

Mahatma Education Society's
Pillai HOC College of Arts, Science & Commerce
(Autonomous), Rasayani

Affiliated to University of Mumbai
NAAC Accredited with "A+" Grade in cycle II
ISO 9001:2015 Certified



SYLLABUS
M.Com. (Advanced Accountancy)
PART I

As per National Education Policy
Choice Based Credit & Grading System
Academic Year 2026-27



Mahatma Education Society's

College Code: 870

PILLAI HOC COLLEGE OF ARTS, SCIENCE & COMMERCE

Pillai HOCL Educational Campus, HOC Colony, Rasayani, Via. Panvel, Dist. Raigad. Pin 410207

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(NAAC Accredited 'A+' Grade, CGPA - 3.26 in Cycle 2 & ISO 9001:2015 Certified)

Affiliated to the University of Mumbai, Approved by Government of Maharashtra

(AUTONOMOUS COLLEGE)

Sr.No.	Name	Designation	Signature
1	Ms. Aditi Moholkar	Head of the Department (B.Com in Accountancy)	
2	Dr. Rinkoo Shantnu	Principal	
3	Mr. Binit Kumar	Vice-Principal	
4	Ms. Arushi Dube	Member	
5	Ms. Sheetal Patariya	Member	
6	Ms. Paulami Rao	Member	
7	Ms. Sharadha Kadam	Member	
8	Ms. Kirti Chikkodi	Member	
9	Ms. Prema Mahato	Member	
10	Dr. Arvind Dhond	Vice Chancellor Nominee.	
11	Dr. Kaustubh Sontakke	Subject experts from outside the Parent University	
12	Dr. Satvinder Kaur Dhanjal	Subject experts from outside the Parent University	
13	Ms. Nimisha Unnithan	Industry Expert	
14	Ms. Arushi Sharma	College alumni	

1. Introduction

A **Master's program in Commerce (M.Com.)** is an advanced academic choice for graduates aiming to develop deeper expertise in commerce, finance, and accounting. In today's highly competitive and regulation-driven business environment, organizations require professionals with strong analytical abilities, advanced financial knowledge, and strategic decision-making skills. This program enhances conceptual clarity and research aptitude, preparing students for **specialized and leadership roles** in areas such as accounting, taxation, financial management, corporate advisory, academia, while also fostering **entrepreneurial thinking and strategic management of business enterprises, including family-owned businesses.**

Aims and Objectives

1. The program aims to develop advanced professional competence in accounting and finance by imparting in-depth theoretical knowledge, analytical skills, and practical expertise, enabling students to meet the challenges of modern business, regulatory frameworks, and global financial environments.
2. The program aims to provide comprehensive and advanced knowledge of financial accounting, corporate accounting, and accounting standards.
3. The program aims to enhance analytical, interpretative, and problem-solving skills for complex accounting and financial issues.
4. The program aims to encouraging graduates to pursue advanced degrees or professional certifications in accounting and finance.
5. The program aims to develop expertise in auditing, taxation, cost and management accounting, and financial reporting.
6. The program aims to familiarize students with contemporary accounting practices, regulatory requirements, and corporate governance norms.
7. The program aims to equip learners with research skills and the ability to apply quantitative techniques in accounting and finance.

