



**PUNYASHLOK AHILYADEVI HOLKAR
SOLAPUR UNIVERSITY, SOLAPUR**

**FACULTY OF
COMMERCE AND MANAGEMENT**

**MASTER OF COMMERCE
(M.COM.)**

MAJOR ADVANCED ACCOUNTANCY

**STRUCTURE, RULES, AND SYLLABUS IN
ACCORDANCE WITH
NATIONAL EDUCATION POLICY - 2020
to be implemented from June 2023-24**



M.COM.II

THIRD SEMESTER

Punyashlok Ahilyadevi Holkar Solapur University, Solapur
Faculty of Commerce and Management
M.COM PART -II SEMESTER III
SYLLABUS AS PER NEP-2020
SUBJECT -ADVANCED ACCOUNTANCY

PAPER NO.	TITLE OF THE PAPER	CREDIT	MARKS	
			UA	CCA
IX	AUDITING AND REPORTING	4	60	40
X	AUDIT STRATEGY AND PLANNING	4	60	40
XI	MANAGEMENT ACCOUNTING	4	60	40
XII	INTERNAL CONTROL AND TESTING OF INTERNAL CONTROL	2	30	20
ELECTIVE PAPER-III-	ACCOUNTING FOR GOVERNMENT AND LOCAL BODIES	4	60	40
RP	RESEARCH PROJECT	4	60	40
	TOTAL	22	330	220

PROGRAMME NAME M.COM PART -II SEMESTER -III
 SUBJECT-ADVANCED ACCOUNTANCY
 COURSE NAME PAPER -IX - AUDITING AND REPORTING

NO. OF HOURS PER WEEK	CREDIT	TOTAL LECTURES	TOTAL MARKS
04	04	60	UA 60 +CCA40=100

OBJECTIVE:

1. This course aims at imparting knowledge about the principles and methods of auditing and their applications.
2. Understanding the Concept of Auditing: Gain a clear understanding of the meaning, definition, and objectives of auditing, distinguishing it from accountancy. This includes recognizing the role of auditing in ensuring the reliability and accuracy of financial information.
3. Types of Audit: Explore the various types of audits, including financial audit, tax audit, cost audit, management audit, and forensic audit. Understand the purposes, scope, and methodologies employed in each type of audit.
4. Advantages and Recent Trends: Learn about the advantages of auditing in enhancing transparency, accountability, and corporate governance. Stay updated on recent trends in auditing practices, including technological advancements and changes in regulatory requirements.
5. Preparation and Audit Procedures: Understand the preparation required before commencing a new audit, including establishing an audit program, maintaining audit notebooks, and working papers. Learn about the audit process and procedures, including planning, fieldwork, and reporting.
6. Use of Accounting Software: Familiarize yourself with accounting software such as Tally ERP 9 Auditors Edition and its features, including Tally.Net for remote connectivity, data safeguarding, and automated backup and recovery. Explore the concept of e-auditing and its uses and limitations.
7. Internal Control and Internal Audit: Understand the concepts of internal control and internal check, including their objectives and fundamental principles. Differentiate between internal check and internal audit, and explore the applications of e-technology in internal control and check.
8. Audit of Limited Companies and Others: Gain insights into the specific considerations involved in auditing limited companies, educational institutions, insurance companies, and cooperative societies. Understand the appointment, qualifications, powers, duties, and liabilities of company auditors, along with professional ethics.

Outcomes of studying Introduction to Auditing:

1. Enhanced Professional Skills: Develop skills in auditing methodologies, techniques, and procedures, enabling you to conduct effective and efficient audits across various domains.
2. Compliance and Governance Knowledge: Acquire knowledge of regulatory requirements, professional standards, and ethical principles governing auditing practices, ensuring compliance and promoting good corporate governance.
3. Risk Management Competence: Learn to identify, assess, and manage risks

<p>associated with financial reporting, internal control deficiencies, fraud, and other audit-related issues.</p> <p>4. Technological Proficiency: Gain proficiency in using accounting software and e-auditing tools, leveraging technology to streamline audit processes, enhance data security, and improve audit efficiency.</p> <p>5. Career Advancement Opportunities: Explore career opportunities in auditing, internal control, and assurance services in various sectors, including public accounting firms, corporate entities, government agencies, and nonprofit organizations.</p>		
UNIT-I	<p>INTRODUCTION TO AUDITING</p> <p>Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, Recent Trends in Auditing: Nature & Significance of Tax Audit – Cost Audit - Management Audit. Forensic audit</p>	15 LECTURES
UNIT-II	<p>Tally ERP 9 Auditors Edition: Introduction, features, characteristics – Tally.Net: features – requirements for remote connectivity – Access information via SMS, Safeguard Data – Automated Backup and Recovery. E-Auditing-meaning, uses and limitations, auditing the auditors</p>	LECTURE 15
UNIT-III	<p>INTERNAL CONTROL</p> <p>Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit. E- Applications in internal control and check.</p>	15 LECTURES
UNIT-IV	<p>AUDIT OF LIMITED COMPANIES AND OTHERS</p> <p>Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor - Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies. Institutions for Auditing central Vigilance Commission (CVC) comptroller</p>	15 LECTURES

	and Auditor General of India (CAG), State Accountant and Auditor General (SAG) –role and functions in Public Account Audits	
	BOOKS FOR REFERENCE: <ol style="list-style-type: none">1. TR Sharma, Auditing, Sahitya Bhavan2. BN Tandon, Practical Auditing, Sultan Chand3. Kamal Gupta, Practical Auditing, TMH4. R.G Sexena - Principles and Practice of Auditing, HPH5. MS Ramaswamy, Principles and Practice of Auditing.6. Dinakar Pagare, Practice of Auditing, Sultan Chand7. Usha devi et., al., Auditing VBH	

