



Hindi Vidya Prachar Samiti's

Ramniranjan Jhunjhunwala College of Arts, Science & Commerce

(Autonomous College)

Affiliated to

UNIVERSITY OF MUMBAI

Syllabus for the

M.Com Part II

Program Code: RJCCPGBM

(CBCS 2021-22)

## THE PREAMBLE

### Why Commerce?

Commerce is as old as human civilization. Since ancient times commerce has been practiced all over the world, but the nature of commerce has changed over the years with the changes in economies around the world. Thus, it has become an inseparable part of everyone's life. Human wants are unlimited and becoming multiplied with social and economic developments. Commerce has the capacity to satisfy our needs and provide better life to society and human beings as it encompasses business, profession and employment. The scope of commerce is broader than any other subject because it deals with several human activities like marketing, banking, transportation, management, investments etc. Globalisation has brought many countries close to each other indicating the need of trade and commerce between different nations for sharing resources, mutual development, updating know-how etc. Policies of the Government of India like 'Ease of doing', 'Atma Nirbhar Bharat', 'Start ups', 'Digital India' have encouraged new entrepreneurship in India in the 21st century.

The Indian economy is one of the fastest growing economies in the world. A goal of 5 trillion Indian economies in near term would expedite trade and commerce transactions. This has made learning of commerce indispensable, even if it is occupied in every field whether it is science, engineering, or IT. It develops skills and knowledge required for pursuing multiple career options. Students get a wide range of subject knowledge such as finance, marketing, management, accounts, advertising, law etc. which will be useful for them for pursuing their higher studies, employment or starting their own venture. Thus, commerce without human and business life will be next to impossible.

Under autonomy, the department has made curriculum more robust by incorporating skill-based learning and value-added courses that impart practical knowledge of the subject to the students. The syllabus for commerce for all four semesters is meticulously designed so as to make the students understand the knowledge of different fields like Strategic management, Rural marketing, Logistic management, HRM, Research Methodology, Tax, Financial Accounting, Management, Global economics. The course contents are updated so as to keep students in line with trends in industry. The course contents are designed to improve student's employability and skills required for employability.

M.com Semester III

Accountancy

Course	CORE COURSE	Credits	Topics
RJCCPGAA301	Advanced Financial Accounting	06	<ul style="list-style-type: none"> <li>Foreign Currency Conversion (As per Applicable Accounting Standards)</li> <li>Final Accounts &amp; Statutory Requirements for Banking Companies</li> <li>Accounting &amp; Statutory Requirements of Insurance Companies</li> <li>Accounting &amp; Statutory Requirements of Co-operative Societies</li> </ul>
RJCCPGAA302	Direct Tax	06	<ul style="list-style-type: none"> <li>Definitions and Basis of Charge</li> <li>Heads of Income</li> <li>Deductions u/s 80 and Exclusions from the Total Income Computation of Income and Tax of Individual, Firm and</li> <li>Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)</li> </ul>
RJCCPGAA303	Advanced Cost Accounting	06	<ul style="list-style-type: none"> <li>Process Costing</li> <li>Cost Allocation and Activity Based Costing Systems</li> <li>Responsibility Accounting</li> <li>Strategic Cost Management</li> </ul>
RJCCPGAA304	Advanced Auditing	06	<ul style="list-style-type: none"> <li>Company Audit</li> <li>Special Audits</li> <li>Audit under other laws</li> <li>Auditing in Computerized Environment</li> </ul>

