



**Shri Vile Parle Kelavani Mandal's  
NM College of Commerce and Economics (AUTONOMOUS)**

**Affiliated to the  
UNIVERSITY OF MUMBAI**

**Program: M.Com. (Advanced Accountancy)**

**Semester I & II**

**Choice Based Credit System (CBCS)**

**with effect from Academic year: 2024-2025**

**Academic Council Number:**

**Agenda Number:**

**PROGRAMME OUTCOMES (PO'S)**

Learners will be able to:

- PO1** The program aims to provide a deep and comprehensive understanding of advanced concepts in commerce, covering areas such as accounting, finance, marketing, human resources and strategic management.
- PO2** Enhancing learners' analytical thinking and problem-solving abilities is a key objective. They will acquire skills to analyse complex business scenarios, identify issues and develop innovative and effective solutions.
- PO3** Emphasizing the importance of ethical behaviour and responsible business practices, the program aims to instil ethical values and principles. Learners develop the ability to make ethically sound decisions in various business contexts.
- PO4** Developing learners' research skills and critical thinking abilities is a priority. They are encouraged to engage in independent research, apply research methodologies, analyse data and critically evaluate academic literature and business practices.
- PO5** The program prepares learners for professional excellence in commerce. They acquire the necessary knowledge, skills and competencies to succeed in diverse business roles. This includes the development of communication skills, teamwork abilities, leadership qualities and adaptability to changing business environments.

**PROGRAMME SPECIFIC OUTCOMES (PSO'S)**

After completion of the course M.Com (Advanced Accountancy), learners would be able to

- PSO1** Learners will possess a deep understanding of advanced financial accounting principles, enabling them to prepare complex financial statements, apply accounting standards and provide accurate financial information.
- PSO2** Learners will develop advanced auditing skills and knowledge of forensic accounting techniques, allowing them to conduct thorough audits, detect financial irregularities and provide solutions to prevent fraud and financial misconduct.
- PSO3** Learners will have strong financial analysis skills, enabling them to interpret financial data effectively, make informed financial decisions, evaluate investment opportunities and analyze financial risks.

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- PSO4** Learners will understand business ethics and corporate governance principles, applying ethical practices in accounting and finance to ensure responsible and transparent financial management.
- PSO5** Learners will possess advanced knowledge in strategic financial management, including financial planning, capital budgeting, risk management and financial performance evaluation. They will contribute to strategic decision-making processes.
- PSO6** Learners will develop proficiency in research methodology, allowing them to design and conduct research projects in the field of accountancy, contributing to the existing body of knowledge.
- PSO7** Learners will gain a comprehensive understanding of international accounting standards, practices and financial markets. They will handle international financial transactions, manage foreign exchange risks and understand the implications of international taxation and trade laws

## Preamble

The course is designed to enhance students with advanced knowledge of Accountancy & Financial Management. The student should be able to understand the relevance of Accountancy and Financial Management in the real world

## Pedagogy

NM College of Commerce and Economics (Autonomous) uses a variety of conventional as well as innovative teaching methods to cater to diverse student needs and learning styles. These methods promote engagement, critical thinking, and problem-solving.

### Conventional Methods:

- **Classroom Lectures:** Present foundational knowledge and concepts in an organized and structured manner.
- **Experiential Learning:** Applies theoretical knowledge in real-world settings through hands-on experiences and projects.
- **Team Based Learning:** Develops collaboration, personalized learning, and leadership skills through group work.
- **Flipped Classroom:** Promotes active learning through outside-of-class reviews and in-class discussions, allowing for deeper analysis and synthesis of ideas.
- **Group Discussion:** Encourages sharing of ideas and perspectives, developing communication and critical thinking skills.
- **Project Method:** Develops research, presentation, and time-management skills through research-based projects.
- **Debate:** Structured argumentation develops communication and reasoning skills while promoting research and critical analysis.
- **Case Method:** Uses real-life situations to teach problem-solving and decision-making skills, allowing students to apply theoretical knowledge to practical situations.

**Innovative Methods:**

- **Technology Integration:** Enhances engagement and promotes active learning through immersive and interactive digital resources like Padlet, Quizlet, Kahoot, Mindmeister etc.
- **Peer Teaching:** Fosters collaboration and personalized learning through student-led instruction, allowing students to develop communication and leadership skills.
- **Blended Learning:** Provides flexibility and promotes self-directed learning and digital literacy through a combination of traditional classroom lectures and online resources.
- **Community - Based Learning:** Develops empathy and social responsibility through hands-on experiences in community service, promoting a sense of social justice and civic engagement

Thus, our college's diverse and innovative pedagogical methods provide students with a dynamic and engaging learning experience that prepares them for excellence in their academic and professional careers.

**Evaluation Pattern for Practical / Numerical Papers for course of 100 Marks**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40 % of total marks per course. The second component will be a Semester End Examination with a weightage of 60 % of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**Details of Continuous Assessment (CA)**

40 % of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	Assignment / Presentations / Projects	20 marks
<b>Component 2 (CA-2)</b>	Class Test	20 marks

Three Class test of 10 Marks each out of which best of Two will be considered

**Details of Semester End Examination**

60 % of the total marks per course. Duration of examination will be two hours.

Q1 is compulsory Solve any three out of Q2 to Q5

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
Q1	Numerical Question (Compulsory)	15	15
Q2	Numerical / Theoretical Question	15	15
Q3	Numerical / Theoretical Question	15	15
Q4	Numerical / Theoretical Question	15	15
Q5	Short Notes / Case Studies / Short Numerical (Any 3 out of 4)	15	15
<b>Total Marks</b>			<b>60</b>

Note: Weightage in examination will be as per number of lectures assigned to the modules  
If required, the Questions can be divided as per length/ difficulty level of the Question

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**Evaluation Pattern for Practical / Numerical & Theory Papers for course of 50 Marks**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40 % of total marks per course. The second component will be a Semester End Examination with a weightage of 60 % of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**Details of Continuous Assessment (CA)**

40 % of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	Assignment / Presentations / Projects	10 marks
<b>Component 2 (CA-2)</b>	Class Test	10 marks

Two Class test of 10 Marks each out of which best will be considered

**Details of Semester End Examination**

60 % of the total marks per course. Duration of examination will be One hour.

Q1 is compulsory Solve any One out of Q2 to Q3

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
Q1	Numerical / Theoretical Question (Compulsory)	15	15
Q2	Numerical / Theoretical Question	15	15
Q3	Numerical Question / Case Study / Short Notes (Any 3 out of 4)	15	15
<b>Total Marks</b>			<b>30</b>

Note: Weightage in examination will be as per number of lectures assigned to the modules  
If required, the Questions can be divided as per length/ difficulty level of the Question

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**Evaluation Pattern for Theory Papers for course of 100 Marks**

The performance of the learner will be evaluated in two components. The first component will be a Continuous Assessment with a weightage of 40 % of total marks per course. The second component will be a Semester End Examination with a weightage of 60 % of the total marks per course. The allocation of marks for the Continuous Assessment and Semester end Examinations is as shown below:

**Details of Continuous Assessment (CA)**

40 % of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	Assignment / Presentations / Projects	20 marks
<b>Component 2 (CA-2)</b>	Class Test	20 marks

Three Class test of 10 Marks each out of which best of Two will be considered

**Details of Semester End Examination**

60 % of the total marks per course. Duration of examination will be Two hours.

<b>Question Number</b>	<b>Description</b>	<b>Marks</b>	<b>Total Marks</b>
Q1	Theoretical Question (Any 2 out of 3)	12	12
Q2	Theoretical Question (Any 2 out of 3)	12	12
Q3	Theoretical Question (Any 2 out of 3)	12	12
Q4	Theoretical Question (Any 2 out of 3)	12	12
Q5	Case Study / Short Notes (Any 3 out of 4 )	12	12
<b>Total Marks</b>			<b>60</b>

Note: Weightage in examination will be as per number of lectures assigned to the modules  
If required, the Questions can be divided as per length/ difficulty level of the Question

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**Evaluation Pattern for Accounting Analytics Course**

The performance of the learner will be evaluated in Two components of Internals.