**PROGRAMME NAME M.COM PART -II SEMESTER -III
ADVANCED ACCOUNTANCY
COURSE NAME -PAPER-X- AUDIT STRATEGY AND PLANNING**

NO. OF HOURS PER WEEK	CREDIT	TOTAL LECTURES	MARKS
04	04	60	UA 60 +CCA40=100

Objectives:

1. Understanding the auditor's responsibility to plan an audit of financial statements.
2. Learning the necessity and benefits of planning an audit.
3. Understanding the nature of audit planning as a continuous and iterative process.
4. Familiarizing with the elements of the audit planning process.
5. Recognizing the relationship between overall audit strategy and the audit plan.
6. Understanding the auditor's responsibility regarding overall audit strategy and the audit plan.
7. Learning about changes to planning decisions during the course of the audit.
8. Understanding the importance of planning supervision and review of work by engagement team members.
9. Familiarizing with documentation requirements related to audit planning.

Outcomes:

1. Enhanced understanding of the auditor's role and responsibilities in planning an audit.
2. Ability to identify the necessity and benefits of effective audit planning.
3. Competence in conducting a comprehensive audit planning process that is continuous and iterative.
4. Proficiency in developing and adjusting the audit plan based on changes during the audit engagement.
5. Capability to supervise and review the work of engagement team members effectively during the planning phase.
6. Compliance with documentation standards and requirements related to audit planning.
7. Improved ability to design and evolve audit programs tailored to specific audit engagements.
8. Proficiency in audit sampling techniques, including sample design, size, and evaluation of results.

Competence in auditing various items of financial statements, including income statement captions, balance sheet captions, and specific assets and liabilities.

By studying audit strategy and planning, individuals can develop the knowledge and skills necessary to effectively plan and execute audit engagements, ensuring compliance with auditing standards and regulations and delivering high-quality audit services to clients.

1.	AUDIT STRATEGY, AUDIT PLANNING Auditor's responsibility to plan an audit of financial statements Why Planning an audit is necessary? - Its Benefits Nature of Audit Planning- A Continuous and iterative process	15
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	Planning Process- Elements of Planning Relationship Between Overall Audit Strategy and Audit Plan Overall audit strategy and the audit plan- The auditor's responsibility Changes to Planning decisions during the course of audit Planning supervision and review of work of engagement team members Documentation	
2.	AUDIT PROGRAMME Audit Programme Evolving one audit programmes The Assistant to keep an open mind Periodic review of the audit programme Constructing an audit programme Audit Programme- Designed to provide audit evidence Advantages and disadvantages of an audit programme	15
3.	AUDIT SAMPLING (SA 530) Sampling: An Audit Procedure Meaning of Audit Sampling Population Sampling Unit Approaches to Sampling Sampling Vs Traditional method of Auditing Appropriateness of Sampling Approaches Sampling Process Sample Design, Size and Selection of Items for Testing Performing Audit Procedures Evaluating Results of Audit Sampling	15
4.	Audit of Items of Financial Statements Introduction Income Statement Captions Comprising Revenue and Expense Balances Balance Sheet Captions Comprising Assets, Liabilities and Equity Balances Balance Sheet Captions Share Capital Reserve and Surplus Borrowings Trade Receivables Cash and Cash Equivalents Inventories Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipment, Computers etc. [referred to as "Property, Plant and Equipment" ("PPE") Intangible Assets Comprising Goodwill, Brand/ Trademarks, Computer Software etc Trade Payables and Other Current Liabilities	15
		60

**PROGRAMME NAME M.COM PART -II SEMESTER -III
ADVANCED ACCOUNTANCY
COURSE NAME -PAPER-XI - MANAGEMENT ACCOUNTING**

NO. OF HOURS PER WEEK	CREDIT	TOTAL LECTURES	MARKS
04	04	60	UA 60 +CCA40=100

Objectives of studying Analysis of Financial Statements:

The objective of this Course is to enable the students to understand the analysis and interpretation of financial statements with a view to prepare management reports for decision-making.

1. **Understanding Financial Performance:** Gain insights into the meaning, objectives, and nature of financial statements analysis. Understand how to evaluate the financial performance and position of a business entity using various analytical techniques.
2. **Management Accounting Overview:** Familiarize yourself with the fundamentals of management accounting, including its objectives, scope, and the role of management accountants. Understand the relationship between financial accounting, cost accounting, and management accounting.
3. **Methods of Financial Analysis:** Learn about different types of financial analysis methods, including comparative statements, common size statements, and trend analysis. Develop skills in identifying and analyzing financial trends and patterns.
4. **Ratio Analysis:** Understand the meaning, classification, uses, and limitations of financial ratios. Learn how to calculate and interpret key financial ratios such as liquidity ratios, profitability ratios, and leverage ratios. Practice solving problems related to ratio analysis.
5. **Preparation of Financial Statements:** Develop proficiency in using accounting ratios to prepare and interpret financial statements. Learn how to use ratio analysis to assess the financial health and performance of a business entity.
6. **Management Reporting:** Explore the concept of management reporting, including its importance, requisites, principles, and types of reports. Learn how to draft effective management reports under different business scenarios.