2. Programme Outcomes (POs)

PO. No.	PO Title	POs in brief
P01	Fundamental Knowledge Acquisition	Graduates will demonstrate a comprehensive and foundational knowledge of their chosen discipline along with an awareness of interdisciplinary connections.
P02	Critical Thinking and Analytical Reasoning	Graduates will be able to analyse complex problems, synthesize data from multiple sources (qualitative and quantitative), and employ logical reasoning to formulate well-supported conclusions and arguments.
P03	Effective Communication	Graduates will exhibit proficiency in both written and oral communication, articulating ideas clearly, persuasively, and ethically to diverse audiences
P04	Problem Solving	Graduates will possess the ability to identify, formulate, and design solutions for real-world problems in their professional or social contexts, applying relevant theoretical knowledge and practical skills.
P05	Information and Digital Literacy	Graduates will demonstrate the capability to locate, evaluate, and effectively use information from various sources, and utilize modern tools and Information and Communication Technology (ICT) for professional and academic tasks.
P06	Research Skills and Scientific Temperament	Graduates will develop a sense of inquiry and research methodology, including the ability to design experiments (where applicable), collect and analyse data, and interpret results while maintaining scientific rigor and intellectual honesty.
P07	Ethical Reasoning and Professional Integrity	Graduates will recognize ethical dilemmas, commit to professional and academic ethics, and demonstrate an understanding of moral and social responsibilities in their personal and professional conduct.
P08	Employability and Professional Skills	Graduates will acquire the necessary job-ready skills, managerial competencies, and professional values to secure gainful employment or pursue advanced education in their respective fields.
P09	Environmental and Sustainability Consciousness	Graduates will understand the importance of environmental conservation and sustainable development, displaying responsibility toward ecological challenges and advocating for healthy environmental practices.
P010	Life-Long Learning	Graduates will develop the capacity for independent and self-directed learning to continuously upgrade their knowledge and skills, enabling them to adapt to rapid

		technological and societal changes.
PO11	Civic and Social Responsibility	Graduates will act as responsible citizens with an informed awareness of constitutional values, engaging proactively in community development and addressing social needs.
PO12	Empathy and Social Intelligence	Graduates will be able to cultivate and demonstrate affective, interpersonal, social and emotional intelligence.

3. Programme Specific Outcomes (PSOs)

PSOs. No.	PSO Title	PSOs in brief
PSO1	Advanced Accounting Expertise	Postgraduates will gain in-depth knowledge of advanced financial, corporate, and international accounting standards.
PSO2	Financial Analysis and Decision-Making	Postgraduates will be able to analyze complex financial data and provide insights for managerial and strategic decision-making.
PSO3	Research and Technology Application	Postgraduates will develop skills to conduct accounting research and effectively use accounting software and data analytics tools.
PSO4	Ethics and Regulatory Compliance	Postgraduates will apply ethical principles, corporate governance, and regulatory frameworks in accounting, auditing, and financial reporting.

4. Evaluation Pattern

Marking Code	Marking Scheme
A	50 Marks Semester End Exam, 50 Marks Continuous Assessment (distributed within 20 Marks Class Test, 20 Marks Presentation & Viva, 10 Marks Assignment)
B	25 Marks Semester End Exam, 25 Marks Continuous Assessment (distributed within 10 Marks Class Test, 10 Marks Presentation & Viva, 05 Marks Assignment)

Course Structure

Semester I							
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures / Week	Evaluation Pattern
HPCAA101	Major	Advanced Cost & Management Accounting	Theory	100	4	4	A
HPCAA102	Major	Advanced Financial Accounting	Theory	100	4	4	A
HPCAA103	Major	Direct And Indirect Taxation-Income Tax	Theory	100	4	4	A
HPCAA107	Major	Advanced Trends In Accounting I	Theory	50	2	2	B
HPCAA105	Elective	Fundamental Analysis For Corporate	Theory	100	4	4	A
HPCAA106	Elective	Research Methodology	Theory	100	4	4	A
Total				550	22		**
Semester II							
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures / Week	Evaluation Pattern
HPCAA151	Major	Advanced Cost Accounting	Theory	100	4	4	A
HPCAA152	Major	Corporate Finance	Theory	100	4	4	A
HPCAA153	Major	Direct And Indirect Taxation (Goods And Service Tax)	Theory	100	4	4	A
HPCAA154	Major	Advanced Trends In Accounting II	Theory	50	2	2	B
HPCAA155	Elective	Accounting Of Housing Society And Charitable Trust	Theory	100	4	4	A
HPCAA156	OJT	ON THE JOB TRAINING	OJT	100	4	4	
Total				550	22		**

