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Janardan Bhagat Shikshan Prasarak Sanstha's

CHANGU KANA THAKUR

**ARTS, COMMERCE AND SCIENCE COLLEGE, NEW PANVEL
(AUTONOMOUS)**

Re-accredited 'A+' Grade by NAAC (3rd Cycle - CGPA 3.61)

'College with Potential for Excellence' Status Awarded by UGC

'Best College Award' by University of Mumbai



Janardan Bhagat Shikshan Prasarak Sanstha's

CHANGU KANA THAKUR

Arts, Commerce and Science College, New Panvel (Autonomous)

Re-accredited A+ Grade by NAAC (Third Cycle-CGPA-3.61)

'College with Potential for Excellence' Status Awarded by UGC

'Best College Award' by University of Mumbai

As per National Education Policy - 2020

Title of the Programme

**B. Com. in Commerce & Accountancy
(Faculty of Commerce)**

**Syllabus for M. Com. Part- I (Advanced
Accountancy)
Semester I and II**

(With effect from the academic year 2023-24)

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



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Arts, Commerce and Science College, New Panvel (Autonomous)

As per National Education Policy - 2020

Sr. No.	Heading	Particulars
1	Title of program	M.COM Part I
2	Eligibility	Bachelor Degree
3	Duration of program	One Year
4	Intake Capacity	90
5	Scheme of Examination	CBCG
6	Standards of Passing	40%
7	Semesters	Two
8	Program Academic Level	Post Graduate Degree
9	Pattern	60:40
10	Status	Revised
11	To be implemented from Academic Year	Academic Year 2023-24

Signature of

Signature of

Name

Head, Department of Accountancy
Changu Kana Thakur
A.C.S. College, New Panvel
(Autonomous)

Prof. (Dr.) S.K. Patil

Principal
Changu Kana Thakur
A.C.S. College, New Panvel
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Preamble

1) Introduction

After successfully completing of undergraduate courses, one should be a master of accountancy. To get the aced knowledge of most complex subject like Accountancy, Taxation, Financial Management, Costing and Research methodology we introduced various aspects of all these in the syllabus so the student will be trained to tackle the problems arising in the world of accountancy and Taxation.

2) Aims and Objectives

SN	Objective
1	To inculcate the element of research amongst the students to develop their overall personality.
2	To motivate students to participate in various academic exercises and programmes.
3	To develop communication and presentation skills of the learners.
4	To enhance decision making abilities which helps students to become competent and cope up with the competitive environment.

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



3) Learning Outcomes

SN	Learning Outcomes
1	Learners will enhance or gain knowledge and understanding of the New Techniques of Accountancy
2	Learners will enhance or gain employability knowledge with Advanced Accountancy
3	Learners will be able to opt for professional qualification.

4) Credit Structure of the M.Com. (Advanced Accountancy) Semester I and II

Faculty of Commerce (M. Com)											
Level	Semester	Major				Minor		On Job Training,		Cr/ Sem	Cumulative Credits
		Mandatory	Credits	Elective	Credits	Course	Credits	OJT/FP/ CEP/RP	Credits		
6	I	COM-21	4	Indian Financial System-31	4	Research Methodology COM- 22	4			22	44
		B.ECO.-11	4								
		Auditing-29	4								
		Corporate Finance-30	2								
	II	COM- 23	4	Personal Financial Planning-34	4			On Job Training AFM-35	4	22	
		B.ECO-12	4								
		Cost & Management Accounting-32	4								
		AFM- 33	2								



Abbreviations Used

- POs : Program Outcomes
- PS : Program Structure
- PSOs : Program Specific Outcomes
- COs : Course Outcomes
- TLP : Teaching-Learning Process
- AM : Assessment Method
- DSC : Discipline Specific Core
- DSE : Discipline Specific Elective
- GE : Generic Elective
- OE : Open Elective
- VSC : Vocational Skill Course
- SEC : Skill Enhancement Course
- IKS : Indian Knowledge System
- AEC : Ability Enhancement Course
- VEC : Value Education Course
- OJT : On Job Training (Internship)
- FP : Field project
- CEP : Community engagement and service
- CC : Co-curricular Courses
- RM : Research Methodology
- RP : Research Project
- MJ : Major Course
- MN : Minor Course



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Program Outcomes (POs)

PO No.	POs Statement	Knowledge and Skill
	After completing the Master of Commerce Program, students will be able to-	
PO-1	Capable to demonstrate comprehensive knowledge of Accountancy, Commerce and Management.	Disciplinary knowledge
PO-2	Develop ability to express thoughts and ideas effectively in writing and oral related to business communication.	Communication Skills
PO-3	Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.	Critical thinking
PO-4	Ability to think rationally, analyze situations and solve problems adequately.	Problem solving
PO-5	Able to create a sense of inquiry and capability for asking relevant and appropriate questions related to Accountancy, Commerce and Management.	Research-related skills
PO-6	To work effectively and respectfully in different groups in the society and able to facilitate cooperative efforts as a member of a team.	Cooperation/Team work
PO-7	Ability to critically analyze, interpret data and draw conclusions with open mind in the field of Accountancy, Commerce and Management.	Scientific reasoning
PO-8	Ability to use ICT effectively to access, evaluate and analysis of data in the field of accountancy, commerce and management.	Information/digital literacy
PO-9	Create ability to work independently for a project and manage a project through to completion in the field of accountancy, commerce and management.	Self-directed learning
PO-10	Able to demonstrate commerce, management values and beliefs to the multiple cultural and global groups.	Multicultural competence
PO-11	Ability to elicit views of others, mediate disagreements and help reach conclusions in group settings	Social Interaction

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Program Specific Outcomes (PSOs)

PSO No.	PSOs Statement	Knowledge and Skill
	After completing the Master of Commerce Program, students will be able to-	
PSO-1	Ability to apply knowledge acquired in problem solving.	Problem Solving
PSO-2	Ability to working teams with enhanced communication and interpersonal skills.	Communication Skill
PSO-3	Capability of employment in functional areas like Accounting, Taxation, Costing and Management.	Employ mental skill
PSO-4	Ability to start entrepreneurial activities	Entrepreneurial Skill
PSO-5	Inculcation of ethical values, teamwork, leadership and managerial skills.	Leadership Skill
PSO-6	Ability to pursue professional courses such as CA/CS/CMA/CFA etc	Professional

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Syllabus for M. COM Part I (Advanced Accountancy) Semester I and II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2023-2024)

Course Structure

M.Com. Part I

Semester I	Credits	Semester II	Credits
<i>Discipline Specific Course (DSC) Courses (Major)</i>		<i>Discipline Specific Course (DSC) Courses (Major)</i>	
Auditing	04	-	-
Corporate Finance	04	Cost and Management Accounting	04
<i>Discipline Specific Elective (DSC) Courses (Major)</i>		<i>Discipline Specific Elective (DSC) Courses (Major)</i>	
Indian Financial System	04	Personal Financial Planning	04
		On Job Training	04
Total Credits	12	Total Credits	12

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Syllabus for M. Com Part I (Advanced Accountancy) Semester I

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM1ADU

Course Title: Auditing

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Explain the concept of Auditing
CO-2	Outline Audit plan, procedure, and Documentation
CO-3	Outline of different types of audit law
CO-4	Compile data in a computer to smooth audit control.

