CBCS Syllabus for M.Com. Part II Semester IV (2022 Pattern)

Name of the Programme : M.Com.

Programme Code : PCCO

Class : M.Com. Part II

Semester : IV

Course Code : PCCO241

Course Title : Capital Markets and Financial Services

No. of Credits : 04

No. of Teaching Hours : 48

Course Objectives:

- 1. To acquaint the students with working of capital market.
- 2. To make the students aware about the latest developments in the field of capital market in India.
- 3. To enable the students to understand various transactions in stock exchanges and agencies involved in it.
- 4. To give exposure of financial services offered by various agencies and financial adviser to students.
- 5. To enhance capabilities of students to acquire the financial services for the business.
- 6. To enable students, in developing the most appropriate financing services for the business.
- 7. To know the students to the emerging trends in the finance raising sources.

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.** Demonstrate the comprehensive understanding about the financial services for the business.
- **CO3.** Illustrate the characteristics, advantages and disadvantages of capital markets and financial services in the organization.
- **CO4.** Discuss the various types of financial services applicable according to the need of the business organization in the day to day activities.
- **CO5.** Understand the process of financial services in business organization when as required.
- **CO6.** Apply various procedures and techniques of financial services and its implementation in the practice.
- **CO7.** Direct, plan and formulate and analyse the long and short term finance services for the development of the organization.

Topics and Learning Points

UNIT1: Capital Market

(10Lectures)

- 1.1 Meaning, Functions, Structure, Characteristics of Capital Market
- 1.2 Participants of capital market,
- 1.3 Capital market instruments, Equity share, Preferences shares, Debenture, Bonds
- 1.4 Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds, Forward contracts, Futures contract Options contract,
- 1.5 Trends in capital market in India

UNIT2: Stock Market

(14 Lectures)

- 2.1 Stock exchange: organization-membership-governing body Bombay stock exchange and National Stock Exchange: functions, trading volumes, 2.2 Over the Counter Exchange of India (OTCEI): Progress and Functions. 2.3 Primary market Functions of primary market issue mechanism Procedure of IPO, Price Band, Participants, Prospectus,
- 2.4 Listing of Securitas: procedure, annual return filing to stock exchange by share listed companies
- 2.5 Secondary market: Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading, Index, SENSEX, NIFFTY, Intraday Trading, Delivery Trading, -Derivatives trading

UNIT3: Financial Services

(14 Lectures)

- 3.1 Merchant banking and underwriting, collecting bankers: 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, Portfolio management: meaning and services
- 3.3 Credit rating: meaning and need, various credit rating agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds.

UNIT4: Securities and Exchange Board of India

(10 Lectures)

- 4.1 Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends.
- 4.2 Investors education and Redressal mechanism by SEBI
- 4.3 SEBI approved Financial adviser: Role and Functions

References:

- 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. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.
- 4. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.

5.	Rudder Dutta, Gaurav Dutta, and Sundram Indian Economy (Latest Edition), Himalaya Publishing House, 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: PCCO241

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

CO2: Students will develop a deep understanding of about financial services and development of strategies for an organization.

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.

CO2: Students will discuss the various financial services applicable according to the need of the business organization in the day to day management practices.

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.

PO5: Leadership quality – Global and multicultural perspective

CO6: Students will apply various terminologies of corporate finance in the practice of financial management of the business.

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 responsibility within the workplace and community at a large.

CBCS Syllabus for M.Com. Part II Semester IV (2022 Pattern)

Name of the Programme : M.Com.

Programme Code : PCCO

Class : M.Com. Part II

Semester : IV

Course Code : PCCO242

Course Title : Industrial Economic Environment

No. of Credits : 04

No. of Teaching Hours : 48

Course Objectives:

- 1. To present global era, growth of industries and knowledge of it is becoming imperative.
- 2. To provide basic knowledge to students about industrial growth and policies adopted by India since its independence.
- 3. To make students acquainted with the changing industrial scenario of the country with focus on the main industries contributing in the industrial development of the country.
- 4. To acquaint the students with the areas of industrial economic environment.
- 5. To enhance capabilities of students to analyse the industrial policies made by the government time to time.
- 6. To enable students, in developing the most appropriate analysis techniques to analyse the industrial policies.
- 7. To develop the analytical, technical and research skills of students in the various areas of industrial environment.

Course Outcomes:

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

- **CO1.** Accurately describe the concepts related to industrial economics and business in their day to day life or professional life.
- **CO2.** Demonstrate the comprehensive understanding about the concept industrial economic environment.
- **CO3.** Illustrate the characteristics, advantages and disadvantages of industrial economic environment.
- **CO4.** Discuss the various industrial policies made by the government time to time since independence.
- **CO5.** Understand the industrial imbalance and its impact on the industrial growth and development in India.
- **CO6.** Apply various tools and techniques of the analysis of the industrial policies.