SEMESTER I

BOS	Commerce & Management				
Course	ADVANCED COST & MANAGEMENT ACCOUNTING				
Course Code	HPCAA101	Level	6		
		Type	Theory	Practical	Total
Semester	I	Credits	04	-	04
Type	Major	No of Teaching hours	60	-	60
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Apply marginal costing and absorption costing techniques along with breakeven and contribution analysis to make effective managerial decisions in various business scenarios.
2	Develop and use standard costing systems to analyze variances in materials, labor, and overheads for improved cost control and operational efficiency.
3	Prepare and implement different types of budgets including zero-based and flexible budgets to achieve effective budgetary control and financial planning.
4	Calculate and analyze operating costs for service industries such as hospitals, hotels, and transport to support cost control and decision-making.

Course Outcomes	
CO1	Apply marginal costing and absorption costing techniques along with breakeven and contribution analysis to make effective managerial decisions in various business scenarios.
CO2	Develop and use standard costing systems to analyze variances in materials, labor, and overheads for improved cost control and operational efficiency.
CO3	Prepare and implement different types of budgets including zero-based and flexible budgets to achieve effective budgetary control and financial planning.
CO4	Calculate and analyze operating costs for service industries such as hospitals, hotels, and transport to support cost control and decision-making.

Modules At Glance

Module No.	Content	No. of Lectures	Mapping with CO
1	Marginal Costing, Absorption Costing and Management Decisions	15	CO 1
	Standard Costing	15	CO 2
2	Budgetary Control	15	CO 3
	Operating Costing	15	CO4
		60	

Syllabus

Module No.	Content	No. of Lectures
1	Marginal Costing, Absorption Costing and Management Decisions A) Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and	15

	Various Decision Making Problems B) Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control	
	Standard Costing A) Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards B) Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and Sales including Sub-variances.	15
2	Budgetary Control A) Budget and Budgetary Control – Zero Based Budget – Performance Budgets – Functional Budgets Leading to the Preparation of Master Budgets B) Capital Expenditure Budget – Fixed and Flexible Budgets – Preparation of Different Types of Budgets	15
	Operating Costing A) Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data B) Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport	15
Case Study Scenario		
M1	Lotus Hospital runs a diagnostic center offering X-ray, MRI, and blood testing services. The management wants to understand the role of operating costing in controlling costs and fixing service charges. They record all direct costs (technician salary, consumables, maintenance of machines) and indirect costs (electricity, rent, administration) under suitable cost units. The hospital aims to provide affordable healthcare while ensuring efficiency. (a) Explain the meaning and features of operating costing. (b) Suggest suitable cost units for the hospital services. (c) State two advantages of using operating costing in service industries.	
M2	Green Wheels Logistics is a company that provides freight transport services across several cities. Their fleet consists of trucks of various sizes. The management wants to ensure they are running operations efficiently and charging clients competitively. They keep detailed records of all direct costs (driver wages, fuel, repairs, tolls) and indirect costs (depreciation, insurance, office expenses). The company is considering adopting operating costing to improve cost Control and pricing strategies. (a) Explain the meaning and features of operating costing. (b) Suggest suitable cost units for Green Wheels Logistics. State two advantages of using operating costing in the transport industry	

References Books:

1. Cost Accounting by CMA G.C. Rao
2. Cost Accounting (theories, Problems & solutions) by CMA M.N.Arora
3. Cost Accounting (Principles & Practice) by S.P.Jain , Narang&Agarwal
4. Principles of Cost Accounting by Garg&Lal.
5. Elements of Cost Accounting by Dr. S.N.Maheshwari

Semester End Evaluation (50 Marks)

Time: 2 Hr Paper Pattern

Question No	Questions	Total Marks: 50
Q1	Attempt any 1 out of 2	15
Q2	Attempt any 1 out of 2	15
Q3	Attempt any 1 out of 2	15
Q4	Case Study	05