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Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM1ADU

Course Title: AUDITING

Unit I:	Company Audit
Unit II:	Special Audits
Unit III:	Audit under other Laws
Unit IV:	Auditing in a Computerized Environment

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M.Com. I Sem. I (as per NEP)

Auditing

SN	Modules/ Units
1	Company Audit
	<ul style="list-style-type: none">• 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, the distinction between notes and qualifications, detailed observations by the statutory auditor to the management I obligations of reporting to the members
2	Special Audits
	<ul style="list-style-type: none">• Special points in the audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals
3	Audit under other Laws
	<ul style="list-style-type: none">• Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes
4	Auditing in a Computerized Environment
	<ul style="list-style-type: none">• 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, computerised audit programmes; involvement of the auditor at the time of setting up the computer system



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Reference Books

1. B.N. Tandon, "Practical Auditing", S Chand Company Ltd
2. F.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. Spicer and Pegler, "Auditing: Khatalia's Auditing"
4. Kamal Gupta, "Auditing " , Tata Mcgriall Publications
5. Aruna Jha Student's Guide to Auditing & Assurance, Taxmann Publications Pvt. Ltd., New Rohtak Road, New Delhi.
6. S. D. Sharma Auditing Principles & Practice, Taxmann Publications Pvt. Ltd., New Rohtak Road, New Delhi.
7. Anand G. Srinivasan Auditing, Taxmann Publications Pvt. Ltd., New Rohtak Road, New Delhi.
8. S. Sundharababu, A Handbook of Practice Auditing, S. Chand, S. Sundharsanam, B.N. Tondon & Company, New

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Syllabus for M. Com Part I (Advanced Accountancy) Semester I

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2023-2024)

Course Code: PCM1CF

Course Title: Corporate Finance

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Explain the Scope and objectives of Financial Management.
CO-2	Calculating the Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM
CO-3	Examine Application of Capital Budgeting.
CO-4	Solving the problems on Cost of Capital, Capital Structure Decisions and Business Risk and Financial Risk

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Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM1CF

Course Title: Corporate Finance

- Unit I:** Scope and Objectives of Financial Management
- Unit II:** Time Value of Money
- Unit III:** Capital Budget – include time value of money
- Unit IV:** Financial Decisions

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M.Com. I Sem. I (as per NEP)

Corporate Finance

SN	Modules/ Units
1	Scope and Objectives of Financial Management
	<ul style="list-style-type: none">• Introduction, Meaning, Importance, Scope, Objectives, Profit v/s Value Maximization
2	Time Value of Money
	<ul style="list-style-type: none">• Concept, Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation and YTM
3	Capital Budget – include time value of money
	<ul style="list-style-type: none">• Payback period• Discounted payback period• Net present value• Accounting rate of return• Internal rate of return• Profitability index
4	Financial Decisions
	<ul style="list-style-type: none">• Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital• Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure, EBIT-EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Pay Out Ratio• Business Risk and Financial Risk - Introduction, Debt v/s Equity Financing, Types of Leverage, Investment Objective/Criteria for Individuals/Non-business Purpose



Reference Books

Cost and Management Accounting and Corporate Finance

- Advanced Cost & Management Accounting by Saxena
- Cost & Management Accounting by **Satish Inamdar**
- Cost & Management Accounting by **Kishore R. M.**
- Text Book Of Management Accounting by **Sanjay Patankar**
- Management Accounting: Text, Problems & Cases by **Khan & Jain**
- Management Accounting **Reference Book by Rao**
- Introduction to Management Accounting – Horngreen and Sundlem
- Principles of Management Accounting – Manmohan & Goyal
- Management Accounting – Dr. E.B. Khedkar, Dr. D.B. Bharati and Dr. A. B. Kharapas.
- Cost and Management Accounting – S.M.Inamdar
- Management Accounting – Dr. Mahesh Kulkarni
- Double Entry Book Keeping – T.S.Grewal
- Principles and Practice of Cost Accounting – Ashish K. Bhattacharya
- Management Accounting 3rd Ed. – Khan & Jain
- Theory & Problems in Management & Cost Accounting – Khan & Jain
- Cost Accounting – Jawaharlal



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Syllabus for M. Com Part I (Advanced Accountancy) Semester I

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM1IFS

Course Title: Indian Financial System

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Explain the Financial system in India.
CO-2	Identify the financial market and its operations.
CO-3	Identify the financial services and its operations.
CO-4	Evaluation of financial instruments

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Course Code: PCM1IFS

Course Title: Indian Financial System

Unit I: Overview of Financial System

Unit II: Financial Markets

Unit III: Financial Services

Unit IV: Financial Instruments

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**M.Com. I Sem. I (as per NEP)****Indian Financial System**

Sr. No.	Modules / Units
1	Overview of Financial System
	<ul style="list-style-type: none">• An introduction to the financial system, Overview of financial system• Functions of a financial system, Organisation of financial system• Evolution of financial systems,• Financial systems in India compared with those in developed nations and developing nations• Constituents of the financial system• Meaning and features of financial regulators• Role and functions of financial regulators
2	Financial Markets
	<ul style="list-style-type: none">• Meaning, classification and structure, sub-segments, Role played, participants• Functions & organisation of financial market• Primary Market – regulatory framework of Primary market, Organisation of primary market• Secondary Market – regulatory framework of secondary market, Organisation of secondary market• Money Market – Reserve Bank of India, Money Market organisation
3	Financial Services
	<ul style="list-style-type: none">• Meaning and features of financial services, Banking and Insurance services & products• Fund – Based financial services – Lease financing, Hire -Purchase finance, consumer credit, Factoring & Forfaiting, Housing Finance, Venture Capital Finance• Fee – Based Financial services – Issue Management and merchant banking, corporate restructuring, Credit rating, Assets securitization, stock broking, Depositories & custodial services
4	Financial Instruments
	<ul style="list-style-type: none">• Meaning and classification of financial instruments (multiple ways of classifying financial instruments)• Types of financial instruments, Evaluation of financial instruments (risk return trade-off)• Characteristics of financial instruments, New financial instruments



