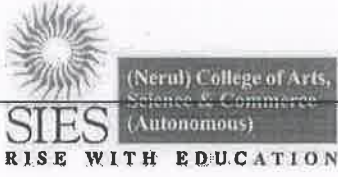


AC: 29/06/2024

Item No. :1.2.1



SIES (Nerul) College of Arts, Science and Commerce (Autonomous) Syllabus for Approval

Masters of Commerce (M.Com- Advanced Accountancy)

Sr. No.	Heading	Particulars
1	Title of the Programme	Masters of Commerce (M.Com- Advanced Accountancy)
2	Eligibility for admission	Any Bachelor Degree
3	Minimum Percentage for admission	40%
4	Passing Marks	40%
5	Semesters	III
6	Level	PG
7	Pattern	2 years & 4 semesters Choice Based Grading System
8	Status	New
9	To be implemented from	From Academic year 2026-27 in a progressive manner

Date: _____

Signature:

Dr. Koel Roychoudhury
AC Chairperson

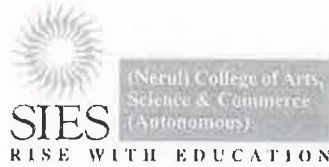


Mr. Girish Karnad
Head of the Department

Sri Chandrasekarendra Saraswati Vidyapuram,, Plot I-C, Sector V,
Nerul, Navi Mumbai – 400706 India

Tel No: 61196409, 61196410, 61196402, 61196413, 61196414, 61196415, 27708371

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SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

(Affiliated to University of Mumbai)

RE-ACCREDITED GRADE "A" BY NAAC (3rd CYCLE)

BOARD OF STUDIES

SYLLABUS FOR

M.COM (ADVANCED ACCOUNTING)

(WITH EFFECT FROM THE ACADEMIC YEAR 2026-2027)

Programme Objective:

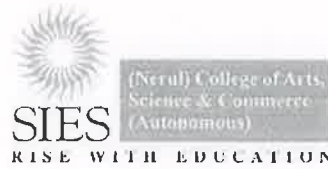
1. To make students more proficient in areas like Costing, Taxation, G.S.T., and Accountancy, Management and Research.
2. To learn the practical aspects of above subjects through project work, viva practical written exams.
3. To prepare students for further Professional endeavors at national and international level.
4. To prepare students interested in pursuing academic careers with primary ideas of research to be carried out in their respective fields.

Programme Outcome:

On Completion of the programme:

- PO1: The learner will imbibe knowledge in different functional areas of Accountancy, Strategic principles, economic theory, and quantitative techniques of decision-making.
- PO2: Leadership skills of the students will be developed by adopting practical approaches such as case study, business games, assignment writing and application of digital technology.
- PO3: Learner will be equipped with requisite knowledge, skills, and the right attitude necessary to provide effective leadership in a global environment.
- PO4: Develop attributes for research in academics and applied research for industry.
-





**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)**

(Affiliated to University of Mumbai)

RE-ACCREDITED GRADE "A" BY NAAC (3rd CYCLE)

CREDIT STRUCTURE FOR

M.COM (ADVANCED ACCOUNTING)

M.Com (Master of Commerce) Advanced Accounting Programme

(To be implemented from Academic Year- 2026-2027)

No. of Courses	Course Code	Semester III	Credits
<i>1</i>	<i>Major</i>		
1	M24AA3MJ01	Corporate Financial Accounting	4
2	M24AA3MJ02	Advanced Cost Accounting	4
3	M24AA3MJ03	Direct Taxation	4
4	M24AA3MJ04	Operations Research	2
2	Electives(Any One)		
5	M24AA3E01	Mutual Fund and Wealth Management	4
6	M24AA3E02	Financial Services	4
3	RP		
7	M24AA3RP01	Research Project	4
Total Credit			22



COURSE NAME: CORPORATE FINANCIAL ACCOUNTING

COURSE CODE : M24AA3MJ01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Learning objectives:

1. To enable students to understand Corporate Financial Reporting.
2. To enable students to get an overview of International Financial Reporting Standards and Ind- AS.
3. To enable students to understand and calculate the valuation of business for Amalgamation and Merger.
4. To enable students to understand and prepare Consolidated Financial Statements.

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand the need and recent trends in Corporate Financial Reporting.

CO2: Understand, interpret, analyze and apply International Financial Reporting Standards (IFRS) & Ind - AS

CO3: Calculate valuation of Business, Goodwill and shares for Amalgamation and Merger.

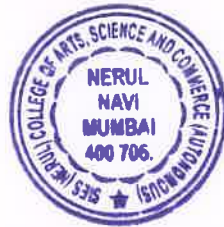
CO4: Prepare Consolidated Financial Statement.

SN	Modules/ Units	Lectures
1	Corporate Financial Reporting	
	<ul style="list-style-type: none">• Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting	15
2	International Financial Reporting Standards (IFRS) & Ind – AS	
	<ul style="list-style-type: none">• Accounting Standards (AS) – applicability, interpretation, scope and compliance in India • Introduction to I.F.R.S • Ind – AS • Specific Ind AS: Borrowing Costs Operating Segments Earning per share Income Taxes Accounting for fixed assets	15
3	Valuation of Business for Amalgamation & Merger	
	<ul style="list-style-type: none">• Meaning, Need & Approach Methods of valuation	15
4	Consolidated Financial Statement	
	<ul style="list-style-type: none">• 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)	15
	Total Lectures	60



Reference

- 1.
2. Indian Accounting Standards (IND AS) (4th Edition) - Taxmann Publications
3. Financial Accounting for Business Managers - Asish Bhattacharya (fifth edition) - PHI Learning Pvt. Ltd.
4. International Financial Reporting Standards (IFRS) and Indian Accounting Practices - Jagdish R. Raiyani,
Gaurav Lodha, New Century Publications.
5. Advanced Accounting Vol 1.