**Details of Continuous Assessment (CA)**

100 % of the total marks per course:

<b>Continuous Assessment</b>	<b>Details</b>	<b>Marks</b>
<b>Component 1 (CA-1)</b>	Presentations / Test	40 marks
<b>Component 2 (CA-2)</b>	Practical Examination	60 Marks

Three Class test of 20 Marks each (ICA 1) out of which best of Two will be considered

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<b>Program: M.Com I – Advanced Accountancy</b>				<b>Semester: I</b>	
<b>Course: Advanced Financial Accounting</b>				<b>Course Code: MIAFA501</b>	
<b>Academic Year: 2024-2025</b>					
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	NIL	NIL	04	40	60
<b>Learning Objectives (LOs):</b>					
<ul style="list-style-type: none"> <li>➤ To develop an understanding of preparation of financial statements of banks and insurance companies</li> <li>➤ To understand the preparation of consolidated statements</li> <li>➤ To understand in depth about Business Combination and Restructuring</li> <li>➤ To learn about cloud-based accounting software.</li> </ul>					
<b>Course Outcomes (COs):</b>					
<b>After Completion of the Course, learners would be able to :</b>					
<ol style="list-style-type: none"> <li>1. Gain an insight into the nuances of preparation of various financial statements</li> <li>2. Understand Business Combination and Restructuring and its application</li> <li>3. Understand cloud-based accounting software</li> </ol>					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
1	Final Accounts of Banking Company				15
2	Ind AS Based Corporate Financial Statements				12
3	Consolidated Accounts of Holding Companies				15
4	Accounting of Business Combination and Restructuring				10
5	Cloud Based Accounting				08
	TOTAL				60

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Unit	Topic	No. of Hours
<b>Module 1</b>	<b>Final Accounts of Banking Companies</b>	15
	<p>Accounting System of Banks                      Requirement of Books to be maintained by books                      Income recognition, Classification of assets and advances, Provisions, Classification of investments</p> <p>Provisions of Banking Regulation Act- 1949 applicable to banking companies Business, Capital and Reserve, Reserve funds, Dividend, Cash reserves, Loans and advances, Unclaimed deposits                      Requirements of Banks and Additional Disclosures prescribed by RBI                      Disclosures required under BASEL norms.                      Preparation of Financial Statements of Banking Companies as per regulatory requirements                      Recent Developments</p>	
<b>Module 2</b>	<b>Ind AS Based Corporate Financial Statements</b>	12
	<p>Study of Recent Annual Reports of Listed Companies                      Practical Problems</p>	
<b>Module 3</b>	<b>Consolidated Accounts of Holding Companies</b>	15
	<p>Concept and purpose of consolidation procedures                      Capital Profits &amp; Revenue Profits                      Treatment of pre-acquisition and post-acquisition profits                      Minority Interest                      Consolidated Income Statement, Balance Sheet                      Problems on Consolidated Financial Statements with single subsidiary (excluding problems on Foreign Subsidiaries)                      AS 21 v/s Ind AS 110</p>	
<b>Module 4</b>	<b>Accounting of Business Combinations and Restructuring</b>	10
	<p>Introduction and Types of Mergers                      Methods of accounting, treatment of Goodwill arising on merger, Purchase consideration and settlement                      Concept of Business Combination Ind AS: 103 Business Combination                      Scheme of Reconstruction                      Business Combination under Common Control                      Demerger - Concept</p>	

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<b>Module 5</b>	<b>Cloud Based Accounting</b>	08
	Introduction to Cloud Based Accounting Need for and Importance of Cloud Based Accounting Overview of Zoho Books, Align Books, Zip Books, <del>Quick Book</del> , <b>Khatta Book</b> , Tally.	

*To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester*

**Suggested Readings**

Essential Readings

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advanced Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L Gupta and M Radha swamy, S. Chand and Company (P) Ltd. New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial
5. Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

Supplementary Readings

1. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
2. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
3. Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
4. Company Accounting Standards by Shrinivasan Anand, Taxman.
5. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
6. Introduction to Financial Accounting by Horngren, Pearson Publications.
7. Financial Accounting by M. Mukherjee.M. Hanif. Tata McGraw Hill Education Private Ltd;  
NewDelhi
8. ICAI Study Material

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<b>Program: M.Com I (Advanced Accountancy)</b>				<b>Semester: I</b>	
<b>Course: Financial Derivative &amp; Commodities Market</b>				<b>Course Code: NIFDC502</b>	
<b>Academic Year 2024-25</b>					
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	NIL	NIL	04	40	60
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>a) To Familiarize with the concept of Derivatives, Futures &amp; Options</li> <li>b) To make learners familiarize about Pricing of Future Options, Trading, Clearing and Settlement of Options and Futures.</li> </ul>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Understand the Derivatives, Futures and options					
<b>CO2:</b> Understand the Pricing of Future Options, Trading Clearing and Settlement of Options and Futures.					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	Introduction to Commodities Market and Derivatives Market				10
2	Futures and options- introduction				15
3	Pricing of Future Options				15
4	Trading Clearing and Settlement of Options and Futures				12
5	Recent Developments				08
	<b>TOTAL</b>				<b>60</b>

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<b>Unit</b>	<b>Topic</b>	<b>No. of Hours</b>
<b>Module 1</b>	<b>Introduction to Commodities Market and Derivatives Market</b>	<b>10</b>
	<p><b>a. Introduction to Commodities Market:</b>                      Meaning, History &amp; Origin, Types of Commodities Traded, Structure of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India (Cash &amp; Derivative Segment), Commodity Derivative exchanges in India &amp; Abroad, Reasons for Investing in Commodities</p> <p><b>b. Introduction to Derivatives Market:</b>                      Meaning, History &amp; Origin, Elements of a Derivative Contract, Factors Driving Growth of Derivatives Market, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Advantages and Disadvantages of Trading in Derivatives Market, Current Volume of Trade in India, Difference between Forwards &amp; Futures.</p>	
<b>Module 2</b>	<b>Futures and options- Introduction</b>	<b>15</b>
	<p>a. Futures: Introduction- Future terminology- Key features of futures contracts- Future vs. Forwards- Pay off for futures- Equity futures- Equity futures in India-Index futures- Stock futures- currency forwards and futures commodity futures, interest rate forwards and futures. Future trading strategies Hedging- Speculation- Arbitrage-Spread Trading</p> <p>b. Options: Introduction- Option terminology- Types- Options pay off- Equity options contracts in India-Index Options Stock options- Currency options- Options trading strategies- Hedging- Speculation- Arbitrage- Straddle- Strangles- Strips and Straps Spread trading ( bull spread, bear spread, calendar spread) covered call, protective put, box strategy using synthetic futures</p>	
<b>Module 3</b>	<b>Pricing of Future Options</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• The cost of carry models for stock and index futures, currency forwards, commodity futures, contango and backwardation, convenience yield, cash price and future price, arbitrage opportunity</li> <li>• Factors affecting options pricing- American vs European options, bounds of option values, Option pricing models- Binominal pricing model- The black</li> </ul>	

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	<p>and Scholes model Pricing of Index options.</p> <ul style="list-style-type: none"> <li>• Sensitivity of option premium (Delta, Gamma, Vega, Theta, Rho)</li> </ul>	
<b>Module 4</b>	<b>Trading Clearing and Settlement of Options and Futures</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Futures and Options trading system- Trader workstations- contract specification- specification for stock and index eligibility for trading charges</li> <li>• Clearing entities and their role- clearing mechanism adjustment for corporate actions- open position calculation</li> <li>• Margining and settlement mechanism- Risk management- SPAN Mechanics of SPAN- Overall portfolio margin requirements.</li> </ul>	
<b>Module 5</b>	<b>Recent developments</b>	<b>08</b>
	Exotic options, Real options	

**Suggested Readings**

1. Financial Derivatives Theory, Concepts and Problems Gupta S.L., Phi, Delhi
2. Risk Management & Derivatives, Cengage Learning.

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<b>Program: M.Com I (Advanced Accountancy)</b>	<b>Semester: I</b>
<b>Course: Research Methodology Academic Year 2024-25</b>	<b>Course Code: NIREM507</b>

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	NIL	NIL	04	40	60

**Learning Objectives:**

1. To develop understanding of the basic framework of the research process.
2. To develop an understanding of various research designs and techniques.
3. To identify various sources of information for literature review and data collection.
4. To learn about various research tools and techniques
5. To develop an understanding of the ethical dimensions of conducting applied research.
6. Appreciate the components of scholarly writing and evaluate its quality.

