

## CBCS Syllabus for M.Com. Part II Semester IV (2019 Pattern)

**Name of the Programme** : M.Com.

**Programme Code** : M. Com.

**Class** : M.Com. Part II

**Semester** IV

**Course Code** : COMCMFS5401

**Course Title** : Capital Markets and Financial Services

**No. of Credits** 04

**No. of Teaching Hours** 48

### Course Objectives:

1. To enable students to acquire sound knowledge, concept and structure of capital market and financial services provided in those markets.
2. To expose the students about types of markets and financial services.
3. To acquaint the students with working of capital market.
4. To make the students aware about the latest developments in the field of capital market in India.
5. To enable the students to understand various transactions in stock exchanges and agencies involved in it.
6. To give exposure of financial services offered by various agencies and financial advisers to students.
7. To enhance capabilities of students to acquire the financial services for the business.

### Course Outcomes:

**By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to capital markets and business finance in their day to day life or professional life.
- CO2.** Expose the students about types of markets and financial services.
- CO3.** Acquaint students about capital markets and financial services in the organization.
- CO4.** Discuss the about the latest developments in the field of capital market in India.
- CO5.** Understand the various transactions in stock exchanges and agencies involved in it.
- CO6.** Apply various exposures of financial services offered by various agencies and financial advisers to students.
- CO7.** Enhance capabilities of students to acquire the financial services for the business.

### **UNIT1: Capital Market**

**(10 Lectures)**

- 1.1 Meaning, Functions, Structure, Characteristics
- 1.2 Participants of capital market,
- 1.3 Capital market instruments, Equity share, Preferences shares, Debenture, Bonds
- 1.4 Innovative debt instruments: Forward contracts, Futures contract - Options contract,
- 1.5 Recent Trends in Indian capital market

### **UNIT2: Stock Market**

**(14 Lectures)**

- 2.1 Stock exchange: organization-membership-governing body - Bombay stock exchange, National Stock Exchange and Over the Counter Exchange of India (OTCEI)
- 2.2 Primary market - Functions of primary market - issue mechanism, participants
- 2.3 Secondary market : Objectives, functions of secondary markets, stock broking, e- broking, depository system-functions and benefits stock market trading-derivatives trading

### **UNIT3: Financial Services**

**(14 Lectures)**

- 3.1. Merchant banking-meaning-functions and services rendered
- 3.2. Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund
- 3.3 Portfolio management-meaning and services
- 3.4 Credit rating-meaning and need, various credit rating agencies.
- 3.5 Foreign Direct Investment

### **UNIT4: REGULATORY FRAMEWORK FOR FINANCIAL SERVICES**

**(12 Lectures)**

- 4.1 Role of RBI - Role of SEBI -Role of FEMA
- 4.2 Background, Establishment, functions, powers, achievements and Regulatory aspects
- 4.3 Provisions of Companies Act 2013
- 4.4 Ethical issues of Financial services
- 4.5 Recent changes & emerging trends

### **Reference**

1. M.Y. Khan: Indian financial system-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments – Prentice Hall of India, New Delhi
3. S. Suryanarayanan & V. varadarajan, SEBI Practice Manual, Taxman Allied Services PvtLtd., New Delhi – 110 002.
4. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall,Boston san Francisco, New York.
5. ICSI Study Material on Capital Market and Security Laws , Module 2, Print by Aarushi graphics, New Delhi.

## Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com Part II

**Subject:** Capital Markets and Financial Services

**Course:** Capital Markets and Financial Services

**Course Code:** COMCMFS5401

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

| Programme Outcomes (POs) |      |      |      |      |      |      |      |
|--------------------------|------|------|------|------|------|------|------|
| Course Outcomes          | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
| CO 1                     | 3    | 2    |      |      |      |      |      |
| CO 2                     |      |      |      |      |      |      |      |
| CO 3                     | 3    |      |      |      |      |      |      |
| CO 4                     |      |      |      | 3    |      |      |      |
| CO 5                     |      |      | 2    |      |      |      |      |
| CO 6                     |      |      |      |      |      |      | 2    |
| CO 7                     |      |      |      |      |      | 3    |      |

### Justification for the Mapping

#### **PO1: Knowledge and Critical Thinking**

CO1: Students will describe the concepts related to capital markets and financial services in their day to day life or professional life.