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

(A) Internal Assessment : 40%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026-2027.



Course Name: Advanced Trends in Accounting

COURSE CODE: M24AA3MJ02

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- 1) To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
- 2) To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates
- 3) To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates
- 4) To comprehend the knowledge of debit note and credit note.

Course Outcomes: In this course the students will build on their understanding of Cost and Management accounting and its application to the Companies. The emphasis of this course is on the practical application of accounting procedures for understanding absorption and marginal costing, Break-even point evaluating decisions of Make or Buy, suggesting cost control measures, preparing budgets for different level of production and analyze profitability.

Unit No.	Modules/ Units	Lectures
1	User Interface and Company Management	15
	Introduction to Tally Software : Tally ERP 9, Account Types, Accounting Rules, Accounting Principles, Double Entry System Gateway of Tally and User Interface : How to Functionalise Tally ERP 9 and Concepts Related to F11 : Features, F12 : Configurations and Setting-up Accounts Heads, Creating, Altering and Deleting a Company : Create or Set-up a Company in Tally. ERP 9 and Security Control	
2	Recent Trends	15
	Forensic Accounting, Accounting for Social responsibility, Artificial Intelligence in accounting, Accounting for Derivative Contract	
3	Understanding Default Vouchers : Accounting Vouchers , Classification of Vouchers and Supporting Documents, Purchase Order Processing: Meaning , Procedure ,Recording of Purchase Order and Purchase Invoice, Sales Order Processing : Meaning , Procedure ,Recording of Sales Order and Sales Invoice	15
4	Debit Note and Credit Note : Meaning , Accounting and Purpose, Bank Reconciliation Statement : Cash Book , Bank Book, Accounting and Purpose	15
Total Lectures		60



References:

1. Implementing Tally ERP 9 Book, Asok k Nadhani
2. Tally Erp 9 Power Of Simplicity Book, Shraddha Singh NavneetMehra
3. Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden
4. Fundamentals of Computers – Rajaram V – Prentice Hall
5. Computer today (3rd edition) – Sanders, Donald H – McGraw Hill



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment : 40%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 marks

B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



COURSE NAME: DIRECT TAX

COURSE CODE: M24AA3MJ03

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- 1) To explore the understanding of basis of charge
- 2) To comprehend concept and compute the Heads of Income
- 3) To illustrate the various provisions various provisions of Deductions u/s 80 and Exclusions from the Total Income & Incomes which do not form part of Total Income u/s 10.
- 4) To get the knowledge and application of apply 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)
- 5) To comprehend the knowledge of Aggregation of Income and Set off and carry forward of losses

Course Outcomes:

- 1) In this course the students will build on their understanding of basis of charge in direct taxation.
- 2) The emphasis of this course is on the practical application of Heads of Income.
- 3) Students will also learn to employ the various provisions of Deductions u/s 80 and Exclusions from the Total Income & Incomes which do not form part of Total Income u/s 10.
- 4) They will also get to apply 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)
- 5) They will get to apply the Aggregation of Income and Set off and carry forward of losses

SN	Modules	Lectures
1	Definitions and Basis of Charge	10
2	Heads of Income	15
3	Deductions u/s 80 and Exclusions from the Total Income & Incomes which do not form part of Total Income u/s 10	15
4	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)	15
5	Aggregation of Income and Set off and carry forward of losses (10 Lectures)	10
Total		60



SN	Modules/ Units
1	Definitions and Basis of Charge (10 Lectures)
	<ul style="list-style-type: none"> • Definitions: Person, Assessee, Income • Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income
2	Heads of Income(15 lectures)
	<ul style="list-style-type: none"> • Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gains • Income from Other Sources
3	Deductions u/s 80 and Exclusions from the Total Income & Incomes which do not form part of Total Income (15 Lectures)
	<ul style="list-style-type: none"> • Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U • 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 • Exception under section 10 & Computation
4	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) (10 Lectures)
	<ul style="list-style-type: none"> • Computation of Income & Tax of Individual and Partnership Firm • Provisions for filing return of Income – sec 139(1) and Sec 139 (5)
5	Aggregation of Income and Set off and carry forward of losses (10 Lectures)
	<ul style="list-style-type: none"> • Introduction of aggregation of Income • Concept of Set off and Carry forward of losses • Inter source adjustment (Section 70)

References:

- 1) Taxmann's Essentials Combo for Direct Tax Laws | Income Tax Act, Income Tax Rules & Direct Taxes Ready Reckoner | Finance Act 2023 | AYs 2023-24 & 2024-25 | 2023 Edition | Set of 3 Books by Dr. Vinod K. Singhanian and Taxmann
- 2) Taxmann's Direct Taxes Law & Practice | AY 2024-25 – The go-to guide for students & professionals for over 40 years, equips the reader with ability to understand & apply the law [CA, CS, CMA, etc.] by Dr. Vinod K.Singhanian and Dr. Kapil Singhanian
- 3) Direct Tax including Tax Planning & Management | 44th Edition | A.Y. 2023-24 by Dr. H.C. Mehrotra a