BOS	Commerce & Management				
Course	ADVANCED FINANCIAL ACCOUNTING				
Course Code	HPCAA102	Level	6		
		Type	Theory	Practical	Total
Semester	I	Credits	4	-	4
Type	Major	No of Teaching hours	60	-	60
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Learners will be able to understand the statutory formats, regulatory requirements, and preparation of final accounts of banking companies, including provisioning norms for NPAs.
2	Learners will be able to apply relevant Accounting Standards for foreign currency transactions and accurately account for foreign branch operations.
3	Learners will be able to gain comprehensive knowledge of the accounting and statutory provisions governing general insurance businesses, and to prepare their final accounts.
4	Learners will be able to understand and apply the accounting requirements of co-operative societies as per the Maharashtra State Co-operative Societies Act, including preparation and interpretation of their statutory final accounts

Course Outcomes	
CO1	Learners will be able to analyze and evaluate the financial performance of banking companies by applying statutory formats, NPA provisioning rules, and regulatory disclosure requirements.
CO2	Learners will be able to execute foreign currency accounting, including journal entries, translation methods, and preparation of foreign branch accounts as per applicable Accounting Standards.
CO3	Learners will be able to interpret regulatory frameworks for life and general insurance businesses and apply them in preparing technically correct final accounts required by IRDA.
CO4	Learners will be able to prepare, review, and validate the financial statements of co-operative societies, ensuring compliance with the Maharashtra State Co-operative Societies Act and prescribed accounting rules.

Modules At Glance

Module No.	Content	No. of Lectures	Mapping with CO
1	Unit 1: Final Accounts & Statutory Requirements for Banking Companies	15	CO 1
	Unit 2: Foreign Currency Conversion (As per Applicable Accounting Standards)	15	CO 2
2	Unit 3: Accounting & Statutory Requirements of Insurance Companies	15	CO 3
	Unit 4: Accounting & Statutory Requirements of Co-operative Societies	15	CO4
		60	

Syllabus

Module No.	Content	No. of Lectures
1	<p>Unit1: Final Accounts & Statutory Requirements for Banking Companies</p> <p>A) Final Accounts of Banking Companies B) Provisioning of Non- Performing Assets Form & Requirements of Final Accounts</p> <p>Unit2: Foreign Currency Conversion (As per Applicable Accounting Standards)</p> <p>A) Requirements as per Accounting Standards B) Foreign Branches</p>	30
2	<p>Unit3: Accounting & Statutory Requirements of Insurance Companies</p> <p>A) Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for</p> <p>1) Life Insurance Business 2) General Insurance Business</p> <p>B) Forms and Requirements of Final Accounts for</p> <p>1) Life Insurance Business 2) General Insurance Business</p> <p>Unit4: Accounting & Statutory Requirements of Co-operative Societies</p> <p>A) Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules B) Forms and Requirements of Final Accounts</p>	30
Case Study Scenario		
M1	<p>Globe Export Ltd. operates a foreign branch in Singapore whose accounts are maintained in SGD. At year-end, the head office must translate the branch trial balance into INR. The accountant is confused about which exchange rates should be used for assets, liabilities, income, expenses, and opening balances, and whether exchange differences should be recorded in P&L or as a separate reserve.</p> <p>Question: Discuss how Globe Export Ltd. should convert the foreign branch accounts into INR as per the applicable Accounting Standard on foreign currency transactions. Which rates should be used for various items, and how should exchange differences be treated?</p>	

M2	<p>Shield General Insurance Ltd. has issued fire and motor insurance policies for a period of one year. At the end of the financial year, only nine months of coverage have elapsed, and the remaining three months of risk have not yet expired. The accountant is unsure how to account for the portion of premium that relates to the unexpired risk period, whether it should be treated as a liability, and how it affects the revenue account and balance sheet. The management wants to ensure that the final accounts comply with statutory requirements and accurately reflect the company's financial position.</p> <p>Question: Explain the concept of Unexpired Risk Provision (URP). How should Shield General Insurance Ltd. account for the unexpired portion of premium in its Revenue Account and Balance Sheet?</p>
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References Books