Reference Books

- 1) Pathak Bharati (2008): The Indian Financial System -Markets, Institutions, and Services, Second Edition.Pearson education
- 2) Bhole L. M. (2008): Financial Institutions and Markets, Growth and Innovation, Tata McGraw-Hill, New Delhi.
- 3) Bodie, Z. et. el. (2009), Financial Economics, Pearson Education, New Delhi.
- 4) Paul J. and P. Suresh (2008), Management of Banking and Financial Services, Pearson Education, Delhi.
- 5) Khan, M.Y. (2007): Financial Services, Tata McGraw Hill, New Delhi.
- 6) Hull John (2002): Introduction to Futures and Options Market, Prentice Hall of India, New Delhi.
- 7) World Bank (2001): Developing Government Bond Market-A Handbook
- 8) Reserve Bank of India (various issues) Report on Currency and Finance, RBI, Mumbai.
- 9) Reserve Bank of India (1997))Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai.



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Syllabus for M. Com Part I (Advanced Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2023-2024)

Course Code: PCM2PFP

Course Title: Personal Financial Planning

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Associate Personal Financial & Tax Planning factors.
CO-2	Decide money management in Personal Financial Planning.
CO-3	Associate with personal retirement planning factors.
CO-4	Decide Investment Avenues in Personal Financial Planning.

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Under New Education Policy (NEP) 2020

Course Code: PCM2PFP

Course Title: Personal Financial Planning

- Unit I:** Understanding Personal Finance
- Unit II:** Personal Financial Statement Analysis
- Unit III:** Retirement Planning & Employees Benefits
- Unit IV:** Investment Planning & Investor Psychology

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**M.Com. I Sem. II (as per NEP)****Personal Financial Planning**

SN	Modules/ Units
1	Understanding Personal Finance
	Introduction <ul style="list-style-type: none">• 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	Personal Financial Statement Analysis
	<ul style="list-style-type: none">• Cash inflows and outflows – Cash Management• Income and expenditure statement• Budgeting and forecasting• Monitoring budgets and provisions for savings• Personal Balance sheet and Net Worth
3	Retirement Planning & Employees Benefits
	<ul style="list-style-type: none">• Retirement needs analysis techniques,• Development of a retirement plan• Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plans and Post- retirement counseling.
4	Investment Planning & Investor Psychology
	<ul style="list-style-type: none">• Risk Return Analysis• Investing in Stocks and Bonds, Mutual Funds, Derivatives, Investing in Real Estate,• Asset Allocation,• Investment strategies and Portfolio construction and management.• Value investing and Behavioural Finance• Role of emotions in finance decision-making –Common errors• Basic investment style and its drawbacks



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Reference Books:

Personal Financial Planning-I

1. Personal Finance with Connect Plus, 10th Edition, Jack R. Kapoor , Les R. Dlabay ,Robert J. Hughes, TMH
2. 16 Personal Finance Principles Every Investor Should Know by Manish Chauhan,Network 18
3. Simplified Financial Management by Vinay Bhagwat, The Times Group

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



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ARTS, COMMERCE AND SCIENCE COLLEGE, NEW PANVEL

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for M. Com Part I (Advanced Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2023-2024)

Course Code: PCM2CMA

Course Title: Cost and Management Accounting

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Solve the problems based on Cost Accounting Standard.
CO-2	Calculating the profitability of business using marginal costing techniques
CO-3	Assessing the decision to be made under different alternatives under marginal costing
CO-4	Gathering importance of costing techniques and methodology

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Syllabus for M. Com Part I (Advanced Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM2CMA

Course Title: Cost and Management Accounting

Unit I:	Cost Accounting Standard [CAS -1 , 16 , 17 and 22]
Unit II:	Marginal Costing, Absorption Costing and Management Decisions
Unit III:	Standard Costing
Unit IV:	Budgetary Control

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)

**M.Com. I Sem. II (as per NEP)****Cost and Management Accounting**

SN	Modules/ Units
1	Cost Accounting Standard [CAS -1 , 16 , 17 and 22]
	<ul style="list-style-type: none">• CAS-1- Classification of Cost• CAS- 16 - Depreciation and amortization• CAS-17 - Interest and Financial Charges• CAS-22- Manufacturing Cost
2	Standard Costing
	<ul style="list-style-type: none">• Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and sales including Sub-variances
3	Budgetary Control
	<ul style="list-style-type: none">• Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets - Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets
4	Marginal Costing, Absorption Costing and Management Decisions
	<ul style="list-style-type: none">• Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision-Making Problems• Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control



Reference Books

Cost and Management Accounting

- ▯ Advanced Cost & Management Accounting by Saxena
- ▯ Cost & Management Accounting by **Satish Inamdar**
- ▯ Cost & Management Accounting by **Kishore R. M.**
- ▯ Text Book Of Management Accounting by **Sanjay Patankar**
- ▯ Management Accounting: Text, Problems & Cases by **Khan & Jain**
- ▯ Management Accounting **Reference Book by Rao**
- ▯ Introduction to Management Accounting – Horngreen and Sundlem
- ▯ Principles of Management Accounting – Manmohan & Goyal
- ▯ Management Accounting – Dr. E.B. Khedkar, Dr. D.B. Bharati and Dr. A. B. Kharpas.
- ▯ Cost and Management Accounting – S.M.Inamdar
- ▯ Management Accounting – Dr. Mahesh Kulkarni
- ▯ Double Entry Book Keeping – T.S.Grewal
- ▯ Principles and Practice of Cost Accounting – Ashish K. Bhattacharya
- ▯ Management Accounting 3rd Ed. – Khan & Jain
- ▯ Theory & Problems in Management & Cost Accounting – Khan & Jain
- ▯ Cost Accounting – Jawaharlal



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for M. Com Part I (Advanced Accountancy) Semester II

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2023-2024)

Course Code: PCM2OJT

Course Title: On Job Training

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Identify the various job opportunity in the market.
CO-2	Evaluate personal skill and Knowledge required for employment.
CO-3	Examine the application of various courses knowledge in real market.
CO-4	Solving the problems on the basis of skill and knowledge acquired in academic education.