CO7. Direct, plan and formulate and analyse the strategy which is implemented in the business organization for maintaining the industrial balance.

Topics and Learning Points

UNIT1: Industrial Economic Environment

(10Lectures)

- 1.1 Industry: Meaning and Classification
- 1.2 Economic Environment: Meaning and Definitions
- 1.3 Importance of Economic Environment
- 1.4 Factors Affecting Economic Environment
- 1.5 Role of Economic Environment in Industrial Development

UNIT2: Industrial Growth and Pattern in Indian Economy

(14 Lectures)

- 2.1 Role of Industries in Economic Development of India
- 2.2 Industrial Growth Pattern Since 8th Plan
- 2.3 Public Sector industries -Role, Problems and Present Situation
- 2.4 Small Scale and Cottage Industries Meaning, Role and Problems
- 2.5 Multinational Corporations and Indian Economy Progress and Problems
- 2.6 Industrial Imbalance: Causes and Measures

UNIT3: Industrial Policy and Issues

(14 Lectures)

- 3.1. Meaning of Industrial Policy
- 3.2 Brief Outline of Industrial Policies: 1948, 1956, MRTP Act 1969, 1980
- 3.3 Industrial Policy of 1991 Features and Impact
- 3.4 Special Economic Zone- Progress and Problems
- 3.5 Liberalization, Privatization and Globalization Meaning, and Nature
- 3.6 Impact of Globalization on Indian Industry

UNIT4: Major Industries in India

(12 Lectures)

- 4.1 Importance of Major Industries in India
- 4.2 Iron and Steel Industry: Progress and Problems
- 4.3 Cotton Textile Industry: Progress and Problems
- 4.4 Sugar Industry: Progress and Problems
- 4.5 Cement Industry: Progress and Problems
- 4.6 Service Industry: Information Technology Industry and Tourism Industry –Progress and Problems

References:

- 1. Business Environment, Francis Cherunilam, Himalaya Publishing House Pvt. Ltd., Mumbai
- 2. Economics of Environment, Garg M. R, RBSA Publishers, Jaipur
- 3. Environmental Economics, Singh G. N. Singh G. N. Mittal Publications, New Delhi
- 4. Industrial Growth in India, Ahluwalia J. J, Oxford University Press, New Delhi
- 5. Industrial Economics in India, Desai B., Himalaya Publishing House Pvt. Ltd., Mumbai
- 6. Industrial Economics, Birthwal R. R., Wiley Eastern Ltd., New Delhi

- 7. Environmental Economics: Theory & Applications., Singh & Shishodia, Sage Publication, New Delhi
- 8. Economics of Environment of Business (with case studies), Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd. Mumbai
- 9. Indian Economy Its Growing Dimensions., Dhar P. K., Kalyani Publishers, New Delhi
- 10. Datt&Sundharam's Indian Economy, GauravDatt&AshwiniMahajan, S. Chand & Company Ltd., New Delhi
- 11. Industrial Economics, Singh A & A.N. Sadhu, Himalaya Publishing House Pvt. Ltd., Bombay
- 12. Indian Economy- Its Development Experience., Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd., Mumbai
- 13. Indian Economy, Tandon B. B., Tandon K. K., McGraw Hill Publishing Company Ltd., New Delhi
- 14. Indian Economy: Problems of Development & Planning., Agrawal A. N., New Age International, New Delhi

Mapping of Program Outcomes with Course Outcomes

Class: M.Com Part II Subject: Industrial Economic Environment

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

	Programme Outcomes (POs)									
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Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will describe the concepts related to industrial and economic environment in their day to day life or professional life.

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

CO3: Students will demonstrate the comprehensive understanding about the approaches and process of industrial environment.

PO2: Problem Solving

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

CO2: Students will discuss the industrial growth policies applicable according to the need of the business organization in the day to day management practices.

PO3: Communication skills

CO5: Students will apply industrial policies made by the government time to time since independence and its application in the business.

PO4: Independent Learning

CO4: Students will implement the various industrial 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 apply various terminologies of industrial finance in the practice of financial management of the business.