**Learning Outcomes:**

Learner would be able to,

**CO 1:** Prepare and present a Research Report

**CO2:** Apply various statistical tools and techniques in the preparation of Research Papers and Reports

**Outline of Syllabus: (per session plan)**

<b>Module</b>	<b>Description</b>	<b>No of Hours</b>
1	Introduction to Research	12
2	Research Design	12
3	Data Collection and Processing	12
4	Analysis and Interpretation of Data	12
5	Report Writing	12
	<b>TOTAL</b>	<b>60</b>



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<b>Unit</b>	<b>Topic</b>	<b>No. of Hours</b>
<b>Module 1</b>	<b>Introduction to Research</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Meaning of research, Types of research- Exploratory research, Conclusive research; the process of research.</li> <li>2. Research applications in social and business sciences, Features of a Good research study.</li> <li>3. Defining the Research problem, Management Decision Problem vs Management Research Problem.</li> <li>4. Problem identification process, Components of the research problem.</li> <li>5. Importance of literature review in defining a problem, literature review- primary and secondary sources, reviews, monograph, patents, research databases, SEARCH techniques</li> <li>6. Systematic Literature search, web as a source, searching the web</li> <li>7. Writing a research proposal- Contents of a research proposal and types of research proposals.</li> <li>8. Formulating the research hypothesis- Types of Research Hypothesis.</li> </ol>	
<b>Module 2</b>	<b>Research Design</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Meaning of Research Designs, Nature and Classification of Research Designs.</li> <li>2. Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey, Focus group discussions.</li> <li>3. Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research Design.</li> <li>4. Sampling concepts: Sample vs. Census, Sampling vs. Non-Sampling error, Sampling Design: Probability and Non-Probability Sampling Design.</li> <li>5. Determination of Sample size: Sample size for estimating population mean, Determination of sample size for estimating the population proportion</li> </ol>	
<b>Module 3</b>	<b>Data Collection and Processing</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Tools for Data Collection; Methodology filters; Collection of Primary Data and Secondary Data; Collection of Data through Questionnaire and Schedule,</li> </ol>	

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	<p>Types of Questionnaires, Process of Questionnaire Designing, how to formulate query:</p> <ol style="list-style-type: none"> <li>1. PICO</li> <li>2. Advantages and Disadvantages of Questionnaire Method, Observation method, Focus Group Discussion, Personal Interview method, Case Study Method.</li> <li>3. Data Editing- Field Editing, Centralized in house editing.</li> <li>4. Coding- Coding Closed ended structured Questions, Coding open ended structured Questions.</li> <li>5. Classification and Tabulation of Data.</li> <li>6. Graphical Presentation of Data.</li> </ol>	
<b>Module 4</b>	<b>Analysis and Interpretation of Data</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data.</li> <li>2. Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions,</li> <li>3. Measures of Central Tendency, Measures of Dispersion, Descriptive Analysis of Bivariate data.</li> <li>4. Concepts in Testing of Hypothesis: null and alternate hypothesis Type-I and type-II errors; Level of significance; Power of test; P value; Steps in testing of hypothesis</li> <li>5. Test Statistic for testing hypothesis about population mean, Tests concerning Means- the case of single population. Tests for Difference between two population means, Tests concerning population proportion- the case of single population, Tests for difference between two population proportions.</li> <li>6. Chi square test for the Goodness of Fit, Chi square test for the independence of variables, Chi square test for the equality of more than two population proportions.</li> <li>7. Completely randomized design in a one-way ANOVA; Randomized block design in two-way ANOVA; Factorial design.</li> <li>8. Computer and its role in research, Use of statistical software SPSS, GRETL etc. in research.</li> </ol>	

<b>Module 5</b>	<b>Report Writing</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Types of research reports Brief reports and Detailed reports</li> <li>2. Structure of the research report- Preliminary section, Mainreport, Interpretations of Results and Suggested Recommendations;</li> <li>3. Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations.</li> <li>4. Types of Reports, Mechanics of Writing a Research Report, Precautions for Writing Research Reports.</li> <li>5. Citation Styles</li> <li>6. Reference management the software's - Mendeley, Zotero</li> <li>7. Concept and design of research paper, citation, and acknowledgement, plagiarism.</li> <li>8. Meaning of Research Ethics; Responsibility of ethics in research; Client's Ethical code; Researchers Ethical code; Ethical Codes related to respondents; authorship issues, plagiarism.</li> </ol>	

**Suggested Readings:**

1. Garg, B.L., Karadia, R., Agarwal, F. and Agarwal, U.K., 2002. An introduction to Research Methodology, RBSA Publishers.
2. Kothari, C.R., 1990. Research Methodology: Methods and Techniques. New Age International. 418p.
3. Sinha, S.C. and Dhiman, A.K., 2002. Research Methodology, Ess Ess Publications. 2 volumes.
4. Trochim, W.M.K., 2005. Research Methods: the concise knowledge base, Atomic Dog Publishing. 270p.
5. Wadehra, B.L. 2000. Law relating to patents, trademarks, copyright designs and geographical indications. Universal Law Publishing.

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<b>Program: M.Com I Advanced Accountancy</b>				<b>Semester: I</b>	
<b>Course: Accounting Analytics</b>				<b>Course Code: NIACA503</b>	
<b>Academic Year 2024-25</b>					
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
02	02	NA	04	40	60
<b>Learning Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To familiarize with the concept of Advanced Spreadsheet functionalities</li> <li>2. To familiarize with Enterprise Resource Planning Systems concepts</li> <li>3. To familiarize with Tally ERP for accounting and taxation purposes.</li> <li>4. To Equip Learners with the skill of using software packages like 'R' for statistical applications</li> </ol>					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Apply Advanced Spreadsheet functionalities in real life applications.					
<b>CO2:</b> Get Acquainted with MIS, Database System, Enterprise Resource Planning Systems and Tally applications.					
<b>CO3:</b> Acquire basic constructs and data structures of R.					
<b>CO4:</b> Evaluate and apply the functions of R for statistical applications, analysis and process large datasets.					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
<b>1</b>	Advanced Excel				15
<b>2</b>	Enterprise Resource Planning Systems and Accounting with Tally Prime -I				15
<b>3</b>	Accounting with Tally Prime - II				10
<b>4</b>	Introduction to R, R objects, Basic statistical functions in R				10
<b>5</b>	Graphs and Diagrams in R, Statistical Distributions with R				10
	<b>Total</b>				<b>60</b>
<b>PRACTICALS</b>					
<b>1</b>	Advanced Excel: Advanced Functions (statistics, Financial, strings, lookup, If and <b>sum if</b> )				

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<b>2</b>	Advanced Excel:  i. Inserting of spreadsheet sheet in a word document and modifying it ii. Inserting linked chart and graphic in a spreadsheet. iii. Sharing and tracking excel sheet	
<b>3</b>	Advanced Excel: Pivot table and what if analysis	
<b>4</b>	Excel Macro	
<b>5</b>	Taxation and Accounting with <b>Tally Prime</b>	
<b>6</b>	i. Basic R programming.	
<b>7</b>	R functions implementation for data frame, matrix operations, rep (), seq (), split ()	
<b>8</b>	R functions implementation for Arithmetic Mean, Mode, Median, Range and Coefficient of Range, Quartile Deviation and Coefficient of Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation	
<b>7</b>	R functions implementation for Simple bar diagram, Multiple bar diagram, Subdivided bar diagram, Pie-chart, Histogram, Frequency Polygon, Frequency curve, Boxplot, Rod or Spike Plot, Stem and Leaf Plot, Ogive Curve	
<b>8</b>	R functions implementation for Population and Sample, Simple Random Sampling, Stratified Random Sampling, Systematic Sampling	
<b>9</b>	R functions implementation for Binomial Distribution, Poisson Distribution, Normal Distribution, t-distribution, chi-square distribution	
<b>10</b>	R functions implementation for Simple Linear Regression, Scatter plot, Multiple Linear Regression	
<b>11</b>	R functions implementation for Large Sample Tests, Small Sample Tests	
<b>12</b>	R functions implementation for One-way and Two-way ANOVA	