CO3: Students will demonstrate the comprehensive understanding about the approaches and process of capital market.

#### **PO2: Problem Solving**

CO1: Students will apply their knowledge of different techniques as such for execution of corporate finance by them in an organization.

#### **PO3: Communication skills**

CO5: Students will apply their financial and non-financial skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

#### **PO4: Independent Learning**

CO4: Students will implement the various finance strategies applicable according to the need of the business organization in the day to day practices.

#### **PO6: Teamwork**

CO7: Students will direct, plan and formulate and analyse the corporate financial services which is implemented in the business organization and provide the feedback accordingly.

#### **PO7: Ethical Responsibility**

CO6: Students will apply knowledge of corporate finance ethics and ethical standards and an ability to apply these with a sense of

## **CBCS Syllabus for M.Com. Part II Semester IV (2019 Pattern)**

|                              |                                   |
|------------------------------|-----------------------------------|
| <b>Name of the Programme</b> | : M.Com.                          |
| <b>Programme Code</b>        | : M. COM                          |
| <b>Class</b>                 | : M.Com. Part II                  |
| <b>Semester</b>              | IV                                |
| <b>Course Code</b>           | : COMIEE5402                      |
| <b>Course Title</b>          | : Industrial Economic Environment |
| <b>No. of Credits</b>        | 04                                |
| <b>No. of Teaching Hours</b> | 48                                |

### **Course Objectives:**

1. To make aware about the concepts related to industrial economic environment.
2. To know the students to the recent changes in the modern industrial environment.
3. To develop the analytical, technical skills of students in the various areas of business environment.
4. To inculcate among the students necessary skill to become effective future industrial managers and industrial economist.
5. To develop technical skills among the students for designing and developing effective industrial economic strategies for growth and sustainability of business.
6. To create awareness among the students skill of making industrial economic analysis of a firm among the students.
7. To make students aware about the role of industrial policies and strategic implementation in the firm or organization.

### **Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to industrial economic strategies in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the approaches and process of industrial economic environment.
- CO3.** Illustrate the characteristics, advantages and disadvantages of industrial economic environment in the organization.
- CO4.** Discuss the various industrial economic policies applicable according to the need of the business organization in the day to day management practices.
- CO5.** Understand the process of industrial economic policies in business organization when as required.
- CO6.** Apply various terminologies of industrial economic environment in the practice of strategic of the business.
- CO7.** Direct, Plan and formulate and analyse the industrial economic environment strategy which is implemented in the business organization and provide the feedback accordingly.

## Topics and Learning Points

### **UNIT1: Industrial Finance and Investment in India (10 Lectures)**

- 1.1 Meaning, Concept & functions of Industrial Finance
- 1.2 Source of Industrial finance- Internal and External
- 1.3 Industrial Investment in India
- 1.4 Problems of Industrial finance

### **UNIT2: Industrialization in India and Industrial Growth and Pattern (16 Lectures)**

- 2.1 Classification of Industrial in India
- 2.2 Knowledge based Industry- IT, Software, Consultancy - Major issues and Prospectus
- 2.3 Start-Up India- Overview
- 2.4 Stand-Up India- features and working
- 2.5 Multinational Corporations- Role and Performance

### **UNIT3: Industrialization and Environmental Issues (12 Lectures)**

- 3.1 Industrial Development and Environmental Problems
- 3.2 Environmental Management of Industrial Wastes
- 3.3 Environmental Policy and Regulations

### **UNIT4: Industrial Reforms (10 Lectures)**

- 4.1 Industrial Disputes- Causes & Solutions
- 4.2 Industrial Relations code bill- 2019
- 4.3 labour Policy Reforms in India

### **References:**

1. S.C. Kuchal – Industrial Economy of India.
2. D.R. Gadgil – Industrial Evolution in India, Oxford. 1948
3. K.V. Sivayya and V.B.M.Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999 Publishing House.
4. S.C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
5. Bagchi and banerjee : change and choice in Indian industry, centre for studies in social science in culcatta.  
A. Donald Hay Dereck, Mouris : Industrial Economics : Theory and Evidence, Oxford
6. K.N.Prasad : Indian Economy Since Independence.
7. Solman Fabucant : A premier on Productivity, Prentice Hall.

## Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com Part II

**Subject:** Industrial Economic Environment

**Course:** Industrial Economic Environment

**Course Code:** COMIIE5402

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

| <b>Programme Outcomes (POs)</b> |             |             |             |             |             |             |             |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Course Outcomes</b>          | <b>PO 1</b> | <b>PO 2</b> | <b>PO 3</b> | <b>PO 4</b> | <b>PO 5</b> | <b>PO 6</b> | <b>PO 7</b> |
| CO 1                            | 3           | 2           |             |             |             |             |             |
| CO 2                            | 3           | 2           |             |             |             |             |             |
| CO 3                            | 3           |             |             |             |             |             |             |
| CO 4                            |             |             |             | 3           |             |             |             |
| CO 5                            |             |             | 2           |             |             |             |             |
| CO 6                            |             |             |             |             | 2           |             | 2           |
| CO 7                            |             |             |             |             |             | 3           |             |

### Justification for the Mapping

**PO1: Knowledge and Critical Thinking**

CO1: Students will demonstrate proficiency in acquainting and transforming industrial economic environment aspects in the day to day life including professional and practical life.

CO2: Students will develop a deep understanding of about economic environment planning and development of strategies for an organization. .

CO3: Students will understand the process of industrial economic environment development and execution of strategies in the professional life.

**PO2: Problem Solving**

CO1: Students will apply their knowledge of different techniques as such for execution of industrial environment made by them in an organization.

CO2: Students will use their understanding of industrial economic environment knowledge and systems of to solve complex spatial problems, such as finding the answers and for the situations.

**PO3: Communication skills**

CO5: Students will apply their managerial and industrial economic skills effectively, analyse the concepts and participate in healthy arguments and portray skill in business.

**PO4: Independent Learning**

CO4: Students will implement the various economic environment strategies applicable according to the need of the business organization in the day to day practices.

**PO5: Leadership quality – Global and multicultural perspective**

CO6: Students will demonstrate the ability to understand economic environment strategic planning and management in their regular practice. This ability is essential for success in many different careers.

**PO6: Teamwork**

CO7: Students will direct, plan and formulate and analyse the industrial economic strategy which is implemented in the business organization and provide the feedback accordingly.

**PO7: Ethical Responsibility**

CO6: Students will apply knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

## **CBCS Syllabus for M.Com. II Semester IV (2019 Pattern)**

|                              |  |
|------------------------------|--|
| <b>Name of the Programme</b> | : M.Com  |
| <b>Programme Code</b>        | : M.Com  |
| <b>Class</b>                 | : M.Com II   |
| <b>Semester</b>              | IV   |
| <b>Course Code</b>           | : COMRAATA4203                                       |
| <b>Course Title</b>          | : Recent Advances in Accounting, Taxation & Auditing |
| <b>No. of Credits</b>        | 04   |
| <b>No. of Teaching Hours</b> | 48   |

### **Course Objectives:**

1. To up-date and introduce the students with the latest developments in the field of accounting, auditing and taxation.
2. To understand the concept of Inflation Accounting.
3. .To provides knowledge of Audit under GST.
4. To create awareness among the students about Accounting and Taxation aspects of Carbon Credit.
5. To understand the process of accounting for government as well as non govt. organizations and also to know the accounting and auditing for corporate affairs.
6. To provide knowledge of Environmental Accounting and Accounting for Human resources.
7. To develop awareness among the various new trends in accounting and auditing.

### **Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1. Know about recent trends in accounting, auditing and taxation field.
- CO2. Course will also make them able to find out the frauds and errors which may occur in various sectors.
- CO3. Impart the knowledge about accounting and audit procedure for corporate affairs.
- CO4. Helpful to keep up-date the students and to develop their ability to observe latest business affairs.
- CO5. Aware about the process of accounting for government as well as non govt. organizations and also to know the accounting and auditing for corporate affairs.
- CO6. Instils the knowledge about the Environmental Accounting and Accounting for Human resources.
- CO7. Aware about the various new trends in accounting and auditing.

