

AC- 02/03/ 2019

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for M.Com. II

Advanced Financial Accounting

Program: M.Com.

Course: M.Com. II

Advanced Financial Accounting

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Advanced Financial Accounting
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semesters
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 100 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College, Vashi

Two Years Full Time Post-Graduate Programme.

Semester Pattern with Credit System

Structure For M.Com II

Sem	Course Type	Course Title	WL	Cr.	C E	TE	Total
III	Elective Course	Advanced Financial Accounting	4	6	40	60	100
	Elective Course	Direct Taxes	4	6	40	60	100
	Elective Course	Advanced Cost Accounting	4	6	40	60	100
	Project Work	Project Work I	6	8			
					26		
IV	Elective Course	Corporate Financial Accounting	4	6	40	60	100
	Elective Course	Indirect Taxes	4	6	40	60	100
	Elective Course	Financial Management	4	6	40	60	100
	Project Work	Project Work II	6	8			
					26		

M.Com. II
SEMESTER III
Advanced Financial Accounting
Modules at a Glance

SN	Modules	No. of Lectures
1	Conversion of foreign Currency in view of financial statements (AS 11)	15
2	Final Accounts of Banking Companies and Related Statutory Requirements	15
3	Final Accounts of Insurance Companies and Related Statutory Requirements	15
4	Final Accounts of co-operative Societies and Related Statutory Requirements	15
Total		60

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1 Conversion of foreign Currency in view of financial statements (AS 11)	The Learner will be able to: <ol style="list-style-type: none"> 1. Review the concept of foreign currency conversion (1)* 2. Outline the requirements as per accounting Standards (4)* 3. Describe the concept of foreign branch(2)* 4. Construct Converted Trial Balance(6)* 5. Prepare Final Accounts in the books of head office(6)*
Unit 2 Final Accounts of Banking Companies and Related Statutory Requirements	The Learner will be able to: <ol style="list-style-type: none"> 1. Outline the statutory requirements as per Banking Regulation Act (4)* 2. Determine the value of Non-performing Assets (5)* 3. Categorize the items as per banking schedules(4)* 4. Construct Balance sheet and schedules in the books of a bank(6)* 5. Prepare Profit & Loss Account in the books of a bank(6)*
Unit 3 Final Accounts of Insurance Companies and Related Statutory Requirements	The Learner will be able to: <ol style="list-style-type: none"> 1. Outline the statutory requirements as per Insurance Act (4)* 2. Distinguish between General and Life Insurance (4)* 3. Prepare Revenue Statement of General Insurance Companies(6)* 4. Construct Balance Sheet of General Insurance Companies(6)* 5. Prepare Revenue Statement of Life Insurance Companies(6)* 6. Construct Balance Sheet of Life Insurance Companies(6)*
Unit 4 Final Accounts of co-operative Societies and	The Learner will be able to: <ol style="list-style-type: none"> 1. Outline the accounting provisions of Maharashtra State Co-operative Societies Act and Rules (4)* 2. Distinguish between housing co-operative societies and consumer co-operative societies(4)*s

Related Statutory Requirements	3. Prepare Trading in the books of co-operative societies(6)* 4. Prepare Profit & Loss Account in the books of co-operative Societies(6)* 5. Construct Balance Sheet Account in the books of co-operative Societies(6)*
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*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

Sr. No.	Modules/ Units
1	Conversion of foreign Currency in view of financial statements (AS 11) (15 Lectures)
	Requirements as per Accounting Standards Foreign Branches
2	Final Accounts of Banking Companies and Related Statutory Requirements (15 Lectures)
	Final Accounts of Banking Companies Provisioning of Non-Performing Assets Form & Requirements of Final Accounts
3	Final Accounts of Insurance Companies and Related Statutory Requirements (15 Lectures)
	<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 Business 2) General Insurance Business ● Forms and Requirements of Final Accounts for <ol style="list-style-type: none"> 1) Life Insurance Business 2) General Insurance Business
4	Final Accounts of co-operative Societies and Related Statutory Requirements (15 Lectures)
	<ul style="list-style-type: none"> ● Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules ● Forms and Requirements of Final Accounts

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

OR

20 Marks for Completion of Skill Enhancement Online Course Related to Cost Accounting

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks) OR	15 Marks
Q-4	Theory questions* (*Short notes / short questions)	15 Marks

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

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Corporate Financial Accounting
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

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NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for M.Com. II

Corporate Financial Accounting

Program: M.Com.

Course: M.Com. II

Corporate Financial Accounting

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

SEM IV
Corporate Financial Accounting
Modules at a Glance

SN	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 of companies	15
Total		60

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1 Corporate Financial Reporting	The Learner will be able to: <ol style="list-style-type: none"> 1. Paraphrase the concept of Corporate Financial Reporting (2)* 2. Describe the need for reporting (2)* 3. Categorize the contents of financial Report(4)* 4. Outline the provisions of Companies Act 2013(4)* 5. Evaluate CARO 2016 Report(5)*
Unit 2 International Financial Reporting Standards(IFRS) & Ind-AS	The Learner will be able to: <ol style="list-style-type: none"> 1. Distinguish between International Financial Reporting and Indian Accounting Standards(4)* 2. Determine Borrowing Cost as per Ind-AS 23(5)* 3. Calculate Earnings Per Share as per Ind-AS 33 (4)* 4. Determine profitable operating segments as per Ind-AS108(5)* 5. Calculate Income Tax as per Ind-AS 12(4)*
Unit 3 Valuation of Business for Amalgamation & Merger	The Learner will be able to: <ol style="list-style-type: none"> 1. Describe the concepts of Amalgamation and merger(2)* 2. Adapt methods of valuation of business(3)* 3. Find out Future Maintainable Profits(4)* 4. Calculate Average Capital Employed(4)* 5. Determine value of Goodwill and share (5)* 6. Determine value of business(5)*
Unit 4 Consolidated Financial Statement of companies	The Learner will be able to: <ol style="list-style-type: none"> 1. Describe the concept of consolidated financial statements(2)* 2. List out advantages and disadvantages of consolidated financial statements(2)* 3. Analyze capital and revenue profits (4)* 4. Calculate Minority Interest(4)* 5. Determine Cost of Control (5)* 6. Construct Consolidated Balance Sheet(6)*

*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

SN	Modules/ Units
1	Corporate Financial Reporting (15 Lectures)
	<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 (15 Lectures)
	<ul style="list-style-type: none"> ● Accounting Standards(AS)–applicability, interpretation, scope and compliance in India ● Introduction to I.F.R.S : Standards of IFRS , Difference between IFRS and Indian Accounting Standards ● Ind –AS ● Specific Ind AS: <ul style="list-style-type: none"> Borrowing Cost IAS 23 Operating Segment IAS 108 Earning per share IAS 33 Income Taxes IAS 12 Accounting for Property, Plant & Equipment IAS 16
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(Balance sheet of Holding Company) Consolidated Financial statements– Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)

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B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

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Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks) OR	15 Marks
Q-4	Theory questions* (*Short notes / short questions)	15 Marks

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

**MASTER OF COMMERCE
PROGRAMME**

**Under Choice Based Credit, Grading and
Semester System**

To be implemented from Academic Year 2019-2020

Faculty of Commerce

Board of Studies of Accountancy

AC- 02/ 03/ 2019

Item No- 2.13



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KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for M.Com. II

Advanced Cost Accounting

Program: M.Com.

Course: M.Com. II

Advanced Cost Accounting

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College Vashi, Navi Mumbai
Autonomous College
[University of Mumbai]
Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Advanced Financial Accounting
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
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7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
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Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College, Vashi

Two Years Full Time Post Graduate Programme.

Semester Pattern with Credit System

Structure For M.Com II

S e m	Course Type	Course Title	WL	Cr.	C E	TE	Total
III	Elective Course	Advanced Financial Accounting	4	6	40	60	100
	Elective Course	Direct Taxes	4	6	40	60	100
	Elective Course	Advanced Cost Accounting	4	6	40	60	100
	Project Work	Project Work I		6			
				24			
IV	Elective Course	Corporate Financial Accounting	4	6	40	60	100
	Elective Course	Indirect Taxes	4	6	40	60	100
	Elective Course	Financial Management	4	6	40	60	100
	Project Work	Project Work II		6			
				24			

SEM III

Advanced Cost Accounting

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

Modules at a Glance

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1 Process Costing	The Learner will be able to: <ol style="list-style-type: none"> 1. Explain the Concept of Process Costing (2) 2. Elaborate Features of process Costing (3) 3. Understand the Concept of Process Loss, Abnormal Loss, Normal Loss and Abnormal Gain.(2) 4. Evaluate Process Loss, Abnormal Loss, Normal Loss and Abnormal Gain. (5) 5. Compute the Inter Process Profit (6) 6. List out Advantages of Process Costing (2) 7. Criticize Disadvantages of Process Costing (2) 8. Computation of Equivalent Production by Weighted Average and FIFO (6)
Unit 2 Cost Allocation and Activity Based Costing Systems	<ol style="list-style-type: none"> 1. The Learner will be able to: 2. Understand the meaning of Cost Allocation(2) 3. List out Types of Cost allocation (2) 4. Relate between resources with activities, Cost and Cost drivers (3) 5. Evaluate Methods of allocating central costs (5) 6. Analyze cost allocation using Direct Method, Step Down Method and Reciprocal Method. (4) 7. Understanding Activity Based Costing (2) 8. Analyze the Advantages of ABC (4) 9. Criticize Limitations of ABC (4) 10. Identify cost drivers (3) 11. Solve Practical Problems on Traditional V/s Activity Based Costing System.(6)

<p>Unit 3 Responsibility Accounting</p>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Explain Responsibility Accounting 2. Describe the Features of Responsibility Accounting 3. Discuss Objective of Responsibility Accounting (2) 4. Explain Assumptions of Responsibility Accounting (2) 5. Criticize Problems of Responsibility Accounting (3) 6. Evaluate Responsibility Centre's, Cost, Profit, Revenue and Investment (5) 7. Describe Concept of Controllability (2) 8. Measure Managerial Performance :ROI and Residual Income Approach (5) 9. Prepare Managerial Reports using Segmented Costs and Controllable costs approach.(6)
<p>Unit 4 Strategic Cost Management</p>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand Transfer Pricing (2) 2. Describe Advantages of Transfer pricing (2) 3. Explain Disadvantages of Transfer Pricing (2) 4. Set-up Transfer Pricing (6) 5. Classify Negotiated transfer pricing and Cost Based transfer pricing.(3) 6. Understand Target Costing (2) 7. List out Objectives of Target Costing (2) 8. Compare between Target Costing and Cost Plus Pricing(4) 9. Understand Inflation Accounting (2) 10. Describe Features of Inflation Accounting (2) 11. Convert Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power (6)

SN	Modules/ Units
1	Process Costing (15 Lectures)
	<p>A) Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.</p> <p>B) Computation of Inter Process Profit – Advantages and Disadvantages</p> <p>C) Computation of Equivalent Production – Weighted Average and FIFO.</p>
2	Cost Allocation and Activity Based Costing Systems (15 Lectures)
	<p>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.</p> <p>B) Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.</p>
3	Responsibility Accounting (15 Lectures)
	<p>A) Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment.</p> <p>B) Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)</p> <p>C) Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.</p>
4	Strategic Cost Management (15 Lectures)
	<p>A) Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing.</p> <p>B) Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.</p> <p>C) Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.</p>

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks Online mid-term test

10 Marks Group Presentation based on curriculum to be assessed by the teacher concerned

10 marks Group Discussion / Individual Activity / Mini Projects.