M.Com Semester III

Title of Course: ADVANCED FINANCIAL ACCOUNTING		Lectures
Number of credits: 06		
Subject Code: RJCCPGAA301		60
Module I	<b>Foreign Currency Conversion (As per Applicable Accounting Standards)</b>	15
	<ul style="list-style-type: none"> <li>Requirements as per Accounting Standards Foreign Branches</li> </ul>	
Module II	<b>Final Accounts &amp; Statutory Requirements for Banking Companies</b>	15
	<ul style="list-style-type: none"> <li>Final Accounts of Banking</li> <li>Companies Provisioning of Non-Performing Assets</li> <li>Form &amp; Requirements of Final Accounts</li> </ul>	
Module III	<b>Accounting &amp; Statutory Requirements of Insurance Companies</b>	15
	<ul style="list-style-type: none"> <li>Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for                             <ol style="list-style-type: none"> <li>Life Insurance Business</li> <li>General Insurance Business</li> </ol> </li> <li>Forms and Requirements of Final Accounts for                             <ol style="list-style-type: none"> <li>Life Insurance Business</li> <li>General Insurance Business</li> </ol> </li> </ul>	
Module IV	<b>Accounting &amp; Statutory Requirements of Co-operative Societies</b>	15
	<ul style="list-style-type: none"> <li>Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules</li> <li>Forms and Requirements of Final Accounts</li> </ul>	

Course Outcome :
<ul style="list-style-type: none"><li>○ To develop the concept of financial accounting</li><li>○ To understand conversion policy of different forms of business</li><li>○ To prepare financial statement of a company</li><li>○ To analysis the balance sheet of the company</li></ul>
Learning Outcomes:
<ul style="list-style-type: none"><li>● Understand &amp; develop the concept of financial accounting</li><li>● Understanding foreign currency conversion, banking companies, insurance companies and cooperative society</li><li>● Employable by preparing and presenting financial statement</li><li>● Employability skills analysing balance sheet statement of companies.</li></ul>

Title of Course: DIRECT TAX		Lectures
Number of credits: 06		
Subject Code: RJCCPGAA302		60
Module I	<b>Definitions and Basis of Charge</b>	15
	<ul style="list-style-type: none"> <li>• Definitions: Person, Asses, Income</li> <li>• Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income</li> </ul>	
Module II	<b>Heads of Income</b>	15
	<ul style="list-style-type: none"> <li>• Income from Salary</li> <li>• Income from HouseProperty</li> <li>• Profits and Gains from Business and Profession</li> <li>• Income from CapitalGains</li> <li>• Income from OtherSources</li> </ul>	
Module III	<b>Deductions u/s 80 and Exclusions from the Total Income</b>	15
	<ul style="list-style-type: none"> <li>• Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U</li> <li>• Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend</li> </ul>	
Module IV	<b>Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)</b>	15
	Computation of Income & Tax of Individual and Partnership Firm	

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

Course Outcome :
<ul style="list-style-type: none"> <li>○ To familiarize the students with basic concepts of Tax in India , its challenge and opportunities.</li> <li>○ To develop understanding of Tax structure.</li> <li>○ To highlight government schemes and financial support for tax .</li> </ul>
Learning Outcomes
<ul style="list-style-type: none"> <li>➤ Understanding tax structure under different section</li> <li>➤ Knowledge of deduction under different section.</li> <li>➤ Application of latest trends of knowledge in tax and computation of tax</li> </ul>

Advanced CostAccounting		Lectures
Number of credits: 06		
Subject Code: RJCCPGAA303		60
Module I	<b>Process Costing</b>	15
	<ul style="list-style-type: none"> <li>• Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.</li> <li>• Computation of Inter Process Profit – Advantages and Disadvantages</li> <li>• Computation of Equivalent Production – Weighted Average and FIFO.</li> </ul>	
Module II	<b>Cost Allocation and Activity Based Costing Systems</b>	15
	<ul style="list-style-type: none"> <li>• Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method.</li> <li>• Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing</li> <li>• System.</li> </ul>	
Module III	<b>Responsibility Accounting</b>	15
	<ul style="list-style-type: none"> <li>• Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment.</li> <li>• Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)</li> <li>• Preparation of Managerial Reports using Segmented Costs and Controllable</li> <li>• costs approach</li> </ul>	
Module IV	<b>Strategic Cost Management</b>	15
	<ul style="list-style-type: none"> <li>• Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing.</li> <li>• Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.</li> <li>• Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power</li> <li>• Method. (DIC), National Alliance of young Entrepreneurs</li> </ul>	