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Syllabus for M. Com Part I (Advanced Accountancy) Semester II

Choice Based Credit System (100)

Under New Education Policy (NEP) 2020

w.e.f. Academic Year 2023-24

Course Code: PCM2OJT

Course Title: On Job Training (OJT)

Sr.No.	Heading	Particulars
1	Title of Course	On Job Training
2	Passing marks	40%
3	Ordinances/Regulations (if any)	--
4	No. of Semesters	II nd
5	Level	P.G.
6	Pattern	Semester (100)
7	Status	Revised
8	To be implemented from Academic year	2023-2024

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M.Com I On Job Training for Semester II

Work Load:

Work load for On Job Training is 1 hour per batch of 15 students per week for the teacher. The student shall do On Job Training for 120 hours in Second semester.

Credits:

4 Credit for each semester.

Guidelines:

- The On Job Training should be related to Field of Commerce or Accountancy
- University/college should allot P G Teacher for guidance to the students based on her / his specialization.
- **The project report shall be prepared as per the broad guidelines given**

below:

- a. On Job Training Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
- b. The size of the On Job Training Report shall be with a minimum of 5,000 words and a maximum of 10,000 words.
- c. On Job Training Report shall be printed on both sides of the paper.
- d. On Job Training Report shall be in Spiral Binding.



Evaluation:

The On Job Training Report evaluation is for 100 Marks.

On Job Training Report (100 marks):

Introduction and other areas covered – 20 marks

Presentation, Analysis & Findings -- 60 marks

Conclusion & Recommendations -- 20 marks

Passing:

· Minimum of Grade E is required for OJT Report.

· In case of failing in the On Job Training Report , the same On Job Training Report can be revised for ATKT examination.

Absence of student for On Job Training Report:

If any student fails to appear for the On Job Training Report on the date and time fixed by the department such student shall appear for On Job Training Report on the date and time fixed by the Department.



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Arts, Commerce and Science College, New Panvel (Autonomous)

Re-accredited A+ Grade by NAAC (Third Cycle-CGPA-3.61)
'College with Potential for Excellence' Status Awarded by UGC
'Best College Award' by University of Mumbai

As per National Education Policy - 2020

Title of the Programme

**B. Com. in Commerce & Accountancy
(Faculty of Commerce)**

**Syllabus for M. Com. Part- II (Advanced
Accountancy)
Semester III and IV**

(With effect from the academic year 2024-25)

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



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Arts, Commerce and Science College, New Panvel (Autonomous)

As per National Education Policy - 2020

Sr. No.	Heading	Particulars
1	Title of program	M.COM Part II
2	Eligibility	M.Com Part -I
3	Duration of program	One Years
4	Intake Capacity	90
5	Scheme of Examination	CBCG
6	Standards of Passing	40%
7	Semesters	Two
8	Program Academic Level	Post Graduate Degree
9	Pattern	60:40
10	Status	Revised
11	To be implemented from Academic Year	Academic Year 2024-25

Signature of

Prof. (Dr.) S.B.Yadav

Head, Department of Accountancy
Changu Kana Thakur
A.C.S. College, New Panvel
(Autonomous)

Signature of

Prof. (Dr.) S.K. Patil

Principal
Changu Kana Thakur
A.C.S. College, New Panvel
(Autonomous)

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Arts, Commerce and Science College, New Panvel (Autonomous)

Preamble

1. Introduction

After successfully completing of undergraduate courses, one should be a master of accountancy. To get the aced knowledge of most complex subject like Accountancy, Taxation, Financial Management, Costing and Research methodology we introduced various aspects of all these in the syllabus so the student will be trained to tackle the problems arising in the world of accountancy and Taxation.

2. Aims and Objectives

SN	Objective
1	To inculcate the element of research amongst the students to develop their overall personality.
2	To motivate students to participate in various academic exercises and programmes.
3	To develop communication and presentation skills of the learners.
4	To enhance decision making abilities which helps students to become competent and cope up with the competitive environment.

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



3. Learning Outcomes

SN	Learning Outcomes
1	Learners will enhance or gain knowledge and understanding of the New Techniques of Accountancy
2	Learners will enhance or gain employability knowledge with Advanced Accountancy
3	Learners will be able to opt for professional qualification.

4. Credit Structure of the M.Com. (Advanced Accountancy)

Semester III and IV

Faculty of Commerce (M. Com)											
Level	Semester	Major				Minor		Research Project		Cr/ Sem	Cumulative Credits
		Mandatory	Credits	Elective	Credits	Course	Credits	OJT/FP/CEP/RP	Credits		
6.5	III	Advanced Financial Accounting	4	Security Analysis and Portfolio analysis	4			Research Project AFM-41	4	22	44
		Advanced Cost Accounting	4								
		Taxation I (Direct Tax)	4								
		Taxation I (International Taxation)	2								
	IV	Financial Management	4	Security Analysis and Portfolio analysis	4			Research Project AFM 42	6	22	
		Corporate Financial Accountancy	4								
Taxation II (Indirect Tax-GST)		4									



Abbreviations Used

- POs : Program Outcomes
- PS : Program Structure
- PSOs : Program Specific Outcomes
- COs : Course Outcomes
- TLP : Teaching-Learning Process
- AM : Assessment Method
- DSC : Discipline Specific Core
- DSE : Discipline Specific Elective
- GE : Generic Elective
- OE : Open Elective
- VSC : Vocational Skill Course
- SEC : Skill Enhancement Course
- IKS : Indian Knowledge System
- AEC : Ability Enhancement Course
- VEC : Value Education Course
- OJT : On Job Training (Internship)
- FP : Field project
- CEP : Community engagement and service
- CC : Co-curricular Courses
- RM : Research Methodology
- RP : Research Project
- MJ : Major Course
- MN : Minor Course



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Arts, Commerce and Science College, New Panvel (Autonomous)

Program Outcomes (POs)

PO No.	POs Statement	Knowledge and Skill
	After completing the Master of Commerce Program, students will be able to-	
PO-1	Capable to demonstrate comprehensive knowledge of Accountancy, Commerce and Management.	Disciplinary knowledge
PO-2	Develop ability to express thoughts and ideas effectively in writing and oral related to business communication.	Communication Skills
PO-3	Ability to recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.	Critical thinking
PO-4	Ability to think rationally, analyze situations and solve problems adequately.	Problem solving
PO-5	Able to create a sense of inquiry and capability for asking relevant and appropriate questions related to Accountancy, Commerce and Management.	Research-related skills
PO-6	To work effectively and respectfully in different groups in the society and able to facilitate cooperative efforts as a member of a team.	Cooperation/Team work
PO-7	Ability to critically analyze, interpret data and draw conclusions with open mind in the field of Accountancy, Commerce and Management.	Scientific reasoning
PO-8	Ability to use ICT effectively to access, evaluate and analysis of data in the field of accountancy, commerce and management.	Information/digital literacy
PO-9	Create ability to work independently for a project and manage a project through to completion in the field of accountancy, commerce and management.	Self-directed learning
PO-10	Able to demonstrate commerce, management values and beliefs to the multiple cultural and global groups.	Multicultural competence
PO-11	Ability to elicit views of others, mediate disagreements and help reach conclusions in group settings	Social Interaction