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts: Total 100 Marks

Internal assessment is 40 marks & Semester end examination 60 marks

(A) Class Internal Assessment (40 marks)

Description	Marks
Internal tests of 20 marks each (Online/ offline) Q.1 Multiple choice Questions/True or False - 10 Marks Q.2. Attempt 2 questions out of 3 questions (5 marks each)- 10 Marks OR Digital offline Examination for 20 Marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class Participation	5
Total	40

(B) Semester end examination (60 marks) : Paper Pattern

Duration : 2.5 hours	Total Marks: 60
Q.1 7/8 marks OR 15 marks	15
Q.2 7/8 marks OR 15 marks	15
Q.3 7/8 marks OR 15 marks	15
Q.4 7/8 marks OR 15 marks Three short notes of 5 marks each or Case study	15
Total	60
Note: 1. Q.1, 2, 3 and 4 - 12 marks question may be divided into sub questions if required. 2. Q.5 May include theory (short notes) /Case Study in one of the options.	

Passing criteria: Minimum 40% in Internal (16 out of 40) and 40% (24 out of 60) in semester end examination.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



COURSE NAME: INTRODUCTION TO INDIAN ACCOUNTING STANDARDS

COURSE CODE: M24AA3MJ04

COURSE CREDIT: 02

1 credit - 15 lectures

1 lecture is 60 minutes.

Course Objectives:

1. To understand the history and development of Indian Accounting Standards.
2. To apply various Indian Accounting standards on financial statements.

Course Outcomes:

1. Students will gain strong theoretical knowledge about Indian Accounting Standards.
2. Learners will be able to practically apply the Ind AS on financial statements.

Sr. No.	Syllabus	Lectures
1	Module - I: Introduction to Indian Accounting Standards and application. Need for Indian Accounting Standards and its background, Role of the Ministry of Corporate affairs and the Institute of Chartered Accountants of India (ICAI), Objectives and underlying assumptions, Elements of financial statements: recognition and measurement Characteristics of Financial statements, Convergence of Indian Accounting standards with International finance reporting system. Ind AS 1: Presentation of Financial statements <ul style="list-style-type: none">● Components of financial statements● Presentation requirements and structure	15
2	Module – 2: Key Ind AS and their applications Ind AS 2: Inventories <ul style="list-style-type: none">● Measurement and valuation● Cost formulas and net realizable value Ind AS 7: Statement of Cash flows <ul style="list-style-type: none">● Classification of cash flows● Direct and indirect methods Ind AS 8: Accounting policies, changes in Accounting Estimates and Errors. <ul style="list-style-type: none">● Criteria for selecting accounting policies● Changes in estimates and correction of errors. Ind AS 10: Events after the Reporting Period <ul style="list-style-type: none">● Adjusting vs. Non adjusting events● Disclosure requirement	15
Total Lectures		30

- Reference Books:** 1. "Guide to Indian Accounting Standards (Ind AS)" by B.D. Chatterjee
2. IFRS and Ind AS by Kamal Garg
3. IND AS: Ready reckoner by Dr. D.S. Rawat



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment : 40%

20 Marks

Sr. No.	Particulars	20 Marks
01	One periodical class test / online examination to be conducted in the given semester	10 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	05 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	10 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark each)	5 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	5 Marks

B) Semester End Examination : 60%

30 Marks

Duration: The examination shall be of 1/1.5 hours duration.

Question Paper Pattern

- 1) There shall be three questions each of 10 marks. OR There shall be asked short notes for five marks
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026-2027.



Course Name : Mutual Fund and Wealth Management

COURSE CODE: M24AA3E01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Learning objectives:

1. To enable students to understand the mutual fund organization and management.
2. To enable students to get an overview of Investment and Performance Measurement
3. To enable students to understand the concept of Introduction to Wealth Management
4. To enable students to understand Retirement Planning/ Income Streams & Tax Savings Schemes

Course Outcomes:

After completion of the course, learners would be able to:

CO1: Understand the mutual fund organization and management

CO2: Understand, interpret, analyse and apply an overview of Investment and Performance Measurement

CO3: Understand the concept of Introduction to Wealth Management

CO4: Students will learn to understand the Retirement Planning/ Income Streams & Tax Savings Schemes

SN	Modules/ Units	Lectures
1	Mutual Fund Organization and Management	
	<ul style="list-style-type: none">• Introduction: Meaning of Mutual Fund, Structure in India, Sponsors, Trust, Role of AMC, NFOs , Registrars, Agents, Types of Mutual Fund schemes · Objectives of AMFI, Advantage of Mutual Funds, Systematic Investment Plan (SIP), Systematic Transfer Plan (STP), Systematic Withdrawal Plan (SWP)• Mutual Fund Products and Features: Equity funds: Definition, Features of Equity Funds, Index Fund, Large Cap Funds, Mid Cap Funds, Sectoral Funds, Types of Equity Schemes, Arbitrage funds, Multi-cap Funds, Quant funds, P / E Ratio funds, International Equities Fund, Growth Schemes. · Gold Exchange Trade Funds (ETFs): Introduction, Features, Working of ETFs, Market Making with ETFs, Creation Units, Portfolio Deposit and Cash Component · Debt Fund: Features, Interest Rate Risk, Credit Risk, Pricing of Debt Instrument Schemes, Fixed Maturity Plans, Capital Protection Funds, Gilt Funds, Balanced Funds, MIPs ,Child Benefit Plans. · Liquid funds: Features, Floating rate scheme, Portfolio of liquids funds.	15
2	Investment and Performance Measurement	
	<ul style="list-style-type: none">• Fund Performance, Measuring Return, Measuring Risk, · Risk adjusted return, Comparing Fund Performance with a reference, various standardized performance systems, · Limitations of Performance measurement and evaluation.• Accounting: Net Asset Value (NAV)-Meaning-Computation- Factors affecting NAV-Pricing of Units- Fees and Expenses- Investment Management and Advisory	15