Outcomes of studying Analysis of Financial Statements:

1. **Improved Financial Decision-Making:** Develop the ability to make informed financial decisions by analyzing and interpreting financial statements effectively. Understand the financial implications of business activities and strategies.
2. **Enhanced Financial Analysis Skills:** Acquire skills in using various financial analysis techniques to evaluate the financial performance, liquidity, solvency, and profitability of a business entity.
3. **Better Management Reporting:** Learn how to design and implement a robust management reporting system that provides relevant, timely, and accurate information to support decision-making at all levels of an organization.
4. **Enhanced Professional Competence:** Develop proficiency in applying ratio analysis and other financial analysis methods to assess the financial health and

	performance of businesses across different industries and sectors. 5. Career Advancement Opportunities: Gain a competitive edge in the job market by acquiring skills in financial analysis, management reporting, and strategic decision-making. Explore career opportunities in financial management, accounting, consulting, and business analysis roles.	
UNIT-I	ANALYSIS OF FINANCIAL STATEMENTS MANAGEMENT ACCOUNTING: Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.	15
UNIT-II	ANALYSIS OF FINANCIAL STATEMENTS: Types of Analysis – Methods of Financial Analysis – Comparative Statements – Common Size Statements – Trend Analysis – Problems.	15
UNIT-III	RATIO ANALYSIS Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.	15
UNIT-IV	MANAGEMENT REPORTING Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.	15
	TOTAL LECTURES	60
BOOKS FOR REFERENCE <ol style="list-style-type: none"> 1. M N Arora- Management accounting HPH 2. Sharma Shasi K Gupta- Management Accounting-KP 3. Dr. S.N. Maheswari , Management Accounting 4. Sexana, Management Accounting 5. J.Made Gowda - Management Accounting 6. Muniraju and Ramachandra Management Accounting HPH 7. R. G Saha and Gurumurthy et., al., Management Accounting VBH 		

**PROGRAMME NAME M.COM PART -II SEMESTER -III
ADVANCED ACCOUNTANCY
COURSE NAME -PAPER-XII- INTERNAL CONTROL AND
TESTING OF INTERNAL CONTROL**

	NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
Unit -I	02	30	UA 30 +CCA20=50
	<p>Objectives:</p> <ol style="list-style-type: none"> 1. Understanding the meaning, purpose, and importance of internal control. 2. Learning the components, testing methods, and limitations of internal control systems. 3. Exploring audit approaches in both traditional and automated environments. 4. Understanding the role of data analytics and digital audit techniques in modern auditing practices. 5. Gaining knowledge of regulatory requirements for internal financial controls. 6. Learning how to document risks, assess audit findings, and respond to assessed risks effectively. <p>Outcome:</p> <ol style="list-style-type: none"> 1. Enhanced understanding of organizational governance, risk management, and internal control processes. 2. Ability to identify, assess, and mitigate risks effectively within an organization. 3. Proficiency in evaluating the design and effectiveness of internal control systems. 4. Competence in planning and conducting audits, including the use of automated audit techniques and data analytics. 5. Compliance with regulatory requirements related to internal financial controls. 6. Improved ability to document audit work, assess findings, and communicate effectively with stakeholders. 		
UNIT-I	<p>Internal Control</p> <ol style="list-style-type: none"> 1. Meaning of Internal Control 2. Purpose of Internal Control-----Benefits of Internal Control 3. Limitations of Internal Control 4. Components of Internal Control 5. Testing of Internal Control 6. Audit approach in an automated environment 7. Data analytics for audit 8. Digital audit 9. Internal financial controls as per regulatory requirements 10. Documenting the risks 11. Assess and report audit findings 12. The auditor's responses to assessed risks 		15 LECTURES

	<p>13. Nature and Extent of Test of Controls 14. Timing of Test of Controls</p>	
Unit-ii	<p>Testing of Internal Control</p> <ol style="list-style-type: none"> 1. Characteristics of manual and automated elements of internal control relevant to the auditor's risk assessment 2. Manual elements vs automated elements in entity's internal control 3. internal control 4. Audit approach in an automated environment 5. Data analytics for audit 6. Digital audit 7. Internal financial controls as per regulatory requirements 8. Documenting the risks 9. Assess and report audit findings 10. The auditor's responses to assessed risks 11. Nature and Extent of Test of Controls 12. Timing of Test of Controls 13. Using Audit Evidence Obtained in Previous Audit 14. Evaluating the Operating Effectiveness of Controls 15. Specific inquiries by auditor when deviations from controls are detected 16. Tests of Details 17. Substantive analytical procedures 	LECTURE 15
	<p>References-</p> <ol style="list-style-type: none"> 1. Principles of Auditing and Other Assurance Services" by T. R. Manoharan: This book provides a comprehensive understanding of auditing principles and practices, including internal control evaluation and audit methodologies, from an Indian perspective. 2. "Internal Control: A Practical Guide for Indian Companies" by V. Sekar: V. Sekar offers practical insights into implementing and testing internal controls in Indian companies, considering local regulatory requirements and business practices. 3. "Internal Audit: Principles and Practice" by S. N. Sivasankaran: This book covers the principles and practices of internal auditing, including topics such as internal control evaluation, risk assessment, and audit planning, relevant to Indian organizations. 4. "Auditing and Assurance: Principles and Practice" by Ravinder Kumar: Ravinder Kumar's book covers auditing principles and practices, including internal control evaluation, audit planning, and reporting, with a focus on the Indian auditing environment. 5. "Auditing: Principles and Techniques" by T. R. Rustagi: T. R. Rustagi provides a comprehensive overview of auditing principles and techniques, including internal control evaluation and audit procedures, tailored to Indian auditing standards and practices. 	