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<b>Unit</b>	<b>Topic</b>	<b>No. of Hours</b>
<b>Module 1</b>	<b>Advanced Spreadsheet</b>	<b>15</b>
	<p>Advanced Formulas and Functions: Array formulas, Lookup and reference functions (INDEX, MATCH, VLOOKUP, HLOOKUP), Statistical functions (SUMIFS, COUNTIFS, AVERAGEIFS), Logical functions (IF, AND, OR)</p> <p>Data Analysis Tools: PivotTables and Pivot Charts, Data validation and conditional formatting, Advanced filtering and sorting, What-if analysis (Goal Seek, Scenario Manager, Data Tables), <b>financial function (PMT, NPER, Rate, PV, PPMT, IPMT), Data Consolidate.</b></p> <p>Data Visualization: Advanced charting techniques, Sparkline's and data bars</p> <p>Interactive dashboards, Power View and Power Map.</p> <p>Macros and VBA (Visual Basic for Applications): Automating repetitive tasks with macros, Writing and editing VBA code, User-defined functions (UDFs), Working with objects and events.</p> <p>Data Import and Export: External data connections, Importing and exporting data in various formats (CSV, TXT, XML), Data consolidation and linking</p> <p>Collaboration and Data Sharing: Sharing workbooks and protecting data, Reviewing and tracking changes, Working with multiple users on shared workbooks, Data validation and protection.</p> <p><b>Printing with worksheet page setup / Header footer with Path &amp; filename and page numbers, Repeat Headings, freeze, audit tools</b></p>	
<b>Module 2</b>	<b>Enterprise Resource Planning Systems and Taxation with Tally Prime</b>	<b>15</b>

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	<p>Introduction: Enterprise Resource Planning ERP, Supply Chain Management- SCM, Customer Relationship Management- CRM, Sales Force Automation- SFA</p> <p>Tally Prime (with GST): Tally Introduction, Accounts Information- Ledgers, Groups. Inventory Information- Stock Groups, Stock Items, Units of Measure. Accounting Vouchers- Receipts Vouchers, Payment Vouchers, Purchase Vouchers (<b>Purchase Invoice</b>). Sales Vouchers (<b>Sales invoice</b>), Contra Vouchers, Journal Vouchers Debit Note, Credit Note. Date Management- More than one year company creation, Change Period. Discount Management- Cash Discount, Trade Discount, Vouchers Types, back up, Restore. Display- Trial Balance, Day Book, Account books, Statement of Accounts.</p>	
<b>Module 3</b>	<b>Accounting with Tally Prime - II</b>	<b>10</b>
	<p>Inventory Books Statements of Inventory, Cash/fund flow, Payroll Reports, List of Accounts. Various Types of Company- Traders, Processional, Opening Balance with New Company. Other Options. GST- CGST, SGST, IGST. Printout Management. Cost Center, Bank Reconciliation, Introduction to E-invoice, Introduction to Remote Access</p>	
<b>Module 4</b>	<b>Introduction to R, R objects, Basic statistical functions in R</b>	<b>10</b>
	<p>The R environment, Working of R, Getting Help in R, executing commands from a File, Importing Data, Help functions, Packages</p> <p>R objects:</p> <p>Data input\output, variables, vectors, arithmetic functions, array and matrix operations, regular sequences, lists and data frames, Reading data,</p> <p>Basis Statistical functions in R:</p> <p>Arithmetic Mean, Mode, Median, Range and Coefficient of Range, Quartile Deviation and Coefficient of Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation (For Discrete Observations, Ungrouped Frequency Distribution, Grouped Frequency Distribution)</p>	
<b>Module 5</b>	<b>Graphs and Diagrams in R, Statistical Distributions with R</b>	<b>10</b>

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	<p>Simple bar diagram, Multiple bar diagram, Subdivided bar diagram, Pie- chart, Histogram, Frequency Polygon, Frequency curve, Box-plot, Rod or Spike Plot, Stem and Leaf Plot, Ogive Curve</p> <p>Sampling Methods Using R</p> <p>Population and Sample, Simple Random Sampling, Stratified Random Sampling, Systematic Sampling</p> <p>Statistical Distributions with R:</p> <p>Binomial Distribution, Poisson Distribution, Normal Distribution, t-distribution, chi-square distribution</p>	
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<b>Program: M.Com I – Advanced Accountancy</b>				<b>Semester: I</b>	
<b>Course: Wealth Management</b>			<b>Academic Year: 2024-25</b>		<b>Course Code: NIWMT504</b>
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks – 20)</b>	<b>Semester End Examinations (SEE) (Marks- 40 in Question Paper)</b>
02	Nil	Nil	02	20	30
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To understand the meaning, scope and components of wealth management.</li> <li>• To analyze personal financial statements and understand the process of financial planning and life cycle management.</li> </ul>					
<b>Course Outcomes :</b>					
<b>After Completion of the Course, learners would be able to :</b>					
<ol style="list-style-type: none"> <li>1. Identify the needs and expectations of clients in wealth management.</li> <li>2. Understand the basic principles of insurance, types of life and general insurance policies, and the calculation of human life value.</li> </ol>					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
1	Introduction				10
2	Insurance Planning and Investment Planning				10
3	Financial Mathematics & Tax and Estate Planning				10
	<b>TOTAL</b>				<b>30</b>

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<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p><b><u>Introduction</u></b></p> <p><b>a) Introduction To Wealth Management:</b></p> <ul style="list-style-type: none"> <li>• Meaning of WM, Scope of WM, Components of WM, Process of WM, WM Needs &amp; Expectation of Clients, Code of Ethics for Wealth Manager</li> </ul> <p><b>b) Personal Financial Statement Analysis:</b></p> <ul style="list-style-type: none"> <li>• Financial Literacy, Financial Goals and Planning, Cash Flow Analysis, Building Financial Plans, Life Cycle Management.</li> </ul> <p><b>c) Economic Environment Analysis:</b></p> <ul style="list-style-type: none"> <li>• Interest Rate, Yield Curves, Real Return, Key Indicators-Leading, Lagging, Concurrent.</li> </ul>	10
<b>Module 2</b>	<p><b><u>Insurance Planning and Investment Planning</u></b></p> <p><b>a) Insurance Planning:</b></p> <ul style="list-style-type: none"> <li>• Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance, Rights and Responsibilities of Insurer and Insured, Types of life Insurance Policies, Types of General Insurance Policies, Health Insurance – Mediclaim</li> <li>• Calculation of Human Life Value as per Human Life Value Method and Need Based Approach.</li> </ul> <p><b>b) Investment Planning:</b></p> <ul style="list-style-type: none"> <li>• Types of Investment Risk, Risk Profiling of Investors &amp; Asset Allocation (Life Cycle Model), Asset Allocation Strategies(Strategic, Tactical, Life-Cycle based),</li> <li>• Goal-based Financial Planning (Vacation, Child Education, Child Marriage, Retirement Planning), Active &amp; Passive Investment Strategies</li> </ul>	10
<b>Module 3</b>	<p><b><u>Financial Mathematics</u></b></p> <p><b>Financial Mathematics:</b></p> <ul style="list-style-type: none"> <li>• Calculation of Returns (Effective Rate of Return, CAGR, Post-tax Returns, etc.), Total Assets, Net Worth Calculations, Financial Ratios</li> </ul>	10

*To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester*

**Essential Readings**

1. Harold Evensky, Wealth Management, McGraw Hill Publication

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2. NCFM, NISM, CFP, IIBF, etc., Wealth Management modules
3. Harold Evensky, The new wealth Management, CFA Institute Investment Series Publication

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<b>Program: M.Com I Advanced Accountancy</b>	<b>Semester: I</b>
<b>Course: Personal Financial Planning</b> <b>Academic Year: 2024-25</b>	<b>Course Code: NIPFP506</b>

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutori al (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	Nil	Nil	04	40	60

**Learning Objectives:**

- To analyze personal financial statements and understand the process of financial planning and life cycle management.
- To understand economic environment analysis, insurance planning, and investment planning.
- To learn about financial mathematics, tax and estate planning, retirement planning, income streams, and tax savings schemes.

**Course Outcomes :**

**After Completion of the Course, learners would be able to :**

1. Understand the basic principles of insurance, types of life and general insurance policies, and the calculation of human life value.
2. Analyse and understand investment risks and asset allocation strategies.
3. Calculate returns and net worth and understand tax planning concepts.
4. Be familiar with different investment options for HNIs, including equity and debt investments, and alternate investment funds.