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Program Specific Outcomes (PSOs)

PSO No.	PSOs Statement	Knowledge and Skill
	After completing the Master of Commerce Program, students will be able to-	
PSO-1	Ability to apply knowledge acquired in problem solving.	Problem Solving
PSO-2	Ability to working teams with enhanced communication and interpersonal skills.	Communication Skill
PSO-3	Capability of employment in functional areas like Accounting, Taxation, Costing and Management.	Employ mental skill
PSO-4	Ability to start entrepreneurial activities	Entrepreneurial Skill
PSO-5	Inculcation of ethical values, teamwork, leadership and managerial skills.	Leadership Skill
PSO-6	Ability to pursue professional courses such as CA/CS/CMA/CFA etc	Professional

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Syllabus for M. COM Part II (Advanced Accountancy) Semester III and IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Structure

M.Com. Part- II

Semester III	Credits	Semester IV	Credits
<i>Mandatory (Major)</i>		<i>Mandatory (Major)</i>	
Advanced Financial Accountancy	04	Financial Management	04
Advanced Cost Accountancy	04	Corporate Financial Accountancy	04
Taxation I (Direct Tax)	04	Taxation II (Indirect Tax-GST)	04
Taxation III (International Taxation)	02		
<i>Elective (Major)</i>		<i>Elective (Major)</i>	
Security Analysis and Portfolio Management- I	04	Security Analysis and Portfolio Management- II	04
<i>Project Work</i>		<i>Project Work</i>	
Research Project	04	Research Project	06
Total Credits	22	Total Credits	22

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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM3AFA

Course Title: Advanced Financial Accountancy

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Explain the concept of Foreign Branches
CO-2	Solve problems based on banking final account
CO-3	Outline of different Provisions of Insurance Company
CO-4	To study cooperative societies Accounting

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Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM3AFA

Course Title: Advanced Financial Accountancy

- Unit I:** Foreign Currency Conversion (As per Applicable Accounting Standards)
- Unit II:** Final Accounts & Statutory Requirements for Banking Companies
- Unit III:** Accounting & Statutory Requirements of Insurance Companies
- Unit IV:** Accounting & Statutory Requirements of Co-operative Societies

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M.Com. II Sem. III (as per NEP)

Advanced Financial Accountancy

Sr. No.	Modules / Units
1	Foreign Currency Conversion (As per Applicable Accounting Standards)
	<ul style="list-style-type: none">• Requirements as per Accounting Standards• Foreign Branches
2	Final Accounts & Statutory Requirements for Banking Companies
	<ul style="list-style-type: none">• Final Accounts of Banking Companies• Provisioning of Non- Performing Assets• Form & Requirements of Final Accounts
3	Accounting & Statutory Requirements of Insurance Companies
	<ul style="list-style-type: none">• Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for<ol style="list-style-type: none">1) Life Insurance Business2) General Insurance Business• Forms and Requirements of Final Accounts for<ol style="list-style-type: none">1) Life Insurance Business2) General Insurance Business
4	Accounting & Statutory Requirements of Co-operative Societies
	<ul style="list-style-type: none">• Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules• Forms and Requirements of Final Accounts



Reference Books

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance
- Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shegal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
- Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee, M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi



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Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM3ACA

Course Title: Advanced Cost Accountancy

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	To explain various concept of process costing & compute inter process profit and Prepare statement of equivalent production by applying weighted average and FIFO method.
CO-2	To discuss Various components of cost allocation & ABC system and to determine and compare cost per unit under traditional method and ABC method.
CO-3	To enumerate steps of implementing responsibility accounting and evaluate the performance report.
CO-4	To demonstrate the knowledge of transfer pricing, target costing and inflation accounting and calculate transfer price, target cost, CPP value in context of inflation accounting.

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Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM3ACA

Course Title: Advanced Cost Accountancy

Unit I:	Process Costing
Unit II:	Cost Allocation and Activity-Based Costing Systems
Unit III:	Responsibility Accounting
Unit IV:	Strategic Cost Management

Changu Kana Thakur Arts, Commerce and Science College, New Panvel (Autonomous)



M.Com. II Sem. III (as per NEP)

Advanced Cost Accountancy

SN	Modules/ Units
1	Process Costing
	<ul style="list-style-type: none">• Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.• Computation of Inter Process Profit – Advantages and Disadvantages• Computation of Equivalent Production – Weighted Average and FIFO.
2	Cost Allocation and Activity Based Costing Systems
	<ul style="list-style-type: none">• Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method.• Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.
3	Responsibility Accounting
	<ul style="list-style-type: none">• Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment.• Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)• Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.



4	Strategic Cost Management
	<ul style="list-style-type: none">• Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing.• Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost-Plus Pricing.

Reference Books

- **Advanced Cost accounting by Vashishta and Saxena**
- **Advanced Financial Management by Prasana Chandra**
- **Advanced Financial Management by Khan and Jain**
- **Cost accounting B.K.Bha**



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM3TX1

Course Title: Taxation I (Direct Tax)

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Solve Problems pertaining to Residential status
CO-2	Interpreting what would be tax liability under different heads of income
CO-3	Estimating the impact on tax liability using benevolent provisions of the Income tax Act. ie deductions and exemption
CO-4	Assessing the tax for corporate as well as non-corporate entities

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Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM3TX1

Course Title: Taxation I (Direct Tax)

- Unit I:** Definitions and Basis of Charge
- Unit II:** Heads of Income
- Unit III:** Deduction's u/s 80 and Exclusions from the Total Income
- Unit IV:** Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Section 139(5)

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Semester – III - Taxation I (Direct Tax)

SN	Modules/ Units
1	Definitions and Basis of Charge
	<ul style="list-style-type: none">• Definitions: Person, Assessee, Income• Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income
2	Heads of Income
	<ul style="list-style-type: none">• Income from Salary• Income from House Property• Profits and Gains from Business and Profession• Income from Capital Gains• Income from Other Sources
3	Deductions u/s 80 and Exclusions from the Total Income
	<ul style="list-style-type: none">• Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U• Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend• Tax Regime- old & New<ul style="list-style-type: none">- Generating AIS, TIS- Filing of Tax return.
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)
	<ul style="list-style-type: none">• Computation of Income & Tax of Individual and Partnership Firm

Note:

1. *The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only*
2. *All modules/units include computational problems/ Case study*
3. *The Law in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations*



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Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM3TX3

Course Title: Taxation-III (International Taxation)

Course Type: Major

No. of Credits: 2

Course Outcomes (Cos)

CO No.	COs Statement
CO-1	Explain the concept of Double Taxation Avoidance Agreement (DTAA)
CO-2	Assess how individuals can use DTAA to optimize their tax liabilities.