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi

Semester End Evaluation (50 Marks)

Time: 2 Hr Paper Pattern

Question No	Questions	Total Marks: 50
Q1	Attempt any 1 out of 2	15
Q2	Attempt any 1 out of 2	15
Q3	Attempt any 1 out of 2	15
Q4	Case Study	05

BOS	Commerce & Management				
Course	DIRECT AND INDIRECT TAXATION-INCOME TAX				
Course Code	HPCAA103	Level	6		
		Type	Theory	Practical	Total
Semester	I	Credits	4	-	4
Type	Major	No of Teaching hours	60	-	60
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Define and differentiate the fundamental concepts used in the Income Tax Act.
2	Determine the residential status of a person and its implication on the taxable scope of their income.
3	Identify, classify, and calculate income under the five prescribed heads of income.
4	Apply and calculate the allowable deductions under Chapter VI-A to arrive at the Gross Total Income and Tax liability of Individual and Companies.

Course Outcomes	
CO1	Students will understand the concept of Residential Status and Scope of Total Income
CO2	After successful completion of the course, students are able to create an understanding of the basic concept of Direct Tax and basic definition of Direct Tax and assessee.
CO3	It familiarizes with heads of income with its components
CO4	Students are able to develop insight of the basics of Income Tax Act with special reference to computation of total income.

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Definitions and Basis of Charge And Heads of Income	30	CO1, CO2
2	Deductions u/s 80 and Exclusions from the Total Income and Computation of Income and Tax	30	CO3, CO4
		60	

Syllabus

Module No.	Content	No. of Lectures
1	Unit1: Definitions and Basis of Charge A) Definitions: Person, Assesse, Income Basis of Charge: Previous Year, Assessment Year B) Residential Status, Scope of Total Income, Deemed Income Unit 2: Heads of Income A) Income from Salary, Income from House Property B) Profits and Gains from Business and Profession, Income from Capital Gains, Income from Other Sources	30
2	Unit3: Deductions u/s 80 and Exclusions from the Total Income A) Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U B) Exclusions: Exemptions related to Specific Heads of Income to be covered with Relevant Provisions, Agricultural Income, and Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend Unit4: Computation of Income and Tax A) Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) B) Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	30
Case Study Scenario		
M1	Mr. A receives: Basic Salary: ₹16,000 per month Dearness Pay: ₹4,000 per month Commission: 1% of turnover (₹20,00,000 per year) HRA: ₹8,000 per month; rents paid ₹5,000 per month (first 6 months), ₹6,000 per month (next 6 months) Plan out his taxable income from salary.	
M2	Mr. Ravi has the following incomes during the financial year: <ol style="list-style-type: none"> 1. Salary received in India: ₹5,00,000 2. Interest from a bank in London, received in London: ₹50,000 3. Profit from a business in Germany, controlled from India: ₹2,00,000 4. Rent from a house property in Chennai, received in London: ₹1,20,000 Recommend his total income if he is a: Resident and Ordinarily Resident (ROR) Resident but Not Ordinarily Resident (RNOR) Non-Resident (NR)	

References Books

1. Direct Taxes Law & Practice by V.K. Singhania - Taxman •
2. Systematic Approach to Direct Tax by Ahuja & Gupta - Bharat Law House •
3. Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman •
4. Direct Tax Laws by T.N. Manoharan - Snow White

Semester End Evaluation (50 Marks)

Time: 2 Hrs

Paper Pattern

Question No	Questions	Total Marks: 50
Q1	Attempt any 1 out of 2	15
Q2	Attempt any 1 out of 2	15
Q3	Attempt any 1 out of 2	15
Q4	Case Study	05