ELECTIVE PAPER FOR ADVANCED ACCOUNTANCY - ADVANCED COSTING AND TAXATION SPECIALIZATION STUDENTS

**PROGRAMME NAME M.COM PART -II SEMESTER -III
ADVANCED ACCOUNTANCY
COURSE NAME -ELECTIVE PAPER-III- ACCOUNTING FOR
GOVERNMENT AND LOCAL BODIES**

NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
04	60	UA 60 +CCA40=100

Objectives-

1. understanding Constitutional Framework: By studying the origins and constitutional background of PRI and ULB, one can grasp the legal and institutional foundations upon which these entities operate. This includes understanding the three-tier system of PRI and the structure of ULBs.
2. Financial Management: Learning about the financial functions, receipts, and payments of PRI and ULB provides insights into how these institutions manage their resources, allocate funds, and undertake various development activities at the grassroots level.
3. Accounting and Budgeting: Exploring the preparation of accounts, budgeting processes, and accounting software used by PRI and ULBs helps in understanding how financial transparency and accountability are maintained in local governance. This also includes understanding the roles of auditors and procedures for rectifying audit objections.
4. Role in Local Development: Studying the functions and organizational structures of PRI and ULBs sheds light on their roles in local development, including infrastructure development, service delivery, and community welfare programs. This understanding is crucial for effective governance and addressing the needs of local communities.
5. Participation and Governance: Understanding the roles and responsibilities of elected representatives, adhoc committees, and standing committees within PRI and ULBs highlights the mechanisms for citizen participation and democratic governance at the local level.
6. Urbanization and Local Governance: Exploring the challenges and opportunities posed by urbanization in the context of Maharashtra and the role of ULBs in managing urban growth, infrastructure development, and service delivery can provide insights into urban governance dynamics.

Outcome of studying these topics includes:

1. Enhanced understanding of local governance structures and processes.
2. Improved skills in financial management, accounting, and budgeting within local government contexts.
3. Increased awareness of the role and significance of PRI and ULBs in local development and governance.
4. Better preparedness for participating in or contributing to local governance initiatives and community development efforts.
5. Informed perspectives on urbanization challenges and strategies for sustainable urban development in Maharashtra and beyond.

UNIT-I	<p>INTRODUCTION LOCAL GOVERNMENT INSTITUTIONS</p> <p>Panchayat raj institutions (PRI)-origin of panchayat raj institutions-constitutional background- three tier panchayat raj system-Financial functions of Zilla panchayat-taluk panchayat gram panchayat</p>	15 LECTURES
UNIT-II	<p>RECEIPTS AND PAYMENTS OF PRI'S</p> <p>Salary, travelling allowances and other allowances to adyaksha, upadakshya and members of Zilla Panchayat , taluk panchayat, Gram Panchayat-application of gram panchayat fund-Honorarium of adyaksha and upadayakhya of Gram Panchayat,Grants- fees-taxes, Assets and liabilities of Panchayat Raj Institutions.</p>	LECTURE 15
UNIT-III	<p>PREPARATION OF ACCOUNTS OF PRI'S</p> <p>Zilla panchayat Budgetand Account-taluk panchayat finance and account-Gram panchayat Budgeting and accounting-Auditing of Panchayat Raj Institutions. Audit report ,Procedures to rectify audit objection and recovery paras, adhoc Committees in panchayat raj institutions, duties and responsibilities of adhoc committee, accounting software in Panchayat raj institutions,</p>	15 LECTURES
UNIT-IV	<p>INTRODUCTION TO URBAN LOCAL GOVERNMENTS</p> <p>Origin of Municipalities- different tiers of urban local bodies-urbanization in Maharashtra Organization Chart- Structure of ULB Organization-Functions of municipal councils-municipal corporations-city municipal councils-town municipal councils-town panchayats-notified area Committees-standing Committees.</p> <p>RECEIPTS & PAYMENTS AND PREPARATION OF ULB ACCOUNTS</p> <p>Preparation of ULB Accounts</p> <p>Preparation of plans, estimates-Budgets-Receipts vouchers-payment vouchers-maintenance accounts of different Schemes of Urban local bodies, FBAS Accounting system in municipalities</p> <p>Auditing of ULB'S</p> <p>Government auditor-Inspection of Books and Vouchers, different types of audit, measures to clear audit objection and recovery paras, adhoc committee.</p>	15 LECTURES
	<p>References-</p> <p>1. Indian audit and accounts department, accounts and audit rules</p>	

PROGRAMME NAME M.COM PART -II SEMESTER -III AND IV
 ADVANCED ACCOUNTANCY
 COURSE NAME -PAPER-RESEARCH PROJECT

NO. OF HOURS PER WEEK	CREDIT	TOTAL LECTURES	MARKS
04	04	60	UA 60 +CCA40=100

COURSE DESCRIPTION

Students will work on a project for one semester based on concepts learned in a subject of their choice. The primary objective of the project report is to give the students practical exposure in the field as well as to inculcate research habits among the learners. In order to gain knowledge of the versatility of the same in application, they are encouraged to take up project work. The study may focus on industry-related, farm-related, field-related, or business-related issues. As a result, the study's findings would aid in the resolution of the problems encountered.

