and Presentation

This chapter is the core part of the study. The analysis pertaining to collected dan will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc can be provided with interpretation by the learner.

Chapter V: Findings, Suggestions & Conclusions

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

Bibliography

Appendix

No. of Courses	Semester IV	Credits
	Major: Mandatory	
24_PCOM401	Corporate Financial Accounting	4
24_PCOM402	Indirect Tax II : GST & Customs	4
24_PCOM403	Advance Financial Management	4
	Major: Elective	
24_PCOM405	Project Management	4
24_PCOM406	Personal Financial Planning	
24_PCOM407	Research Project	6
Total Credits		22

Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester IV with Effect from the Academic Year 2024-2025

Name of the Course	**CORPORATE FINANCIAL ACCOUNTING**
Course Code	24_PCOM401
Class	M.COM
Semester	IV
No of Credits	4
Nature	Practical
Type	Major : Mandatory
Relevance with Employability/ Entrepreneurship/ Skill development	Overall, the curriculum fosters a range of employability skills, including communication, adaptability, technical proficiency, analytical thinking, problem-solving, attention to detail, teamwork, and decision-making, essential for a successful career in corporate financial reporting. The Corporate Financial Reporting curriculum aims to equip students with a comprehensive skill set essential for a successful career in financial management. Beginning with an introduction to financial reporting, emphasis is placed on effective communication and adaptability to evolving industry trends. The exploration of International Financial Reporting Standards (IFRS) and Indian Accounting Standards (Ind-AS) enhances technical proficiency and analytical thinking in the application of complex accounting standards. The section on business valuation for amalgamation and mergers fosters problem-solving skills and meticulous attention to detail. Furthermore, the curriculum delves into consolidated financial statements, fostering teamwork and decision-making abilities in dealing with intricate financial structures. Students are encouraged to develop a nuanced understanding of advantages and disadvantages associated with consolidated financial reporting. Overall, the program not only focuses on technical competence in financial reporting practices but also emphasizes interpersonal skills, including effective communication, teamwork, and decision-making—attributes crucial for success in the dynamic field of corporate financial reporting.

Modules at a Glance

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

Course Outcomes
At the end of the Course, the Learner will be able to 1. Understand the necessity of financial reporting and its role in providing information to stakeholders. Identify the key components and contents of a financial report. 2. Gain knowledge of the applicability, interpretation, scope, and compliance of Accounting Standards (AS) in India. Familiarize oneself with International Financial Reporting Standards (IFRS) and Indian Accounting Standards (Ind-AS). 3. Understand the meaning, necessity, and approaches to business valuation in the context of amalgamation and merger. Acquire knowledge of various methods employed in the valuation process. 4. Recognize the advantages and disadvantages of consolidated financial reporting. 5. Learn the procedure for consolidating balance sheets and profit & loss accounts.

Curriculum:

Sr. No.	Modules / Units
1	**Corporate Financial Reporting (15 lectures)**
	Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting
2	**International Financial Reporting Standards (IFRS) & Ind – AS (15 lectures)**
	• Accounting Standards (AS) – applicability, interpretation, scope and compliance in India • Introduction to I.F.R.S • Ind – AS • Specific Ind AS: Borrowing Costs Operating Segments Earning per share Income Taxes Accounting for fixed assets
3	**Valuation of Business for Amalgamation & Merger (15 lectures)**
	Meaning, Need & Approach Methods of valuation
4	**Consolidated Financial Statement (15 lectures)**
	Meaning, Stand Alone Financial Statements of Holding company and Subsidiary company, Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)