## Topics and Learning Points

### **UNIT 1: Recent Trends in Accounting: 12 Lectures**

- 1.1 Inflation Accounting: Introduction, Methods, Merits and Demerits.
- 1.2 Creative Accounting: Introduction, Meaning and Techniques
- 1.3 Forensic Accounting: Introduction, Meaning and Definitions and Uses
- 1.4 Lean Accounting: Introduction, Meaning and Definitions and Scope

### **UNIT 2: Recent Trends in Taxation: 12 Lectures**

- 2.1 Brief Introduction of Audit under GST -
- 2.2 Accounting and Taxation aspects of Carbon Credit

### **UNIT 3: Accounting for Government and Non Govt. Organizations: 14 Lectures**

- 3.1 Accounting for NGO Grants
- 3.2 Accounting for Local Self Governments
- 3.3 Introduction of accrual method for Government Accounting

### **UNIT 4: Accounting and Auditing for Corporate Affairs: 10 Lectures**

- 4.1 Environmental Accounting: Meaning, Benefits and Scope and Importance.
- 4.2 Accounting for Human resources: Meaning, Scope, Objectives and Importance
- 4.3 Corporate Governance Compliance by Companies & Corporate Social Responsibility
- 4.4 Green Auditing: Introduction, Scope, Importance.

### **References:**

- The Accounting World :- The ICAI University Press
- The Chartered Accountant :- The ICAI New Delhi
- Management Accountant :- ICWA Kolkatta
- Journal of Accounting & Finance :- Accounting Research Foundation Jaipur
- Journal of Indian Accounting Association, Jaipur
- Spicer and Peglar: Practical Auditing.
- Kamal Gupta: Contemporary Auditing– Tata Mc Graw Hill.
- Auditing - D.G. Prasuna – ICAI Press
- Mohan Bhatia - Auditing in a computerized environment – Tata Mc Graw Hill
- Recent Materials available on internet regarding various audits.



## Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com-II

**Course Code:** COMRAATA4203

**Subject:** Recent Advances in Accounting, Taxation & Auditing

**Course:** Recent Advances in Accounting, Taxation & Auditing

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong relation

| Programme Outcomes (POs) |      |      |      |      |      |      |      |
|--------------------------|------|------|------|------|------|------|------|
| Course Outcomes          | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
| CO 1                     | 3    |      | 3    |      |      | 3    |      |
| CO 2                     | 3    |      | 3    |      | 3    |      | 3    |
| CO 3                     | 3    | 2    |      |      |      |      |      |
| CO 4                     | 3    |      |      |      | 3    |      |      |
| CO 5                     |      | 3    | 2    | 2    |      |      | 3    |
| CO 6                     |      | 3    |      | 3    |      |      | 2    |
| CO 7                     | 2    | 3    |      |      |      | 3    |      |

### Justification for the Mapping

#### PO1: Knowledge and Critical Thinking

CO1. Students will evaluate complex situations, weigh-up different options and reach conclusions related to accounting, auditing and taxation field.

CO2. Students will highly-valued by employers as they innovate and make improvements, without taking unnecessary risks.

CO3. Students will look for opportunities to grow and improve knowledge about accounting and audit procedure for corporate affairs.

CO4. Students will critically think about their ability to observe latest business affairs.

CO7. Students will implement a new process or procedure that enhances performance or profitability about the various new trends in accounting and auditing.

#### PO2: Problem Solving

CO3. Students will fully understand a problem then identify and evaluate the outcomes of possible solutions about accounting and audit procedure for corporate affairs.

CO5. Students will find solutions and overcome problems that may result from accounting errors or inaccuracy in accounting for government as well as non govt. organizations and also to know the accounting and auditing for corporate affairs.

CO6. Students will recognizing that a problem exists, identifying available solutions, evaluating options, then selecting and implementing the best solution to resolve the problem related to Environmental Accounting and Accounting for Human resources.