**Outline of Syllabus: (per session plan)**

<b>Module</b>	<b>Description</b>	<b>No of Lectures</b>
1	Understanding Personal Finance	12
2	Risk Analysis & Insurance Planning	12
3	Tax and Estate Planning	12
4	Retirement Planning & Income Streams and Tax Savings Schemes	12
5	Different Investment Instruments for HNIs	12
	<b>TOTAL</b>	<b>60</b>

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Unit	Topic	No. of Lectures
Module 1	<p><b><u>Understanding Personal Finance</u></b></p> <p>Introduction</p> <ul style="list-style-type: none"> <li>• Time value of money applications</li> <li>• Personal financial statements, Cash flow and debt management, tools and budgets Money Management</li> <li>• Managing Checking and Savings Accounts</li> <li>• Maintaining Good Credit</li> <li>• Credit Cards and Consumer Loans</li> <li>• Vehicle and Other Major Purchases</li> <li>• Obtaining Affordable Housing Income and Asset Protection</li> <li>• Managing Property and Liability Risk</li> <li>• Managing Health Expenses</li> </ul>	12
Module 2	<p><b><u>Risk Analysis &amp; Insurance Planning</u></b></p> <p>Risk management and insurance decision in personal financial planning, • Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.</p>	12
Module 3	<p><b><u>Tax and Estate Planning</u></b></p> <p><b>Tax and Estate Planning:</b></p> <ul style="list-style-type: none"> <li>• Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward &amp; Set-off, Estate Planning Concepts –Types of Will – Requirements of a Valid Will– Trust – Deductions – Exemptions</li> </ul>	12
Module 4	<p><b><u>Retirement Planning &amp; Income Streams and Tax Savings Schemes</u></b></p> <p><b>a) Retirement Planning:</b></p> <ul style="list-style-type: none"> <li>• Understanding of different Salary Components, Introduction to Retirement Planning, Purpose &amp; Need, Life Cycle Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation &amp; Planning), Pre &amp; Post-Retirement Strategies - Tax Treatment</li> </ul> <p><b>b) Income Streams &amp; Tax Savings Schemes:</b></p>	12

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	<ul style="list-style-type: none"><li>• Pension Schemes, Annuities- Types of Annuities, Various Income Tax Savings Schemes</li></ul>	
<b>Module 5</b>	<b><u>Different Investment Options for HNIs</u></b> <ul style="list-style-type: none"><li>• Equity Investments – Private Equity, Hedge Funds, Venture Capital Investments, Equity warrants.</li><li>• Debt Investments – Traditional Debt Instruments, Convertible Bonds &amp; Notes</li><li>• AIF (Alternate Investment Funds)</li></ul>	12

*To develop scientific temper and interest by exposure through industrial visits and study/educational tours is recommended in each semester*

**Suggested Readings**

**Essential Readings**

1. Harold Evensky, Wealth Management, McGraw Hill Publication
2. NCFM, NISM, CFP, IIBF, etc., Wealth Management modules
3. Harold Evensky, The new wealth Management, CFA (Chartered Financial Analyst) Institute Investment Series Publication

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<b>Program: M.Com – Advanced Accountancy</b>				<b>Semester: I</b>	
<b>Course: Advanced Auditing I</b>				<b>Course Code: NIADA505</b>	
<b>Academic Year: 2024-25</b>					
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	Nil	Nil	04	40	60
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To help learners to understand how the working concepts in Auditing can be used in decision-making.</li> <li>• To provide a link between Auditing and real-world problems through cases and examples.</li> </ul>					
<b>Course Outcomes :</b>					
<b>After Completion of the Course, learners would be able to :</b>					
<ul style="list-style-type: none"> <li>• Understand the concepts and conventions of Auditing.</li> <li>• Build an Ability to solve case study based on Auditing concepts.</li> <li>• Analyze and understand practical aspects of Auditing.</li> </ul>					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
1	Company Audit				15
2	Audit of Banks				15
3	Standards of Auditing I				15
4	Standards of Auditing II				15
	<b>TOTAL</b>				60

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<b>Unit</b>	<b>Topic</b>	<b>No. of Hours</b>
<b>Module 1</b>	<b>Company Audit</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Appointment of Auditor</li> <li>• Rotation of Auditor</li> <li>• Audit Committee</li> <li>• Auditor's Remuneration</li> <li>• Removal of Auditor</li> <li>• Ceiling Limit</li> <li>• Powers &amp; Duties of Auditor</li> <li>• Audit Report as per Co., Act 2013</li> <li>• Joint Audit</li> <li>• Audit of Branch</li> <li>• Cost Audit</li> <li>• Punishment for non-compliance</li> </ul>	
<b>Module 2</b>	<b>Audit of Banks</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Accounting &amp; Auditing Framework</li> <li>• Audit Approach</li> <li>• Items of Bank's Financial Statements</li> <li>• Auditing aspects relating to: Revenue Items Advances NPAs</li> </ul>	
<b>Module 3</b>	<b>Standards of Auditing I</b>	<b>15</b>
	<p>SA 200 – Overall Objectives of the Independent Auditor and the conduct of an Audit</p> <p>SA 210 – Agreeing the terms of Audit</p> <p>SA 220 – Quality Control for an Audit of Financial Statements</p> <p>SA 230 – Audit Documentation</p> <p>SA 240– The Auditor's Responsibilities relating to Fraud in an Audit of Financial Statements</p>	
<b>Module 4</b>	<b>Standards of Auditing II</b>	<b>15</b>



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	<p>SA 250 – Consideration of Laws and Regulations in an Audit of Financial Statements</p> <p>SA 299 – Joint Audit of Financial Statements</p> <p>SA 300 – Planning an Audit of Financial Statements</p> <p>SA 315 – Identifying and Assessing the Risk of Material Misstatement Through Understanding the Entity and Its Environment</p> <p>SA 320 – Materiality in Planning and Performing an Audit</p>	
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**Suggested Readings**

1. Study material of ICAI Paper 6: Auditing & Assurance.
2. Practical Approach to Auditing & Assurance by CA Aseem Trivedi
3. Auditing & Assurance by CA Aarti N Lahoti
4. Auditing & Assurance by CA Vinod Kumar Agarwal
5. Paduka's Students Handbook on Auditing & Assurance
6. Taxman's Auditing & Assurance by CA Pankaj Garg

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<b>Program: M.Com I (Advanced Accountancy)</b>				<b>Semester: II</b>	
<b>Course: Corporate Financial Reporting Academic Year 2024-25</b>				<b>Course Code: NICFR551</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	NIL	NIL	04	40	60
<p><b>Learning Objectives:</b></p> <ol style="list-style-type: none"> <li>To acquire the ability to integrate and solve problems in practical scenarios on Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies.</li> <li>To gain the prowess to recognize and apply disclosure requirements specified in Indian Accounting Standards while preparing and presenting the financial statements.</li> <li>To develop the skill to prepare financial statements of group entities which includes subsidiaries, associates and joint arrangements based on Indian Accounting Standards.</li> <li>To develop an understanding of the various forms of reporting (other than financial statements) and accounting for special transactions and apply such knowledge in problem solving.</li> </ol>					
<p><b>Course Outcomes:</b></p> <p>After completion of the course, learners would be able to:</p> <p><b>CO1:</b> Integrate and solve problems in practical scenarios on Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies.</p> <p><b>CO2:</b> Recognize and apply disclosure requirements specified in Indian Accounting Standards while preparing and presenting the financial statements.</p> <p><b>CO3:</b> Understand various forms of reporting (other than financial statements) and accounting for special transactions and apply such knowledge in problem solving.</p>					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	International Financial Reporting Standards (IFRS) and Ind AS				07
2	Ind AS related to Reporting I				14

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3	Ind AS related to Reporting II	12
4	Ind AS related to Reporting III	12
5	Ind AS related to Reporting IV	15
	<b>TOTAL</b>	<b>60</b>

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Unit	Topic	No. of Hours
<b>Module 1</b>	<b>International Financial Reporting Standards (IFRS) and Ind AS</b>	07
	Generally Accepted Accounting Principles in India Accounting Standards, their applicability, interpretation, scope and compliance in India Introduction to IFRS, Ind AS Overview of Ind AS Applicability of Ind AS	
<b>Module 2</b>	<b>Ind AS related to Reporting I</b>	14
	Ind AS 101: First-time adoption of Ind AS Ind AS 1: Presentation of Financial Statements Ind AS 2: Inventories Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors	
<b>Module 3</b>	<b>Ind AS related to Reporting II</b>	12
	Ind AS 16: Property, Plant and Equipment Ind AS 38: Intangible Assets Ind AS 113: Fair Value Measurement	
<b>Module 4</b>	<b>Ind AS related to Reporting III</b>	12
	Ind AS 24: Related Party Disclosures Ind AS 33: Earnings Per Share Ind AS 34: Interim Financial Reporting	
<b>Module 5</b>	<b>Ind AS related to Reporting IV</b>	15
	Ind AS 32: Financial Instruments: Presentation Ind AS 107: Financial Instruments: Disclosures Ind AS 109: Financial Instruments	

**Suggested Readings**

1. Professional Guide to Ind AS (2019-2020 Session). CA B Saravana Prasath CA G.Sekar

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2. Guide to Ind ASs (Converged IFRSs) (CA Final) (4th Edition July 2019). Dr. D.S.Rawat
3. Practical Guide to Ind AS & IFRS 2019 by CA. Kamal G
4. Advanced Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
5. ICAI CA Final Module of Financial Reporting.