Learning Resources Recommended
I] Books: 1. "Financial Accounting: A Managerial Perspective" by Narayanaswamy R. 2. International Financial Reporting Standards (IFRS) & Ind - AS: 3. "Advanced Accountancy (Vol 1 & 2)" by S. Chand & Company Ltd. by M.C. Shukla, T.S. Grewal, and S.C. Gupta. 4. "Accounting Standards (Vols. I & II)" by D.S. Rawat. 5. Valuation of Business for Amalgamation & Merger: 6. "Valuation: Measuring and Managing the Value of Companies" by McKinsey & Company Inc., Tim Koller, Marc Goedhart, and David Wessels. 7. "Business Analysis and Valuation: Using Financial Statements, Text, and Cases" by Krishna G. Palepu and Paul M. Healy. 8. "Advanced Accountancy (Vol 2)" by S. Chand & Company Ltd. by M.C. Shukla, T.S. Grewal, and S.C. Gupta. 9. "Financial Accounting for Management" by Ambrish Gupta.

Learning Resources recommended:

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Corporate Financial Reporting	1st Dec, 2024 to 24th Dec, 2024	Student Centric and Blended
2	International Financial Reporting Standards (IFRS) & Ind - AS	1st Jan, 2025 to 20th Jan, 2025	Student Centric and Blended
3	Valuation of Business for Amalgamation & Merger	21st Jan, 2025 to 22 th Feb, 2025	Student Centric and Blended
4	Consolidated Financial Statement	23th Feb, 2025 to 31th 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:
04Duration: 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.)*	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: 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 IV
with Effect from the Academic Year 2024-2025

Name of the Course	**INDIRECT TAX II : GST & CUSTOMS**
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

Sr. No.	**Modules**	**No. of Lectures**
01	Payment of Tax and Refunds	08
02	Returns	08
03	Accounts, Audit, Assessment and Records	08
04	Custom Act – I	12
05	Custom Act – II	12
06	Foreign Trade Policy	12
	Total	**60**

Course Outcomes:
Learner will be able to

1. Prepare and submit various types of tax returns in compliance with current laws and regulations.

2. Conduct thorough audits and assessments for tax purposes, leveraging electronic systems and understanding the legal framework.
3. Navigate the complexities of customs duties, including classifications, valuations, exemptions, and procedures for imported and exported goods.
4. Implement strategies and practices to benefit from the provisions and schemes under the Foreign Trade Policy.

Curriculum:

Sr. No.	Modules / Units
1	**Payment of Tax and Refunds (08 Lectures)**
	Payment of Tax, Interest and other Amounts, Interest on delayed Payment, TDS,TCS, Refund of tax, Refund in certain cases, Interest on delayed refunds
2	**Returns (08 Lectures)**
	Types of Returns and Provisions relating to filing of Returns
3	**Accounts, Audit, Assessment and Records (08 Lectures)**
	Accounts and other records, Period of retention of accounts, Electronic Way Bill Self−Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of non−filers of Returns, Assessment of Unregistered person, summary assessment in certain special cases, Audit by tax authorities, Special Audit.
4	**Custom Act - I(12 Lectures)**
	Introduction to customs law including Constitutional aspects Levy of and exemptions from customs duties − All provisions including applicationof customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty, Types of customs duties, Classification and valuation of imported and export goods
5	**Custom Act - II(12 Lectures)**
	Import and Export Procedures − All import and export procedures includingspecial procedures relating to baggage, goods imported or exported by post,stores, Provisions relating to coastal goods and vessels carrying coastal goods, Warehousing and Drawback
6	**Foreign Trade Policy(12 Lectures)**
	Introduction to FTP − legislation governing FTP, salient features of an FTP, ForeignTrade Policy, administration of FTP, contents of FTP, scope of FTP. Provision related to import and export of goods Basic concepts relating to export promotion schemes provided under FTP − Duty Exemption & remission Schemes, Duty Free Import Authorization Scheme, Reward scheme, Export Promotion Capital Goods Scheme, EOU, STP, BTP AND EHTP scheme.