The objectives of preparing a research project are to facilitate the development of research skills, critical thinking abilities, and subject matter expertise among students. Here are the objectives and outcomes of preparing a research project:

Objectives:

1. **Develop Research Skills:** The primary objective of preparing a research project is to develop students' research skills, including the ability to formulate research questions, design research methodologies, collect and analyze data, and draw meaningful conclusions.
2. **Enhance Critical Thinking:** Research projects aim to enhance students' critical thinking abilities by encouraging them to evaluate existing literature, identify gaps in knowledge, and develop logical arguments supported by evidence.
3. **Promote Subject Matter Expertise:** Through in-depth research on a specific topic, students deepen their understanding of the subject matter and become subject matter experts in their chosen field of study.
4. **Encourage Independent Learning:** Research projects provide students with the opportunity to engage in self-directed learning, where they take responsibility for their learning process, manage their time effectively, and explore topics of interest in-depth.
5. **Foster Problem-Solving Skills:** Research projects require students to identify research problems, develop hypotheses or research questions, and propose solutions or interpretations based on their findings, thereby fostering problem-solving skills.

Outcomes: -

1. **Research Proficiency:** By completing a research project, students demonstrate proficiency in conducting research, including literature review, data collection, analysis, and interpretation.
2. **Critical Analysis:** Students develop the ability to critically analyze existing literature, evaluate research methodologies, and assess the validity and reliability of research findings.
3. **Effective Communication:** Through the presentation of their research findings, students enhance their communication skills, both written and oral, by effectively conveying complex ideas and arguments to a diverse audience.
4. **Original Contributions:** Research projects provide students with the opportunity to make original contributions to the body of knowledge in their field through novel insights, interpretations, or methodologies.
5. **Professional Development:** Engaging in research projects prepares students for future academic and professional endeavors by instilling essential skills such as information literacy, academic writing, and ethical research conduct.
6. **Overall,** preparation of research project serves as a valuable learning experience that equips students with the skills, knowledge, and confidence needed to succeed in their academic and professional pursuits.

Research project guidelines:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

Preparing a research project for postgraduate courses typically involves several stages, from selecting a topic to presenting findings. Here are some guidelines to help you prepare a research project of 4 to 6 credits:

- i. Students are entitled to prepare research project in 4th and 5th year of UG Programme (1st& 2nd Year of PG Programme). The topic of research project in 4th and 5th year is to be taken from the selected core paper/MAJOR. The research project could be interdisciplinary/multi-disciplinary.
- ii. The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of three semesters.
- iii. The topic is to be selected carefully with the help of supervisor. Choose a Relevant and Feasible Topic: Select a topic that is relevant to your field of study and interests. Ensure that the topic is feasible within the scope of the project and can be adequately researched within the given timeframe.
- iv. Define Clear Objectives: Clearly define the objectives of your research project. What do you aim to achieve or explore through your research? Ensure that your objectives are specific, measurable, achievable, relevant, and time-bound (SMART).
- v. Review Existing Literature: Conduct a comprehensive review of existing literature related to your topic. Identify gaps, controversies, or areas for further exploration that your research project can address. This will also help you refine your research questions.
- vi. Develop a Research Methodology: Choose appropriate research methods and techniques to address your research questions and objectives. Consider whether quantitative, qualitative, or mixed-method approaches are most suitable for your study. Outline your data collection and analysis methods.
- vii. Create a Detailed Research Plan: Develop a detailed research plan outlining the steps you will take to carry out your project. Include timelines, milestones, and resources needed for each stage of the research process. This will help you stay organized and on track.
- viii. Obtain Necessary Approvals: If required, obtain ethical clearance or approval from relevant authorities before starting your research project, especially if it involves human subjects or sensitive data.
- ix. Collect and Analyze Data: Collect data according to your research plan using appropriate methods and techniques. Ensure that your data collection process is rigorous and systematic. Once collected, analyze the data using suitable analytical tools and techniques.
- x. Interpret Findings: Interpret the findings of your research in relation to your research questions and objectives. Discuss any patterns, trends, or insights

- revealed by your analysis. Consider how your findings contribute to existing knowledge in the field.
- xi. Draw Conclusions and Make Recommendations: Draw conclusions based on your findings and discuss their implications. Make recommendations for future research or practical applications based on your conclusions.
 - xii. Write a Comprehensive Research Report: Prepare a well-structured research report that clearly communicates your research process, findings, and conclusions. Include an introduction, literature review, methodology, results, discussion, conclusions, and references sections.
 - xiii. Format and Present Your Project: Format your research project according to the guidelines provided by your institution or department. Pay attention to citation styles, formatting requirements, and any specific instructions. Prepare for a presentation of your research findings, if required.
 - xiv. Seek Feedback and Revise: Seek feedback from your supervisor, peers, or other experts in the field. Revise your research project based on their comments and suggestions to improve its quality and clarity.
 - xv. Ensure Originality and Integrity: Ensure that your research project is original and does not contain any plagiarized content. Maintain integrity throughout the research process by accurately reporting findings and adhering to ethical standards.
 - xvi. By following these guidelines, you can effectively prepare a research project for your postgraduate course that demonstrates your ability to conduct independent research and contribute to knowledge in your field of study.
 - xvii. All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.
 - xviii. The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.
 - xix. Student will submit the final report of project/ Dissertation at end of the year. The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of the semester, a student will be awarded marks.
 - xx. If any student published research paper in UGC-CARE listed journal from the research project/Dissertation will be entitled to get additional 25 marks out of 100. The maximum marks of research project/Dissertation will be 100 only.
 - xxi. The marks acquired in research project/ Dissertation will be converted to grades and will be added in CGPA computation.
 - xxii. The External Examiners will examine the following in Project Report:
(Literature Survey on the Topic Chosen-Method of Data Collection-Presentation – Style,

Comprehensiveness, Table presentation, Graphs, Charts. --Analysis and inference and implication of the study-Overall linkage between objectives, methodology, findings and suggestions-Bibliography and References.)