	Fees –Initial Expenses- Recurring Expenses- Total expensesAccounting policies. · Valuation-: Valuation of thinly traded securities- Valuation of Non trade securities-Valuation and disclosure of illiquid securities. · Taxation: Dividends- Capital Gains Tax Rebate Restrictions on Dividends Stripping	
3	Introduction to Wealth Management	
	<ul style="list-style-type: none"> ● Introduction To Wealth Management: · Meaning of WM, Scope of WM, Components of WM, Process of WM, WM Needs & Expectation of Clients, Code of Ethics for Wealth Manager b) Personal Financial Statement Analysis: · Financial Literacy, Financial Goals and Planning, Cash Flow Analysis, Building Financial Plans, Life Cycle Management. c) Economic Environment Analysis: · Interest Rate, Yield Curves, Real Return, Key Indicators-Leading, Lagging, Concurrent ● Insurance Planning: · 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 – Medclaim – Calculation of Human Life Value - Belth Method/CPT ● Investment Planning: · Types of Investment Risk, Risk Profiling of Investors & Asset Allocation (Life Cycle Model), Asset Allocation Strategies(Strategic, Tactical, Life-Cycle based), Goal-based Financial Planning, Active & Passive Investment Strategies 	15
4	Retirement Planning/ Income Streams & Tax Savings Schemes	
	<ul style="list-style-type: none"> ● Retirement Planning: · Understanding of different Salary Components, Introduction to Retirement Planning, Purpose & Need, Life Cycle Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation & Planning), Pre & Post-Retirement Strategies - Tax Treatment b) Income Streams & Tax Savings Schemes: · Pension Schemes, Annuities- Types of Annuities, Various Income Tax Savings Schemes 	15

Reference

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



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment : 40%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 arks

B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



COURSE NAME : FINANCIAL SERVICES AND MARKETS

COURSE CODE : M24AA3E02
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture is 60 minutes

Course Objectives:

- 1) To explore the understanding of Financial services , markets and Merchant Banking.
- 2) To comprehend the concept of factoring and credit rating.
- 3) To get the knowledge of venture capital
- 4) To get the knowledge and application of foreign exchange market.

Course Outcomes:

- In this course the students will build on their understanding of Financial services, markets and Merchant Banking.
- The emphasis of this course is on the practical application of factoring and credit ratings.
- Students will also learn to employ the various provisions of venture capital.
- They will also get to apply to the foreign exchange market.

SN	Modules/ Units
1	Introduction to Financial Services , markets & Merchant Banking -15 Lectures
	Overview of Financial Services in India, Growth, Structure and Types of financial services Merchant Banking: Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI, Concepts Related to Financial Markets and Institutions, Theories of Level and Structure of Interest Rate, Concept of Merchant Banking.
2	Factoring and Credit Rating- 15 Lectures
	Venture Capital: Meaning and Definition of Venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital Process, Modes of Venture Capital Assistance, Financial Regulations and Regulatory Institutions in India (RBI,SEBI,IRDA,PFRDA)
3	Venture Capital - 15 Lectures
	Hire Purchase Finance - meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India Housing Finance – need, nature of housing finance, fixed and floating rate home loans; sources of housing finance in India, growth of housing finance in India; Role of National Housing Bank; concept of mortgage and reverse mortgage; housing loans and mortgage loans,types of mortgage loans
4	Foreign Exchange Market- 15 Lectures
	Foreign Exchange Market Structure • Risk Management in Foreign Exchange Market • Exchange Rate Determination • Foreign Capital – FDI & FII • Central Bank Intervention in Foreign Exchange Market



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

(C) Internal Assessment : 40%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQ's/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

(D) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026-2027.



COURSE NAME: RESEARCH PROJECT

COURSE CODE: M24AA3RP01

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- 1) To explore the understanding of project work .

Course Outcomes:

- 1) In this course the students will build on their understanding of latest knowledge of accounting concepts

Work Load:

Work load for Project Work is 1 hour per batch of 15 students per week for the teacher. The student shall do field work and library work in the remaining 3 hours per week

Guidelines:

- The project topic may be undertaken in any area of Elective Courses.
- Each of the students has to undertake a Project individually under the supervision of a teacher-guide.
- The student shall decide the topic in consultation with the teacher-guide concerned.
- University/college should allot P G Teacher for guidance to the students based on her / his specialization.
- There shall be double valuation of project by the teacher- guide concerned and an external examiner appointed by the College with equal weightage.
- The teacher-guide along with the external examiner appointed by the College for the valuation of project shall conduct viva voce examination with equal weightage.
- The date of viva voce shall be intimated to the students by the Department well in advance.
- The project report shall be prepared as per the broad guidelines given below:
 - a. Project Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
 - b. The size of the Project Report shall be with a minimum of 25,000 words and a maximum of 40,000 words.
 - c. Project Report shall be printed on both sides of the paper.
 - d. The Project Report shall be bounded.