Learning Resources recommended:

I] Books:

1. "Indirect Taxes: Law and Practice" by V.S Datey - Covers a comprehensive overview of indirect tax laws, including VAT/CST, Service Tax, and GST implications.
2. "Customs Law Manual" by R.K. Jain - A detailed manual on customs laws, procedures, and practices in India, helpful for understanding Module 3 and 4 of the course.
3. "Guide to Foreign Trade Policy" by R.K. Jain - Offers insights into the latest developments and detailed explanations of India's Foreign Trade Policy.
4. "GST Law and Practice" by Taxmann - Provides an in-depth analysis of GST returns, audits, and assessments, supporting content for Module 1 and 2.

II] Websites:

1. TaxGuru (https://www.taxguru.in/) - A comprehensive portal offering updates, articles, and guidance on GST, customs, and other indirect taxes.
2. CAclubindia (http://www.caclubindia.com/) - Interactive platform for finance professionals with insights, forums, and articles on indirect taxation.
3. GST Council Official Site (http://www.gstcouncil.gov.in/) - For official notifications, circulars, and updates on GST.
4. World Customs Organization (http://www.wcoomd.org/) - For international customs standards, practices, and updates relevant to Custom Acts.

III] Government Portals:

1. Central Board of Indirect Taxes and Customs (CBIC) - (http://www.cbic.gov.in/) - Official portal providing updates, notifications, and guidelines on customs and GST.
2. Directorate General of Foreign Trade (DGFT) - (http://dgft.gov.in/) - Official site for all matters related to India's Foreign Trade Policy and export-import regulations.
3. Goods and Services Tax Network (GSTN) - (https://www.gst.gov.in/) - The official site for all GST related electronic filings, resources, and tools.
4. Export-Import Bank of India (EXIM Bank) - (https://www.eximbankindia.in/) - Provides information on financial incentives, subsidies, and support available to exporters and importers under the FTP.

IV] Online Courses

1. "Advanced GST Training & Certification" by ClearTax - This course provides advanced knowledge and understanding of GST, including the filing of returns, GST rules, and regulations.
2. "Diploma in Export Import Management" by Indian Institute of Export Management (IIEM) - Covers all aspects of the Foreign Trade Policy, customs procedures, and export-import documentation.
3. "Udemy's Comprehensive GST Course" - Includes detailed sessions on GST calculations, returns, legal aspects, and practical applications.

V] 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	Payment of Tax and Refunds	1st Dec, 2024 to 14 th Dec, 2024	Student Centric and Blended
2	Returns	15st Dec, 2025 to 8th Jan, 2025	Student Centric and Blended
3	Accounts, Audit, Assessment and Records	9st Jan, 2025 to 24 th Jan, 2025	Student Centric and Blended
4	Custom Act – I	25th Jan, 2025 to 15th Feb, 2025	Student Centric and Blended
5	Custom Act – II	16th Feb, 2025 to 8st Mar, 2025	Student Centric and Blended
6	Foreign Trade Policy	9th Mar, 2025 to 4th April, 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: 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.)*	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: 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 IV
with Effect from the Academic Year 2024-2025
Advanced Financial Management

Name of the Course	**Advanced Financial Management**
Course Code	24_PCOM403
Class	MCOM
Semester	IV
No of Credits	04
Nature	Practical
Type	Major
Employability/ entrepreneurship/ skill development	After completion of the course learners will be Explore valuation frameworks including Book Value, Market Value, and Economic Value. Analyzing valuation approaches such as Assets Based and Earnings Based Approaches. Studying Mergers and Acquisitions, covering modes, benefits, and evaluation methods. Delving into Corporate Restructuring and Takeovers, addressing forms, regulations, and practical challenges. Learning Capital Budgeting techniques, encompassing risk analysis and capital rationing strategies.