PO6: Teamwork

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

PO7: Ethical Responsibility

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

Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati (Autonomous)

SYLLABUS FOR M. COM. PART II (SEMESTER – IV)

(Two Years Master Degree Program)
With effect from Academic Year: 2023-24
(2022 Pattern)

Name of Program : M. Com. Program Code : PCMC

Class : M. Com. Part II (Semester- IV)

Course Name : RECENT TRENDS IN ACCOUNTING AND TAXATION

Course Code : PCCO243

Paper : SPECIAL PAPER - VII

No. of Credit : 04 Credits

No. of lectures : 48

***** Learning Objectives:

- 1. To up-date and introduce the students with the latest developments in the field of Accounting and Taxation.
- 2. To inculcate the knowledge regarding technology-based accounting.
- 3. To understand the process of accounting for government as well as non-govt. organizations
- 4. To introduce the students with the accounting for corporate affairs.

***** Learning Outcome:

- 1. Students will up-date and introduce with the recent trends in the field of Accounting and Taxation.
- 2. Students will inculcate the knowledge regarding technology-based accounting.
- 3. Students will understand the process of accounting for government as well as non-govt. organizations.
- 4. Students will know about the accounting for corporate affairs.

CONTENTS

Unit 1:	Recent Trends in Accounting:	(12)
	1.1 Inflation Accounting: Introduction, Methods, Merits and Demerits.	
	1.2 Creative Accounting: Introduction, Meaning & Techniques	
	1.3 Forensic Accounting: Introduction, Meaning & Definitions and Uses	
	1.4 Lean Accounting: Introduction, Meaning & Definitions and Scope	
	1.5 Carbon Credit Accounting: Introduction, Meaning & Definitions and Scope	

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Unit 2:	Technology based Accounting:	(12)
	2.1 Cloud Accounting	
	2.2 Block Chain Accounting	
	2.3 Role of Artificial Intelligence in Accounting	
	2.4 Automated Accounting Process	
Unit 3:	Accounting for Government and Non-Govt. Organizations:	(12)
	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 for Corporate Affairs:	(12)
	4.1 Environmental Accounting: Meaning, Benefits and Scope and Importance.	
	4.2 Human Resources Accounting: Meaning, Scope, Objectives and Importance	
	4.3 Corporate Governance Compliance by Companies & Corporate Social	
	Responsibility	
	4.4 IPR Accounting: Meaning, Scope, Objectives and Importance	

Recommended Books & Journals:

- The Accounting World: The ICFAI University Press
- The Chartered Accountant: The ICAI New Delhi
- Journal of Accounting & Finance: Accounting Research Foundation Jaipur
- Journal of Indian Accounting Association, Jaipur
- Auditing D.G. Prasuna ICFAI Press
- Mohan Bhatia Auditing in a computerized environment Tata Mc Graw Hill
- Recent Materials available on internet regarding various audits.

Assessment Pattern:

a)	Internal Assessment	: 40 Marks
	(For internal assessment teacher can choose any one or more of the	
	following methods: Internal Test, Presentation, Field Work,	
	Assignment, Lab Practical, Assigning Internship to Students etc.)	
b)	External Examination	: 60 Marks
	(For external examination the Question Paper should consist of:	
	Theory Questions only)	
	Total Marks	: 100 Marks

Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati (Autonomous)

Name of Program : M. Com.
Program Code : PCMC

Class : M. Com. Part II (Semester- IV)
Course Name : RECENT TRENDS IN AUDITING

Course Code : PCCO244

Paper : SPECIAL PAPER - VIII

No. of Credit : 04 Credits

No. of lectures : 48

***** Learning Objectives:

- 1. To impart knowledge of tax audit, its significance and provisions related to tax audit under Income Tax Act, 1961.
- 2. To provide basic knowledge regarding framework and legal provisions governing the audit under the Goods and Services Tax (GST) laws.
- 3. To impart the knowledge of forensic audit, its objectives, functions and Reasons for conducting forensic audit.
- 4. To make students acquainted with the evaluate the objectives and principles of Green Audit in promoting sustainability and minimizing the environmental impact of business operations.
- 5. To understand the fundamental concept and purposes of System Audit.
- 6. To grasp the meaning and significance of Intellectual Property Audit in safeguarding and managing intellectual assets within organizations.

***** Learning Outcome:

- 1. The students will impart about income tax audit, its significance and provisions related to tax audit under Income Tax Act, 1961.
- 2. Students will get basic knowledge regarding framework and legal provisions governing the audit under the Goods and Services Tax (GST) laws.
- 3. Students will impart the knowledge of forensic audit, its objectives, functions and Reasons for conducting forensic audit.
- 4. Students will be acquainted with the objectives and principles of Green Audit in promoting sustainability and minimizing the environmental impact of business operations.
- 5. Students will understand and aware about the fundamental concept and purposes of System Audit.
- 6. Students will grasp the basic knowledge of Intellectual Property Audit in safeguarding and managing intellectual assets within organizations.

Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati (Autonomous)

CONTENTS

Unit 1:	Tax Audit under Income Tax Act	(12)				
	1.1 Introduction to tax audit,					
	1.2 Provisions of Tax Audit U/s 44 AB of Income Tax Act, 1961,					
	1.3 Audit Report - Form 3CA, 3CB and 3CD					
Unit 2:	Audit under GST Law	(12)				
	2.1 Introduction					
	2.2 Provisions of Tax Audit under GST Law					
	2.3 GST Audit Report					
Unit 3:	Forensic Audit	(14)				
	3.1 Meaning, Introduction and Objectives of Forensic Audit					
	3.2 Reasons for conducting Forensic Audit					
	3.3 Functions of Forensic Audit					
	3.5 Significance/ Advantages of Forensic Audit					
	3.6 Stages of Forensic Audit					
Unit 4:	New Trends in Auditing	(10)				
	Brief Introduction & Overview (Meaning, Objectives, Scope and					
	Advantages) of					
	4.1 Green Audit					
	4.2 System Audit					
	4.3 Intellectual Property Audit					

Recommended Books & Journals:

- Spicer and Peglar: Practical Auditing.
- Kamal Gupta: Contemporary Auditing– Tata Mc Graw Hill.
- Basu and R.C. Saxena: Auditing.
- Jagadish Prasad: Auditing Principles.
- Auditing D.G–Prasuna ICFAI Press
- B.N. Tondon: A Handbook of Practical Auditing.
- Recent Materials available on internet regarding various audits.

Assessment Pattern:

A) Internal Assessment	: 40 Marks
(For internal assessment teacher can choose any one or more of the	
following methods: Internal Test, Presentation, Field Work,	
Assignment, Assigning Internship to Students etc.)	
B) External Examination	: 60 Marks
(For external examination the Question Paper should consist of	
Theory Questions only)	
Total Marks	: 100 Marks

CBCS Syllabus for M.Com. Part II Semester IV (2022 Pattern)

Name of the Programme: M.Com.

Programme Code: PCCO

Class : M.Com. Part II

Semester : IV

Course Code : PCCO245

Course Title : Project Work

No. of Credits : 04

No. of Teaching Hours : 48

Course Objectives:

- 1. To present global era, growth of industries and knowledge of it is becoming imperative in the field of research.
- 2. To provide basic knowledge to students about project and project related work and activities.
- 3. To make students acquainted with the changing scenario of business and application of business at large.
- 4. To acquaint the students with the areas of project work.
- 5. To enhance capabilities of students to analyse the industrial application of project work.
- 6. To enable students, in developing the most appropriate analysis techniques to analyse the project work.
- 7. To develop the analytical, technical and research skills of students in the various areas of project.

Course Outcomes:

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

- **CO1.** Accurately describe the concepts related to project in their day to day life or professional life.
- **CO2.** Demonstrate the comprehensive understanding about the concept project work.
- **CO3.** Illustrate the characteristics, advantages and disadvantages of project.
- **CO4.** Discuss the various project guidelines made by the authority time to time.
- **CO5.** Understand the need and importance of project and project work in their professional life.
- **CO6.** Apply various tools and techniques of the analysis of the project work.
- **CO7.** Direct, plan and formulate and analyse the strategy which is implemented in the business projects.

Topics and Guidelines for the Project Work

A student can select any topic relating to principles practices and procedures of accounting, auditing, taxation management accounting. Any topic from the syllabus of the papers studied at M Com. Part One or Part Two under special paper Accountancy and 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.

Areas of Project Work in Accounting, Auditing, Taxation and Management Accounting

- 1. Financial statement Analysis of –
- a. A Limited Company for 5 years
- b. Five Companies of five different industries
- c. Five companies of one industry e.g. Automobile, Engineering, and Textile
- d. Five banks from Private sector/Co-op. sector
- 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. Procedure of preparation of Consolidated Balance Sheet by Holding Company having two / three subsidiaries companies.
- 6. Valuation of Shares of 10 unlisted Companies.
- 7. A study of Amalgamation/Merger of procedure of two Companies (Accounting procedure)
- 8. A comparative study of Accounting System of Hotel industry Five Star, Three stars, large Hotel and small Hotel.
- 9. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
- 10. Study of Accounting for Grants to school, college, and institute.
- 11. Application of Inflation Accounting to a large Company's Balance Sheet.