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<b>Program: M.Com I (Advanced Accountancy)</b>				<b>Semester: II</b>	
<b>Course: Financial Services</b>			<b>Academic Year 2024-25</b>	<b>Course Code: NIFIS552</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	NIL	NIL	04	40	60
<b>Learning Objectives:</b>					
1) To understand different product and services provided by different financial institutions in India.					
2) To comprehend various fund-based and fee-based services provided by financial institutions					
<b>Course Outcomes:</b>					
After completion of the course, learners would be able to:					
<b>CO1:</b> Understanding different kinds of financial services available in Indian financial					
<b>CO2:</b> Ability to comprehend different mutual fund products and plans available in India & ability to outline the Factoring and Forfaiting.					
<b>CO3:</b> Ability to understand Securitization of Debts and Derivatives.					
<b>CO4:</b> Comprehension of Housing Finance and consumer credit financing in India.					
<b>CO5:</b> Developing perspective for Indian financial markets in the global context					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Hours</b>
1	Introduction to Financial Services				10
2	Mutual Funds, Factoring and Forfaiting				12
3	Securitization of Debts				10
4	Housing Finance and Consumer Finance				14
5	Other financial and allied services				14
	<b>TOTAL</b>				<b>60</b>

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<b>Unit</b>	<b>Topic</b>	<b>No. of Hours</b>
<b>Module 1</b>	<b>Introduction to Financial Services</b>	<b>10</b>
	<p><b>Financial Services</b>                      Meaning, Classification, Scope, Fund Based Activities, Non-Fund Based Activities, Modern Activities, Sources of Revenue, Need for Financial Innovation, New Financial Products &amp; Services, Innovative Financial Instruments, Challenges Facing the Financial Sector. Commercial Banking, Investment banking, Institutional broking, Life and Non-life insurance</p>	
<b>Module 2</b>	<b>Mutual Funds, Factoring and Forfaiting</b>	<b>12</b>
	<p><b>Mutual Funds</b>                      Introduction to Mutual Funds, Structure of Mutual Fund in India, Classification of Mutual Funds, AMFI Objectives, Advantages of Mutual Funds, Disadvantages of Mutual Funds, NAV Calculation and Pricing of Mutual Funds, Mutual Funds Abroad, Mutual Funds in India, Reasons for Slow growth, Future of Mutual Funds Industry</p> <p><b>Factoring and Forfaiting</b>                      Factoring, Meaning, Modus Operandi, Terms and Conditions, Functions, Types of Factoring, factoring vs. Discounting, Cost of factoring, Benefits, Factoring in India,                      International Factoring, Definition, Types of Export Factoring, Factoring in Other Countries, EDI Factoring, Forfaiting- Definition, factoring vs. Forfaiting, Working of Forfaiting, Cost of Forfaiting, Benefits of Forfaiting, Drawbacks of Forfaiting.</p>	
<b>Module 3</b>	<b>Securitization of Debts</b>	<b>10</b>
	<p><b>Securitization of Debt</b>                      Meaning &amp; Definition of Securitization, Securitization vs. Factoring, Modus Operandi, Role of Merchant Banker, Role of Other Parties, Securitization Structure Securitisable assets, Benefits of Securitization, Conditions for Successful Securitization, Securitization Abroad, Securitization in India, Reasons</p>	

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	for non-popularity of Securitization, Future Prospects of Securitization.	
<b>Module 4</b>	<b>Housing Finance and Consumer Finance</b>	<b>14</b>
	<p><b>Housing Finance</b> Introduction, Housing Finance Industry, Housing Finance Policy Aspect, Sources of Funds, Market of Housing Finance in India, Major Issues of Housing Finance in India, Growth Factors, Housing Finance Institutions in India, National Housing Bank (NHB), Guidelines for ALM System in Housing Finance Companies, Fair Trade Practice, Housing Finance Agencies.</p> <p><b>Consumer Finance</b> Introduction, Sources, Types of Products, Consumer Finance Practice in India, Mechanics of Consumer Finance, Terms, Pricing, Marketing &amp; Insurance of Consumer Finance, Consumer Credit Scoring.</p>	
<b>Module 5</b>	<b>Other financial and allied services</b>	<b>14</b>
	<p>Roles of Rating agencies, types of ratings, process of ratings</p> <p>Roles of Asset securitization companies, concept of securitization, SARFAESI Act, Insolvency and bankruptcy code</p> <p>Role of Primary Dealers in distribution of government securities, Role of EXIM bank</p> <p>Role of State Financial Corporations, SME project finance and working capital finance</p> <p>Role of NABARD and agricultural funding in India</p> <p>Fintech service providers:</p> <ol style="list-style-type: none"> <li>1. prospecting and targeting customers</li> <li>2. interactive query handling and customer servicing, chatbots</li> <li>3. transaction processing and payment gateways</li> <li>4. wallets</li> <li>5. digitization of currencies</li> </ol> <p>Predictive modelling for credit scoring and default prediction, predicting market movements and short-term trading strategies, text analytics and factor models for investing in stocks</p>	



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	High frequency computer-based trading for arbitrage CRM for cross selling of financial services typically on banking platforms	
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**Suggested Readings**

1. Financial Services, Dr.S Gurusamy, The McGraw-Hill companies, 2 edition (26 June 2009).
2. Financial Markets and Financial services, Vasant Desai, Himalaya Publishing House, First Edition edition (2010).
3. Financial Services, M.Y.Khan, Tata Mc-Graw Hill Publishing Company Ltd, Ninth edition (2017).
4. Financial Markets and Services E.Gordon and K.Natanrajan, Himalaya Publishing House, Tenth Edition edition (2016)
5. Websites of the RBI, SEBI, IRDA and PFRDA

<b>Program: M.Com I (Advanced Accountancy)</b>				<b>Semester: II</b>	
<b>Course: Accounting Ethics and Corporate Governance</b>				<b>Course Code: NIAEC553</b>	
<b>Academic Year 2024-25</b>					
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	NIL	NIL	04	40	60
<b>Learning Objectives:</b>					
1. To determine and apply the concept of accounting ethics in key business decisions. 2. To analyze the theories on Accounting Ethics and the role of ethics in various managerial areas. 3. To appraise the concept and importance of Corporate Governance in businesses. 4. To evaluate the legal and regulatory framework of Corporate Governance.					