Modules at a Glance

Sr. No.	**Modules**	**No. of Lectures**
01	Business Valuation	15
02	Mergers and Acquisitions	15
03	Corporate Restructuring and Takeovers	15
04	Capital Budgeting – Project Planning & Risk Analysis	15
	Total	**60**

Course Outcomes
The learner will be able to 1. Apply various valuation approaches including the Assets Based Approach, Earnings Based Approach, and Economic Value Added approach to determine the fair value of businesses. They will also be able to differentiate between different types of values such as book value, market value, economic value, and fair value, and understand the significance of each in the context of business valuation. 2. Analyze and evaluate the strategic implications of mergers and acquisitions, including

understanding the basic modes of acquiring another firm, identifying synergy effects, and distinguishing between merger and takeover transactions.
3. Comprehensive understanding of corporate restructuring, including its necessity, forms, and associated advantages and disadvantages, alongside insights into takeovers, SEBI guidelines, anti-takeover defenses, and the evaluation of asset and liability restructuring, fostering enhanced decision-making abilities in these domains.
4. Proficient in understanding the capital budgeting process, project classification, and investment criteria, enabling them to apply techniques such as NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period, and ARR with precision in estimating project cash flows.

No.	Modules / Units
1	**Business Valuation**
	Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation , Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.
2	**Mergers and Acquisitions**
	Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)
3	**Corporate Restructuring and Takeovers**
	Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defences and Asset and Liability Restructuring. (Practical Problems)
4	**Capital Budgeting – Project Planning & Risk Analysis**
	Introduction - Capital Budgeting Process, Project Classification and Investment Criteria. Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return,Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows); Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity; Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break -Even Analysis.

Teaching plan:			
Unit	**Title**	**Expected date of completion**	**Teaching methods**
1	Types of Financing	1st Dec, 2024 to 24th Dec, 2024	Student Centric and Blended
2	Cash flow statement	1st Jan, 2025 to 31st Jan, 2025	Student Centric and Blended
3	Dividend Decision	1st Feb, 2025 to 28th Feb, 2025	Student Centric and Blended
4	Receivable Management	1st Mar, 2025 to 31st Mar, 2025	Student Centric and Blended

Financial Management - III

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Financial Management byC. Paramasivan& T. Subramanian
- Financial Management by IM Pandey
- Financial Management by Ravi Kishor
- Financial Management by Khan & Jain

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 Q-2	Full Length Question ***OR*** Full Length Question	15 Marks 15 Marks
Q-3 Q-3	Full Length Question ***OR*** Full Length Question	15 Marks 15 Marks
Q-4 Q-4	Full Length Question ***OR*** Full Length Question	15 Marks 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 IV
with Effect from the Academic Year 2024-2025

Name of the Course	**PROJECT MANAGEMENT**
Course Code	24_PCOM404
Class	M.Com
Semester	IV
No of Credits	04
Nature	Practical
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	This course in Project Management is highly relevant to employability, entrepreneurship, and skill development in today's dynamic professional landscape. By equipping students with a comprehensive understanding of project initiation, feasibility analysis, budgeting, risk management, and contemporary project management practices, the course empowers individuals with the practical skills needed in various industries. The emphasis on organizational structure, market analysis, and financial aspects enhances entrepreneurial capabilities, preparing students to navigate the challenges of initiating and managing their ventures. Furthermore, the focus on modern project management developments fosters adaptability and innovation, aligning graduates with the evolving demands of the job market and entrepreneurial endeavours. Overall, the course cultivates a well-rounded skill set, making individuals not only employable in diverse sectors but also poised for successful entrepreneurial ventures.

Modules at a Glance

Sr. No.	**Modules**	**No. of Lectures**
1	Introduction to Project Management & Project Initiation	15
2	Analysing Project Feasibility	15
3	Budgeting, Cost & Risk Estimation in Project Management	15
4	New Dimensions in Project Management	15
	Total	**60**

Course Outcomes
At the end of the Course, the Learner will be able to 1. Define the key elements of project management and justify the importance of applying project management principles in different contexts. 2. Assess the feasibility of a project by conducting a comprehensive analysis, incorporating market, technical, financial, economic, and operational aspects. 3. Identify and analyze different types of risks in projects, apply risk management processes, and evaluate the impact of risk-handling measures. 4. Assess modern developments in project management, including the Project Management Maturity Model (PMMM) and continuous improvement concepts.