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Course Outcome :
<ul style="list-style-type: none"> <li>○ To enhance the abilities of learners to develop the concept of cost accounting and its significance in businesses</li> <li>○ To enable the learners to understand, develop and apply the techniques of cost accounting in process costing, overhead allocation, Activity Based costing, transfer pricing and Inflation accounting</li> <li>○ To enable the learners in understanding and application of costing techniques</li> </ul>
<p>Learning Outcomes:</p> <ul style="list-style-type: none"> <li>➤ Learners will be able to understand the concept and the significance of accounting in business</li> <li>➤ Will be able to apply the techniques and application of cost accounting</li> </ul>

<b>Advanced Auditing</b>		Lectures
Number of credits: 06		
Subject Code: RJCCPGAA304		60
Module I	<b>Company Audit</b>	15
	<ul style="list-style-type: none"> <li>• Introduction to Audit - Audit of Ledgers, General Considerations, Scrutiny of Ledgers of Assets, Personal and Revenue Accounts</li> <li>• Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013.</li> <li>• Concepts of true and fair and materiality and audit risk in the context of audit of companies.</li> <li>• Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members</li> </ul>	
Module II	<b>Special Audits</b>	15
	<ul style="list-style-type: none"> <li>• Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs and Hospitals.</li> </ul>	
Module III	<b>Audit under other Laws</b>	15
	<ul style="list-style-type: none"> <li>• Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes</li> </ul>	
Module IV	<b>Auditing in Computerized Environment</b>	15
	Audit under computerised environment: Computer auditing; specific problems of EDP audit, need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; Use of computers for internal and management audit purposes; test packs, computerised audit programmes involvement of the auditor at the time of setting up the computer system	

Course Outcome :
<ul style="list-style-type: none"> <li>○ To enhance the abilities of learners to develop the concepts and techniques of Auditing</li> <li>○ To enable the learners to understand Appointment, Rights,Duties and special Audit</li> <li>○ To enable the learners preparing and presenting the audit report</li> </ul>
Learning Outcomes:
<ul style="list-style-type: none"> <li>➤ Enhances the ability to develop the concepts and techniques of auditing</li> <li>➤ Enable the learners to understand the rights and duties of special audit</li> <li>➤ Enable the learner to prepare and present the audit report</li> </ul>

**M.Com Part II Sem IV**

Course	CORE COURSE	Credits	Topics
RJCCPGAA401	Corporate Financial Accounting	06	<ol style="list-style-type: none"> <li>1. Corporate Financial Reporting</li> <li>2. International Financial Reporting Standards (IFRS) &amp; Ind-AS</li> <li>3. Valuation of Business for Amalgamation &amp; Merger</li> <li>4. Consolidated Financial Statement</li> </ol>
RJCCPAA402	Indirect Tax- Introduction of Goods and Service Tax	06	<ol style="list-style-type: none"> <li>1. Overview of Goods and Service Tax</li> <li>2. Registration under GST</li> <li>3. Collection of Tax under Integrated Goods and Services Tax Act, 2017</li> <li>4. Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017</li> <li>5. Payment of GST</li> </ol>
RJCCPGAA403	Financial Management	06	<ol style="list-style-type: none"> <li>1. Types of Financing</li> <li>2. Investment Decisions : Capital Budgeting</li> <li>3. Management of Working Capital</li> <li>4. Financial Planning</li> <li>5. Financial Policy and Corporate Strategy</li> </ol>
RJCCPGAA404	<b>International Financial Reporting Standards</b>	06	<ol style="list-style-type: none"> <li>1. Conceptual Foundations of Financial Statements</li> <li>2. Presentation of Financial statements</li> </ol>