CO7. Students will identify transactional errors that may cause various new trends in accounting and auditing.

#### PO3: Communication skills

CO1. Students will get into the habit of talking through your reasoning and conclusions with colleagues about recent trends in accounting, auditing and taxation field.

CO2. Students will the ability to convey ideas and information in ways others can find out the frauds and errors which may occur in various sectors.

CO5. Students will successfully communicate process of accounting for government as well as non govt. organizations and also to know the accounting and auditing for corporate affairs.

**PO4: Independent learning**

CO5. Students will accurately and ethically manage process of accounting for government as well as non govt. organizations and also to know the accounting and auditing for corporate affairs.

CO6. Students will keep an open and well-oiled mind and Brush-up on their problem-solving skills by doing brain-teasers or trying to solve problems backwards about the Environmental Accounting and Accounting for Human resources.

**PO5: Leadership quality**

CO2. Students will surround themselves with other critical thinkers in the organisation and work together towards achieving a problem-solving culture. Ask questions, and always look for opportunities for continual learning about frauds and errors which may occur in various sectors.

CO4. Students will maintain consistent, open and honest written and oral communication with team and clients so that everyone gets appropriate information, how and when they need it.

**PO6: Teamwork**

CO1. Students will understand the importance of teamwork is essential for delivering high-quality services to clients related to accounting, auditing and taxation field.

CO7. Students will identify customer needs, linking supplier solutions to those needs, providing the voice of the customer to the supplier organization and managing the customer relationship in various new trends in accounting and auditing.

**PO7: Ethical Responsibility**

CO2. Students will respect the confidentiality of information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority unless there is a legal or professional right or duty to disclose.

CO5. Students will ability to recognize, interpret and act upon multiple accounting and auditing for corporate affairs according to the standards of government as well as non govt. organizations.

CO6. Students will work with honesty and integrity, completeness of information, compliance with laws, action in good faith and due care, and confidentiality about the Environmental Accounting and Accounting for Human resources.

\*\*\*\*\*

## CBCS Syllabus for M.Com. II Semester IV (2019 Pattern)

|                              |                       |
|------------------------------|-----------------------|
| <b>Name of the Programme</b> | : M.Com               |
| <b>Programme Code</b>        | : M.Com               |
| <b>Class</b>                 | : M.Com II            |
| <b>Semester</b>              | IV                    |
| <b>Course Code</b>           | : COMPW4204           |
| <b>Course Title</b>          | : <b>Project Work</b> |
| <b>No. of Credits</b>        | 04                    |
| <b>No. of Teaching Hours</b> | 48                    |

### Course Objectives:

1. To develop research attitude of the students.
2. To enrich the ability of research work among the students.
3. To familiarize the students with the recent advancements in various businesses, industries etc.
4. To inculcate the habit of referring to various periodicals and publications in the given subject, apart from textbooks and reference books.
5. To develop the ability to read, understand, interpret and summarize various articles from newspapers, journals etc.

### Other Objectives are as follows:

- 1. Formulate Research Questions or Hypotheses:**  
Develop clear and focused research questions or hypotheses for the project.
- 2. Design Methodology:**  
Design an appropriate methodology or approach to conduct the project.
- 3. Collect and Analyze Data:**  
Collect data using suitable methods and analyze it using relevant tools and techniques.
- 4. Draw Conclusions:**  
Draw meaningful conclusions based on the analysis of the data.
- 5. Communicate Findings Effectively:**  
Effectively communicate the project findings through written reports, presentations, or other appropriate formats.
- 6. Demonstrate Critical Thinking:**  
Demonstrate critical thinking skills in interpreting results, addressing challenges, and making informed decisions.
- 7. Apply Project Management Skills:**  
Manage time and resources effectively to ensure the successful completion of the project within the specified timeframe.
- 8. Collaborate with Team Members (if applicable):**  
Work collaboratively with team members, if the project involves group work, to achieve common objectives.
- 9. Incorporate Feedback:**  
Seek and incorporate constructive feedback to improve the quality of the project.
- 10. Reflect on the Learning Process:**  
Reflect on the learning experience gained throughout the project, identifying strengths and areas for improvement.
- 11. Demonstrate Professionalism:**

Demonstrate professionalism in project execution, adhering to ethical standards and academic integrity.