Curriculum:

Sr. No.	Modules / Units
1	**Introduction to Project Management & Project Initiation (15 Marks)**
	a) Introduction to Project Management: Meaning/Definition of Project & Project Management, Classification of Projects, Why Project Management, Characteristics/Importance of Project Management, Need for Project Management (Objectives), History of Project Management b) Organizational Structure (Project Organization): Meaning/Definition of Organizational Structure, Organizational Work Flow, Developing Work Integration Positions, Types of Organizational Structure, Forms of Organization, Strategic Business Units (SBU) in Project Management. c) Project Initiation: Project Selection-Meaning of Project Selection, Importance of Project Selection, Criteria for Project Selection (Models), Types of Project Selection, Understanding d) Risk & Uncertainty in Project Selection Project Manager-Meaning of Project Manager, Role of Project Manager, Importance of Project Manager, Role of Consultants in Project Management, e) Selecting Criteria for Project Manager Project Planning-Importance of Project Planning, Functions of Project Planning, System Integration, Project Management Life Cycle, Conflicts & Negotiation Handling in Project Management, Planning Cycle & Master Production Scheduling
2	**Analyzing Project Feasibility (15 Marks)**
	a) Project Feasibility Analysis: Meaning/Definition of Project Feasibility, Importance of Project Feasibility, Scope of Project Feasibility Types of Project Feasibility- Market Feasibility, Technical Feasibility, Financial Feasibility, Economic Viability, Operational Feasibility SWOT Analysis (Environment Impact Assessment, Social Cost Benefit Analysis)

	b) Market Analysis: Meaning of Market Analysis, Demand Forecasting, Product Mix Analysis, Customer Requirement Analysis c) Technical Analysis: Meaning of Technical Analysis, Use of Various Informational Tools for Analyzing, Advancement in the Era of E-Commerce in Project Management d) Operational Analysis: Meaning of Operation Management, Importance of Operation Management, Operation Strategy - Levels of Decisions, Production Planning & Control, Material Management - Work Study & Method Study, Lean Operations
3	**Budgeting, Cost & Risk Estimation in Project Management (15 Marks)**
	a) Funds Estimation in Project: Means of Financing, Types of Financing, Sources of Finance, Government Assistance towards Project Management for Start ups, Cost Control (Operating Cycle, Budgets & Allocations), Determining Financial Needs for Projects, Impact of Leveraging on Cost of Finance b) Risk Management in Projects: What is Risk, Types of Risk in Projects, Risk Management Process, Risk Analysis & Identification, Impact of Risk Handling Measures, Work Break Down Structure, New Venture Valuation (Asset Based, Earnings Based, Discounted Cash Flow Models) c) Cost Benefit Analysis in Projects Introduction to Cost Benefit Analysis, Efficient Investment Analysis, Cash - Flow Projections, Financial Criteria for Capital Allocation, Strategic Investment Decisions
4	**New Dimensions in Project Management (15 Marks)**
	a) Modern Development in Project Management: Introduction to Modern Development in Project Management, Project Management Maturity Model (PMMM), Continuous Improvement, Developing Effective Procedural Documentation, Capacity Planning b) Project Monitoring & Controlling: Introduction to Project Monitoring & Controlling, The Planning – Monitoring Controlling Cycle, Computerized Project Management Information System (PMIS), Balance in Control System in Project Management, Project Auditing – Life Cycle c) Project Termination & Solving Project Management Problems: · Meaning of Project Termination, Reasons for Termination of Projects, Process for Terminating Projects, Strategy/ Ways to Solve Project Management Problems, Project Review & Administrative Aspects, Execution Tools for Closing of Projects

Learning Resources recommended:

A] Books:

1. "A Guide to the Project Management Body of Knowledge (PMBOK Guide)" by Project Management Institute (PMI) - This globally recognized guide provides a comprehensive framework for project management principles.
2. "Project Management: A Systems Approach to Planning, Scheduling, and Controlling" by Harold Kerzner - This book offers an in-depth understanding of project management methodologies and systems.
3. "Effective Project Management: Traditional, Agile, Extreme" by Robert K. Wysocki - This resource covers various project management approaches, including traditional, agile, and extreme methodologies.
4. "Project Management: The Managerial Process" by Clifford F. Gray and Erik W. Larson - This textbook provides a managerial perspective on project management, emphasizing leadership and decision-making.
5. "Scrum: The Art of Doing Twice the Work in Half the Time" by Jeff Sutherland - For an in-depth understanding of agile project management, this book by one of the founders of Scrum is a valuable resource.
6. "Risk Management in Projects" by Paul Gardiner - This book focuses on risk management principles and practices in project management, essential for Module 3.
7. "The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses" by Eric Ries - For those interested in entrepreneurship, this book introduces lean startup principles and agile methodologies.
8. "Financial Management for Public, Health, and Not-for-Profit Organizations" by Steven A. Finkler, Daniel L. Smith, and Thad D. Calabrese - This resource provides insights into financial management, crucial for Module 3.
9. "The Innovator's Dilemma: When New Technologies Cause Great Firms to Fail" by Clayton M. Christensen - This book explores disruptive innovation, relevant for Module 4's discussion on modern developments in project management.
10. "Project Management Case Studies" by Harold Kerzner - Real-world case studies provide practical insights and application of project management concepts.

B] Online Platforms:

1. Project Management Institute (PMI) Learning Resources: Access PMI's extensive library, webinars, and knowledge base to stay updated on industry best practices.
2. LinkedIn Learning: Explore courses on project management, leadership, and related skills.

C] Project Management Software:

Familiarize students with widely used project management tools such as Microsoft Project, Trello, or Asana to enhance hands-on skills.

D] E-Learning Platforms:

Explore e-learning platforms such as Coursera, Udemy, or edX for additional courses on specific project management topics.

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Introduction to Project Management & Project Initiation	1st Dec, 2024 to 24th Dec, 2024	Student Centric and Blended
2	Analysing Project Feasibility	1st Jan, 2025 to 20th Jan, 2025	Student Centric and Blended
3	Budgeting, Cost & Risk Estimation in Project Management	21st Jan, 2025 to 22 th Feb, 2025	Student Centric and Blended
4	New Dimensions in Project Management	23th Feb, 2025 to 31th 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.)* ***OR***	15 Marks 15 Marks

Q-1	Short Notes (Any Three out of Five)	
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 Practical 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 IV with Effect from the Academic Year 2024-2025

Name of the Course	**PERSONAL FINANCIAL PLANNING**
Course Code	24_PCOM405
Class	M.Com
Semester	IV
No of Credits	04
Nature	Practical
Type	Major: Elective
Relevance with Employability/ Entrepreneurship/ Skill development	The "Personal Financial Planning" syllabus focuses on enhancing employability by developing financial literacy, risk management, retirement planning, and investment management skills. Students acquire a thorough understanding of personal finance, including the time value of money, financial statements, and cash flow management. This knowledge prepares them for roles in financial analysis and advisory, enabling effective management of personal finances. The curriculum emphasizes money management skills, covering tax planning, credit management, and major purchases, making graduates suitable for roles in financial advising or management. Additionally, the syllabus delves into risk management and insurance, providing expertise in analyzing insurance policies and developing strategies. This prepares individuals for careers in insurance advising and risk analysis.