Human Resource Accounting for Software, Marketing, Consulting Company

- 13. Preparation of Value Added Statements of a Company and its comparison with Conventional Accounting Statement.
- 14. Preparation of Economic Value Added Statement of a Company and its comparison with Conventional Accounting Statement.
- 15. A study of Application of Accounting Standards of five Companies.
- 16. Audit planning of five firms of Auditors.
- 17. A study internal Audit system of four companies.
- 18. Tax planning of 10 assesses

- 19. Tax Planning regarding purchase of House Property.
- 20. Tax planning of Partnership Firm/ Limited Company.
- 21. Taxation of Public Trust
- 22. A study of Perquisites and its impact on Taxable Income Employees from 10 different companies.
- 23. A study of ten Export Oriented Units from Taxation point of view.
- 24. Financial viability of five Co-operative Sugar Factories.
- 25. Comparative Study of Taxable Income of Individuals and HUFF
- 26. Problem of units paying Service Tax
- 27. Accounting for Tour and Travel business.
- 28. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.
- 29. Comparative Study of Fees Structure of Non-grant and Grant in Aid Educational Institutions.
- 30. A survey of 20 shareholders regarding utility of Published Annual Accounts of Company.
- 31. Study of Investment Pattern of 20 Individuals from Taxation point of view.
- 32. Preparation of Project Report for Small Scale Industry, Hotel, Xeroxing business, Computer Institute, Hospital, Transport Business, Petrol Pump
- 33. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
- 34. A financial viability study of Sick Industrial Companies.
- 35. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.
- 36. A study of Secretarial Audit Report of five companies.

A study of Cost Audit Report of two companies.

- 38. A study of Government system Audit of Commercial Undertaking / Local bodies.
- 39. Commentary on Public Accounts Committee of Central Government.
- 40. A comparative study of different Accounts Software e.g. Tally, SAP, ERP, Local Software etc.
- 41. Consolidation procedure of different units of an Educational Society.
- 42. A study of Significant Accounting Policies of different Companies from different Industries.
- 43. A study of Qualified Audit Reports of different Companies.
- 44. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
- 45. Preparation of Project Report of Agro based industries, Poultry Farming, Dairy business, Nursery, Horticulture farm.
- 46. A study of Vehicle Loan schemes of different Banks.
- 47. Excise Accounting at manufacturing unit.
- 48. A comparative study of NPA of Urban Co-op Banks

- 49. A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies
- 50. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
- 51. Accounting of Leasing and Finance Companies.
- 52. A study of Accounting of Electricity Company, (Tata Power, Ahmedabad Electricity Power Co. Ltd.)
- 53. An exemption under Income Tax Act, availed by 10 different assesses.
- 54. A comparative financial analysis of running of Luxury buses by private operators and State Transport Corporation.
- 55. Financial Analysis of Produce Exchanges at Taluka Level.
- 56. Comparative study of Annual Report of 3 Co-op Banks.
- 57. Comparative study of Annual Report of 3 Limited companies.
- 58. Various Accounting Policies followed by Financial Institutions.
- 59. Impact of IRAC Norms of financial position of any co-operative bank over last 3 years.
- 60. Audit classification of a Credit Co-op. Society for last 2 years.
- 61. Determination of Taxable Income of a Charitable Hospital as per Section 11, 12, 12A & 35 of I.T. ACT. Act. 1961.

Accounting Standards, their application by the limited company to its annual accounts.

- 63. Comparative study of effect of Depreciation Allowance on Book Profit & taxable profits of a limited company for 3 years including carried forward and set-off.
- 64. Analysis of any three recent cases decided by High Court.
- 65. Study of fraud cases detected by application of S.A.P.
- 66. Comparative study of Financial Statements of Educational Institutions for 2 years.
- 67. A study on E filing of Tax Returns- Income Tax, GST etc.
- 68. A study of Computerized Accounting system in any business unit.

Mapping of Program Outcomes with Course Outcomes

Class: M.Com Part II

Subject: Project Work

Course: Project Work

Course Code: PCCO245

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Justification for the Mapping

PO1: Knowledge and Critical Thinking

- CO1: Students will describe the concepts related to project work their day to day life or professional life.
- CO2: Students will develop a deep understanding of application of project in an organization. .
- CO3: Students will demonstrate the comprehensive understanding about the approaches and process of project.

PO2: Problem Solving

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

CO2: Students will discuss the application of project work and it's for the business organization in the day to day management practices.

PO3: Communication skills

CO5: Students will apply project techniques time to time in the business.

PO4: Independent Learning

CO4: Students will implement the various project 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 apply various terminologies of project in the practice of management of the business.

PO6: Teamwork

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

PO7: Ethical Responsibility

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