Evaluation:

The Project Report evaluation is for 60 Marks and the Viva –Voce examination is for 40 Marks (without presentation).

No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.

Project Report (60 marks):

External Viva voce :

Introduction and other areas covered

– 20 marks



Presentation, Analysis & Findings	-- 30 marks
Conclusion & Recommendations	-- 10 marks

(40 marks):

In course of Viva-Voce Examination, the question may be asked in the following areas: Importance / relevance of the Study, Objective of the Study, Methodology of the Study/ Mode of Enquiry	-- 10 marks
Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	-- 20 marks
Overall Impression (including Communication Skill)	-- 10 marks

Passing:

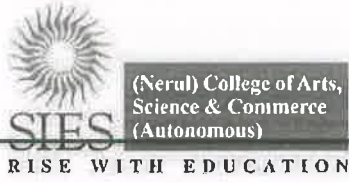
- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



AC: 29/06/2024

Item No. :1.2.1



**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)
Syllabus for Approval**

Masters of Commerce (M.Com- Advanced Accountancy)

Sr. No.	Heading	Particulars
1	Title of the Programme	Masters of Commerce (M.Com- Advanced Accountancy)
2	Eligibility for admission	Any Bachelor Degree
3	Minimum Percentage for admission	40%
4	Passing Marks	40%
5	Semesters	IV
6	Level	PG
7	Pattern	2 years & 4 semesters Choice Based Grading System
8	Status	New
9	To be implemented from	From Academic year 2026-2027 in a progressive manner

Date: _____

Signature:


Dr. Koel Roychoudhury
AC Chairperson




Mr. Girish Karnad
Head of the Department

Sri Chandrasekarendra Saraswati Vidyapuram,, Plot I-C, Sector V,
Nerul, Navi Mumbai – 400706 India

Tel No: 61196409, 61196410, 61196402, 61196413, 61196414, 61196415, 27708371

Fax No: 022-27713356, Email: ascnsies@sies.edu.in / siesascn@yahoo.in Website: www.siesascn.edu.in



SIES (Nerul) College of Arts, Science and Commerce (Autonomous)

(Affiliated to University of Mumbai)

RE-ACCREDITED GRADE "A" BY NAAC (3rd CYCLE)

BOARD OF STUDIES

SYLLABUS FOR

M.COM (ADVANCED ACCOUNTING)

(WITH EFFECT FROM THE ACADEMIC YEAR 2026-2027)

Programme Objective:

1. To make students more proficient in areas like Costing, Taxation, G.S.T., and Accountancy, Management and Research.
2. To learn the practical aspects of above subjects through project work, viva practical written exams.
3. To prepare students for further Professional endeavors at national and international level.
4. To prepare students interested in pursuing academic careers with primary ideas of research to be carried out in their respective fields.

Programme Outcome:

On Completion of the programme:

PO1: The learner will imbibe knowledge in different functional areas of Accountancy, Strategic principles, economic theory, and quantitative techniques of decision-making.

PO2: Leadership skills of the students will be developed by adopting practical approaches such as case study, business games, assignment writing and application of digital technology.

PO3: Learners will be equipped with requisite knowledge, skills, and the right attitude necessary to provide effective leadership in a global environment.

PO4: Develop attributes for research in academics and applied research for industry.



**SIES (Nerul) College of Arts, Science and Commerce
(Autonomous)**

(Affiliated to University of Mumbai)
RE-ACCREDITED GRADE "A" BY NAAC (3rd CYCLE)

**CREDIT STRUCTURE FOR
M.COM (ADVANCED ACCOUNTING)**

**M.Com (Master of Commerce) Advanced Accounting
Programme**

(To be implemented from Academic Year- 2026-2027)

No. of Courses	Course Code	Semester IV	Credits
1	Major		
1	M24AA4MJ01	Indirect Taxes (Goods and Service Tax)	4
2	M24AA4MJ02	Corporate and Economic Laws	4
3	M24AA4MJ03	Strategic Cost Management	4
2	Electives(Any One)		
4	M24AA4E01	Forex management and Currency Derivatives	4
5	M24AA4E02	Accounting and Taxation of E- Commerce Industries.	4
3	RP		
6	M24AA4RP01	Project Report	6
Total Credit			22



COURSE NAME : INTERNATIONAL FINANCIAL REPORTING STANDARDS

COURSE CODE:M24AA4MJ01
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture is 60 minutes

Course Objectives:

- 1) To explore the understanding of International reporting standards and its conceptual foundations of financial statements.
- 2) To comprehend concepts and compute the practical application of financial statements by engaging the international organizations engaged in accounting harmonization.
- 3) To illustrate the various provisions and Accounting standards in Statutory Requirements of Indian Accounting Standards for Assets, Liabilities and Revenue.
- 4) To get the knowledge and application of apply the Single Entity Financial Statements Covered by IFRS Convergence

Course Outcomes:

- 1) In this course the students will build on their understanding of International reporting standards and its conceptual foundations of financial statements.
- 2) The emphasis of this course is on the practical application of financial statements by engaging the international organizations engaged in accounting harmonization
- 3) Students will also learn to employ the various provisions and Accounting standards in Statutory Requirements of Indian Accounting Standards for Assets, Liabilities and Revenue.
- 4) They will also get to apply the Single Entity Financial Statements Covered by IFRS Convergence