Modules at a Glance

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

Course Outcomes
At the end of the Course, the Learner will be able to 1. Apply Financial Literacy Concepts in Practical Scenarios 2. Evaluate and Recommend Insurance Strategies 3. Develop a Comprehensive Retirement Plan 4. Construct and Manage a Diversified Investment Portfolio

Curriculum:

SN	Modules/Units
1	**Understanding Personal Finance (15 Marks)**
	Introduction • Time value of money applications • Personal financial statements, Cash flow and debt management, tools and budgets Money Management • Tax planning • Managing Checking and Savings Accounts • Maintaining Good Credit • Credit Cards and Consumer Loans • Vehicle and Other Major Purchases • Obtaining Affordable Housing Income and Asset Protection • Managing Property and Liability Risk • Managing Health Expenses
2	**Risk Analysis & Insurance Planning (15 Marks)**
	• Risk management and insurance decision in personal financial planning, • Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.
3	**Retirement Planning & Employees Benefits (15 Marks)**
	Retirement needs analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post-retirement counselling.
4	**Investment Planning (15 Marks)**
	Risk Return Analysis Investing in Stocks and Bonds, Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation, Investment strategies and Portfolio construction and management.

Learning Resources recommended:
A] Books: 1. "Personal Finance for Dummies" by Eric Tyson 2. "The Total Money Makeover" by Dave Ramsey B] Online Courses: 1. Coursera - "Financial Planning and Management" by University of Illinois at Urbana-Champaign - Provides a structured online course covering key topics in financial planning. [Link](https://www.coursera.org/learn/financial-planning-management) 2. edX - "Financial Planning & Management" by Purdue University - An online course offering insights into financial planning and management strategies. [Link](https://www.edx.org/professional-certificate/financial-planning-and-management) C] Government Portals: 1. MyMoney.gov - U.S. Government's Financial Literacy Resources- A comprehensive resource offering financial planning tools and information. [Link](https://www.mymoney.gov) 2. Pension Fund Regulatory and Development Authority (PFRDA) - Government of India - Provides information on retirement planning and pension schemes. [Link](https://www.pfrda.org.in) D] Reference Websites: 1. Investopedia - Personal Finance Section - An online resource with articles, tutorials, and financial planning tools. [Link](https://www.investopedia.com) 2. Smart About Money (SAM) - Offers free online courses and tools for personal financial management. [Link](https://www.smartaboutmoney.org) E] Journals and Publications: 1. Journal of Financial Planning - A scholarly journal offering research and insights into financial planning. [Link](https://www.onefpa.org/journal) 2. MoneySense Magazine (Canada) - Provides articles and guides on personal finance and investing. [Link](https://www.moneysense.ca)

Teaching plan:

Unit	Title	Expected date of completion	Teaching methods
1	Understanding Personal Finance	1st Dec, 2024 to 24th Dec, 2024	Student Centric and Blended
2	Risk Analysis & Insurance Planning	1st Jan, 2025 to 20th Jan, 2025	Student Centric and Blended
3	Retirement Planning & Employees Benefits	21st Jan, 2025 to 22 th Feb, 2025	Student Centric and Blended
4	Investment Planning	23th Feb, 2025 to 31th 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.)* ***OR***	15 Marks
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

Revised Syllabus of Courses of Master of Commerce (M.Com.) Programme at Semester IV
with Effect from the Academic Year 2024-2025

Name of the Course	**RESEARCH PROJECT**
Course Code	24_PCOM406
Class	M.COM
Semester	IV
No of Credits	6
Nature	Practical
Type	Research Project
Relevance with Employability/ Entrepreneurship/ Skill development	The research project outcomes for M.Com students, encompassing research methodologies, statistical analysis, econometric techniques, and financial management strategies, are highly relevant for both employability and entrepreneurship. Proficiency in these areas enhances analytical and problem-solving skills, making graduates valuable assets to employers in various fields. For entrepreneurs, these skills are crucial for informed decision-making, market analysis, and effective business planning, contributing to the success and sustainability of their ventures in a dynamic business environment.