			<p>3. Indian Accounting Standards for Assets, Liabilities and Revenue</p> <p>4. Presentation of Single Entity Financial Statements Covered by IFRS Convergence</p>
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<b>Corporate Financial Accounting</b>		Lectures
<b>Number of credits: 06</b>		
Subject Code: RJCCPGAA401		60
Module I	<b>Corporate Financial Reporting</b>	15
	<ul style="list-style-type: none"> <li>• Introduction of Financial Reporting</li> <li>• Need for reporting</li> <li>• Contents of Financial Report</li> <li>• Recent trends in financial reporting</li> </ul>	
Module II	<b>International Financial Reporting Standards (IFRS) &amp; Ind - AS</b>	15
	<ul style="list-style-type: none"> <li>• Accounting Standards (AS) – applicability, interpretation, scope and compliance in India</li> <li>• Introduction to I.F.R.S</li> <li>• Ind – AS</li> <li>• Specific Ind AS: Borrowing Costs Operating Segments Earning per share Income Taxes</li> <li>Accounting for fixed assets</li> </ul>	
Module III	<b>Valuation of Business for Amalgamation &amp; Merger</b>	15
	Meaning, Need & Approach Methods of valuation	
Module IV	<b>Consolidated Financial Statement</b>	15
	Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)	

Course Outcome:
<ul style="list-style-type: none"> <li>○ To enhance the abilities of learners to develop the concept of corporate financial Reporting and its significance in corporates</li> <li>○ To enable the learners to understand, develop and apply IND AS ,Consolidated Financial Statements, Merger and Acquisitions</li> <li>○ To enable the learners preparing and presenting financial reporting in business corporates</li> </ul>
<p>Learning Outcomes:</p> <ul style="list-style-type: none"> <li>• Enhances the learner to develop , understand and apply IND AS</li> <li>• Enable the learner to prepare and present financial reporting in business</li> </ul>

<b>Indirect Tax- Introduction of Goods and Service Tax</b>		Lectures
Number of credits: 06		
Subject Code: RJCCPGAA402		60
Module I	<b>Overview of Goods and Service Tax</b>	12
	<ul style="list-style-type: none"> <li>• Introduction and Meaning of GST and IGST</li> <li>• Scope of GST</li> <li>• Present/old Tax Structure v/s GST</li> <li>• GST in Other Countries</li> <li>• Existing taxes proposed to be subsumed under GST</li> <li>• Principles adopted for subsuming the taxes</li> <li>• Dual GST</li> <li>• Benefits of GST</li> <li>• GST Council</li> <li>• GST Network (GSTN) and GST regime</li> <li>• Integrated Goods and Services Tax Act, 2017: title and definitions, administration.</li> </ul>	
Module II	<b>Registration Under GST</b>	12
	<ul style="list-style-type: none"> <li>• Rules and Procedure of registration</li> <li>• Special provisions relating to casual taxable person and non-resident taxable person</li> <li>• Amendment of registration</li> <li>• Cancellation of registration</li> <li>• Revocation of cancellation of registration</li> </ul>	
Module III	<b>Collection of Tax under Integrated Goods and Services Tax Act, 2017</b>	12
	<ul style="list-style-type: none"> <li>• Sec 5 and Sec 6</li> </ul>	
Module IV	<b>Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017</b>	12
	<ul style="list-style-type: none"> <li>• Sec 10 and Sec 12</li> </ul>	
Module V	<b>Payment of GST</b>	12
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Time of GST Payment</li> <li>• How to make payment</li> <li>• Challan Generation &amp; CPIN, TDS &amp; TCS</li> </ul>	