S.NO.	DETAILS	WEIGHTAGE
1	<p>Research Proposal</p> <ul style="list-style-type: none"> •Clarity and relevance of research objectives and questions. •Justification of the research topic and significance. •Appropriateness of the research methodology and design. •Feasibility of the proposed research plan. 	(10%):
2	<p>Literature Review</p> <ul style="list-style-type: none"> Depth and breadth of the literature review. Critical analysis and synthesis of existing literature. Identification of gaps, controversies, or research questions arising from the literature. 	(15%):
3	<p>Research Methodology</p> <ul style="list-style-type: none"> Appropriateness and justification of research methods and techniques. Rigor and validity of data collection procedures. Consideration of ethical issues and compliance with ethical guidelines 	(15%):
4	<p>Data Collection and Analysis</p> <ul style="list-style-type: none"> Effectiveness of data collection procedures and techniques. Quality and completeness of data collected. Soundness of data analysis methods and techniques. Interpretation and relevance of findings in relation to research questions. 	(20%):
5	<p>Discussion and Conclusion</p> <ul style="list-style-type: none"> Clarity and coherence of the discussion of research findings. Insightfulness of the interpretation of findings. Logical connections between findings and research objectives. Appropriateness of conclusions drawn from the analysis. 	(15%):
6	<p>Contribution to Knowledge</p> <ul style="list-style-type: none"> Originality and significance of the research contributions. Potential impact of the research on the field of study. Identification of implications and recommendations for future research or practice. 	(10%):
7	<p>Writing Quality</p> <ul style="list-style-type: none"> Organization and structure of the research report. Clarity, coherence, and conciseness of writing. Correctness of grammar, spelling, and punctuation. Adherence to formatting and citation style guidelines. 	(10%):
8	<p>Presentation</p> <ul style="list-style-type: none"> Clarity and effectiveness of oral presentation. Ability to communicate key research findings and insights. Use of visual aids, if applicable. Responses to questions and engagement with the audience. 	(5%):
	<p>Overall Assessment Overall quality and coherence of the research project. Demonstration of critical thinking, analytical skills, and research competency. Adherence to deadlines and project requirements. Integration of feedback and revision based on peer and instructor comments.</p>	TOTAL (100%):

	<p>is evaluation scheme provides a comprehensive framework for assessing the various components of a research project and ensuring that students demonstrate proficiency in conducting independent research and effectively communicating their findings. Adjustments can be made based on specific course requirements and learning objectives.</p>	
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RESEARCH PROJECT MARKING SYSTEM

PARTICULARS	4 CREDIT SEM-III	
	UA	CCA
	Related To Project	Related To Students
1. Research Proposal (10%):	6	4
2. Literature Review (15%):	9	6
3. Research Methodology (15%):	9	6
4. Data Collection and Analysis (20%):	12	8
5. Discussion and Conclusion (15%):	9	6
6. Contribution to Knowledge (10%):	6	4
7. Writing Quality (10%):	6	4
8. Presentation (5%):	3	2
Overall Assessment (100%):	60	40

GUIDELINES FOR STUDENTS TO AVOID PLAGIARISM AND ENSURE
THE INTEGRITY OF YOUR RESEARCH PROJECT, FOLLOW THESE
RULES:

- a. **Understand What Constitutes Plagiarism:** Familiarize yourself with the definition of plagiarism, which includes using someone else's ideas, words, or work without proper attribution.
- b. **Use Proper Citations:** Whenever you use someone else's ideas, words, or work, cite the original source properly using an appropriate citation style (e.g., APA, MLA, Chicago). This applies to both direct quotes and paraphrased information.
- c. **Paraphrase Effectively:** If you need to use information from a source, paraphrase it in your own words while still acknowledging the original source through proper citation. Avoid simply rearranging or substituting a few words from the original text.
- d. **Quotation Marks for Direct Quotes:** When directly quoting someone else's work, enclose the quoted text in quotation marks and provide a citation indicating the source. Be sure to use quotation marks only for verbatim excerpts.
- e. **Give Credit for Ideas:** Even if you're not directly quoting, give credit to the original authors for their ideas or concepts that you discuss or build upon in your research project.
- f. **Use Multiple Sources:** Ensure that your research project draws from a variety of credible sources. Avoid relying too heavily on a single source or author.
- g. **Create Original Work:** Aim to produce original insights, analyses, and interpretations in your research project. Add your own thoughts and perspectives to the existing body of knowledge on the topic.
- h. **Plan Your Research Process:** Plan your research process carefully to allow sufficient time for reading, note-taking, and synthesizing information. Avoid rushing through your work, which can increase the risk of accidental plagiarism.
- i. **Use Plagiarism Detection Tools:** Consider using plagiarism detection software or online tools to check your work for unintentional plagiarism before submitting it.
- j. **Seek Guidance if Unsure:** If you're unsure about how to properly cite a source or if you're concerned about unintentional plagiarism, seek guidance from your instructor, a librarian, or a writing center.

The students shall start all the approval procedures, regarding the PROJECT REPORT and complete them during the 3rd and 4th semester of M.Com.

This consists of

- a Selection of an organisation*
- b Selection and approval of the topic*
- c Approval of project guide*
- d Approval of project proposal*

PROJECT REPORT:

During the third / fourth semester, the student is required to work on the preparation and completion of a project report.

1. SPECIFICATIONS OF THE PROJECT REPORT

- Font size: 12; Font Style: Times New Roman; Line Spacing: 1.5 spacing.
- Total number of pages: 100 to a maximum of 120 pages (excluding appendices and exhibits).
- Printed on one side bond sheet (A4 size only).
- Soft Binding (Hard binding or Spiral binding will not be accepted).