BOS	Commerce & Management				
Course	Research Methodology				
Course Code	HPCAA106	Level	6		
		Type	Theory	Practical	Total
Semester	I	Credits	4	-	4
Type	Elective	No of Teaching hours	60	-	60
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	Learners will be able to explain the concepts, types, and scope of research, formulate research problems, develop hypotheses, and select appropriate sampling methods.
2	Learners will be able to design and implement effective research methodologies, including primary and secondary data collection, and construct well-designed questionnaires for data gathering..
3	Learners will be able to process and analyze research data using statistical tools, conduct hypothesis testing, and interpret results accurately to draw meaningful conclusions.
4	Learners will be able to prepare comprehensive research reports, apply proper citation methods, adhere to ethical research practices, and utilize modern technological tools in research.

Course Outcomes	
CO1	Learners will be able to understand the meaning, need, scope, and types of research, and develop skills to plan research, select problems, formulate hypotheses, and determine sampling methods.
CO2	Learners will be able to acquire the ability to collect primary and secondary data effectively, design questionnaires, and select appropriate data collection methods for various research contexts.
CO3	Learners will be able to process, analyze, and interpret research data using statistical tools, measures of central tendency and dispersion, correlation, regression, and hypothesis testing techniques.
CO4	Learners will be able to develop the skills to prepare structured research reports, apply proper citation methods, maintain ethical standards, avoid plagiarism, and utilize modern technology in research.

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Introduction to Research and Research Process	30	CO 1, CO 2
2	Data Processing and Statistical Analysis and Research Reporting and Modern Practices in Research	30	CO 3, CO4
		60	

Syllabus

Module No.	Content	No. of Lectures
1	<p>Unit 1 Introduction to Research</p> <p>a) Meaning of Research, Need and Scope of Research in Social Sciences, Humanities, Commerce and Management, Types of research- Basic, Applied, Descriptive, Analytical , Casual and Empirical Research. b) Planning of Research, Selection of Research Problem , Research Design, Significance of Review of Literature, Formulation, Importance and Types of Hypothesis, Significance and Methods of Sampling, Factors determining sample size</p> <p>Unit 2 Research Process</p> <p>a) Stages in Research process, Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data, Secondary data: Sources and Limitations, Meta-Analysis b) Factors affecting the choice of method of data collection, Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire</p>	30
2	<p>Unit3: Data Processing and Statistical Analysis</p> <p>a) Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation, Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis. b) Testing of Hypotheses – Parametric Test-t test, f test, z test, Non-Parametric Test -Chi square test, ANOVA, Factor Analysis, Multiple Regression Analysis, Interpretation of data: significance and Precautions in data interpretation</p> <p>Unit4: Research Reporting and Modern Practices in Research</p> <p>a) Research Report Writing: Importance, Essentials, Structure/ layout, Types, References and Citation Methods: APA (American Psychological Association), CMS (Chicago Manual Style) MLA (Modern Language Association) , Bibliometrics b) Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research</p>	30
Case Study Scenario		
M1	<p>Dr. Neha Kapoor is a management researcher working on a project to study the impact of remote working on employee productivity in IT companies. She wants to conduct a structured research study and publish her findings in a reputed journal.</p> <p>Project Details</p> <p>Objective: To analyze how remote working affects productivity, job satisfaction, and work-life balance., Scope: IT companies in metropolitan cities., Research Type</p> <p>Considered: Descriptive and analytical research, Population: Employees of IT companies, Potential Sample: 500 employees selected from 10 companies, Challenges: Selecting the right sample, ensuring data reliability, and choosing an appropriate research design.</p>	

	<p>Research Plan</p> <p>Research Problem: Effect of remote working on productivity, Review of Literature: She reviews past studies on remote working, employee performance, and management practices, Hypothesis: “Remote working positively affects employee productivity.”,</p> <p>Sampling: Stratified random sampling to include employees from different levels and departments, Data Collection: Online surveys, interviews, and secondary company data.</p>
M2	<p>Mr. Aditya Verma, a postgraduate student in Management, has conducted a research study on “The Effect of Work-from-Home Policies on Employee Productivity.” He now needs to prepare and submit a research report for his university and potentially for publication.</p> <p>Project Details</p> <p>Objective: To analyze how work-from-home arrangements affect productivity and employee satisfaction.</p> <p>Data Sources: Surveys of employees, interviews with managers, and secondary literature.</p> <p>Challenges: Organizing the report properly, using correct citation styles, maintaining ethical research norms, and avoiding plagiarism.</p>