S N	Modules/ Units
1	Conceptual Foundations of Financial Statements (15 Lectures)
	<ul style="list-style-type: none">• The objective of financial reporting;• The main assumptions;• Qualitative characteristics of financial reporting;• Elements of Financial Statements: recognition and measurement
2	Presentation of financial statements (15 Lectures)



	<p>Presentation of financial statements</p> <p>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 IFRS</p>
	<p>IFRS :- Introduction, scope</p> <p>Indian Accounting standards (Ind AS) :</p> <p>Introduction</p> <p>Road map</p> <p>Comparison of Ind AS, IFRS and AS Conceptual framework</p> <p>Definition of financial elements</p> <p>Principles of recognition, measurements, presentation and disclosure.</p> <p>(Theory and Practical)</p>
3	Indian Accounting Standards for Assets, Liabilities and Revenue (15 Lectures)
	<p>Valuation of Inventories</p> <p>Cash flow statement</p> <p>Accounting for tangible non-current assets</p> <p>Accounting for intangible assets Accounting for impairment of assets Accounting for borrowing costs Investment property</p> <p>Revenue from contracts with customers</p> <p>Income tax</p> <p>Employee benefits</p> <p>Provisions, contingent liabilities and contingent assets</p> <p>(Theory and Practical)</p>
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence (15 lectures)
	<p>Ind AS 1): Accounting policies, accounting estimates (IAS 8 and Ind AS 8) - Events after reporting date (IAS 10 and Ind AS 10) - Structure and contents of financial statements</p> <p>- Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7).</p> <p>• (Theory and Practical)</p>

References:

- 1) Fundamentals of Advanced Accounting Vol.-I (Financial Accounting), Pillai R.S.N, Bagavathi & Uma S., S. Chand Publishing, 2008 - Business & Economics - 994 pages
- 2) Advanced Financial Accounting, Dr.Nishikant Jha, Prof. Rajiv Mishra, Virendra Singh , Himalaya Publishing House Pvt. Ltd.
- 3) INTRODUCTION TO INTERNATIONAL FINANCIAL REPORTING STANDARDS; HENNIE VAN GREUNING DARRELL SCOTT SIMONET TERBLANCHE- sixth Edition



- 4) INTRODUCTION TO INTERNATIONAL FINANCIAL REPORTING STANDARDS: :Salim Alibhai, Erwin Bakker, T V Balasubramanian, Kunal Bharadva, Asif Chaudhry, Danie Coetsee, Chris Johnstone, Patrick Kuria, Christopher Naidoo, J Ramanarayanan, Darshan Shah
 - 5) Guide to International Financial Reporting Standards (2nd Edition): B.D. Chatterjee
-



SCHEME OF EXAMINATION

The scheme of examination shall be divided into two parts: Total 100 Marks

Internal assessment is 40 marks & Semester end examination 60 marks

(A) Class Internal Assessment (40 marks)

Description	Marks
Internal tests of 20 marks each (Online/ offline) Q.1 Multiple choice Questions/True or False - 10 Marks Q.2. Attempt 2 questions out of 3 questions (5 marks each)- 10 Marks OR Digital offline Examination for 20 Marks	20
One Project and Viva voce/Presentation/Case studies/Assignments	15
Attendance and Class Participation	5
Total	40

(B) Semester end examination (60 marks) : Paper Pattern

Duration : 2.5 hours	Total Marks: 60
Q.1 7/8 marks OR 15 marks	15
Q.2 7/8 marks OR 15 marks	15
Q.3 7/8 marks OR 15 marks	15
Q.4 7/8 marks OR 15 marks Three short notes of 5 marks each or Case study	15
Total	60
<p>Note:</p> <p>1. Q.1, 2, 3 and 4 - 12 marks questions may be divided into sub questions if required.</p> <p>2. Q.5 May include theory (short notes) /Case Study in one of the options.</p>	

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



Sr. No.	Syllabus	No of Lectures
	Module - III: Securities laws and regulation	
3	Role and functions of SEBI, Rights and power of SEBI objectives of Securities contracts (Regulations) Act 1956., regulation of stock exchange and contracts, powers of recognised stock exchange	15
4	Module – IV: Economic laws and regulations Competition Law : competition act 2002 its objectives and key provisions, role and power of the competition commission of India, anti-competitive agreement. FEMA : foreign exchange management act 1999, Its objectives and scope, regulations regarding foreign exchange transactions, role of Reserve bank of India. Consumer protection act 2019, Mechanism for redressal of consumer grievances.	15
	Total Lectures	60

- Reference Books:**
1. "Guide to Companies Act by A. Ramaiya
 2. Corporate and economic laws by CA Munish Bhandari
 3. The securities law by S. N, Maheshwari
 4. Foreign exchange management manual by R. K. Gupta
 5. Competition law in India by T. Ramappa



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

(A) Internal Assessment : 40%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQs/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

(B) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Questions may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



COURSE NAME :STRATEGIC COST MANAGEMENT

COURSE CODE: M24AA4MJ03

COURSE CREDIT: 04

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives

SN	Objectives
1	To understand the fundamentals of Strategic Cost Management.
2	To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates
3	To enhance the abilities of learners to analyze the financial statements
4	To acquaint students to analyze and take financial Decisions