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Q-1	Attempt Any Two a. b. c. d.	12 Marks
Q-2	Attempt Any Two a. b. c. d.	12 Marks
Q-3	Attempt Any Two a. b. c. d.	12 Marks
Q-4	Attempt Any Two a. b. c. d.	12 Marks
Q-5	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	12 Marks

Note: One of the questions from Q.1 to Q.4 can be asked as full length question for 12 marks.

AC- //

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KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for M.Com.-II Sem.-III

Cost Analytics

Program: M.Com.

Course: M.Com.-II Sem.-III Cost Analytics

*(Choice Based Credit, Grading and Semester System with effect from the
academic year 2022-2023)*

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-II. Sem.-III Cost Analytics
2	Eligibility for Admission	M.Com I
3	Passing Marks	
4	Ordinances/Regulations (if any)	

5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2022-2023

Preamble of the Syllabus:

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2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha
Karmaveer Bhaurao Patil College, Vashi
 Two Years Full Time Post Graduate Programme.
 Semester Pattern with Credit System
 Structure For M.Com

Programme Structure							
Course No.	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
	Semester I						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Financial Analysis & Control (Credit6) OR Costing Techniques(Credits 6)	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Mutual Fund Valuation OR Cost Control-Inventory Management	SEC 1 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4
	Total			500			28

	Semester II						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Management Control & Cost Control	DSE 3 DSE 4	PGCOM203.1 PGCOM203.2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Personal Investment Planning OR Receivables Management	SEC 3 SEC 4	PGCOM205.1 PGCOM205.2	100	60	40	4
	Total			500			28
	Semester III						
3.1	Direct Taxes	CC 7	PGCOM301	100	60	40	6
3.2	Advanced Financial Accounting OR Advanced Cost Accounting	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	100	60	40	6
3.3	Advanced Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics OR Cost Analytics	SEC 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						
4.1	Indirect Taxes	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting OR	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6

	Advanced Financial Management						
4.3	Strategic Performance Management & Business Valuation	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning OR Operations Management	SEC 4	PGCOM405.1 PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112

Syllabus of COST ANALYTICS

Sr. No.	Topics	No of lectures
Module1	Introduction of Cost Analysis	15
Module 2	Introduction to BI(BUSINESS INTELLIGENCE)	15
Module 3	Data warehousing & Mathematical models for decision making	15
Module 4	Cost Analytics with R	15

	Total Lectures	60
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Sr. No.	Topics	No of lectures
Module1	Cost Analysis:-	15
	Introduction of Cost Analysis: Definition of Cost Analysis Importance of Cost Analysis Types & Benefits of Cost Analysis Cost Benefit Analysis – Policy & Strategies	
Module 2	Cost Analytics with BI(BUSINESS INTELLIGENCE)	15
	1. Business intelligence: Effective and timely decisions, Data, information and knowledge, The role of mathematical models, Business intelligence architectures, Ethics and business intelligence 2. Decision support systems: Definition of system, Representation of the decision-making process, Evolution of information systems, Definition of decision support system, Development of a decision support system	
Module 3	Data warehousing & Mathematical models for decision making in costing	15

	<p>Data warehousing: Definition of data warehouse, Data Marts , Data quality , Data warehouse architecture, ETL tools, Metadata , Cubes and Multidimensional analysis.</p> <p>Mathematical models for decision making: Structure of mathematical models, Development of a model, Classes of models</p>	
Module 4	Cost Analytics with R	15
	<p>a. Introduction to R</p> <p>b. Cost-Benefit Analysis with R</p> <p>c. Cost-Effectiveness Analysis with R</p>	
Total Lectures		60

Course Outcomes

- To understand the concept of cost analysis.
- To introduce working with BI
- To understand how to maintain the meta data & data warehouse for cost analysis
- To introduce working with R

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating.**

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks mid-term test

20 Marks : Practical

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern for Semester End Examination

Que. 1	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 2	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 3	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 4	Attempt any ONE out of Two (12 marks each)	12 Marks

Que. 5	Do as directed (Any Four) A. Define (3 marks) B. Give Examples of (3 marks) C. Give Significance of (3 marks) D. Give One Word (3 marks) E. Match the Column (3 marks)	12 marks
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AC- 02/03/ 2019

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for M.Com. II

Direct Tax

Program: M.Com.

Course: M.Com. II

Direct Tax

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Direct Tax
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 100 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc.

This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College, Vashi

Two Years Full Time Post Graduate Programme.

Semester Pattern with Credit System

Structure For M.Com II

S e m	Course Type	Course Title	WL	Cr.	C E	TE	Total
III	Elective Course	Advanced Financial Accounting	4	6	40	60	100
	Elective Course	Direct Taxes	4	6	40	60	100
	Elective Course	Advanced Cost Accounting	4	6	40	60	100
	Project Work	Project Work I	6	8			
				26			
IV	Elective Course	Corporate Financial Accounting	4	6	40	60	100
	Elective Course	Indirect Taxes	4	6	40	60	100
	Elective Course	Financial Management	4	6	40	60	100
	Project Work	Project Work II	6	8			
				26			

SEM III
Direct Tax
Modules at a Glance

SN	Modules	No. of Lectures
1	Definitions and Basis of Charge	15
2	Heads of Income	15
3	Deductions u/s 80 and Exclusions from the Total Income	15
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	15
Total		60

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1 Basic Terms	The Learner will be able to: <ol style="list-style-type: none"> 1. Define the various concepts of Direct Tax. (1) 2. Explain the definitions of various concepts in Direct Tax. (1) 3. Distinguish between Assessment Year and Previous year. (1) 4. Determine whether activities are Business or not as per the provisions of Tax. (5) 5. Identify 'Person' as per the definition.(2)
Unit 2 Scope of Total Income & Residential Status	The Learner will be able to: <ol style="list-style-type: none"> 1. Memorise the Basic Conditions U/S 6. (1) 2. Discuss the Residential Status of an Individual. (2) 3. Calculate the number of Days of Stay in India. (3/4) 4. Determine the Residential Status on an Individual. (5) 5. Show the impact of different residential status of computation of Total Income. (1) 6. Compute the total income under different residential status. (4)
Unit 3 Heads of Income	The Learner will be able to: <ol style="list-style-type: none"> 1. List the Heads of Income. (1) 2. Understand the meaning of Salary, House Property, Business and Profession. (2) 3. Discuss the Capital Assets. (4) 4. Distinguish between Short and Long Term Capital Gain. (4) 5. Calculate the taxable Salary. (4) 6. Asses the taxable income from Salary, House Property, Business Profession, Capital Gain and Other Source. (5) 7. Calculate the Index Values. (4) 8. Separate the income under different heads of income. (4) 9. Show the deductions U/S16 and 24. (1)

	10. Distinguish between exemption and deductions. (4)
Unit 4 Deductions from Total Income	The Learner will be able to: 1. List out the Deductions U/S 80A. (1) 2. Identify the deductions. (2) 3. Calculate the amount of deduction. (3/4) 4. Determine whether conditions for getting deduction are fulfilled or not.(5)
Unit 5 Computation of Total Income for Individual	The Learner will be able to: 1. Arrange the heads of income.(4) 2. Group the income under different heads. (4) 3. Compile all heads of income together. (6) 4. Compute the taxable income of an Individual. (6)
Unit 6 Computation of Total Income of Partnership Firm	The learner will be able to: 1. Calculate Net Taxable Income of an Individual. 2. Calculate Tax Liability of an Individual. 3. Determine the maximum allowable remuneration of partners and maximum allowable Interest. 4. Calculate Tax Liability of Partnership Firm. 5. Understand the conditions for availing Rebate 6. Add Educational Cess on Tax liability

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

SN	Modules/ Units
1	Definitions and Basis of Charge (15 Lectures)
	<ul style="list-style-type: none"> ● Definitions: Person, Assessee, Income ● BasisofCharge:PreviousYear,AssessmentYear,ResidentialStatus,ScopeofTotal Income, Deemed Income
2	Heads of Income (15 Lectures)
	<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 (15 Lectures)

	<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
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) (15 Lectures)
	<ul style="list-style-type: none"> • Computation of Income & Tax of Individual and Partnership Firm

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks mid-term online test

10 Marks Group Presentation based on curriculum to be assessed by the teacher concerned

10 marks Group Discussion / Individual Activity / Mini Projects.

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks) OR	15 Marks
Q-4	Theory questions* (*Short notes / short questions)	15 Mark

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

AC- //

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI**

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for M.Com.-II Sem.-III

Financial Analytics

Program: M.Com.