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Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM3TX3

Course Title: Taxation-III (International Taxation)

Unit I: Introduction to Double Taxation Avoidance Agreement (DTAA)

Unit II: Tax Reliefs under DTAA

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M.Com. II Sem. III (as per NEP)

Taxation-III (International Taxation)

SN	Modules/ Units
1	Introduction to Double Taxation Avoidance Agreement (DTAA) <ul style="list-style-type: none">• DTAA – Meaning, objectives of the agreement, its application• Incomes exempted under DTAA, how does the DTAA works• Countries having DTAA with India• Examples of countries having Treaty with India-USA, UK, China, Nepal, Sri Lanka
2	Tax Reliefs under DTAA <ul style="list-style-type: none">• Tax reliefs under DTAA as per the Indian Laws• Bilateral relief under section 90 of the Income Tax Act, 1961 (Exemption method and Tax credit method)• Unilateral relief under section 91 of the Income Tax Act, 1961• Practical problems based on DTAA related to an Individual

Reference Books

1. "International Taxation: Double Taxation Avoidance Agreements" by D.P. Mittal and Ashok Batra
2. "Tax Treaties: Building Bridges Between Lawmakers" by Klaus Vogel and Ekkehart Reimer
3. "Tax Havens and Double Taxation Treaties" by Michael Alexander
4. "McGregor on Damages" by Harvey McGregor QC and Nigel Heilpern



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Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM3SM1

Course Title: Security Analysis and Portfolio Management-I

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	To establish a conceptual frame work for Investment.
CO-2	To utilize skill of optimizing returns for Security Analysis.
CO-3	Outline of different income securities like fixed and variable
CO-4	To study different Models and apply it to practical situation

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55



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Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM3SM1

Course Title: Security Analysis and Portfolio Management-I

Unit I:	Nature & Scope of Investments
Unit II:	Security Analysis
Unit III:	Analysis of Fixed Income Securities
Unit IV:	Analysis of variable Income Securities (Equity)

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Semester – III Security Analysis and Portfolio Management-I

Sr. No.	Modules / Units
1	<p>Nature & Scope of Investments</p> <ul style="list-style-type: none"> Investment objectives, constraints -factors investment process Investment management and portfolio management -factors for investment analysis Impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information
2	<p>Security Analysis</p> <ul style="list-style-type: none"> Market indicators -security price movements -fundamental analysis -technical-analysis - Assumption, Advantages, Challenges, Types of Charts, Technical Trading Rules and Indicators Dow theory -Random walk theory -efficient market hypothesis. Various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis Common stock analysis -economic analysis -economic indicators -industry analysis
3	<p>Analysis of Fixed and variable Income Securities (Equity)</p> <ul style="list-style-type: none"> Bond fundamentals; valuation of bonds; analysis of risk in bonds-duration and convexity; Bond portfolio management strategies-passive, semi-active and active along with immunization strategies. Certificate of Deposits, Debentures. Approaches to security (equity) analysis-Fundamental Analysis along with valuation models of equity and Technical Analysis, Efficient market hypothesis
4	<p>Analysis of Industry</p> <ul style="list-style-type: none"> Industry Analysis – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns Company Analysis, SWOT Analysis, Analysis of Financial Statement and Stock Valuation Economic Analysis – Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables Case Study



Reference Books

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance
- Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shegal Ashok, Mayur Paper Back
- Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial
- Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PMC3RP1

Course Title: Research Project

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Determining for Problem.
CO-2	Questioning for the problem.
CO-3	Hypothesising for tentative solution.
CO-4	Testing the hypothesis.

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Syllabus for M. Com Part II (Advanced Accountancy) Semester III

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PMC3RP1

Course Title: Research Project

M.Com II Project work for Semester III

Work Load:

Work load for Project Work is 1 hour per batch of 15 students per week for the teacher. The student shall do field work and library work in the remaining 3 hours per week.

Credits:

4 Credit for semester IV.

Guidelines:

- The project topic may be undertaken in any area of Elective Courses.
- Each of the students has to undertake a Project individually under the supervision of a teacher guide.
- The student shall decide the topic in consultation with the teacher-guide concerned.
- University/college should allot P G Teacher for guidance to the students based on her / his specialization.
- There shall be double valuation of project by the teacher- guide concerned and an external examiner appointed by the University/College with equal weightage.
- The teacher-guide along with the external examiner appointed by the University/College for the valuation of project shall conduct viva voce examination with equal weightage.

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The date of viva voce shall be intimated to the students by the Department well in advance. · **The project report shall be prepared as per the broad guidelines given below:**

- Project Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
- The size of the Project Report shall be with a minimum of 25,000 words and a maximum of 40,000 words.
- Project Report shall be printed on both sides of the paper.
- The Project Report shall be bounded. **Evaluation:**

The Project Report evaluation is for 60 Marks and the Viva –Voce examination is for 40 Marks (without presentation). No marks will be allotted on the Project Report unless a candidate appears at the Viva Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.

Project Report (60 marks):

Introduction and other areas covered – 20 marks

Presentation, Analysis & Findings -- 30 marks

Conclusion & Recommendations -- 10 marks

Viva-Voce (40 marks):

In course of Viva-Voce Examination, the question may be asked in the following areas: Importance / relevance of the Study, Objective of the Study, Methodology of the Study/ Mode of Enquiry -- 10 marks

Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study -- 20 marks

Overall Impression (including Communication Skill) -- 10 marks

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Passing:

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for

ATKT examination. · Absence of student for viva voce:

If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

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Syllabus for M. Com Part II (Advanced Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM4FM

Course Title: Financial Management

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Explain the need, Scope, and objectives of Financial Management.
CO-2	Calculating the Present Value, Annuity, Techniques of Discounting, Techniques of Compounding, Bond Valuation, and YTM
CO-3	Estimated working capital for managing short-term finance in the organization.
CO-4	Compile Income Statement Ratios, Balance Sheet Ratios and Combined Ratios

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Syllabus for M. Com Part II (Advanced Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM4FM

Course Title: Financial Management

- Unit I:** Types of Financing
- Unit II:** Investment Decisions: Capital Budgeting
- Unit III:** Management of Working Capital
- Unit IV:** Financial Analysis & Interpretation – Ratio Analysis