Inclusion of project work in the course curriculum of the M.Com. programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/her eager to enquire and ability to interpret particular aspect of the study in his/her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

Marks: 60 (Research Project); 40 (Project Viva): Total 100 Credits: 6

Course Outcomes
1. Identify the research problem and formulate objectives
2. Choose appropriate methodology with proper tools and techniques Advanced Research hypothesis testing methods should be used (e.g T test, ANOVA, Chi-square, etc.)
3. Analyze and interpret the data collected from different sources.
4. Make decision or find out conclusions on the basis of data analysis
5. Recall and list key research paradigms and methodologies in the subject.
6. Explain the principles of statistical analysis and their application in subject of research.
7. Develop new business models which can be practically Implemented
8. Apply econometric techniques to analyze real-world business scenarios.
9. Assess the effectiveness of financial management strategies on organizational performance.

Guidelines for preparation of Project Work

1. Research Project can be undertaken on any Major subject or Interdisciplinary subject.
2. Research Project can be based on primary data or secondary data.
3. The Research Project should be prepared under the guidance of the Project Guide.
4. The Research Project shall contain at least five chapters as follows:
   Chapter I: Introduction & Research Methodology
   Chapter II: Literature Review
   Chapter III: Profile of Study Area/ Organization
   Chapter IV: Data Analysis, Interpretation and Hypothesis Testing
   Chapter V: Conclusions and Suggestions

5. Project Work will be done by the student individually. Project Work, which is interdisciplinary in nature, can be done by group of students with the prior permission of their respective Head of Departments.
6. The Research Project shall consist of 80 to 100 Pages.
7. Two Copies of typed Research Projects should be submitted through the concerned college as per the schedule provided by the college.
8. All P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
9. The Responsibility of guiding the projects will be shared by all P.G.Teachers in proportion.
10. Project viva shall be conducted by the panel of examiners.

For this purpose, the following points may be kept in mind while assessing the project reports:

a. The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, use of research methodology, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills of students.

b. Research Project report will be examined by the Internal Examiner, who will allot 60 marks for the same.

c. Panel of Viva-Voce examination will consist of Internal and External examiners. The evaluation of Viva Voce for 40 marks will be made collectively by Internal and External Examiners

d. The viva voce examination shall be conducted as per scheduled of the College.

Structure to be followed to maintain the uniformity in formulation and presentation of Project Work
(Model Structure of the Project Work)

Chapter I: Introduction & Research Methodology
In this chapter Selection and relevance of the problem, historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be incorporated by the learner.

This chapter also Research Methodology which will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc can be incorporated by the learner.

Chapter II: Literature Review
This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area which ultimately helps the learner to undertake further study on same issue.

Chapter III: Profile of Study Area/ Organization
This chapter describe the information about the study area or Organisation. It includes the Background part & Overall information about the Research area

Chapter IV: Data Analysis, Interpretation and Hypothesis Testing
This chapter is the core part of the study. The analysis pertaining to collected data will be done by the learner. The application of selected tools or techniques will be used to arrive at findings. In this, table of information's, presentation of graphs etc can be provided with interpretation by the learner.

Chapter V: Conclusions and Suggestions
In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

Note: If required more chapters of data analysis can be added.

Bibliography

Appendix

The bounded Research Project shall be prepared as per the broad guidelines given below:

- Font type: Times New Roman
- Font size: 12-For content, 14-for Title
- Line Space: 1.5-for content and 1-for in table work
- Paper Size: A4
- Margin: in Left-1.5, Up-Down-Right-

Format
1st page (Main Page)

Title of the problem of the Project
A Project Submitted

To

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

of

Master in Commerce
Advanced Accountancy

Under the Faculty of Commerce

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 (Autonomous), Ratnagiri
Advocate N.V. Joshi Road,
Near Ratnagiri District Court, Ratnagiri

Month and Year

On separate page

Index

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

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 the research work carried out under the guidance of [Name of the guiding teacher] _____ is a result of my own research work and has not been previously submitted to any other University or College for any other Degree/ Diploma.

Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

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 (Autonomous), Ratnagiri 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_____, for his 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.