Course: M.Com.-II Sem.-III Financial Analytics

*(Choice Based Credit, Grading and Semester System with effect from
the academic year 2022-2023)*

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-II. Sem.-III Financial Analytics
2	Eligibility for Admission	M.Com I
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2022-2023

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha
Karmaveer Bhaurao Patil College, Vashi
 Two Years Full Time Post Graduate Programme.
 Semester Pattern with Credit System
 Structure For M.Com

Programme Structure							
Course No.	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
	Semester I						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Financial Analysis & Control (Credit6) OR Costing Techniques(Credits 6)	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Mutual Fund Valuation OR Cost Control-Inventory Management	SEC 1 SEC 2	PGCOM105.1 PGCOM105.2	100	60	40	4
	Total			500			28
	Semester II						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Management Control & Cost Control	DSE 3 DSE 4	PGCOM203.1 PGCOM203.2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6

2.5	Personal Investment Planning OR Receivables Management	SEC 3 SEC 4	PGCOM205.1 PGCOM205.2	100	60	40	4
	Total			500			28
	Semester III						
3.1	Direct Taxes	CC 7	PGCOM301	100	60	40	6
3.2	Advanced Financial Accounting OR Advanced Cost Accounting	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	100	60	40	6
3.3	Advanced Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics OR Cost Analytics	SEC 5 SEC 6	PGCOM305.1 PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						
4.1	Indirect Taxes	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting OR Advanced Financial Management	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100	60	40	6
4.3	Strategic Performance Management & Business Valuation	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning OR Operations Management	SEC 4	PGCOM405.1 PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112

Syllabus of Financial Analytics

Sr. No.	Topics	No of lectures
Module1	Financial Analytics with R	15
Module 2	Cleaning & Processing Data	15
Module 3	Time Series Analysis	15
Module 4	Credit Risk Modeling	15
Total Lectures		60

Course Outcomes

- To introduce working with R
- To clean and process data in R
- To apply time series analysis
- To understand and apply credit risk modeling

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Module	Topics	No. of Lectures
1	Financial Analytics with R	15
	<ul style="list-style-type: none"> a. Introduction to R b. Data Structures c. Financial Probability & Statistical Calculations d. Functions e. Loops f. Control bootstrapping g. Simulation 	
2	Cleaning & Pre-Processing Data	15
	<ul style="list-style-type: none"> a. Understanding Data in Finance b. Sources of Data c. Cleaning & Pre-Processing Data 	
3	Time Series Analysis	15
	<ul style="list-style-type: none"> a. Time Series Data b. Using Decision Tree to Trade Stock c. Building a Trading Strategy d. Handling Time-Dependent Data in R. 	
4	Credit Risk Modeling	15

	<ul style="list-style-type: none"> a. Introduction to Risk Management b. Modeling & Simulation c. Introduction to Bond & Interest Rate Risk 	
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Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks mid-term test

20 Marks : Practical

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern for Semester End Examination

Que. 1	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 2	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 3	Attempt any TWO out of Four (6 marks each)	12 Marks

Que. 4	Attempt any ONE out of Two (12 marks each)	12 Marks
Que. 5	<p>Do as directed (Any Four)</p> <p>A. Define (3 marks)</p> <p>B. Give Examples of (3 marks)</p> <p>C. Give Significance of (3 marks)</p> <p>D. Give One Word (3 marks)</p> <p>E. Match the Column (3 marks)</p>	12 marks

RESEARCH PROJECT

1. Meaning of Research Project:

Research means searching something new in the existing knowledge. Research is the process of solving problems and finding facts in an organized manner. Research is path from known to unknown. Research is done by applying what is known (if anything), and building on it. Additional knowledge can be discovered by proving existing theories and by trying to better explain observations. Research is a logical and systematic search for new and useful information on a particular topic. Research is important both in scientific and nonscientific fields.

A research project is a scientific approach to answer a research question. A research project can also be an expansion on past work in the field. Research Project means a diligent and systematic inquiry or investigation into a subject, in order to discover facts or principles that have its own objectives, sampling design and outcomes. For our Post Graduate program, Research Project means a major study or report that is intended to gain exhausting knowledge in a particular area or to through light on specific social issues.

The person who carries the research is called as 'Research Scholar'. A mentor will be assigned to the Research scholar called as 'Research Guide'. You are also provided with a step-by-step guide to simplify the process and a suggested Timeline for research project completion to ensure that you meet your requirement in a timely manner.

2. Objectives of Research Project:

1. To inculcate research attitude among students.
2. To create and support a research culture among teachers and students.
3. To develop and promote scientific temper.
4. To initiate, undertake and promote high quality research.
5. To undertake research projects covering issues, that have an impact on the Social, Economical developments.
6. To disseminate knowledge and experience to academics, researchers, students and the community as a whole.
7. To contribute to national development by establishing an institutional plan for facilitating students participation in research and related activities and by providing the required resources and appropriate facilities.

3. Benefits of Research Project to the Students:

There are numerous benefits for undergraduate students who get involved in research. Research experience allows undergraduate students to better understand published works, learn to balance collaborative and individual work, determine an area of interest, and jump start their careers as researchers.

- Enhances knowledge:
- Clarifies confusion:
- Have a proper understanding of the subject:
- Learn about the methods and issues:
- Understand the published work:
- Learn to create a balance between collaborative and individual work:
- Know the interest:

4. Course Outcomes:

The Students will be able to:-

- 1) Define the objectives of the study.
- 2) Design the research plan.
- 3) Constructs the research proposal.
- 4) Apply the knowledge in solving real life situations or problems.
- 5) Explores the facts and situations.
- 6) Apply the knowledge and skill for analyzing the data.
- 7) Interpretation of analysis.
- 8) Apply the interpretation to validate the hypothesis Project.
- 9) Explain / Co-relate social significance of Research problem.
- 10) Apply the concept of reviewed literatures in the study.
- 11) Forms conclusions based on the findings.
- 12) Collects information from society through inquiry.
- 13) Present the data in appropriate format.
- 14) Organize resources required for research work.
- 15) Selects appropriate methods for data collection.
- 16) Prepare research report.
- 17) Arranges the data useful for appropriate processing.
- 18) Prepare Research Paper.
- 19) Present Research Paper in Seminars and Conferences.

5. Stakeholders:

- 1) Research Scholar:** Research Scholar is a student enrolled in the college under post graduation program and is conducting research for experiential learning under the guidance of college teacher. The students who conduct research are known as Research Scholars.

- 2) **Research Guide/Supervisor:** Research Guide/Supervisor is a teaching faculty under whose guidance, a research scholar has to conduct his/her research.

6. Work Load:

Work load for **Project Work is 02 (Two) hours per batch** of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the **remaining 04 (Four) hours** per week.

7. Guidelines for Preparing Research Project:

- 1) The project topic may be undertaken in any area (multidisciplinary)
- 2) Each of the learners has to undertake a Project individually under the supervision and guidance of a teacher-guide.
- 3) The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- 4) University/college shall allot a guiding teacher for guidance to the students based on her / his area of research work specialization.
- 5) The Students should maintain a diary for keeping the record of regular guidance by Guide-Teacher in a given Diary Format.
- 6) The Research project report 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 -1.
 - The Project Report shall be bounded.
 - The project report should be 80 to 100 pages.
 - The Project Should Contain following documents in the Research Project itself:
 - Certificate from Students
 - Guide Certificate
 - College Certificate
 - Acknowledgement
 - Declaration

8. Month wise Research Plan:

Month	Research Guide/Supervisors Role	Students Role
June	<ol style="list-style-type: none"> 1. Giving Guidelines on Research Project. 2. Lecture on How to frame title of Research. 3. Lecture on Literature Review. 4. Guiding the Students Individually. 	<ul style="list-style-type: none"> ● Select the topic of Research according to their area of Interest. ● Frame appropriate title for the Research and get it approved from the Research Guide/Supervisor. ● Read maximum number of Books Journal, articles related to the area of Research and Topic.
July	<ol style="list-style-type: none"> 1. Lecture on How to write Synopsis. 2. Lecture on How to write 1st, 2nd and 3rd Chapter. 3. Lecture on Research Methodology. 4. Guiding the Students Individually. 	<ul style="list-style-type: none"> ● Prepare the Synopsis of Research as per the instructions given by Research Guide/Supervisor and get it approved from Research Guide/Supervisor. ● Complete 1st, 2nd and 3rd Chapter and get it approved from the Research Guide/Supervisor. ● Searching for sources of Primary and Secondary data. ● Deciding the Population, Sample Size and methods of Analyzing data.

August	<ol style="list-style-type: none"> 1. Lecture on Online Data Collection (through Google) and its analysis. 2. Check the progress and guide the students in data collection and analysis. (Individualistic approach) 	<ul style="list-style-type: none"> ● Collection and Analysis of data. ● Complete IVth and Vth Chapter and get it approved from the Research Guide/Supervisor.
September	<ol style="list-style-type: none"> 1. Lecture on How to Draw Conclusion, Finding and give suggestions. 2. Lecture of How to write a Research Paper. 3. Getting Research Project done in all aspect. 	<ul style="list-style-type: none"> ● Complete VIth Chapter. ● Compile all chapters together and print the Research Project. ● Write a Research Paper on Research Project topic.
October	<ol style="list-style-type: none"> 1. Guiding the students to write Research Paper. 2. Giving information to the students regarding Seminar/Conferences organized in the College or outside the college. 3. Helping the students to publish and present the Research Paper in the Seminar/Conferences. 4. Guiding the students for preparing PPT for presentation. 	<ul style="list-style-type: none"> ● Write a Research Paper. ● Publish the Research Paper in UGC listed Journal. ● Present the Research Paper in the Seminar/Conference with the help of PPT. ● Preparing PPT's for Presentation in Seminar/Conference and for Final Viva. ● Face the Final Viva.

	5. Guiding the students for preparing PPT for Final Viva.	
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9. Marking System:

Particulars	Examiner	Assessment Area	Criteria	Marks	
Internal Evaluation	Research Guide/Supervisor	Preparation for Research Project	Attendance	05	20
			Sincerity	05	
			Punctuality	05	
			Hard work	05	
		Research Project	Research Project	05	20
			Content	05	
			RM	05	
			Conclusion, Finding & Suggestions	05	
External Evaluation	University Examiner	Research Project	Synopsis	05	20
			Research Methodology	05	
			Hypothesis Testing	05	
			Conclusion, Finding & Suggestions	05	
		Viva	PPT	05	20
			Presentation	05	

			Question Answer	10	
Research Paper	Publisher and Seminar Judges	PPT Presentation in Seminar /Conference	PPT	05	20
			Presentation	05	
		Publishing Research paper	Acceptance letter from Publisher	10	
Total Marks					100

Research Project Assessment by Research Guide/Supervisor

Name of the Research Scholar: _____ Date: __/__/____

Name of the Research Guide/Supervisor: _____

Sr. No.	Assessment Area	Criteria	Maximum Marks	Marks Obtained
1.	Preparation for Research	Attendance	05	
2.		Sincerity	05	
3.		Punctuality	05	

4.		Hard work	05	
5.	Research Project	Research Project	05	
6.		Content	05	
7.		RM	05	
8.		Conclusion, Finding & Suggestions	05	
TOTAL			40	

Research Guide/Supervisor

HOD

Research Project Assessment by University Examiner

Name of the Research Scholar: _____ Date: __/__/____

Name of the University Examiner: _____

Name of the Research Guide/Supervisor: _____

Sr. No.	Assessment Area	Criteria	Maximum Marks	Marks Obtained
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1.	Research Project	Synopsis	05	
2.		Research Methodology	05	
3.		HypoResearch Project Testing	05	
4.		Conclusion, Finding & Suggestions	05	
5.	Viva	PPT	05	
6.		Presentation	05	
7.		Question –Answer	10	
TOTAL			40	

Research Guide/Supervisor

University Examiner

HOD

Research Paper Assessment by Seminar/Conference
Coordinator

Name of the Research Scholar: _____ Date: __/__/____

Name of the Coordinators: _____

Name of the College: _____

Name of the Judge: _____

Name of the Research Guide/Supervisor: _____

Name of the Journal: _____

Date of Publishing: __/__/____.