**12. Showcase Creativity and Innovation (if applicable):**

Demonstrate creativity and innovation in problem-solving or addressing project challenges.

**13. Develop a Deliverable:**

Create a tangible deliverable or outcome that showcases the results and insights gained from the project.

**14. Prepare for Project Presentation/Defense:**

Prepare for and participate in a project presentation or defense, showcasing an in-depth understanding of the project.

**Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1. Develop well-defined and focused research questions or hypotheses for a given project, demonstrating a clear understanding of the research objectives.
- CO2. Design a comprehensive and appropriate methodology or approach to effectively conduct and manage the project, incorporating relevant research methods.
- CO3. Employ suitable data collection methods and apply relevant tools and techniques to gather and analyze data, ensuring accuracy and reliability.
- CO4. Derive meaningful and evidence-based conclusions from the analysis of collected data, demonstrating an understanding of the project's goals.
- CO5. Effectively communicate project findings through written reports, presentations, or other suitable formats, tailoring the communication to diverse audiences.
- CO6. Demonstrate advanced critical thinking skills in interpreting project results, addressing challenges, and making well-informed decisions.
- CO7. Efficiently manage time and resources to ensure the successful completion of the project within the specified timeframe, demonstrating project management competence.
- CO8. Work collaboratively and effectively with team members, fostering a positive and productive team dynamic to achieve common project objectives.
- CO9. Seek, analyze, and incorporate constructive feedback from peers, instructors, or other stakeholders to enhance the quality of the project.
- CO10. Reflect on the learning experience gained throughout the project, identifying personal strengths and areas for improvement in the research and project management process.
- CO11. Demonstrate professionalism in all aspects of project execution, adhering to ethical standards, and upholding academic integrity.
- CO12. Demonstrate creativity and innovation in problem-solving or addressing project challenges, showcasing a unique and original approach.
- CO13. Create a tangible and high-quality deliverable or outcome that effectively showcases the results, insights, and contributions made during the project.
- CO14. Successfully prepare for and participate in a project presentation or defense, showcasing an in-depth understanding of the project and its implications.

In the light of exposure to different functional areas and research methodology at M.Com curriculum, the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. A student can select any topic relating to principles practices and procedures of **Accounting, Auditing, Taxation and Management Accounting**. Any topic from the syllabus of the papers studied at M Com. Part I or II under special paper Accountancy & Taxation can be of a use. Pick up any unit studied and try to connect it to commercial word around e.g. in taxation a student has studied taxation of a company, then he can select a topic Tax Planning of a particular company or a study of taxation of an educational institute. On this line following areas have been listed out for project work in Accountancy and Taxation.

1. Financial statement Analysis of A Limited Company for 5 years
2. Study of Working Capital Management of a large Company.
3. Study of Budgetary Control System of four Companies
4. Study of Management Information System of four Companies.
5. Valuation of Shares of 10 unlisted Companies.
6. A comparative study of Accounting System of Hotel industry – Five Star, Three star, large Hotel and small Hotel.
7. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
8. Study of Accounting for Grants to school, college, institute etc.
9. Application of Inflation Accounting to a large Company's Balance Sheet.
10. A study of Application of Accounting Standards of five Companies.
11. Audit planning of five firms of Auditors.
12. A study internal Audit system of four companies.
13. A Study of Tax Planning of Ten assesses
14. Tax Planning regarding purchase of House Property.
15. Tax planning of Partnership Firm/ Limited Company.
16. A study of ten Export Oriented Units from Taxation point of view.
17. Financial viability of five Co-operative Sugar Factories.
18. Comparative Study of Taxable Income of Individuals and HUF
19. Problem of units paying Service Tax
20. Accounting for Tour and Travel business.
21. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.
22. Comparative Study of fee structure of Non-grant and Grant Educational Institutions.
23. A survey of shareholders regarding utility of Published Annual Accounts of Company.
24. Study of Investment Pattern of Individuals from Taxation point of view.
25. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
26. A financial viability study of Sick Industrial Companies.
27. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.
28. A study of Secretarial Audit Report of five companies.
29. A study of Government system Audit of Commercial Undertaking / Local bodies.
30. Commentary on Public Accounts Committee of Central Government.