Reference Books:

1. Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd
2. Business Research Methodology by T N Srivastava and ShailajaRego, Tata Mcgraw Hill Education Private Limited, New Delhi
3. Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House • Research Methodology by Dr Vijay Upagude and Dr ArvindShende
4. Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd
5. Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd

Semester End Evaluation (50 Marks)

Time: 2 Hrs

Paper Pattern

Question No	Questions	Total Marks: 50
Q1	Attempt any 1 out of 2	15
Q2	Attempt any 1 out of 2	15
Q3	Attempt any 1 out of 2	15
Q4	Case Study	05

BOS	Commerce & Management				
Course	Fundamental Analysis for Corporate				
Course Code	HPCAA105	Level	6		
		Type	Theory	Practical	Total
Semester	I	Credits	04	-	04
Type	Elective	No of Teaching hours	60	-	60
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	100	50	50	-	

Learning Objectives	
1	The learner will be able to understand and evaluate macroeconomic indicators such as GDP, inflation, interest rates, exchange rates, IIP, and Balance of Payments, and analyze their impact on the stock market..
2	The learner will be able to analyze industries using structured frameworks, including industry dynamics and Porter’s Five Forces Model, to assess industry attractiveness and investment potential.
3	The learner will be able to assess company financial performance and valuation by interpreting financial statements, key financial ratios (EPS, P/E, debt–equity, liquidity), and applying valuation models like Discounted Cash Flow (DCF).
4	The learner will be able to apply fundamental analysis to portfolio management, differentiate between fundamental and technical analysis, and understand the role of portfolio management in long-term wealth creation.

Course Outcomes	
CO1	Analyze macroeconomic factors and indicators to evaluate their influence on financial markets and investment decisions.
CO2	Examine industry structures and competitive dynamics using industry analysis tools, including Porter’s Five Forces Model, to identify attractive industries.
CO3	Evaluate company performance and value using financial statements, financial ratios, and valuation techniques for informed investment decisions.
CO4	Construct and manage investment portfolios using fundamental analysis principles to achieve long-term wealth creation.

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Introduction to Fundamental Analysis and Introduction to Industry Analysis	30	CO 1, CO 2
2	Company Analysis and Portfolio Management Analysis	30	CO 3, CO4
		60	

Syllabus

Module	Content	No. of Lectures
1	<p>Unit 1 - Introduction to Fundamental Analysis Economic analysis Understanding GDP Inflation, Interest rates, Exchange rates IIP index Balance of Payment Application of macroeconomic indicators in stock market</p> <p>Unit 2 - Introduction to Industry Analysis Industry analysis its meaning and scope, Dynamics of industry analysis Porter five factor model Analyzing the various industry as case studies</p>	30
2	<p>Unit 3 - Company Analysis Analysis factors like balance sheet profit and loss account, net profit EPS, P/E ratio, Debt equity ratio, liquidity ratio, discount cash flow model</p> <p>Unit 4 - Portfolio Management Analysis Fundamental vs technical analysis difference, Role of fundamental analysis in wealth creation Role of portfolio management in fundamental analysis</p>	30
Case Study Scenarios		
M1	India's quarterly GDP growth falls from 7.8% to 5.2% . Several sectors report lower sales, and consumer demand declines. Analysts warn that corporate earnings may weaken in the next 2 quarters.	
M2	Inflation rises from 4% to 6.8% , driven by higher food and fuel prices. Households cut non-essential spending, and the RBI hints at increasing interest rates.	