Sr. No.	Assessment Area	Marks to be filled by	Maximum Marks	Marks Obtained
1.	PPT Content	Judge of the session	05	
2.	PPT Presentation	Judge of the session	05	
3.	Research Paper Publishing	Faculty Coordinator	10	
Total			20	

Faculty Coordinator Judge of the Session Seminar/Conference HOD
Coordinator

INTERNSHIP PROJECT

1. Meaning of Internship:

An internship is a temporary position with an organization on on-the-job training in order to gain work experience or satisfy requirements for a qualification and it can be paid or unpaid. The position of a student or trainee who works in an organization is not merely employment, but it is an opportunity for the intern to experience the actual work environment while completing the education, with or without pay.

2. Objectives of Internship:

- 1) To provide opportunities to the students for experiential learning in varied areas of the discipline beyond teaching and training.
- 2) To enhance professional growth of the students.
- 3) To identify skills required in actual work environment.
- 4) To apply AS, SAP and theories to real-world decision-making.
- 5) To assist the student's development of employer-valued skills such as teamwork, communications and attention to detail.
- 6) To expose the student to the environment and expectations of performance on the part of accountants in professional accounting practice, private/public companies or government entities.
- 7) To enhance and/or expand the student's knowledge of a particular area(s) of accounting.
- 8) To expose the student to professional role models or mentors who will provide the student with support in the early stages of the internship and provide an example of the behaviors expected in the intern's workplace.
- 9) To develop and improve business skills in communication, technology, quantitative reasoning, and teamwork.
- 10) To observe and participate in business operations and decision-making.
- 11) To meet professional role models and potential mentors who can provide guidance, feedback, and support.
- 12) To expand network of professional relationships and contacts.
- 13) To develop a solid work ethic and professional demeanor, as well as a commitment to ethical conduct and social responsibility.

3. Need of Internship as a part of Syllabus:

“You need experience to get experience”. This seems to be the biggest issue for young graduates transitioning into the workforce these days. Employers in today's labor market rely heavily on resumes that illustrate a relevant work history, whether that's from internships, volunteer work, or actual job experience. A practical work background carries a major significance when attempting to enter the job market. It's all about competition.

Not only are businesses competing against each other for a competitive advantage, but people are also competing to grab the vacant positions in a company. Every year, thousands of master graduates from Universities. Even your friend who graduated with you in your college has become your competitor. Take a moment and think about it.

If you're looking to gain experience, working as an intern is arguably the most advantageous plan of action. That one internship you did in a Semester could be the difference between winning a job opportunity or losing it.

If that information alone isn't compelling enough, we have compiled a list of reasons why partaking in internships are important for your future career.

1. The purpose of an internship is to provide real-world experience that enables you to put everything you've learned into action.
2. An internship can help you gain skills that can be applied to future jobs.
3. An internship enables you to gain first-hand exposure of working in the real world.
4. It also allows students to harness the skill, knowledge, and theoretical practice they learnt in university.
5. Internships provide a nice learning curve for students with little experience of the professional world.
6. Internships provide you with the building blocks you need for your future.
7. Internship opportunities help set the foundation for your career.
8. In many cases, companies hire interns after graduation.
9. Internships are an awesome way to improve your chances as a job applicant and make you a better future employee.

4. Benefits of Internship to the Students:

Finding a job can be a challenge, especially if you don't have experience. Unfortunately, you need to obtain a job before you can gain experience. Internships are a great way for college students and recent graduates to obtain valuable work experience.

Following are the benefits of Internship to the Students.

- **Gain valuable work experience:** One of the most important things you can gain from an internship is actual work Experience. With this newfound knowledge, you will be able to bridge the gap between classroom learning and actual learning.
- **Professional Skills:** One of the most valuable skills you will gain from an internship is the ability to speak with people in a professional setting. Discussions with bosses or coworkers are different from discussions with lecturers or fellow students.
- **Give yourself an edge in the job market:** Having successfully completed an internship makes a job candidate more attractive to employers. Many companies prefer to hire students who have completed internship programs. This is because many interns have better work habits, possess excellent soft skills, and have higher technical and industry skills since they have received formal job training and professional guidance.
- **Develop and refine skills.** Students can learn new skills, upgrade their existing skills and also learn how to apply them in completing given task. Internships help student's master professional soft skills such as communication, punctuality and time management. These are skills that are key for success at a job and college and are highly sought after by companies.
- **Network with professionals in the field:** Not only will you end up creating great memories and making friends, but you will widen your professional network. In addition to the people who will be your references in the future, try to leave your internship with new connections: senior employees, clients, fellow interns, etc.
- **Explore a career path:** These people can provide guidance, advice and help you in future job searches. Keep them in the loop on where you are in your career, and offer to help them whenever you can.
- **Gain confidence:** An internship can be a real confidence builder for a student. Being successful in the real world can inspire a student to work harder at school, and be more willing to take on challenges or be outside of his/her comfort zone.

- Transition into a job: After completing Internship, If employer is happy with the performance of Intern, he may offer job opportunity to the Intern and may ask to continue the job after completion of graduation.
- Financial Benefit: If the internship is with pay, Students get financial support to pursue higher professional education.

5. Course Outcomes:

The Students will be able to:-

- 1) Understands and learns the required on the job skills.
- 2) Applies the knowledge in completing assigned tasks.
- 3) Adopts the workplace environment.
- 4) Interacts and shares the knowledge among the group members.
- 5) Develop work habits and attributes necessary for job success.
- 6) Adhere to hierarchy.
- 7) Understand the vision, mission and objectives of the organization.
- 8) Develops interpersonal relationships.
- 9) Faces real life work situations.
- 10) Understands the work ethics, work etiquettes and mannerism etiquettes.
- 11) Gain entrepreneurial skills.
- 12) Performs the duties and understands the responsibilities.
- 13) Prepare a project report.

6. Stakeholders:

- 1) **Intern:** Intern is a student enrolled in the college under post graduation program and is undergoing supervised, experiential learning in a selected organization or Agency.
- 2) **Faculty Coordinator:** Faculty Coordinator is a teaching faculty who is responsible for Orienting and Preparing students for Internship, Planning and Coordinating the Internship with Interns and Mentors and Monitoring and Evaluating Internship experience of the students. Faculty Coordinator is the link between Intern and Mentor.
- 3) **Mentor/Supervisor:** Mentor/Supervisor is an expert or experienced person from a selected organization/Agency from where intern is planning to undergo his/her Internship. Mentor /Supervisor is a person under whose guidance an Intern has to perform his/her duties during Internship and has to report him.

7. Work Load:

Work load for Project Work is 02 (One) hour per batch of 15-20 learners per week for the teacher. The learner (of that batch) shall do field work and library work in the remaining 04 (Four) hours per week.

8. Guidelines for Preparing Internship Project:

- 1) Internship should be completed during the Diwali Vacation period or between the months of November to March without missing college lecturers.
- 2) Intern should apply all his/her knowledge and delegated authority for the benefit of the Organization/Agency where he/she is completing Internship. Intern should not do any intention errors or fraud which results in monetary or non-monetary loss to the Organization/ Agency or to the College, for which Intern will be personally liable.
- 3) For project work, there should be a rating of trainee by employer should be specified in Internship Certificate.
- 4) Students should maintain a separate diary to note down daily work and should be duly signed on a daily basis by the in-charge of the trainee (Mentor).
- 5) The project should comprise of Application of the student for internship, Undertaking by Parents, Appointment Letter from employer, Internship Completion Certificate and Feedback from the Employer.
- 6) The Research Project report should be in spiral binding form.
- 7) Duration of the internship should be **minimum 5 Weeks (Daily 6 Hrs, Total 150 Hrs.)**
- 8) Standard formats of the documents to be attached should be prepared.
- 9) The Research project report 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 -1
 - The Project Report shall be bound.
 - The project report should be 50 to 60 pages.
 - The Project Should Contain following documents in the Research Project itself:
 - Certificate from Students
 - Guide Certificate
 - College Certificate

- Mentor Certificate

9. Steps for Joining for Internship:

- 1) Appointment of Faculty Co-coordinator for a batch of 15 Students.
- 2) Orientation of Students about Internship by Faculty Coordinator.
- 3) Students should suggest the names of Organizations / Agencies where they want to complete the Internship. Faculty Coordinator should also suggest the names of Organization / Agencies for the students, if required.
- 4) Students should prepare short Curriculum Vitae.
- 5) Students should write application [in a given format] to the HOD and organization for getting Internship
- 6) Students should decide the learning outcomes from an internship in a given format.
- 7) Students should give contact and mail id of Mentor under whom the candidate is going to complete the Internship.
- 8) Prepare for the Interview, if required.
- 9) Sign MoU in a given format.

10. Role and Responsibilities of Intern during the Internship.

- 1) Intern should take due care in his all work as he or she is representing the name of the college. Hence interns should not do any such act which will spoil the name and reputation of our institute.
- 2) Intern should apply all his/her knowledge and delegated authority for the benefit of the Organization/Agency where he/she is completing Internship. Intern should not do any intention errors or fraud which results in monetary or non-monetary loss to the Organization/ Agency or to the College, for which Intern will be personally liable.
- 3) Intern should maintain a diary [in a given Format] and record all details of his/her internship and get it signed by a Mentor and Faculty Coordinator on a regular basis.
- 4) Intern should follow and obey all the instructions given by the Mentor.
- 5) Report any misconduct, error or misbehavior from Mentor to the Faculty Coordinator.

11. Role and Responsibilities of Faculty Coordinator

- 1) Orient the students for Internship.
- 2) Help the Intern in finding appropriate organization/Agency to undergo Internship.
- 3) Guide the Intern in formulating learning objectives.
- 4) Guide the Intern for writing Curriculum Vitae.
- 5) Prepare the Intern for an interview.
- 6) Make sure that the Mentor/Supervisor is not a relative or friend of the Intern or his family in order to avoid any conflict of Interest.
- 7) Finalize the work plan in consultation with the Mentor/Supervisor.
- 8) Ensure that the Intern maintains a diary for recording daily work.
- 9) Serve as a support system to the Intern during Internship.
- 10) Maintain regular contact and communicate with the Mentor /Supervisor.
- 11) Monitor the Interns progress and provide feedback to the Intern.
- 12) Solve the disputes between Interns and Mentors/Supervisor for smooth completion of Internship.
- 13) At the end of the Internship submit a brief written report to the Head of the Department.