2. FORMAT OF THE PROJECT REPORT

The student shall arrange the following certificates in an order at the time of soft binding of a project report (As mentioned below).

- **Title Page**
- The original **Project Approval Letter** issued by the Chairperson, Department of Studies and Research in Commerce, Karnataka State Open University, Mysuru – Student Copy
- **Principal Certificate**
- **Guide Certificate**
- A **Project Completion Certificate** from the company on its official letter head and duly signed by the concerned authority.
- **Declaration of the Student**
- Acknowledgement
- Contents
- List of Tables
- List of Figures
- Abbreviations

CHAPTER DETAILS

Chapter – I: Introduction

Chapter – II: Review of Literature

Chapter – II: Research Methodology

- A. Research Gap
- B. Statement of the Problem and justification of the study
- C. The need for the study
- D. Objectives of the study
- E. Hypotheses of the study
- F. Scope of the Study
- G. Research Methodology
 - Selection of Variables
 - Sources of Data Collection
 - Sampling Size and Design
 - Statistical Tools

H. Limitations of the study

I. Chapter Scheme

Chapter – IV: Conceptual Framework and Industry Profile

Chapter – V: Data Analysis and Interpretation

Chapter – VI: Summary of Findings, Suggestions and Conclusion

BIBLIOGRAPHY

APPENDICES (Questionnaire used, financial statements, etc.)



3. SUBMISSION OF PROJECT REPORT

- a. Every student must bind a minimum of **four sets of the Final Project Report**
- b. Submit **three copies** to the Department

4. EVALUATION OF THE PROJECT REPORT

1. **Project Report:** The Project Report carries 60+40=100/90+60=150 marks (maximum). As a result, students must pay greater attention not only to the preparation of project but also on the timely submission of their project report to the department.
2. **RESEARCH PROJECT MARKING SYSTEM**

PARTICULARS	4 CREDIT SEM-III	
	UA	CCA
	Related To Project	Related internal
1. Research Proposal (10%):	6	4
2. Literature Review (15%):	9	6
3. Research Methodology (15%):	9	6
4. Data Collection and Analysis (20%):	12	8
5. Discussion and Conclusion (15%):	9	6
6. Contribution to Knowledge (10%):	6	4
7. Writing Quality (10%):	6	4
8. Presentation (5%):	3	2
Overall Assessment (100%):	60	40

3. Viva-Voce Examination:

- a. Every student is required to come in person to the Viva-Voce examination on the day and at the time as scheduled or announced by the university.
- b. The viva-voce examination will be conducted by the duly appointed Board of Examiner's in the notified by the the university.(internal guide and external .)
- c. The Viva-Voce Examination also carries 40/60 marks (maximum).
- d. The timely submission of the project report is a pre-requisite for attending the Viva-Voce examination.

M.COM.II

FOURTH SEMESTER

Punyashlok Ahilyadevi Holkar Solapur University, Solapur
Faculty of Commerce and Management
M.COM PART -II SEMESTER IV
SYLLABUS AS PER NEP-2020
SUBJECT -ADVANCED ACCOUNTANCY

PAPER NO.	TITLE OF THE PAPER	CREDIT	MARKS		Total
			UA	CCA	
XIII	Corporate Accounting and Financial Management	4	60	40	100
XIV	ACCOUNTING INFORMATION SYSTEM	4	60	40	100
XV	ADVANCED FINANCIAL MANAGEMENT AND POLICY	4	60	40	100
ELECTIVE PAPER-IV-	INTERNATIONAL FINANCIAL MANAGEMENT	4	60	40	100
RP	RESEARCH PROJECT	6	90	60	150
	TOTAL	22	330	220	550

PROGRAMME NAME M.COM PART -II SEMESTER -IV			
ADVANCED ACCOUNTANCY			
COURSE NAME -PAPER-XIII- CORPORATE ACCOUNTING AND FINANCIAL MANAGEMENT(CA)			
NO. OF HOURS PER WEEK	CREDIT	TOTAL LECTURES	TOTAL MARKS
04	04	60	UA 60 +CCA40=50

Objectives of studying Financial Services:

1. Understanding Financial Services: Gain a comprehensive understanding of the nature, scope, and types of financial services offered in the market. This includes exploring the various fund-based and fee-based financial services available to individuals and businesses.
2. Financial Engineering and Innovation: Learn about the principles of financial engineering and the need for innovation in the financial services sector. Understand how new financial products and services are developed to meet the evolving needs of consumers and businesses.
3. Overview of Indian Financial Services Sector: Explore the landscape of the Indian financial services sector, including key players, regulatory frameworks, and recent developments. Understand the role of financial services in driving economic growth and development in India.
4. Leasing and Hire Purchase: Understand the concepts of leasing and hire purchase, including their meanings, types, features, and legislative frameworks. Learn about the tax and depreciation implications associated with leasing and hire purchase transactions.
5. Credit Rating and Securitization of Debt: Explore the process of credit rating of financial instruments, including methodologies and rating symbols used by various rating agencies. Understand the concept of securitization of debts, including the role of special purpose vehicles and pass-through certificates.
6. Factoring and Forfeiting, Credit Cards, and Venture Capital Finance: Learn about factoring and forfeiting, including types, mechanisms, advantages, and disadvantages. Understand the operational procedures and benefits of credit cards. Explore the procedure to obtain venture capital finance and its importance in funding startups and innovative projects.