References Books

- 1) *The Intelligent Investor*, Benjamin Graham
- 2) *NCFM Module on Fundamental Analysis*
- 3) *Getting Started with Fundamental Analysis*, Michael Thomset

Semester End Evaluation (50 Marks) Time: 2 Hr
Paper Pattern

Question No	Questions	Total Marks: 50
Q1	Attempt any 1 out of 2	15
Q2	Attempt any 1 out of 2	15
Q3	Attempt any 1 out of 2	15
Q4	Case Study	05

BOS	Commerce & Management				
Course	Advanced Trends in Accounting - I				
Course Code	HPCAA107	Level	6		
		Type	Theory	Practical	Total
Semester	I	Credits	01	01	02
Type	Major	No of Teaching hours	15	15	30
Evaluation/ Assessment	Total Marks	Semester End	Continuous	Practical	
	50	25	25	-	

Learning Objectives	
1	Learners will be able to navigate the accounting software user interface efficiently, customizing menus, shortcuts, and display settings based on organizational needs.
2	Learners will be able to create, categorize, and modify ledgers under appropriate accounting groups for accurate financial reporting.

Course Outcomes	
CO1	To inform learners about user interface and company management in Tally ERP 9,
CO2	To inform learners about the creation and management of master ledgers in TallyERP 9

Modules At Glance

Module No.	Content	No. of Hours	Mapping with CO
1	Accounting Foundations and Tally Interface	15	CO 1
2	Masters and Transaction Management	15	CO 2
		30	

Syllabus

Module No.	Content	No. of Lectures
1	Accounting Foundations and Tally Interface <ol style="list-style-type: none"> 1. Introduction to Tally Prime: Features and Applications 2. Fundamentals of Accounting: <ol style="list-style-type: none"> 2.1. Accounting Principles & Concepts 2.2. Types of Accounts and Rules of Accounting 2.3. Double Entry System 3. Tally Interface and Navigation: <ol style="list-style-type: none"> 3.1. Gateway of Tally 3.2. Functional Keys: F11 (Features), F12 (Configurations) 4. Company Management in Tally: <ol style="list-style-type: none"> 4.1. Creation, Alteration, and Deletion of Company 4.2. Security Control and User Access 	15
2	Masters and Transaction Management <ol style="list-style-type: none"> 1. Creation and Management of Ledgers and Groups 2. Accounting Vouchers: <ol style="list-style-type: none"> 2.1. Types and Classification 2.2. Supporting Documents 3. Purchase Cycle: <ol style="list-style-type: none"> 3.1. Purchase Order Processing 3.2. Recording Purchase Invoices 4. Sales Cycle: <ol style="list-style-type: none"> 4.1. Sales Order Processing 4.2. Recording Sales Invoices 5. Debit Note and Credit Note: Meaning, Purpose, and Accounting Treatment 6. Bank Reconciliation Statement: <ol style="list-style-type: none"> 6.1. Cash Book vs Bank Book 	15

Case Study Scenario	
M1	TechFab implemented a new ERP system for Inventory, Finance & Payroll. The old interface required multiple manual entries for Sales Ledger and Debtors Ledger, causing frequent posting errors.
M2	The company migrated to cloud accounting software. All users were given similar access rights to Company Management modules including Ledger Master creation.

References Books

1. Official Guide To Financial Accounting Using TALLY.ERP 9 3rd Revised And Updated Edition Book, Tally Education Pvt Ltd
2. Implementing Tally ERP 9 Book, Asok k Nadhani
3. Tally Erp 9 Power Of Simplicity Book, Shraddha Singh Navneet Mehra
4. Comdex Tally 9 Course Kit Book, Namrata Agrawal
5. Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden
6. Fundamentals of Computers – Rajaram V – Prentice Hall

Semester End Evaluation (25 Marks)

Paper Pattern

Time: 1 Hr

Question No	Questions	Total Marks: 25
Q1	Attempt any 1 out of 2	10
Q2	Attempt any 1 out of 2	10
Q3	Case Study	05
		25