12. Role and Responsibilities of Mentor

- 1) Finalize the work plan in consultation with the Faculty Coordinator.
- 2) Finalize the workplace, working hours, reporting time, and dress code in consultation with the Faculty Coordinator.
- 3) Review the learning objectives of Intern.
- 4) Explain the role, responsibilities, rules and regulations to the Intern at the time of joining internship.
- 5) Explain the circumstances under which the Internship can be terminated prematurely.
- 6) Review and discuss the performance of Intern with the Intern and Faculty Coordinator, once in a week.
- 7) Report any misconduct, error or misbehavior from Intern to the Faculty Coordinator.
- 8) Check the progress of Intern in achieving learning objectives.
- 9) Guiding the Intern for achieving his learning objectives.
- 10) Providing opportunities to the Intern to achieve his/her learning objectives.
- 11) Avoiding workplace harassment and pressuring Intern.

13. Month wise Internship Project Plan:

Month	Research Guide/Supervisors Role	Students Role
November	<ol style="list-style-type: none"> 1) Orient the students for Internship. 2) Help students in writing C.V. 3) Preparing students for Interviews. 	<ul style="list-style-type: none"> ● Study the role and responsibilities of Intern during Internship. ● Write C.V. ● Search organization / Agency for Internship. ● Face Interviews.
December	<ol style="list-style-type: none"> 1) Contact Mentors and explain his role and responsibilities during Internship 2) Finalize work plan with Mentor/Supervisor. 3) Formulate learning objectives with the interns. 4) Sign MoU with Organization or Agency. 5) Check the progress of Interns and diaries. 	<ul style="list-style-type: none"> ● Formulate Learning objectives. ● Undergo Internship. ● Report Faculty Coordinator regularly. ● Maintain a diary and get it signed by a Mentor/Supervisor. ● Maintain the record of achieving learning objectives.
January	<ol style="list-style-type: none"> 1) Check the progress of Interns and diaries. 2) On completion of Internship, get the Evaluation sheet filed up from Mentor/Supervisor. 3) Lecture on How to write an Internship Project. 	<ul style="list-style-type: none"> ● Write the Internship Project.
February	<ol style="list-style-type: none"> 1) Check the progress of writing Internship Project. 2) Help the Intern in preparing PPT for final Viva. 3) Arrange final Viva. 	<ul style="list-style-type: none"> ● Prepare PPT for Final Viva. ● Present PPT in Final Viva ● Face final Viva
March		

14. Marking System

Mentor = 40 marks

University Examiner Viva = 40 marks

Faculty Coordinator = 20 marks

Particulars	Examiner	Base	Criteria	Marks	
Internal Evaluation	Internship Guide/Supervisor	Preparation for Internship	Application and C.V. Submission	2.5	10
			Identification of Agency	2.5	
			Diary	05	
		Internship Project	Learning Objectives and Its Achievement	05	10
			Internship Project	05	
External Evaluation	University Examiner	Viva	PPT	05	20
			Presentation	05	
			Question Answer	10	
		Internship Project	Learning Objectives and Its Achievement	10	20
			Project	10	

Internship Evaluation	Mentor / Supervisor	Evaluation Sheet	Assessment Sheet		40
Total Marks					100

Note: Project can be judge on following grounds:

- ✓ Conceptual & Theoretical understanding
- ✓ Appropriate details of task and project assigned.
- ✓ Clarity of written material.
- ✓ Grammatically correct.
- ✓ Structure and spellings.
- ✓ Well presented.
- ✓ Analysis of Internship experience.
- ✓ Certificates attached.
- ✓ Completion.

Internship Assessment by Faculty Coordinator

Name of the Intern: _____ Date: __/__/____

Name of the Faculty Coordinator: _____

Sr. No.	Assessment Area	Criteria	Maximum Marks	Marks Obtained
1.	Preparation for Internship	Application and C.V. Submission	2.5	
2.		Identification of Agency	2.5	
3.		Diary	05	
4.	Internship Project	Learning Objectives and Its Achievement	05	
5.		Research Project [Conceptual & Theoretical understanding, Appropriate details of task and project assigned, Clarity of written material, Grammatically correct, Structure and spellings, Well presented, Analysis of Internship experience, Certificates attached, Completion.]	05	
Total			20	

Faculty Coordinator

HOD

Internship Assessment by Mentor / Supervisor

Name of the Intern: _____ Date: __/__/____

Name of the Mentor: _____

Name of the Faculty Coordinator: _____

Please mark √ your Interns performance in the box.

[A=2, B=1.5, C=1, D=0.5 and E=0]

Sr. No.	Assessment Area	Interns Performance [to be assigned by Mentor]	Marks [to be Filled by Faculty Coordinator]
1.	Attendance		
	A. Never Absent		
	B. Dependable		
	C. Usually Dependable		
	D. Not regular enough		
	E. Too many absences		
2.	Punctuality		
	A. Always on Time		
	B. Seldom comes late		
	C. Need Improvement		
	D. Very often tardy		
	E. Tardiness affects performance		
3.	Appearance (Clothing/hygiene/hair)		
	A. Always dressed appropriately.		
	B. Frequently dressed appropriately but not always.		

	C. Frequently dressed inappropriately but not always.		
	D. Always dressed inappropriately.		
	E. Extremely careless.		
4. Professionalism			
	A. Consistently demonstrate professionalism		
	B. Usually demonstrate professionalism		
	C. Occasionally demonstrate professionalism		
	D. Rarely demonstrate professionalism		
	E. Totally unprofessional		
5. Courtesy			
	A. Is very Courteous and Consistent		
	B. Is Courteous		
	C. Usually Courteous and Consistent		
	D. Rarely Courteous		
	E. Is not Courteous		
6. Attitude			
	A. Always Positive		
	B. Usually Positive		
	C. Rarely Positive		
	D. Neutral		
	E. Negative		
7. Cooperation			
	A. Work willing with others		
	B. Usually gets along with others		
	C. Rarely gets along with others		
	D. Prefer to work alone		
	E. Does not work well with others.		
8. Work Habits			
	A. Stay on the task till complete		
	B. Reliable, no waste of time		
	C. Reliable		
	D. Frequently waste time		
	E. Work is often incomplete		
9. Communication			
	A. Excellent Communication skill		
	B. Above average Communication skill		
	C. Average Communication skill		

	D. Need to improve Communication skill		
	E. Ineffective Communication skill		
10.	Adaptability		
	A. Adapts Changing conditions on his own		
	B. Need direction to Adapt changing Situation		
	C. Has difficulty in Adapting new Situations		
	D. Has difficulty in Adapting new Situations & takes more time to adjust		
	E. Cannot adjust changing situations		
11.	Discipline		
	A. Always		
	B. Frequently		
	C. Very Often		
	D. Rarely		
	E. Never		
12.	Initiative		
	A. Regularly takes Initiative		
	B. Frequently takes Initiative		
	C. Rarely takes Initiative		
	D. Very little Initiative, requires urging		
	E. No Initiative at all		
13.	Team work		
	A. Always involve in the Team Work		
	B. Frequently involve in the Team Work		
	C. Very often involve in the Team Work		
	D. Rarely involve in the Team Work		
	E. Never involve in the Team Work		
14.	Decision Making		
	A. Have abilities to take Quick & Right Decisions		
	B. Have ability to take Right decisions		
	C. Frequently takes right decisions		
	D. Rarely takes the decision		
	E. Afraid of taking decisions		
15.	Work Ethics (Honesty, Integrity, Humility and Accountability)		
	A. Always demonstrate strong Work		

	Ethics		
	B. Frequently demonstrate strong Work Ethics		
	C. Very Often demonstrate strong Work Ethics		
	D. Rarely demonstrate strong Work Ethics		
	E. Never demonstrate strong Work Ethics		
16. Responsibility			
	A. Always ready to take responsibility		
	B. Frequently ready to take responsibility		
	C. Very often ready to take responsibility		
	D. Rarely ready to take responsibility		
	E. Tries to avoid responsibility		
17. Theoretical Accounting Knowledge			
	A. Excellent		
	B. Very Good		
	C. Good		
	D. Average		
	E. Below average		
18. Practical Accounting Knowledge			
	A. Excellent		
	B. Very Good		
	C. Good		
	D. Average		
	E. Below Average		
19. Accuracy at work			
	A. Work without errors		
	B. Makes few errors, but rectifies the same		
	C. Makes few errors		
	D. Often makes errors		
	E. Frequently inaccurate and careless		
20. Learning Ability & Attitude			
	A. Very Keen to learn new thing other than learning objectives		
	B. Keen to learn new thing mentioned in the learning objectives		
	C. Learning only as a part of duty		
	D. Only Act as if learning		

	E. Not Interested in learning new thing		
TOTAL MARKS			

Mentor/Supervisor

Faculty Coordinator

HOD

Internship Project Assessment by University Examiner

Name of the Intern: _____ Date: __/__/____

Name of the University Examiner: _____

Name of the Faculty Coordinator: _____

Sr. No.	Assessment Area	Maximum Marks	Marks Obtained
1.	PPT	05	
2.	Presentation	05	
3.	Question –Answer	10	
4.	Learning Objectives Achieved	10	
5.	Internship Project [Conceptual & Theoretical understanding, Appropriate details of task and project assigned, Clarity of written material, Grammatically correct, Structure and spellings, Well presented, Analysis of Internship experience, Certificates attached, Completion.]	10	
TOTAL		40	

Faculty Coordinator

University Examiner

HOD

AC- 19/04/2022

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for M.Com.-II Sem.-III

Advanced Auditing

Program: M.Com.