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**Learning Outcomes:**

Learner would be able to,

CO 1: To analyze the sensitivity of ethical responsibility

CO 2. To encourage individuals and organizations towards ethical behavior

CO 3. To identify ethical dilemmas and apply ethical theories

CO 4. To be able to evaluate the legal and regulatory framework of Corporate Governance

**Outline of Syllabus: (per session plan)**

<b>Module</b>	<b>Description</b>	<b>No of Hours</b>
1	Overview of Accounting Ethics and Corporate Governance	12
2	Introduction to professional ethics in accounting	12
3	Ethics in Management and Corporate Frauds: Case Studies	10
4	Conceptual Framework of Corporate Governance	14
5	Legal and Regulatory Framework of Corporate Governance	12
	<b>TOTAL</b>	<b>60</b>

<b>Unit</b>	<b>Topic</b>	<b>No. of Hours</b>
<b>Module 1</b>	<b>An Overview of Business Ethics</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Definition of Accounting Ethics</li> <li>• Historical Development of Accounting Ethics</li> <li>• Importance of Ethical Behavior in the Accounting Profession</li> <li>• Relevance of Ethics to Financial Reporting, Auditing, and Decision-Making</li> </ul>	
<b>Module 2</b>	<b>Introduction to professional ethics in accounting</b>	<b>12</b>

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	<ul style="list-style-type: none"> <li>• Professional Ethics and Ethical Codes for Accountants</li> <li>• Ethical Dilemmas and Conflicts of Interest Faced by Accountants</li> <li>• Fiduciary Duties and Professional Judgment</li> <li>• Confidentiality and Client Relationships</li> <li>• Ethical Issues in Financial Reporting and Auditing</li> </ul>	
<b>Module 3</b>	<b>Ethics in Management and Corporate Frauds: Case Studies</b>	<b>10</b>
	<ul style="list-style-type: none"> <li>• Marketing &amp; Advertising</li> <li>• Production</li> <li>• Finance &amp; Accounting and so on</li> <li>• Ethics for Managers: Comparative</li> <li>• Ethical Behavior for Managers</li> <li>• Impact of Ethics on Competitive Business Strategy</li> <li>• Role of International trade &amp; Business Organizations in developing Business Ethics</li> <li>• Ethical issues in Indian Context and case studies with special emphasis on corporate frauds: Accounting Frauds</li> <li>• Bank Frauds Employee Frauds</li> <li>• Preventive Measures adopted to Curb Frauds</li> </ul>	
<b>Module 4</b>	<b>Conceptual Framework of Corporate Governance</b>	<b>14</b>
	<ul style="list-style-type: none"> <li>• Conceptual Framework of Corporate Governance</li> <li>• Meaning &amp; Features of Corporate Governance; Evolution of Corporate Governance; Principles of Corporate Governance; Principles of Corporate Governance; Importance of Corporate Governance; Elements of Good corporate Governance</li> <li>• Theories and Models of Corporate Governance; Green Governance/ E-Governance; Shareholder Activism</li> <li>• Failure of Corporate Governance in India – Consequences; Case studies with lessons learnt</li> <li>• ESG and its applications</li> </ul>	
<b>Module 5</b>	<b>Legal and Regulatory Framework of Corporate Governance</b>	<b>12</b>

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	<ul style="list-style-type: none"> <li>• Structure &amp; Development of Corporate Boards; Changing roles of corporate boards</li> <li>• Audit Committee; Future of Governance – Innovative Practices</li> <li>• Role of Independent Directors: Role of corporate governance in protecting stakeholders, Employees &amp; Consumers</li> <li>• Regulatory Framework of Corporate Governance in India; SEBI Guidelines and Clause 49; Kumar Mangalam Birla Committee Report and Cadbury Committee Report; Reforms in the Companies Act, 2013; Corporate Governance in PSU and Banks</li> </ul>	
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**Suggested Readings**

Title	Author(s)	Publisher
Business Ethics and Corporate Governance	S.K.Bhatia	
Corporate Crimes and Financial Frauds	Dr. Sumit Sharma	New Delhi India
Corporate Governance (Indian Edition)	Mallin, Christine A.	Oxford University press. New Delhi
Business Ethics	Andrew Crane and Dirk Matten	Oxford University Press
Business Ethics: Text and Cases	C.S.V. Murthy	Himalaya Publishing House
Ethical choices in Business	R.C. Sekhar	Sage Publications, New Delhi

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<b>Program: M.Com. I Advanced Accountancy</b>	<b>Semester: II</b>
<b>Course: Strategic Financial Management</b> <b>Academic Year: 2024-25</b>	<b>Course Code: NISFM555</b>

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture</b> (Hours per week)	<b>Practical</b> (Hours per week)	<b>Tutorial</b> (Hours per week)	<b>Credit</b>	<b>Continuous Assessment (CA)</b> (Marks - 20)	<b>Semester End Examinations (SEE)</b> (Marks- 40 in Question Paper)
02	Nil	Nil	02	20	30

**Learning Objectives:**

- To familiarize learners with different sources of finance, both short-term and long-term, and their characteristics.
- To provide an understanding of mergers and acquisitions, leverages, and capital structure theories in corporate finance.

**Course Outcomes :**

**After Completion of the Course, learners would be able to :**

1. Identify and evaluate various sources of finance, including internal funds, international sources, and other sources such as venture capital and grants.
2. Have an understanding of leverages and capital structure theories, including determinants of capital structure and the design of optimum capital structure.
3. Perform EBIT-EPS analysis, estimate working capital, and manage cash and debtors.

**Outline of Syllabus: (per session plan)**

<b>Module</b>	<b>Description</b>	<b>No of Lectures</b>
<b>1</b>	Strategic & Financial Restructuring and Sources of Finance	08
<b>2</b>	Leverages & Capital Structure	10
<b>3</b>	Cash Management & Debtors Management	12
	<b>Total</b>	<b>30</b>

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<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p><b><u>Sources of Finance Strategic &amp; Financial Restructuring</u></b></p> <p>Different Sources of Finance, Characteristics of different types of long-term debt and equity finance, Method of raising long term finance.</p> <p>Different Sources of short-term Finance</p> <p>Internal fund as a source of finance</p> <p>International sources of finance</p> <p>Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.</p> <p>Mergers and Acquisitions (Application in Practical Life to be included)</p>	<b>08</b>
<b>Module 2</b>	<p><b><u>Leverages, Capital Structure &amp; Capital Structure theories</u></b></p> <p>Types of Leverages- Operating, Financial and Combined, Analysis of leverages</p> <p>Significance of capital structure</p> <p>Determinants of capital structure</p> <p>Capital structure planning and designing</p> <p>Designing of optimum capital structure</p> <p>EBIT- EPS Analysis</p> <p>Capital Structure Theories</p>	<b>10</b>
<b>Module 3</b>	<p><b><u>Cash Management &amp; Debtors Management</u></b></p> <p>Cash Management</p> <p>Debtors Management</p> <p>Practical sums</p>	<b>12</b>

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<b>Program: M.Com I Advanced Accountancy</b>				<b>Semester: II</b>	
<b>Course: Project Planning, Appraisal &amp; Control</b>				<b>Course Code: NIPPA557</b>	
<b>Academic Year: 2023-2024</b>					
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>	
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	Nil	Nil	04	40	60
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• Familiarize the learners with the fundamental aspects of various issues associated with Project Management</li> <li>• To give a comprehensive overview of Project Management as a separate area of Management</li> <li>• To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of Project Management</li> </ul>					
<b>Course Outcomes :</b>					
<b>After Completion of the Course, learners would be able to :</b>					
<ul style="list-style-type: none"> <li>• Understand Project Selection, Management and its Project Life Cycle</li> <li>• Evaluate &amp; Calculate Budget, Cost &amp; Risk Estimation</li> <li>• Analyse Project Feasibility, Technical analysis &amp; Operational Analysis</li> </ul>					
<b>Outline of Syllabus: (per session plan)</b>					
<b>Module</b>	<b>Description</b>				<b>No of Lectures</b>
1	Introduction to Project Management & Project Initiation				15
2	Analyzing Project Feasibility				15
3	Budgeting, Cost & Risk Estimation in Project Management				15
4	New Dimensions in Project Management				15
	<b>TOTAL</b>				<b>60</b>