Course Outcome:
<ul style="list-style-type: none"> <li>○ To enhance the abilities of learners to develop the concept of Goods and service Tax ( Gst)</li> <li>○ To enable the learners to understand the concepts of GST with Intra State, Inter State Supply Place of Supply and calculation Of GST</li> <li>○ To enable the learners in understand and applying GST to various business entities</li> </ul>
<p>Learning Outcomes:</p> <ul style="list-style-type: none"> <li>✓ Learner will be able to understand the concept of GST</li> <li>✓ Learner will be able to calculate GST</li> <li>✓ Learner will understand the area in business where GST is applicable</li> </ul>

<b>Financial Management</b>		Lectures
Number of credits: 06		
Subject Code: RJCCPGAA403		60
Module I	<b>Types of Financing</b>	12
	<p>Introduction</p> <ul style="list-style-type: none"> <li>• Needs of Finance and Sources: Long Term, Medium Term, Short-Term</li> <li>• Long-Term Sources of Finance Owners Capital/ Equity Capital Preference share capital Retained Earning Debentures or Bonds</li> <li>• Loans from Financial Institutions/ Banks Short Term Sources of Finance</li> <li>• Trade Credit Accrued Expenses and Deferred Income Advances From Customers Commercial Papers</li> <li>• Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans</li> <li>• Inter Corporate Deposits Certificate of Deposits Public Deposits</li> </ul>	
Module II	<b>Investment Decisions : Capital Budgeting</b>	12
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Nature of Capital Budgeting</li> <li>• Purpose of Capital Budgeting</li> <li>• Capital Budgeting Process</li> <li>• Types of Capital Investment</li> <li>• Decisions Project Cash Flows and Net profit Approval</li> <li>• Basic Principle of Measuring Project Cash Flows</li> <li>• Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</li> <li>• Probability technique for measurement of cash flow</li> <li>• Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods</li> <li>• A Comparison; Project Selection Under Capital Rationing</li> <li>• (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive</li> <li>• projects with unequal lives, multiple IRR)</li> </ul>	
Module III	<b>Management of Working Capital</b>	12

	<ul style="list-style-type: none"> <li>• Meanings, Concepts and policies of working capital Management of working capital</li> <li>• Issues in working capital</li> <li>• Estimating working capital needs (only Theory) Operating or working capital cycle (only Theory)</li> <li>• <b>Management of components of working capital</b></li> <li>• <b>Management of Cash and Marketable Securities:</b> Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India.</li> <li>• <b>Receivable Management:</b> Objectives; Credit Policies; Credit Terms; and Collection Policies.</li> <li>• <b>Inventory Management:</b> Objectives; and Techniques.</li> </ul>	
Module IV	<b>Financial Planning</b>	12
	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of Budget</li> <li>• Essentials of a budget,</li> <li>• Types of Budgets</li> <li>• Advantages of Budgeting</li> <li>• Zero Based Budget</li> <li>• (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</li> </ul>	
Module V	<ul style="list-style-type: none"> <li>• <b>Financial Policy and Corporate Strategy</b></li> </ul>	12
	<ul style="list-style-type: none"> <li>• Meaning of strategic financial management</li> <li>• Strategic financial decision making framework</li> <li>• Functions of Strategic Financial Management</li> <li>• Financial Planning</li> </ul>	

Course Outcome:
<ul style="list-style-type: none"> <li>• To enhance the abilities to develop the concept of Financial Management</li> <li>• To enable the learners to understand, develop and apply Capital budgeting Working Capital Management, Inventory management, Time Value Of Money</li> </ul>
Learning Outcomes: <ul style="list-style-type: none"> <li>✓ <b>Learner will understand the concept of financial management</b></li> <li>✓ <b>Learner will be able to apply capital budgeting, working capital management , inventory management concept</b></li> </ul>