Advanced Auditing

***(Choice Based Credit, Grading and Semester System with effect from
the academic year 2022-2023)***

Rayat Shikshan Sanstha's

KarmaveerBhauraoPatil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-II. Sem.-III Advanced Auditing
2	Eligibility for Admission	M.Com. I
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2022-23

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha
Karmaveer Bhaurao Patil College, Vashi
Two Years Full Time Post Graduate Programme.
Semester Pattern with Credit System
Structure For M.Com

Programme Structure							
Course No.	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
Semester I							
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Cost Accounting OR Management Accounting	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100	60	40	6
1.5	Digital Marketing OR Use of Advance Excel in Accounting	SEC 1	PGCOM105	100	60	40	4
Total				500			28
Semester II							
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance OR Financial Management	DSE 3 DSE 4	PGCOM203	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Marketing Analytics OR Business Analytics	SEC 3	PGCOM205	100	60	40	4
Total				500			28
Semester III							
3.1	Advanced Financial Accounting	CC 7	PGCOM301	100	60	40	6
3.2	Direct Taxes OR Auditing	DSE 3	PGCOM302	100	60	40	6
3.3	Cost Control & Cost System	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Cooperative Societies Accounting OR Personal Financial Planning	SEC 3	PGCOM305	100	60	40	4
Total				500	60	40	28
Semester IV							

4.1	Corporate Financial Accounting	CC 10	PGCOM401	100	60	40	6
4.2	Indirect Taxes OR Advanced Auditing	DSE 4	PGCOM402	100	60	40	6
4.3	Application of Cost Accounting	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II	CC 12	PGCOM404	100	60	40	6
4.5	Agriculture Accounting OR Financial Journalism	SEC 4	PGCOM405	100	60	40	4
	Total			500			28
					Total		112

Advanced Auditing

Sem III

SN	Modules	No. of Lectures
1	Company Audit	15
2	Special Audit	15
3	Audit Under Other Laws	15
4	Auditing in Computerized Environment	15
Total		60

Course Outcomes (Cos)

Modules:

Sr. No.	Modules
1	Company Audit
	<ul style="list-style-type: none"> ● 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-a-vis obligations of reporting to the members
2	Special Audits
	<ul style="list-style-type: none"> ● Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs and 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 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, computerized audit programmes; involvement of the auditor at the time of setting up the computer system

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks mid-term test

20 Marks [Any Two Activities of 10 marks each] Mini project / Group Discussion / Seminar / Social Activity / Subject related individual activity.

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be set: 05

All questions are compulsory carrying 12 marks each.

Q-1	Attempt Any Two a. b. c. d.	12 Marks
Q-2	Attempt Any Two a. b. c. d.	12 Marks
Q-3	Attempt Any Two a. b. c. d.	12 Marks
Q-4	Attempt Any Two a. b. c. d.	12 Marks
Q-5	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	12 Marks

Note: One of the questions from Q.1 to Q.4 can be asked as full length question for 12 marks.

AC- 02/03/ 2019

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for M.Com. II

Corporate Financial Accounting

Program: M.Com.

Course: M.Com. II

Corporate Financial Accounting

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Corporate Financial Accounting
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 100 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College, Vashi

Two Years Full Time Post-Graduate Programme.

Semester Pattern with Credit System

Structure For M.Com II

Sem	Course Type	Course Title	WL	Cr.	C E	TE	Total
III	Elective Course	Advanced Financial Accounting	4	6	40	60	100
	Elective Course	Direct Taxes	4	6	40	60	100
	Elective Course	Advanced Cost Accounting	4	6	40	60	100
	Project Work	Project Work I	6	8			
					26		
IV	Elective Course	Corporate Financial Accounting	4	6	40	60	100
	Elective Course	Indirect Taxes	4	6	40	60	100
	Elective Course	Financial Management	4	6	40	60	100
	Project Work	Project Work II	6	8			
					26		

M.Com. II SEM IV
Corporate Financial Accounting
Modules at a Glance

SN	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 of companies	15
Total		60

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1 Corporate Financial Reporting	The Learner will be able to: 1. Paraphrase the concept of Corporate Financial Reporting (2)* 2. Describe the need for reporting (2)* 3. Categorize the contents of financial Report(4)* 4. Outline the provisions of Companies Act 2013(4)* 5. Evaluate CARO 2016 Report(5)*
Unit 2 International Financial Reporting Standards(IFRS) & Ind-AS	The Learner will be able to: 1. Distinguish between International Financial Reporting and Indian Accounting Standards(4)* 2. Determine Borrowing Cost as per Ind-AS 23(5)* 3. Calculate Earnings Per Share as per Ind-AS 33 (4)* 4. Determine profitable operating segments as per Ind-AS 108(5)* 5. Calculate Income Tax as per Ind-AS 12(4)*
Unit 3 Valuation of Business for Amalgamation & Merger	The Learner will be able to: 1. Describe the concepts of Amalgamation and merger(2)* 2. Adapt methods of valuation of business(3)* 3. Find out Future Maintainable Profits(4)* 4. Calculate Average Capital Employed(4)* 5. Determine value of Goodwill and share (5)* 6. Determine value of business(5)*
Unit 4 Consolidated Financial Statement of companies	The Learner will be able to: 1. Describe the concept of consolidated financial statements(2)* 2. List out advantages and disadvantages of consolidated financial statements(2)* 3. Analyze capital and revenue profits (4)* 4. Calculate Minority Interest(4)* 5. Determine Cost of Control (5)* 6. Construct Consolidated Balance Sheet(6)*

*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

SN	Modules/ Units
1	Corporate Financial Reporting (15 Lectures)
	<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 (15 Lectures)
	<ul style="list-style-type: none"> ● Accounting Standards(AS)–applicability, interpretation, scope and compliance in India ● Introduction to I.F.R.S : Standards of IFRS , Difference between IFRS and Indian Accounting Standards ● Ind –AS ● Specific Ind AS: <ul style="list-style-type: none"> Borrowing Cost IAS 23 Operating Segment IAS 108 Earning per share IAS 33 Income Taxes IAS 12 Accounting for Property, Plant & Equipment IAS 16
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(Balance sheet of Holding Company) Consolidated Financial statements– Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

OR

20 Marks for Completion of Skill Enhancement Online Course Related to Cost Accounting

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks) OR	15 Marks
Q-4	Theory questions* (*Short notes / short questions)	15 Marks

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

AC- //

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI**

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for M.Com.-II Sem.-IV

Operations Management

Program: M.Com.

Course: M.Com.-II Sem.-IV Operations Management

*(Choice Based Credit, Grading and Semester System with effect from
the academic year 2022-2023)*

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-II. Sem.-IV Operations Management
2	Eligibility for Admission	M.Com I
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2022-2023

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha
Karmaveer Bhaurao Patil College, Vashi
 Two Years Full Time Post Graduate Programme.

PG Programme Structure

Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
Semester I						
Strategic Management	CC 1	PGCOM101	100	60	40	6
Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
Financial Analysis & Control (Credit 6) OR Costing Techniques Examinations(Credits 6)	DSE 1 DSE 2	PGCOM103.1 PGCOM103.2	100 100	60 60	40 40	6 6
Mutual Fund Valuation (Credits 4) OR Cost Control - Inventory Management (Credits 4)	SEC 1 SEC 2	PGCOM105.1 PGCOM105.2	100 100	60 60	40 40	4 4
Total			500			28

Semester II							
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance (Credits 6) OR Management Control & Cost Control	DSE 3 DSE 4	PGCOM203.1 PGCOM203.2	100 100	60 60	40 40	6 6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Personal Investment Planning (Credits 4) OR Receivable Management (Credits 4)	SEC 3 SEC 4	PGCOM205.1 PGCOM205.2	100 100	60 60	40 40	4 4

	Total			500			28
	Semester III						
3.1	Direct Tax	CC 7	PGCOM301	100	60	40	6
3.2	Advanced Financial Accounting (Credits 6)	DSE 5	PGCOM302.1	100	60	40	6
	OR Advance Cost Accounting (Credits 6)	DSE 6	PGCOM302.2	100	60	40	6
3.3	Advance Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics Practices (Credits 4)	SEC 5	PGCOM305.1	100	60	40	4
	OR Cost Analytics Practices (Credits 4)	SEC 6	PGCOM305.2	100	60	40	4
	Total			500	60	40	28
	Semester IV						
4.1	Indirect Tax	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting (Credits 6)	DSE 7	PGCOM402.1	100	60	40	6
	OR Advance Financial Management (Credits 6)	DSE 8	PGCOM402.2	100	60	40	6
4.3	Strategic Performance Management & Business Valuation (Credits 6)	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II (Internship Project)	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning (Credits 4)	SEC 7	PGCOM405.1	100	60	40	4
	OR Operation Management (Credits 4)	SEC 8	PGCOM405.2	100	60	40	4
	Total			500			28
					Total		112

Sr. No.	Topics	No of lectures
Module1	Introduction to Operations Management	15
Module 2	Operations Planning	15
Module	Project and Innovation Management	15
Module 4	Production planning and Control	15
Total Lectures		60

Course Outcomes

- To describe the meaning & concepts in connection to effective Operations Management.(1)
- To apply the knowledge of Operations Planning for Resource Management.(3)
- To interpret the trends by using various methods of Demand Forecasting. (2)
- To analyze the appropriate materials requirement using different techniques.(4)
- To express the opinion on the product design and Product Life cycle by analyzing the case studies. (6)
- To evaluate different control measures for effective production planning.(5)

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Module	Topics	No. of Lectures
1	Introduction to Operations Management	15
	<ul style="list-style-type: none"> ● Meaning of Operations Management ● Features & Importance of Operations Management ● Functions of Operations Management : Product Design, Forecasting, SCM, Delivery Management, ● Strategies of Operational Management: Leveraging Data, Controlling Data Challenges, Analyzing Inventories, Designing Process, Forecasting and Setting Goals ● Understanding 4 Vs of Operation Management: Volume, Variety, Variations and Visibility 	
2	Operations Planning	15
	<ul style="list-style-type: none"> ● Demand forecasting – Steps in forecasting , Forecasting Methods - sales forecasting and calculation of trend by least square method ● Capacity planning - Meaning , types :Level Capacity & Matching Capacity, Factors Influencing Effective Capacity, capacity requirement planning with numericals finding optimum number of Machine hours ● Facility Location - Meaning, Steps ● Product Layout - Meaning, Fixed position layout & Combined Layout 	
3	Project & Innovation Management:	15
	<ul style="list-style-type: none"> ● Project planning – project life cycle – Gantt charts, PERT and CPM, types of Project Management ● Innovation Management - Function & Innovation, Classification of Innovation Management, 8 Phases of Management Process, Uses of Innovation Management 	
4.	Production planning and Control	15

	<ul style="list-style-type: none"> ● Introduction – Control Measures – Time study, Work study, Method study, Job Evaluation, Job Allocation (Assignment Technique), Scheduling Queuing Models, Simulation and Line Balancing – Optimum Allocation of resources – Lean Operations – JIT – Transportation Model and Linear Programming Technique (Formulation of equations only). ● 	
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Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks mid-term test

20 Marks : Journal

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks : 60

Questions to be set 14

Question Paper Pattern For Semester End Examination

Que. 1	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 2	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 3	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 4	Attempt any ONE out of Two (12 marks each)	12 Marks

Que. 5	Do as directed (Any Four) A. Define (3 marks) B. Give Examples of (3 marks) C. Give Significance of (3 marks) D. Give One Word (3 marks) E. Match the Column (3 marks)	12 marks
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Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI**

(AUTONOMOUS COLLEGE)

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for M.Com.-II Sem.-IV

Personal Tax Planning

Program: M.Com.

