

Mcom Part II (Advanced Accountancy) - Sem III & IV



Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College
of Arts, Science & Commerce
(Empowered Autonomous)

Affiliated to
UNIVERSITY OF MUMBAI

Syllabus for the M.com Part II
Program: M.com (Advanced Accountancy)
Program Code: RJCPGAA

(CBCS 2024-2025)

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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. Globalization 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.

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PROGRAMME OUTCOME (PO): M.COM (ADVANCED ACCOUNTANCY)

PO1	Deepen the understanding of business operations and enhance the skills in effectively managing enterprises, placing particular emphasis on Business Administration. Additionally, concentrate on advancing your expertise in Advanced Accounting and Taxation techniques.
PO2	To enhance critical thinking, problem-solving, qualitative and quantitative skills, required in the industry.
PO3	Provide advanced-level knowledge and foster a deeper understanding of current trends in commerce.
PO4	Provide individuals with the necessary skills to make them prepared for the industry and enhance their employability.

PROGRAM SPECIFIC OUTCOMES (PSO): M.COM (ADVANCED ACCOUNTANCY)

PSO1	Able to prepare and analyze the financial statements of various industries including banking, insurance companies and cooperative societies.
PSO2	Develop a thorough understanding and practical application of direct and indirect tax laws and regulations to effectively analyze, plan, and comply with taxation requirements for individuals and businesses.
PSO3	Achieve mastery in advanced cost accounting techniques and methodologies to enable strategic decision-making, cost optimization, and performance evaluation within various organizational settings
PSO4	Attain proficiency in advanced auditing methodologies, tools, and techniques to effectively evaluate and enhance the integrity, transparency, and compliance of financial reporting systems across diverse organizational contexts
PSO5	Acquire advanced knowledge and skills in financial reporting standards, frameworks, and practices to prepare accurate, transparent, and informative financial statements that meet regulatory requirements and facilitate informed decision-making for stakeholders.
PSO6	Demonstrate the ability to conduct independent research, critically analyze information, and effectively communicate findings through a comprehensive research project, contributing to the advancement of knowledge in a specific area of study.

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DISTRIBUTION OF TOPICS AND CREDITS

MCOM PART II SEMESTER IV

Course Code	Unit	Topic Heading	Credits	Duration
RJCPGAARP401	Paper Title: Research Project			60 Lectures
			10	

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Semester	:	IV			
Title of the Subject / course	:	Research Project			
Course Code	:	RJCPGAARP401			
Credits	:	10	Duration	:	60 Lec

Learning Objectives	
1	Identify topic for research
2	Apply proper research methodology to conduct the research
3	Analyze the data collected
4	Evaluate the research findings and conclusions
5	Construct a research report

Course Outcome Number	Course Outcome	PSO Addressed	Blooms Level
CO1	Develop critical thinking and analytical skills	6	Level 6 Create
CO2	Expanding knowledge and understanding of a chosen field outside of the classroom	6	Level 6 Create
CO3	Research is concerned with increasing our understanding. Research provides us with the information and knowledge needed for problem solving and making decisions.	6	Level 6 Create

SEMESTER IV		Cr
COURSE : Research Project	COURSE Code: RJCPGAARP401	10
Inclusion of research project work in the course curriculum of the M.Com. (Advance Accounting) programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of research project work is to inculcate the element of research analyse and scientific temperament challenging the potential of learner as regards to his/ her eager to enquire and ability to interpret particular aspect of the study. It is expected that the guiding teacher should undertake the counseling sessions and make the awareness among the learners about the methodology of formulation,		

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preparation and evaluation pattern of the project work.

Guidelines for preparation of Project Work

Project work based on Research Methodology:

The project topic may be undertaken either in any area of Major Courses.

Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.

The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.

A guiding teacher is appointed for guidance to the students based on her / his specialization.

The project report shall be prepared as per the broad guidelines given below:

Font type: Times New Roman

Font size: 12-For content, 14-for Title

Line Space : 1.5-for content and 1-for in table work

Paper Size: A4

Margin : in Left-1.5, Up-Down-Right-1

The Project Report shall be bounded.