Learning Outcomes

SN	Objectives
1	Students would be equipped with knowledge of recent Cost Management Practices of leading business firms.
2	Understanding the use of modern Strategic Cost Management Techniques would fuel analytical and decision-making skills of students in this current competitive environment.
3	They will enhance the abilities of learners to analyze the financial statements
4	Students will acquaint students to analyze and take financial Decisions



SN	Modules/ Units	Lectures
1	Cost Analysis for Strategic Business Decisions	
	<ul style="list-style-type: none"> Introduction, Strategic Cost management, Cost leadership Strategy, Strategic Business Plans, Cost leadership Strategy, Strategic Business Plan, Strategic Cost Management Programme, Importance of Strategic Cost Management, Cost Benefit Analysis, Introduction to different Aspects of Strategic Cost Management- Value analysis and value engineering, Total Quality Management 	15
2	Activity Based Costing & value chain analysis	
	<ul style="list-style-type: none"> Introduction, Activity Based costing, Identifying Activities. Development of ABC, Activity Based Costing procedure, Benefits of Activity Based Costing, Implementation of Activity Based Costing System, Activity Based Management, Limitations of Activity Based Costing, Value Chain Analysis, Value Chain Framework, Organizational Activities and Cost Drivers, The role of Management Accountant, Long- term Cost management 	15
3	Objective Based Costing	
	<ul style="list-style-type: none"> Introduction, Meaning of Activity Based management, Process Value Analysis, Kaizen Standards, Benchmarking, Activity Based Management Introduction to Balanced ScoreCard Concept, Four Basic Business Perspectives, Components and measures of Performance, Evaluation of Responsibility Centres 	15
4	Audit and Strategic Cost Benefit Analysis	
	<ul style="list-style-type: none"> Definition of Auditing, The Auditor, Internal Audit, Cost Auditing, Management Audit, Strategic Assessment of Cost and management Performance Introduction to Strategic Cost benefit analysis, Entrepreneurial Approach to Cost management, Strategic Advantages, Long Term Perspectives of Cost Management 	15

Reference

1. Advanced Management Accounting by Robert S. Kaplan, Anthony A. Atkinson I.M. Pandey: Financial Management, Vikas Publishing House
2. Strategic Management by Azhar Kazmi.
3. Strategic Cost Management – Decision-making, Final Paper – 15, ICAI Study Notes
4. Business Strategy and Strategic Cost Management, Final Paper – 15, ICAI Study Notes.
5. Competitive strategy – Michael Porter



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

Internal Assessment : 40%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	5 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQs/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Questions may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



COURSE NAME: Forex Management and Currency Derivatives

COURSE CODE :M24AA4E01
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture is 60 minutes

Course Objectives:

- 1.To understand how the foreign Exchange Market operates
- 2.To understand the principles of Currency valuation
3. To explain techniques that can be used to hedge foreign exchange risk
4. To create an understanding on foreign exchange Management in India

Course Outcomes:

- 1.Explain the structure and functioning of foreign exchange markets
- 2.Elaborate on how exchange rates quoted
- 3.Explain the concepts that govern foreign exchange markets: interest rate parity, purchasing power parity, forex reserves, the balance of payments, central bank intervention, country risk/sovereign risk, and so on.
- 4.Describe the causes and consequences of foreign exchange risks, and the tools and techniques to manage those risks

Unit No.	Modules/ Units	No. of Lectures
1	The Foreign Exchange Market - Organisation – Spot Vs Forward Markets – Bid and Ask rates – Interbank Quotations – International Market Quotations – Cross Rates – Merchant Rates – FEDAI Regulations – Role of RBI	15
2	Exchange Rates - Exchange rate systems – Gold Standard – Bretton Woods – Fixed Vs Floating Exchange Rate systems – Determinants of Exchange Rates – Exchange Controls.	15
3	Foreign Exchange Transactions – Purchase and Sale transactions – Spot Vs Forward transactions – Forward Margins – Interbank Deals – Cover deals – Trading – Swap deals – Arbitrage Operations – Factors determining Forward margins – Different types of Foreign exchange exposure.	15
4	Ready and Forward Exchange Rates – Principle types of Ready Merchant rates – Ready rates based on cross rates – Forward exchange contracts – Execution of Forward 2 contracts – cancellation and Extensions - Dealing position – Exchange position – Cash position. Currency Derivatives – Currency Forwards – Currency Futures – Currency Options – Exchange traded transactions – Financial Swaps – Forward Rate agreements – Interest Rate Options.	15
Total Lectures		60



References:

1. C Jeevanandam, FOREIGN EXCHANGE: PRACTICE, CONCEPTS, Sultan Chand & Sons, New Delhi 5.
2. Vijayabhaskar P and Mahapatra B. DERIVATIVES SIMPLIFIED, RESPONSE BOOKS, Sage Publications, New Delhi
3. Francis Cherunilam, INTERNATIONAL ECONOMICS, Tata Mc Graw Hill Pub Ltd, New Delhi
4. Foreign Exchange Management, Rajwadi
5. Guide to Foreign Exchange Regulation, Krishnamoorthy S.



Scheme of Examination Faculty of Commerce (Post-graduate Programmes)

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

Internal Assessment : 40%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQs/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Questions may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



COURSE NAME : PERSONAL FINANCIAL PLANNING

COURSE CODE: M24AA4E02
1 credit - 15 lectures

COURSE CREDIT: 04
1 lecture is 60 minutes

Course Objectives:

- 1.To understand the Personal Finance
- 2.To comprehend Risk analysis & Portfolio returns
3. To acquaint knowledge about alternative investments available.
4. To understand Investment Planning.