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**M.Com. II Sem. IV (as per NEP)****Financial Management**

SN	Modules/ Units
1	Types of Financing
	<ul style="list-style-type: none">• Introduction, Needs of Finance and Sources: Long Term, Medium Term, Short Term• Long Term Sources of Finance -Owners Capital / Equity Capital, Preference share capital, Retained Earning, Debentures or Bonds• Loans from Financial Institutions / Banks• Short Term Sources of Finance -Trade Credit, Accrued Expenses and Deferred Income, Advances from Customers• Commercial Papers, Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans, Inter Corporate Deposits Certificate of Deposits, Public Deposits
2	Capital Budgeting – Project Planning & Risk Analysis
	<ul style="list-style-type: none">• Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems• Risk Analysis in Capital Budgeting – Introduction to risk analysis, Sources and Perspectives of Risk, Statistical Techniques - Probability, Variance Standard Deviation, Co-efficient of variation, Simulation Model, Decision Tree Analysis. Conventional Techniques - Sensitivity Analysis, Scenario Analysis, Risk Adjusted Discount Rate, Certainty Equivalent factor.
3	Management of Working Capital
	<ul style="list-style-type: none">• Meanings, Concepts and policies of working capital, Management of working capital, Issues in working capital, Working Capital Ratios, Preparation of working capital Statement, Operating or working capital cycle• Management of components of working capital:<ul style="list-style-type: none">• Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India.• Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies.• Inventory Management: Objectives; and Techniques.



4	Financial Analysis & Interpretation – Ratio Analysis
	<p>Financial Ratios & Analysis</p> <ul style="list-style-type: none">• Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed• Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio• Liquidity Ratios: Current Ratio, Quick Ratio• Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio• Valuation ratios, Advanced Ratios• Earnings per Share, P/E Ratio, Dividend Yield (Preparation of Forecasted financial statement)

Reference Books

1. Advanced Cost accounting by Vashishta and Saxena ·
2. Advanced Financial Management by Prasana Chandra ·
3. Advanced Financial Management by Khan and Jain ·
4. Cost accounting B.K.Bhar



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Syllabus for M. Com Part II (Advanced Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM4CFA

Course Title: Corporate Financial Accountancy

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Explain the need, Scope, and objectives of Corporate Financial Reporting.
CO-2	Applicability of Accounting Standards
CO-3	Calculate value of Business.
CO-4	To understand consolidated financial statement

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Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM4CFA

Course Title: Corporate Financial Accountancy

- Unit I:** Corporate Financial Reporting
- Unit II:** International Financial Reporting Standards (IFRS) & Ind – AS
- Unit III:** Valuation of Business for Amalgamation & Merger
- Unit IV:** Consolidated Financial Statement

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M.Com. II Sem. IV (as per NEP)

Corporate Financial Accountancy

SN	Modules/ Units
1	Corporate Financial Reporting
	<ul style="list-style-type: none">• Introduction of Financial Reporting• Need for reporting• Contents of Financial Report• Recent trends in Financial reporting
2	International Financial Reporting Standards (IFRS) & Ind - AS
	<ul style="list-style-type: none">• Accounting Standards (AS) – applicability, interpretation, scope and compliance in India• Introduction to I.F.R.S• Ind – AS• Specific Ind AS:<ul style="list-style-type: none">-Borrowing Costs-Operating Segments-Earning per share-Income Taxes-Accounting for fixed assets
3	Valuation of Business for Amalgamation & Merger
	<ul style="list-style-type: none">• Meaning, Need and Approach• Methods of valuation
4	Consolidated Financial Statement
	<ul style="list-style-type: none">• Meaning, Stand Alone Financial Statements• Consolidated Financial statements – Applicability, Advantages & Disadvantages• Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)



Reference Books

- Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi Advance
- Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
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- Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back • Compendium of Statement & Standard of Accounting, ICAI.
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman.
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi. Introduction to Financial Accounting by Horngren, Pearson Publications.
- Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New



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Arts, Commerce and Science College, New Panvel (Autonomous)

Syllabus for M. Com Part II (Advanced Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM4TX2

Course Title: Taxation-II (Indirect Tax)

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Solve the problems relating to Registration under GST
CO-2	calculate the Tax payable under GST
CO-3	Assessing the alternatives for payment of GST
CO-4	summarizing the need and importance of GST registration
CO-5	Determining Payment of GST

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Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM4TX2

Course Title: Taxation-II (Indirect Tax)

Unit I:	Overview of Goods and Service Tax
Unit II:	Registration under GST
Unit III:	Collection of Tax under Integrated Goods and Services
Unit IV:	Tax Act, 2017
Unit V:	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017

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Semester – IV Taxation II (Indirect Tax-GST)

SN	Modules/ Units
1	Overview of Goods and Service Tax
	<ul style="list-style-type: none">• Introduction and meaning of GST and IGST• Scope of GST• Present/old Tax Structure v/s GST, GST in Other Countries• Existing taxes proposed to be subsumed under GST• Principles adopted for subsuming the taxes• Dual GST Benefits of GST, GST Council• GST Network (GSTN) and GST regime• Integrated Goods and Services Tax Act, 2017: title and definitions, administration.
2	Registration Under GST
	<ul style="list-style-type: none">• Rules and Procedure of registration• Special provisions relating to casual taxable person and non-resident taxable person• Amendment of registration• Cancellation of registration• Revocation of cancellation of registration
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017
	<ul style="list-style-type: none">• Sec 5 and Sec 6
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017
	<ul style="list-style-type: none">• Sec 10 and Sec 12
5	Payment of GST
	<ul style="list-style-type: none">• Introduction• Time of GST Payment• How to make payment• Challan Generation & CPIN• TDS & TCS



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Reference Books

- Taxmann's Direct Taxes Law & Practice -With special reference to Tax Planning
- Equalisation Levy Commodities Transaction Tax & Securities Transaction...
- **Direct Taxes Manual** by Taxman
- Income Tax Act by Taxman
- GST Acts with Rules/Forms & Notifications by Taxman
- Taxation (Direct and Indirect): B.Com – by Monica Singhanian and Vinod KSinghanian
- II Year- B.com – Taxation-English Medium-Osmania University by Vikram editorialboard
- Taxation B.Com 2nd year AP Uni. by Gaur V.P., Yadagiri M., Padmalatha N., Krishna Rao
- Taxation with Lab Work B.Com 2nd year Telangana Uni. by Gaur V.P., Narang D.B., Madmalatha M., Kanduri Sush
- Business Taxation B.Com, BBM, BCA & M.Com by Radhakri

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Syllabus for M. Com Part II (Advanced Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PCM4SM2