The project report should be 80 to 100 pages

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RULES AND REGULATIONS REGARDING ASSESSMENT AND EVALUATION

FOR FY PG UNDER NEP FROM A.Y. 2023-2024 ONWARDS-

1. A learner appearing for first year PG examination under NEP will have **maximum of 22 credits per semester** and examinations will be of **maximum 550 marks**.
2. Courses having **2 credits, 3 credits and 4 credits** will have examinations of **50, 75, 100 marks** respectively.
3. **Duration of examinations:**
 - An IA exam of 20/25 marks shall be of duration of 30 minutes.
 - An IA exam of 40 marks shall be of duration of 50 minutes. Departments may use different modes of internal evaluation.
 - An SEE exam of 30 marks (offline) shall be of duration of 1 hour.
 - An SEE exam of 50 marks (offline) shall be of duration of 2 hours.
 - An SEE exam of 50 marks (online MCQ) shall be of 60 minutes.
 - An SEE exam of 60 marks (offline) shall be of duration of 2 ½ hours.
4. **Appearing for SEE** for every paper is **compulsory** irrespective of the performance in the Internals examinations. A student absent in SEE will be thus declared failing in a given subject.
5. There shall be provision for supplementary examination for the benefit of students who miss their SEE on grounds of medical emergency or representing college at the national level event or any other equivalent event with a special permission granted by the Head of the institution.
6. There shall be no Additional Examinations for any of the Semesters except for the Semester III wherein one chance of credit improvement in Semester III shall be given before the Learner appears for the final Semester IV Examination.
7. Irrespective of the performance in Semester I and II, student shall migrate to Sem III. Eligibility for PG degree is that a learner must complete 22 credits in each semester.
8. All ordinances under UG examinations are applicable to PG examinations as well.

Mcom Part II (Advanced Accountancy) - Sem III & IV**Teaching and Learning Process**

The teaching learning process in the learning outcomes based curriculum framework in the subject of Commerce is designed to develop the cognitive skills of every learner. The Post graduate courses offer the requisite skills for a profession and jobs in the Commerce field . All courses have practical's as an integral part which promotes the learner to acquire the requisite skills for employment by experiential learning.

An interesting combination of teaching learning processes is adopted in which the teacher and learners are actively involved.

Some of the salient teaching learning process are:

- Class lectures
- Presentations
- Group Discussion and Workshops
- Peer teaching and learning
- Flipped classroom, project-based learning, quiz, seminars, exhibitions, posters
- Practical experimental design planning, analysis, interpretation, application of knowledge gained, field projects, mini projects.
- Technology enabled self-learning.
- Internships, On job training
- Project work

The effective teaching strategies would address the requirements of learner to learn at their own pace. The teaching pedagogy adopted to ensure inculcate higher order skills in the learner. The entire program is also designed to foster human values, environmental consciousness for an equable society. The teaching learning processes adopted would aim at participatory pedagogy.

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Mapping of the course to employability/ Entrepreneurship/ Skill development

Class	Course Name	Course Code	Topics focusing on Employability/Entrepreneurship/ Skill development	Employability/Entrepreneurship/ Skill development	Specific Activity
MCOM PART II	Research Project	RJCPGAARP401	Research Project in major subject.	Employability in research and teaching. Skills develop like critical thinking, data analysis, Problem solving, time management etc.	Preparation of research Project.

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Mapping of curriculum with the relevance in the local, regional, national and global development needs

Sr. No	Course Code/ Topic (Paper/ Unit/ Content)	Relevance
1	Research Project	Local, Regional, National and Global development needs

Mapping of curriculum with cross cutting issues viz, Professional Ethics, Gender, Human Values, Environmental and Sustainable Development Goals and NEP 2020

Sr. No	Name of the Course	Course Code	Issues addressed
1	All Course		SDG4
2	Research Project.	RJCPGAARP401	SDG 8, SDG 9,