Course Outcomes:

1. Students will learn the structure and functioning of personal finance.
2. Learners will comprehend the knowledge of risk analysis and portfolio returns.
3. Students will acquire knowledge about alternative investments available.
4. students will understand Investment Planning.

Modules/ Units
Unit 1 :Understanding Personal Finance - 15 lectures
Introduction:· Time value of money applications,· Personal financial goals, Personal financial statements, Cash flow and debt management, tools and budgets,Money Management: Tax planning, Managing Checking and Savings Accounts,· Maintaining Good Credit,· Credit Cards and Consumer Loans· Vehicle and Other Major Purchases, Obtaining Affordable Housing Income and Asset Protection, · Managing Property and Liability Risk, · Managing Health Expenses
Unit 2:Risk Analysis & Portfolio returns - 15 lectures
Risk management , Decision making under risk & uncertainty, insurance decision in personal financial planning, Portfolio returns & risk.
Unit 3:Alternative Investments & Structure Planning - 15 lectures
Retirement needs analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counseling.Structured Finance: An Overview, Securitization
Unit4: Investment Planning - 15 lectures
Risk Return Analysis, Investing in Stocks and Bonds ,Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation,Investment strategies and Portfolio construction and management.

Reference: NPTEL course in Behavioural and personal finance. IIT Kharagpur



Scheme of Examination Faculty of Commerce

Scheme of Examination The performance of the learners shall be evaluated into two components. The learner's Performance shall be assessed by Internal Assessment with 40% marks in the first component by conducting the Semester End Examinations with 60% marks in the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

(C) Internal Assessment : 40%

40 Marks

Sr. No.	Particulars	40 Marks
01	One periodical class test / online examination to be conducted in the given semester	20 Marks
02	One case study / project with presentation based on curriculum to be assessed by the teacher concerned/ Write up on selected topics of the subject/ test based on practical's/Open Book test	15 Marks
03	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Periodical class test Question paper pattern- Offline/ Online

Sr. No.	Particulars	20 Marks
Q.1.	Match the column/ Fill in the blanks/ MCQs/ Answer in one or two lines concept based question (1 Mark / 2 Mark each)	10 Marks
Q.2.	Answer in Brief / Practical question (Attempt any two out of four 5 marks each)	10 Marks

(D) Semester End Examination : 60%

60 Marks

Duration: The examination shall be of 2/2.5 hours duration.

Question Paper Pattern

- 1) There shall be five questions each of 12 marks. **OR** There shall be Four questions each of 15 marks.
- 2) All questions shall be compulsory with internal options.
- 3) Questions may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the unit.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.



COURSE NAME: PROJECT REPORT

COURSE CODE:M24AA4RP01

COURSE CREDIT: 06

1 credit - 15 lectures

1 lecture is 60 minutes

Course Objectives:

- 1) To explore the understanding of project work .

Course Outcomes:

- 1) In this course the students will build on their understanding of latest knowledge of accounting concepts

Work Load:

Work load for Project Work is 1 hour per batch of 15 students per week for the teacher. The student shall do field work and library work in the remaining 3 hours per week

Guidelines:

- The project topic may be undertaken in any area of Elective Courses.
- Each of the students has to undertake a Project individually under the supervision of a teacher-guide.
- The student shall decide the topic in consultation with the teacher-guide concerned.
- University/college should allot P G Teacher for guidance to the students based on her / his specialization.
- There shall be double valuation of the project by the teacher- guide concerned and an external examiner appointed by the University/College with equal weightage.
- The teacher-guide along with the external examiner appointed by the University/College for the valuation of project shall conduct viva voce examination with equal weightage.
- The date of viva voce shall be intimated to the students by the Department well in advance.
- The project report shall be prepared as per the broad guidelines given below:
 - a. Project Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
 - b. The size of the Project Report shall be with a minimum of 25,000 words and a maximum of 40,000 words. (
 - c. Project Report shall be printed on both sides of the paper.
 - d. The Project Report shall be bound.

Evaluation:

The Project Report evaluation is for 100 Marks and the Viva –Voce examination is for 100 Marks

No marks will be allotted on the Project Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Project Report.

Project Report (60 marks):

Introduction and other areas covered
Presentation, Analysis & Findings
Conclusion & Recommendations

– 20 marks

-- 30 marks

-- 10 marks



Viva-Voce (40 marks):

In course of Viva-Voce Examination, the question may be asked in the following areas: Importance / relevance of the Study, Objective of the Study, Methodology of the Study/ Mode of Enquiry -- 10 marks

Ability to explain the analysis, findings, concluding observations.

recommendation, limitations of the Study -- 20 marks

Overall Impression (including Communication Skill) -- 10 marks

50 Marks(2 Credits): Learner should publish any two research papers in the respective field in any reputed journal and should attached the copy for the final viva-voce.

OR

Any certificate programme related to the topic for two credits and should attach the copy for the final viva-voce.

Passing:

- Minimum of Grade E in the project component
- In case of failing in the project work, the same project can be revised for ATKT examination.
- Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce on the date and time fixed by the Department, such student shall appear for the viva voce only along with students of the next batch.

Note: The question paper (Evaluation) pattern for postgraduate courses shall follow a 50:50 distribution between internal and external assessment, subject to approval by the Board of Studies, effective from the academic year 2026–2027.