In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

**Report Contents:**

1. Cover Page
2. Company Certificate
3. Guide Certificate
4. Acknowledgement
5. Declaration
6. Executive Summary
7. Annexure – Questionnaire, Statistical Test Tables etc.
8. Bibliography

**Tentative Chapter Scheme:**

CHAPTER 1: INTRODUCTION AND RESEARCH METHODOLOGY  
CHAPTER 2: CONCEPTUAL STUDY AND REVIEW OF LITERATURE  
CHAPTER 3: COMPANY PROFILE AND DATA COLLECTION  
CHAPTER 4: DATA ANALYSIS AND INTERPRETATIONS  
CHAPTER 5: OBSERVATIONS AND FINDINGS, TESTING OF HYPOTHESIS  
CHAPTER 6: CONCLUSIONS AND SUGGESTIONS

**Note:**

- The project is strictly being undertaken under the guidance of concern teacher.
- Chapters for the project are in general and student may modify or select the related subject in consultation with their respective guide/teacher.

**Project Evaluation/ Assessment:**

The project will carry total 100 marks out of which 60 marks will be allotted for Project Report and 40 marks will be allotted for Project Viva-Voce to be conducted by internal teacher and external teacher (examiner) appointed by the College. The distribution of assessment marks shall be as follows:

| <b>Division of Marks</b> | <b>Project Report</b> | <b>Viva-voce</b> | <b>Total</b> |
|--------------------------|-----------------------|------------------|--------------|
| Internal Examiner        | 30                    | 20               | 50           |
| External Examiner        | 30                    | 20               | 50           |
| <b>Total</b>             | <b>60</b>             | <b>40</b>        | <b>100</b>   |

\*\*\*\*\*

## Mapping of Program Outcomes with Course Outcomes

**Class:** M.Com-II

**Subject:** Project Work

**Course:** Project Work

**Course Code:** COMPW4204

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong relation

| Programme Outcomes (POs) |      |      |      |      |      |      |      |
|--------------------------|------|------|------|------|------|------|------|
| Course Outcomes          | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 |
| CO 1                     | 3    |      |      |      |      |      | 3    |
| CO 2                     |      |      |      |      |      |      |      |
| CO 3                     |      |      |      |      |      |      |      |
| CO 4                     |      |      |      | 3    |      |      |      |
| CO 5                     |      |      | 3    |      |      |      |      |
| CO 6                     |      | 3    |      |      |      |      |      |
| CO 7                     |      |      |      |      | 3    |      |      |
| CO 8                     |      |      |      |      |      | 3    |      |

### Justification for the Mapping

#### **PO1: Knowledge and Critical Thinking**

- CO1: Formulate well-defined research questions or hypotheses, showcasing a deep understanding of the project's subject matter.

#### **PO2: Problem Solving**

- CO6: Demonstrate advanced critical thinking skills in interpreting project results, addressing challenges, and making well-informed decisions.

#### **PO3: Communication skills**

- CO5: Effectively communicate project findings through written reports, presentations, or other suitable formats, tailoring the communication to diverse audiences.

#### **PO4: Independent learning**

- CO4: Independently design a comprehensive methodology or approach to conduct and manage the project, incorporating relevant research methods.

#### **PO5: Leadership quality**

- CO7: Efficiently manage time and resources to ensure the successful completion of the project within the specified timeframe, demonstrating project management competence.

#### **PO6: Teamwork**

- CO8: Work collaboratively and effectively with team members, fostering a positive and productive team dynamic to achieve common project objectives.

#### **PO7: Ethical Responsibility**

- CO1: Demonstrate professionalism in all aspects of project execution, adhering to ethical standards, and upholding academic integrity.

\*\*\*\*\*