Course Title: Security Analysis and Portfolio Management-II

Course Type: Major

No. of Credits: 4

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Explain the concept of Portfolio theories
CO-2	Solve problems financial analysis and Ratio analysis
CO-3	Identify derivative market structure
CO-4	To study cooperative societies Accounting

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Syllabus for M. Com Part II (Advanced Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PCM4SM2

Course Title: Security Analysis and Portfolio Management-II

- Unit I:** Portfolio Theories and Management
- Unit II:** Company analysis components
- Unit III:** Financial Derivatives
- Unit IV:** Case Studies in security analysis, portfolio construction and performance evaluation

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**Semester – IV Security Analysis and Portfolio Management-II**

Sr. No.	Modules / Units
1	Portfolio Theories and Management
	<ul style="list-style-type: none">• Traditional and Modern Portfolio Theories;• Single and multi-index models. Markowitz Model; Sharpe's Single Index Model;• Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model (APT):• performance evaluation of portfolios; problems associated with revision of portfolio. Active and Passive portfolio management
2	Company analysis components
	<ul style="list-style-type: none">• Non-financial aspects -financial analysis -financial statement - analysis of prospectus –• Ratio analysis -BPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk -interest rate risk –• Purchasing power risk -business risk -financial risk -measurement of risk• Corporate Disclosure- Voluntary and Non voluntary corporate disclosure.
3	Financial Derivatives
	<ul style="list-style-type: none">• Introduction to Mutual Funds, Futures, futures trading - hedging and forward contracts• Options pricing model-put and call- valuation of various options• Portfolios of futures and options synthetics• Exotics and financially engineered products.
4	Case Studies in security analysis, portfolio construction and performance evaluation
	<ul style="list-style-type: none">• Equity Research and Valuation• Technical Analysis• Portfolio Construction• Performance Evaluation



Reference Books

1. Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
2. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons
3. Sidney Cottle, Graham & Dood's, Security Analysis, Tata Mcgraw Hill
4. Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
5. Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
6. Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill
7. Investment Analysis and Portfolio Management by Prasanna Chandra
8. Investments by Zvi Bodie, Alex Kane, Alan Marcus and Pitabas Mohanty
9. Security Analysis and Portfolio Management by Donald Fisher and Ronald Jordan

Web references

www.bcci.bg

www.asrm.edu.pkm



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Syllabus for M. Com Part II (Advanced Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

(To be implemented from the academic year 2024-2025)

Course Code: PMC4RP2

Course Title: Research Project

Course Type: Major

No. of Credits: 6

Course Outcomes (Cos)

CO No.	COs Statement
	After completing the Master of Commerce Program, students will be able to-
CO-1	Determining for Problem.
CO-2	Questioning for the problem.
CO-3	Hypothesising for tentative solution.
CO-4	Testing the hypothesis.

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Syllabus for M. Com Part II (Advanced Accountancy) Semester IV

Choice Based Credit System

Under New Education Policy (NEP) 2020

Course Code: PMC4RP2

Course Title: Research Project

M.Com II Project work for Semester IV

Work Load:

Work load for Project Work is 1 hour per batch of 15 students per week for the teacher. The student shall do field work and library work in the remaining 3 hours per week.

Credits:

6 Credit for semester IV.

Guidelines:

- The project topic may be undertaken in any area of Elective Courses.
- Each of the students has to undertake a Project individually under the supervision of a teacher guide.
- The student shall decide the topic in consultation with the teacher-guide concerned.
- University/college should allot P G Teacher for guidance to the students based on her / his specialization.
- There shall be double valuation of project by the teacher- guide concerned and an external examiner appointed by the University/College with equal weightage.
- The teacher-guide along with the external examiner appointed by the University/College for the valuation of project shall conduct viva voce examination with equal weightage.

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The date of viva voce shall be intimated to the students by the Department well in advance. · **The project report shall be prepared as per the broad guidelines given below:**

- Project Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
- The size of the Project Report shall be with a minimum of 25,000 words and a maximum of 40,000 words.
- Project Report shall be printed on both sides of the paper.
- The Project Report shall be bounded.

Evaluation:

The Project Report evaluation is for 60 Marks and the Viva –Voce examination is for 40 Marks (without presentation). No marks will be allotted on the Project Report unless a candidate appears at the Viva Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.

Project Report (60 marks):

Introduction and other areas covered – 20 marks

Presentation, Analysis & Findings -- 30 marks

Conclusion & Recommendations -- 10 marks



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Viva-Voce (40 marks):

In course of Viva-Voce Examination, the question may be asked in the following areas:

Importance / relevance of the Study, Objective of the Study, Methodology of the Study/

Mode of Enquiry -- 10 marks

Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study -- 20 marks

Overall Impression (including Communication Skill) -- 10 marks

Passing:

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for

ATKT examination. · Absence of student for viva voce:

If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

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Revised Scheme of Examination

Choice Based Credit System (CBCS)

❖ Revised Scheme of Examination

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

A) Internal Assessment: 40 %

40 Marks

Sr. No.	Particular	Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	Group/ Individual Survey Project/Presentation and write up on the selected topics of the subjects/Case studies / Test based on tutorials /Book Review / Open Book Test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks



Question Paper Pattern

(Periodical Class Test)

Maximum Marks: 20

Duration: 40 Minutes

Questions to be set: 02

All Questions are Compulsory

Question No.	Particular	Marks
Q-1	Match the Column / Fill in the Blanks / Multiple Choice Questions/ Answer in One or Two Lines (Concept based Questions) (1 Marks / 2 Marks each)	10 Marks
Q-2	Answer in Brief (Attempt any Two of the Three) (5 Marks each)	10 Marks

B) Semester End Examination: 60 %

60 Marks

- Duration: The examination shall be of 2 hours duration.

Question Paper Pattern

Theory question paper pattern

1. There shall be four questions each of 15 marks (30 marks with internal options).
2. All questions shall be compulsory with internal options.
3. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit/module.

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Passing Standard

The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course where the course consists of Internal Assessment and Semester End Examination. The learners shall obtain minimum of 40% marks (i.e. 16 out of 40) in the Internal Assessment and 40% marks in Semester End Examination (i.e. 24 Out of 60) separately, to pass the course and minimum of Grade D, wherever applicable, to pass a particular semester. A learner will be said to have passed the course if the learner passes the Internal Assessment and Semester End Examination together.

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Question Paper Pattern

(Practical Courses)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each

Question No	Particular	Marks
Q-1	Practical Question	15 Marks
	OR	
Q-1	Practical Question	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	(a) Theory Question	7 Marks
	(b) Theory Question	8 Marks
	OR	
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

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