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<b>Unit</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>Module 1</b>	<p><b><u>Introduction to Project Management &amp; Project Initiation</u></b></p> <p>a) Introduction to Project Management:</p> <ul style="list-style-type: none"> <li>• Meaning/Definition of Project &amp; Project Management, Classification of Projects, Why Project Management, Characteristics/Importance of Project Management, Need for Project Management (Objectives), History of Project Management</li> </ul> <p>b) Organizational Structure (Project Organization):</p> <ul style="list-style-type: none"> <li>• Meaning/Definition of Organizational Structure, Organizational Workflow, Developing Work Integration Positions, Types of Organizational Structure, Forms of Organization, Strategic Business Units (SBU) in Project Management.</li> </ul> <p>c) Project Initiation:</p> <ul style="list-style-type: none"> <li>• Project Selection-Meaning of Project Selection, Importance of Project Selection, Criteria for Project Selection (Models), Types of Project Selection, Understanding Risk &amp; Uncertainty in Project Selection</li> <li>• Project Manager-Meaning of Project Manager, Role of Project Manager, Importance of Project Manager, Role of Consultants in Project Management, Selecting Criteria for Project Manager</li> <li>• Project Planning-Importance of Project Planning, Functions of Project Planning, System Integration, Project Management Life Cycle, Conflicts &amp; Negotiation Handling in Project Management, Planning Cycle &amp; Master Production Scheduling</li> </ul>	<b>15</b>
<b>Module 2</b>	<p><b><u>Analyzing Project Feasibility</u></b></p> <p>a) Project Feasibility Analysis:</p> <ul style="list-style-type: none"> <li>• Meaning/Definition of Project Feasibility, Importance of Project Feasibility, Scope of Project Feasibility</li> <li>• Types of Project Feasibility- Market Feasibility, Technical Feasibility, Financial Feasibility, Economic Viability, Operational Feasibility</li> <li>• SWOT Analysis (Environment Impact Assessment, Social Cost Benefit</li> </ul>	<b>15</b>



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	<p>Analysis)</p> <p>b) Market Analysis:</p> <ul style="list-style-type: none"> <li>• Meaning of Market Analysis, Demand Forecasting, Product Mix Analysis, Customer Requirement Analysis</li> </ul> <p>c) Technical Analysis:</p> <ul style="list-style-type: none"> <li>• Meaning of Technical Analysis, Use of Various Informational Tools for Analyzing, Advancement in the Era of E- Commerce in Project Management</li> </ul> <p>d) Operational Analysis:</p> <ul style="list-style-type: none"> <li>• Meaning of Operation Management, Importance of Operation Management, Operation Strategy - Levels of Decisions, Production Planning &amp; Control, Material Management - Work Study &amp; Method Study, Lean Operations</li> </ul>	
<p><b>Module 3</b></p>	<p><b><u>Budgeting, Cost &amp; Risk Estimation in Project Management</u></b></p> <p>a) Funds Estimation in Project:</p> <ul style="list-style-type: none"> <li>• Means of Financing, Types of Financing, Sources of Finance, Government Assistance towards Project Management for Startups, Cost Control (Operating Cycle, Budgets &amp; Allocations), Determining Financial Needs for Projects, Impact of Leveraging on Cost of Finance</li> </ul> <p>b) Risk Management in Projects:</p> <ul style="list-style-type: none"> <li>• What is Risk, Types of Risk in Projects, Risk Management Process, Risk Analysis &amp; Identification, Impact of Risk Handling Measures, Work break Down Structure, New Venture Valuation (Asset Based, Earnings Based, Discounted Cash flow Models)</li> </ul> <p>c) Cost Benefit Analysis in Projects</p> <ul style="list-style-type: none"> <li>• Introduction to Cost Benefit Analysis, Efficient Investment Analysis, Cash - Flow Projections, Financial Criteria for Capital Allocation, Strategic Investment Decisions</li> </ul>	<p align="center"><b>15</b></p>
<p><b>Module 4</b></p>	<p><b><u>Budgeting, Cost &amp; Risk Estimation in Project Management</u></b></p> <p>a) Modern Development in Project Management:</p> <ul style="list-style-type: none"> <li>• Introduction to Modern Development in Project Management, Project Management Maturity Model (PMMM), Continuous Improvement, Developing Effective Procedural Documentation, Capacity Planning</li> </ul>	<p align="center"><b>15</b></p>

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	<p>b) Project Monitoring &amp; Controlling:</p> <ul style="list-style-type: none"> <li>• Introduction to Project Monitoring &amp; Controlling, The Planning – Monitoring- Controlling Cycle, Computerized Project Management Information System (PMIS), Balance in Control System in Project Management, Project Auditing – Life Cycle</li> </ul> <p>c) Project Termination &amp; Solving Project Management Problems:</p> <ul style="list-style-type: none"> <li>• Meaning of Project Termination, Reasons for Termination of Projects, Process for Terminating Projects, Strategy/ Ways to Solve Project Management Problems, Project Review &amp; Administrative Aspects, Execution Tools for Closing of Projects</li> </ul> <p>d) PPP Model &amp; its applications with Case studies</p>	
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<b>Program: M.Com I - Advanced Accountancy</b>				<b>Semester: II</b>	
<b>Course: Advanced Auditing II</b>				<b>Course Code: NIADA556</b>	
<b>Academic Year: 2024-25</b>					
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>		
<b>Lecture (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks - 40)</b>	<b>Semester End Examinations (SEE) (Marks- 75 in Question Paper)</b>
04	Nil	Nil	04	40	60
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• To help learners to understand how the working concepts in Auditing can be used in decision-making.</li> <li>• To provide a link between Auditing and real-world problems through cases and examples.</li> </ul>					

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**Course Outcomes :**

**After Completion of the Course, learners would be able to :**

- Understand the concepts and conventions of Auditing.
- Build an Ability to solve case study based on Auditing concepts.
- Analyze and understand practical aspects of Auditing.

**Outline of Syllabus: (per session plan)**

<b>Module</b>	<b>Description</b>	<b>No of Lectures</b>
1	Audit of different types of Entities	15
2	Audit Report	15
3	Standards of Auditing I	15
4	Standards of Auditing II	15
	<b>TOTAL</b>	60

<b>Unit</b>	<b>Topic</b>	<b>No. of Hours</b>
<b>Module 1</b>	<b>Audit of different types of Entities</b>	<b>15</b>

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	<ul style="list-style-type: none"> <li>• Co Operative societies</li> <li>• Non-Profit Organizations</li> <li>• Sole Trader</li> <li>• Firm</li> <li>• Charitable Institution</li> <li>• NGOs</li> <li>• Educational Institutions</li> <li>• Hospitals</li> <li>• Clubs</li> <li>• Cinemas</li> <li>• Hotels</li> <li>• Hire Purchase &amp; Leasing Companies</li> <li>• LLPS</li> </ul>	
<b>Module 2</b>	<b>Audit Report</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>• Objective of the Auditor</li> <li>• Specific Evaluations by the Auditor</li> <li>• Auditor's Report – Basic Elements, Contents</li> <li>• CARO 2020                      Applicability of CARO, Matters to be included in the Audit Report ( Plant ,Property and Equipment, Inventories ,Investments ,Guarantees / Security, Loans and Advances Given, Compliance of Provisions of Section 185 &amp; 186, Public Deposits Accepted ,Cost Records ,Statutory Dues ,Unrecorded Income ,Repayment of dues ,Money raised by Public Issue &amp; Preferential Allotment, Fraud by or on the Company, Nidhi Companies ,Transactions with the related parties ,Internal audit system ,Non cash transactions with the directors ,Registration with the RBI, Cash Losses, Material Uncertainty- company ability to meet its liabilities ,Transfer of Unspent amount CSR amount, Qualifications and adverse remarks in CARO reports of group companies )</li> <li>• Audit Under Fiscal Laws (Tax Audit)                      Audit of Public Trust (Section 12A), Audit of accounts w.r.t the claim for deduction under Section 35D and 35E, Tax Audit under section 44AB, Income Computation and Disclosure Standards, Tax Audit Report – Form No.3CA,3CB,3CD), Relevant Clauses of Form 3CD-Clause No- 4,41,8,8A,12,11,35,17,28,29,37</li> </ul>	

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<b>Module 3</b>	<b>Standards of Auditing I</b>	<b>15</b>
	SA 500 – Audit Evidence SA 501 – Audit Evidence – Specific Considerations for Selected Items SA 505 – External Confirmations SA 510 – Internal Audit Engagements – Opening Balances SA 520 – Analytical Procedures SA 530 – Audit Sampling	
<b>Module 4</b>	<b>Standards of Auditing II</b>	<b>15</b>
	SA 550 – Related Parties SA 560 – Subsequent Events SA 570 – Going Concern SA 580 – Written Representations SA 610 – Using the work of Internal Auditors	

**Suggested Readings**

1. Study material of ICAI Paper 6: Auditing & Assurance.
2. Practical Approach to Auditing & Assurance by CA Aseem Trivedi
3. Auditing & Assurance by CA Aarti N Lahoti
4. Auditing & Assurance by CA Vinod Kumar Agarwal
5. Paduka's Students Handbook on Auditing & Assurance
6. Taxman's Auditing & Assurance by CA Pankaj Garg