Course: M.Com.-II Sem.-IV Personal Tax Planning

*(Choice Based Credit, Grading and Semester System with effect from
the academic year 2022-2023)*

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.Com Part-II. Sem.-IV Personal Tax Planning
2	Eligibility for Admission	M.Com I
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	Revised
9	To be implemented from Academic year	2022-2023

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education

Rayat Shikshan Sanstha
Karmaveer Bhaurao Patil College, Vashi
Two Years Full Time Post Graduate Programme.

PG Programme Structure

Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
Semester I						
Strategic Management	CC 1	PGCOM101	100	60	40	6
Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
Financial Analysis & Control (Credit 6) OR Costing Techniques Examinations(Credits 6)	DSE 1	PGCOM103 .1	100	60	40	6
	DSE 2	PGCOM103 .2	100	60	40	6
Mutual Fund Valuation (Credits 4) OR Cost Control - Inventory Management (Credits 4)	SEC 1	PGCOM105 .1	100	60	40	4
	SEC 2	PGCOM105 .2	100	60	40	4
Total			500			28

Semester II							
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance (Credits 6) OR Management Control & Cost Control	DSE 3	PGCOM203. 1	100	60	40	6
		DSE 4	PGCOM203. 2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Personal Investment Planning (Credits 4) OR Receivable Management (Credits 4)	SEC 3	PGCOM205. 1	100	60	40	4
		SEC 4	PGCOM205. 2	100	60	40	4

	Total			500			28
	Semester III						
3.1	Direct Tax	CC 7	PGCOM301	100	60	40	6
3.2	Advanced Financial Accounting (Credits 6) OR Advance Cost Accounting (Credits 6)	DSE 5	PGCOM302. 1	100	60	40	6
		DSE 6	PGCOM302. 2	100	60	40	6
3.3	Advance Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics Practices (Credits 4) OR Cost Analytics Practices (Credits 4)	SEC 5	PGCOM305. 1	100	60	40	4
		SEC 6	PGCOM305. 2	100	60	40	4
	Total			500	60	40	28
	Semester IV						
4.1	Indirect Tax	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting (Credits 6) OR Advance Financial Management (Credits 6)	DSE 7	PGCOM402. 1	100	60	40	6
		DSE 8	PGCOM402. 2	100	60	40	6
4.3	Strategic Performance Management & Business Valuation (Credits 6)	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II (Internship Project)	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning (Credits 4) OR Operation Management (Credits 4)	SEC 7	PGCOM405. 1	100	60	40	4
		SEC 8	PGCOM405. 2	100	60	40	4
	Total			500			28
					Total		112

Syllabus of Personal Tax Planning

Sr. No.	Topics	No of lectures
Module1	Tax Planning and Ethics in Taxation & Return of Income	15
Module 2	Reliefs in Heads of Income; Clubbing of Income Section 60 to 65, Set off & Carry forward of losses	15
Module 3	Advance tax u/s 207,208,209, 210 & 211 & Interest Payable U/S 234 A, 234 B & 234 C	15
Module 4	Tax Deductions at Source	15
Total Lectures		60

Course Outcomes:

- To identify different concepts relating to personal tax savings. (1)
- To differentiate between the types of Income tax returns and its related sections. (2)
- To apply various sections of clubbing of income & set – off & carry forward to determine the taxable income.(3)
- To explain different sections under which TDS is deducted on individuals income.(4)
- To assess the advance tax liability of an individual and the interests payable thereon in case of delay. (5)
- To evaluate ethical tax planning techniques. (5)

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Sr. No.	Unit	Contents	Lectures
1.	Unit 1	Tax Planning and Ethics in Taxation & Return on Income Sec 139 ITR 1 ITR 2 ITR 3 ITR 4	
2.	Unit 2	Reliefs in Heads of Income; Clubbing of Income Section 60 to 65 Set off & Carry forward of losses: Sec 70 – Set off loss from one source against income from another Source under the same Heads 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 losses of Business Losses Sec 73 – Losses in Speculation Business Sec 74 – Loss under the head Capital Gains	
3.	Unit 3	Advance tax u/s 207,208,209, 210 & 211 & Interest Payable U/S 234 A, 234 B & 234 C Sec 207: Income liable to Income 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 for Payment of Advance Tax	
4.	Unit 4	Tax Deducted at Source Sec 192 – TDS on Salary Sec 194 A- TDS on Interest Sec 194 H – TDS on Contractor Sec 194 I – TDS on Rent Sec 194 J – TDS on Professional Fees	

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks mid-term test

20 Marks : Journal

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks : 60

Questions to be set 14

Question Paper Pattern For Semester End Examination for UG & PG

Que. 1	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 2	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 3	Attempt any TWO out of Four (6 marks each)	12 Marks
Que. 4	Attempt any ONE out of Two (12 marks each)	12 Marks

Que. 5	Do as directed (Any Four) A. Define (3 marks) B. Give Examples of (3 marks) C. Give Significance of (3 marks) D. Give One Word (3 marks) E. Match the Column (3 marks)	12 marks
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AC- / / 2022

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI
NAVI MUMBAI
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for M.Com II

Advanced Financial Management

Program: M.Com

Course: M.Com. II

Advanced Financial Management

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2022-2023)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Approved Syllabus

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Advanced Financial Management
2	Eligibility for Admission	M.Com I
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2022-2023

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 80 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College, Vashi

Two Years Full Time Post Graduate Programme

Semester Pattern with Credit System

Structure for M.Com II

PG Programme Structure							
	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
	Semester I						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Financial Analysis & Control (Credit 6)	DSE 1	PGCOM103.1	100	60	40	6
	OR Costing Techniques Examinations(Credits 6)	DSE 2	PGCOM103.2	100	60	40	6
1.5	Mutual Fund Valuation (Credits 4)	SEC 1	PGCOM105.1	100	60	40	4
	OR Cost Control - Inventory Management (Credits 4)	SEC 2	PGCOM105.2	100	60	40	4
	Total			500			28
	Semester II						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance (Credits 6)	DSE 3	PGCOM203.1	100	60	40	6
	OR Management Control & Cost Control	DSE 4	PGCOM203.2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Personal Investment Planning (Credits 4)	SEC 3	PGCOM205.1	100	60	40	4
	OR Receivable Management (Credits 4)	SEC 4	PGCOM205.2	100	60	40	4
	Total			500			28
	Semester III						

3.1	Direct Tax	CC 7	PGCOM301	100	60	40	6
3.2	Advanced Financial Accounting (Credits 6) OR Advance Cost Accounting (Credits 6)	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	100 100	60 60	40 40	6 6
3.3	Advance Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics Practices (Credits 4) OR Cost Analytics Practices (Credits 4)	SEC 5 SEC 6	PGCOM305.1 PGCOM305.2	100 100	60 60	40 40	4 4
	Total			500	60	40	28
	Semester IV						
4.1	Indirect Tax	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting (Credits 6) OR Advance Financial Management (Credits 6)	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100 100	60 60	40 40	6 6
4.3	Strategic Performance Management & Business Valuation (Credits 6)	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II (Internship Project)	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning (Credits 4) OR Operation Management (Credits 4)	SEC 7 SEC 8	PGCOM405.1 PGCOM405.2	100 100	60 60	40 40	4 4
	Total			500			28
					Total		112

SEM IV

Advanced Financial Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Investment Decisions : Capital Budgeting	15
2	Management of Working Capital	15
3	Financial Planning	15
4	Financial Policy and Corporate Strategy	15
Total		60

Course Outcomes:-

SN	Modules/ Units
1	Investment Decisions : Capital Budgeting [15 Lectures]
	<ul style="list-style-type: none"> ● Introduction ● Nature of Capital Budgeting ● Purpose of Capital Budgeting ● Capital Budgeting Process ● Types of Capital Investment ● Decisions Project Cash Flows and Net profit Approval ● Basic Principle of Measuring Project Cash Flows ● Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle ● Probability technique for measurement of cash flow ● Capital Budgeting Techniques: Net Return Value; Internal Rate of Return; Profitability Index Methods ● A Comparison; Project Selection Under Capital Rationing <p>(Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with/ without capital rationing. Comparison of IRR with Required rate of return i.e. ,IRR and mutually exclusive projects with unequal lives, multiple IRR)</p>
2	Management of Working Capital [15 Lectures]
	<ul style="list-style-type: none"> ● Meanings, Concepts and Policies of Working Capital ● Management of Working Capital ● Issues in Working Capital ● Statement of Working Capital
3	Financial Planning [15 Lectures]
	<ul style="list-style-type: none"> ● Introduction ● Meaning of Budget ● Essentials of a budget, ● Types of Budgets ● Advantages of Budgeting ● Zero Based Budget <p>(Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</p>
4.	Financial Policy and Corporate Strategy [15 Lectures]
	<ul style="list-style-type: none"> ● Meaning of strategic financial management ● Strategic financial decision making framework ● Functions of Strategic Financial Management ● Financial Planning

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks- Online Internal Test

10 Marks One Class assignment based on curriculum to be assessed by the teacher concerned

10 marks Group Presentation / Individual Activity / Mini Project.

OR

20 Marks for Completion of Skill Enhancement Online Course Related to Cost Accounting

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 05

Duration: 2 Hrs.

All Questions are Compulsory Carrying 12 Marks each.

Q-1	Attempt Any Two a. b. c. d.	12 Marks
Q-2	Attempt Any Two a. b. c. d.	12 Marks
Q-3	Attempt Any Two a. b. c. d.	12 Marks
Q-4	Attempt Any Two a. b. c. d.	12 Marks
Q-5	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	12 Marks

Note: One of the questions from Q.1 to Q.4 can be asked as full length question for 12 marks.

AC- 02/03/ 2019

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for M.Com. II

Indirect Tax- Introduction to Goods & Service Tax

Program: M.Com.

Course: M.Com. II

Indirect Tax- Introduction to Goods & Service Tax

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2019-2020)**

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College Vashi, Navi Mumbai

Autonomous College

[University of Mumbai]

Syllabus for Approval

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Indirect Tax- Introduction of Goods & Services Tax
2	Eligibility for Admission	
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semesters
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2019-2020

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 100 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
2. Get equipped with knowledge of changing practices in Strategic Management, Research Methodology, Advanced Accounting and Taxation at local and global level.
3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted the understanding of the social and environmental issues through implementing the projects if social relevance.
9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's

Karmaveer Bhaurao Patil College, Vashi

Two Years Full Time Post Graduate Programme.