<b>International Financial Reporting Standards</b>		Lectures
Number of credits: 06		
Subject Code: RJCCPGAA404		60
Module I	<b>Conceptual Foundations of Financial Statements</b>	15
	<ul style="list-style-type: none"> <li>• The objective of financial reporting</li> <li>• The main assumptions</li> <li>• Qualitative characteristics of financial reporting</li> <li>• Elements of Financial Statements: recognition and measurement</li> </ul>	
Module II	<b>Presentation of Financial statements</b>	15
	<p><b>Presentation of financial statements</b></p> <ul style="list-style-type: none"> <li>• Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing</li> <li>• IFRS :- Introduction, scope</li> <li>• <b>Indian Accounting standards (Ind AS):</b> Introduction</li> </ul> <p>Road map Comparison of Ind AS, IFRS and AS Conceptual framework Definition of financial elements Principles of recognition, measurements, presentation and disclosure. <b>( Theory and Practical )</b></p>	
Module III	<b>Indian Accounting Standards for Assets, Liabilities and Revenue</b>	15
	<ul style="list-style-type: none"> <li>• Valuation of Inventories Cash flow statement</li> <li>• Accounting for tangible non-current assets Accounting for intangible assets Accounting for impairment of assets Accounting for borrowing costs Investment property</li> <li>• Revenue from contracts with customers Income tax</li> <li>• Employee benefits</li> <li>• Provisions, contingent liabilities and contingent assets</li> <li>• <b>( Theory and Practical )</b></li> </ul>	
Module IV	<b>Presentation of Single Entity Financial Statements Covered by IFRS Convergence</b>	12

	<ul style="list-style-type: none"> <li>• Ind AS 1: Accounting policies Accounting estimates IAS 8 and Ind AS 8- Events after reporting date</li> <li>• IAS 10 and Ind AS 10 - Structure and contents of financial statements Preparation of financial statements: Statement of Financial Position (SOPF)- Statement of Profit or Loss (SOPF) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7).</li> <li>• ( <b>Theory and Practical</b> )</li> </ul>	
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Course Outcome:
<ul style="list-style-type: none"> <li>• To enhance the abilities of learners to develop the concept of International Financial Reporting Standards</li> <li>• To enable the learners Understand develop and apply the techniques of cashflow, IFRS and IND AS</li> <li>• To enable the learners in understanding various concepts of IFRS</li> </ul>
Learning Outcomes:
<ul style="list-style-type: none"> <li>✓ <b>Learner will understand the concept of IFRS</b></li> <li>✓ <b>Learner will be able to apply techniques of cashflow, IFRS and IND AS</b></li> </ul>

### INTERNAL EXAMINATION

Marks: 40

1. There will be 1 Internal Assessment Tests of 40 Marks each is conducted in Each Semester.
2. Duration of each Internal Assessment Test of 40 marks will be 45 minutes.
3. Each Internal Assessment Test will have 20 questions of two marks each . Nature of questions may be
  - Multiple Choice Questions / True or False/ Match the Following & descriptive in case of offline exam

PAPER PATTERN FOR ALL THEORY PAPER

SEMESTER END EXAMINATION

Marks: 60

Duration : 02.00 hrs.

Q1. Answer any one of the following: (Module I) (10 Marks)

a)

b)

Q2. Answer any one of the following: (Module II) (10 Marks)

a)

b)

Q3. Answer any one of the following: (Module III) (10 Marks)

a)

b)

Q4. Answer any one of the following: (Module IV) (10 Marks)

a)

b)

Q5. Write Short Notes on: (Any 4 out of 6) (20 Marks)

(From all modules)



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M.Com Part II ( Sem III & IV)

SCHEME OF EXAMINATIONS

1. There will be 1 Internal Assessment Tests of 40 marks each, conducted in each Semester. Duration is 45 minutes.
2. One External (Semester End Exam) of 60 marks is conducted at the end of each semester. Duration is 02 hours.
3. Minimum marks for passing in the subject are 40. However, students must secure Minimum passing percentage individually for internal exam and external exam (16 & 24 marks respectively)
4. For any KT examinations, there shall be ODD-ODD/EVEN-EVEN pattern followed.

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