Semester Pattern with Credit System

Structure For M.Com II

S e m	Course Type	Course Title	WL	Cr.	C E	TE	Total
III	Elective Course	Advanced Financial Accounting	4	6	40	60	100
	Elective Course	Direct Taxes	4	6	40	60	100
	Elective Course	Advanced Cost Accounting	4	6	40	60	100
	Project Work	Project Work I	6	8			
					26		
IV	Elective Course	Corporate Financial Accounting	4	6	40	60	100
	Elective Course	Indirect Taxes	4	6	40	60	100
	Elective Course	Financial Management	4	6	40	60	100
	Project Work	Project Work II	6	8			
					26		

SEM IV
Indirect Tax- Introduction of Goods and Service Tax
Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction	12
2	Registration under GST	13
3	Levy and Collection of Tax	15
4	Time, Place and Value of Supply	10
5	Input Tax Credit and Payment of Tax	10
Total		60

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1 Introduction to GST	The Learner will be able to: 1. Understand the meaning of Business, Consideration, Goods, Person, Principal Supply, Taxable supply, Recipient, Reverse Charge. (2) 2. Give the examples of Electronic Commerce Operators. (2) 3. Memorise the concepts of Supplier, services, taxable supply, non-taxable supply.(1) 4. Apply the rules of Reverse charge in appropriate transaction.(3) 5. Knows the custom frontiers of India. (1)
Unit 2 Levy and Collection of Tax	The Learner will be able to: 1. Discuss the scope of Supply. (2) 2. Determine the non taxable supplies. (5) 3. Distinguish between Composite Supply and Mixed Supply. (4) 4. Memorise the exemptions from supply. (1) 5. Describe the rules regarding Levy and Collection of tax. (4)
Unit 3 Time, Place and Value of Supply	The Learner will be able to: 1. Understand the meaning of Time, Place and Value of Supply. (2)

	<ol style="list-style-type: none"> 2. Discuss the importance of Time, Place and Value of Supply. (4) 3. Determine the Time and Place of Supply. (5) 4. Determine whether the transaction is Inter state or Intra State. (5) 5. Calculate the Value of Supply. (4) 6. Apply appropriate rule to determine Time and Place of Supply. (3)
<p style="text-align: center;">Unit 4</p> <p style="text-align: center;">Input Tax Credit</p>	<p style="text-align: center;">The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the meaning of Input Tax Credit. (2) 2. Describe the Eligibility for taking Input Tax Credit. (4) 3. Calculate gross tax liability and Input tax credit. (4) 4. Rank the adjustment of Excess IGST/CGST/SGST. (6) 5. Separate the transaction between tax is and tax collected.(4)
<p style="text-align: center;">Unit 5</p> <p style="text-align: center;">Registration Under GST Law</p>	<p style="text-align: center;">The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Describe the conditions for Registration under GST. (4) 2. Knows the rules regarding Compulsory registration. (1) 3. Sequence the registration procedure. (3) 4. Understand the meaning of deemed registration. (2) 5. Write note on Cancellation of Registration. (1) 6. Determine whether a dealer is liable for registration or not.(5)

Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating

SN	Modules/ Units
1	Introduction (12 Lectures)
	<p>What is GST, Need of GST, Dual GST Model</p> <p>Definitions: Business, Consideration, ECO, Goods, India, Non Taxable Supply, Person, Principal Supply, Recipient, Reverse Charge, Services, Supplier, Taxable Person, Taxable Supply.</p> <p>GSTN, GSTC</p>
2	Registration under GST (13 Lectures)

	Person not liable for registration Compulsory registration Procedure for registration Deemed Registration Cancellation of Registration.
3	Levy and Collection of Tax (15 Lectures)
	Scope of Supply. Composite and Mixed Supplies Composition Levy Levy and collection of Tax Exemption from Tax
4	Time, Place and Value of Supply (10 Lectures)
	Time of Supply Place of Supply Value of Supply
5	Input Tax Credit and Payment of Tax (10 Lectures)
	Eligibility for taking Input Tax Credit Input Tax Credit in Special circumstances. Computation of Tax Liability and Payment of Tax

1. Understand the definitions and basis of charge of GST
2. Identify the Intra-state and Inter-state transactions, Taxable and Non taxable supplies.
3. Calculate the input tax credit.
4. Solves sums based on computation of Net tax liability under GST.
5. Adjust the IGST, CGST and SCGT against each other.

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as 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

20 Marks mid-term online objective type test

10 Marks Group Presentation based on curriculum to be assessed by the teacher concerned

10 marks Group Discussion / Individual Activity / Mini Projects.

A) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks: 60

Questions to be Set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks) OR	15 Marks
Q-4	Theory questions* (*Short notes / short questions)	15 Marks

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

AC- / / 2022

Item No- 2.13



**Rayat Shikshan Sanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI
NAVI MUMBAI
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for M.Com II
Strategic Performance Management & Business Valuation
Program: M.Com.
Course: M.Com. II
Strategic Performance Management & Business Valuation
(Choice Based Credit, Grading and Semester System with
effect from the academic year 2022-2023)**

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College Vashi, Navi Mumbai
Autonomous College
[University of Mumbai]
Syllabus Approved

Sr. No.	Heading	Particulars
1	Title of Course	M.COM. II Strategic Performance Management & Business Valuation
2	Eligibility for Admission	M.Com I
3	Passing Marks	
4	Ordinances/Regulations (if any)	
5	No. of Years/Semesters	One year/Two semester
6	Level	P.G.
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2022-2023

Preamble of the Syllabus:

The Master in Commerce (M.Com.) is 2 years integrated degree Programme divided in 4 semesters. This is choice Based Credit and Grading System programme with 100 credits. The different areas are covered in this degree programme, viz. Strategic Management, Advanced Accounting and Costing, Research Methodology, Taxation, Economics for decisions, Project Work etc. This Programme is intended to:

1. Recognize and understand the evaluation of financial statements in accordance with accounting standards.
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3. Demonstrate an understanding of advanced cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyze financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
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9. Enhance the research culture among students by taking up the research projects.
10. Making the students enrich by imbibing them a value education.

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College, Vashi
Two Years Full Time Post-Graduate Programme
Semester Pattern with Credit System
Structure for M.Com II

PG Programme Structure							
	Course Title	Course Type	Course Code	Full Marks	End-term Marks	CIE Marks	Credit Points
	Semester I						
1.1	Strategic Management	CC 1	PGCOM101	100	60	40	6
1.2	Economics for Business Decisions	CC 2	PGCOM102	100	60	40	6
1.3	Business Ethics & CSR	CC 3	PGCOM104	100	60	40	6
1.4	Financial Analysis & Control (Credit 6)	DSE 1	PGCOM103.1	100	60	40	6
	OR Costing Techniques Examinations(Credits 6)	DSE 2	PGCOM103.2	100	60	40	6
1.5	Mutual Fund Valuation (Credits 4)	SEC 1	PGCOM105.1	100	60	40	4
	OR Cost Control - Inventory Management (Credits 4)	SEC 2	PGCOM105.2	100	60	40	4
	Total			500			28
	Semester II						
2.1	Research Methodology for Business	CC 4	PGCOM201	100	60	40	6
2.2	Economics for Business Decisions (Macro Economics concepts & Applications)	CC 5	PGCOM202	100	60	40	6
2.3	Corporate Finance (Credits 6)	DSE 3	PGCOM203.1	100	60	40	6
	OR Management Control & Cost Control	DSE 4	PGCOM203.2	100	60	40	6
2.4	E-Commerce	CC 6	PGCOM204	100	60	40	6
2.5	Personal Investment Planning (Credits 4)	SEC 3	PGCOM205.1	100	60	40	4
	OR Receivable Management (Credits 4)	SEC 4	PGCOM205.2	100	60	40	4
	Total			500			28
	Semester III						
3.1	Direct Tax	CC 7	PGCOM301	100	60	40	6

3.2	Advanced Financial Accounting (Credits 6) OR Advance Cost Accounting (Credits 6)	DSE 5 DSE 6	PGCOM302.1 PGCOM302.2	100 100	60 60	40 40	6 6
3.3	Advance Auditing	CC 8	PGCOM303	100	60	40	6
3.4	Project Work I	CC 9	PGCOM304	100	60	40	6
3.5	Financial Analytics Practices (Credits 4) OR Cost Analytics Practices (Credits4)	SEC 5 SEC 6	PGCOM305.1 PGCOM305.2	100 100	60 60	40 40	4 4
	Total			500	60	40	28
	Semester IV						
4.1	Indirect Tax	CC 10	PGCOM401	100	60	40	6
4.2	Corporate Financial Accounting (Credits 6) OR Advance Financial Management (Credits 6)	DSE 7 DSE 8	PGCOM402.1 PGCOM402.2	100 100	60 60	40 40	6 6
4.3	Strategic Performance Management & Business Valuation (Credits 6)	CC 11	PGCOM403	100	60	40	6
4.4	Project Work II (Internship Project)	CC 12	PGCOM404	100	60	40	6
4.5	Personal Tax Planning (Credits 4) OR Operation Management (Credits 4)	SEC 7 SEC 8	PGCOM405.1 PGCOM405.2	100 100	60 60	40 40	4 4
	Total			500			28
					Tota 1		112

M.Com. II SEM IV
Strategic Performance Management & Business Valuation
Modules at a Glance

S N	Modules	No. of Lectu res
1	Introduction to Performance Management	15
2	Performance Evaluation & Improvement Tools	15
3	Introduction to Business Valuation	15
4	Valuation of Assets & Liabilities	15
Total		60

Course Outcomes:

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

SN	Modules/ Units
1	Introduction to Performance Management (15 Lectures)
	<ul style="list-style-type: none"> ● Concept of performance management ● Inter-relationship between performance, productivity & efficiency ● Components ● Financial Performance Analysis ● Supply Chain Management
2	Performance Evaluation & Improvement Tools (15 Lectures)
	<ul style="list-style-type: none"> ● Six Sigma ● Du-Pont Analysis ● Balance Score Card ● Bench Marking & Bench Trending
3	Introduction to Business Valuation
	<ul style="list-style-type: none"> ● Meaning: Value, Valuation, Business Valuation ● Principles, bias, types of values ● Role of Business Valuation in Business Acquisition
4	Valuation of Assets & Liabilities
	<ul style="list-style-type: none"> ● Valuation of Bonds, Shares ● Valuation of Copyrights, Brand ● Economic Value Added, Market Value Added

Evaluation Pattern

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