Outcomes of studying Financial Services:

1. Enhanced Financial Literacy: Develop a deeper understanding of the various financial services available in the market and their respective features, benefits, and risks.
2. Improved Decision-Making Skills: Gain the ability to make informed decisions regarding the selection and utilization of financial services based on individual or business needs and objectives.
3. Expanded Career Opportunities: Explore career opportunities in the financial services sector, including roles in banking, insurance, investment management,

<p>and fintech companies.</p> <p>4. Risk Management Proficiency: Develop skills in assessing and managing risks associated with different financial services, including credit risk, market risk, and operational risk.</p> <p>5. Entrepreneurial Insights: Gain insights into the financing options available to entrepreneurs and businesses, including venture capital financing, factoring, and leasing, which can facilitate business growth and expansion.</p>		
UNIT-I	<p>Financial Services: Introduction to Financial Services. Nature of Financial Services. Scope of Financial Services. Types of Financial Services. Fund Based Financial Services. Fee Based Financial Services financial engineering, need for innovation, new financial products and services, an overview of Indian financial services sectors scenari</p>	LECTURES 15
UNIT-II	<p>Leasing and Hire Purchase: Leasing: Meaning and Types of Leasing. Legislative Frameworks related to leasing. Depreciation implacability with reference to Leasing. Problems on Leasing with Tax imposition. Introduction to Hire Purchasing. Concept and features of Hire Purchase. Tax and depreciation implication. Problems on Hire Purchase.</p>	LECTURES 15
UNIT-III	<p>Credit Rating and Securitization of Debt: Meaning and Process of Credit rating of financial instruments. Rating methodology. Introduction to various Rating Agencies. Rating Symbols of different companies. Securitization of Debts-Meaning and Features. Special Purpose Vehicle, Pass through certificate and mechanism. Benefits of Securitization. Issues of Securitization</p>	LECTURES 15
UNIT-IV	<p>Factoring and Forfeiting, Credit Cards and Venture Capital Finance: Factoring: Types, Mechanism, Advantages and Disadvantages of Factoring. Forfeiting: Types, Mechanism, Advantages and Disadvantages of Forfeiting. Operational Procedure related with the working of Credit Card mechanism. Advantages and Disadvantages of Credit Cards. Procedure to obtain Venture Capital Finance Importance and advantages of Venture Capital Financ</p>	LECTURES 15
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Bharti Pathak "Indian Financial System", Pearson Education. 2. M.Y.Khan "Financial Services", Tata McGraw Hill. 3. SEBI Manual, Taxman. 4. RBI Manual, Taxman. 5. Meir Kohn, Financial Institutions and Markets, Tata McGraw Hill. <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Machiraju H.R "Indian Financial System", Vikas Publishing House Pvt. Ltd. 		

2. L.M.Bhole, "Financial Institutions and Markets", TMH.

3. Various manuals and guidelines issued by Financial Institutions.

Websites: 1. www.rbi.org.in

2. <https://nptel.ac.in/courses/110/105/110105073/> List of Learning Activities and Allocation of Periods

PROGRAMME NAME M.COM PART -II SEMESTER -IV			
ADVANCED ACCOUNTANCY			
COURSE NAME -PAPER-XIV- ACCOUNTING INFORMATION SYSTEM			
NO. OF HOURS PER WEEK	CREDIT	TOTAL LECTURES	TOTAL MARKS
04	04	60	UA 60 +CCA40=50
<p>Objective: The course objective is to provide a critical understanding of Accounting Information Systems (AIS) including AIS application subsystems, such as revenue, payment, payroll, and production cycles that will enable students to develop skills that will help them to practice the course in an effective manner.</p> <p>Objectives of studying Accounting Information System (AIS) Cycles:</p> <ol style="list-style-type: none"> 1. Understanding System Hierarchy: Gain insight into the hierarchy of systems within an organization's accounting information system, from transaction processing systems to management reporting systems. Understand the interrelationships and integration between these systems. 2. Comprehensive System Description: Learn how to describe and model an information processing system, including the components, processes, inputs, outputs, and controls involved. Develop skills in documenting and analyzing various aspects of AIS cycles. 3. Cycle Specific Knowledge: Acquire in-depth knowledge of key AIS cycles, including the revenue cycle, expenditure cycle, conversion cycle, and general ledger/reporting cycle. Understand the specific procedures, controls, and reporting requirements associated with each cycle. 4. Controls and Audit in AIS: Learn about the prevalence, prevention, and detection of fraud in AIS, as well as the importance of information system controls for ensuring system reliability, security, confidentiality, integrity, and availability. Understand the principles and practices of auditing computer-based information systems, including input, processing, and output controls. 5. Advanced Technologies: Explore advanced technologies used in AIS, including data processing modes and strategies, database management systems, the REA (Resources, Events, Agents) approach to database modeling, enterprise resource planning (ERP) systems, electronic commerce systems, and eXtensible Business Reporting Language (XBRL). Understand how these technologies enhance the efficiency, accuracy, and effectiveness of AIS processes and reporting. 6. Emerging Technologies: Familiarize yourself with emerging technologies in AIS, such as cloud accounting systems (e.g., XERO), visual analytics software (e.g., SAS VA), and other innovative solutions. Understand the potential benefits and challenges associated with adopting these technologies in the context of accounting information systems. <p>Outcomes of studying Accounting Information System (AIS) Cycles:</p> <ol style="list-style-type: none"> 1. Enhanced System Understanding: Develop a deep understanding of the structure, processes, and controls within accounting information systems, enabling you to analyze, design, and optimize AIS cycles effectively. 2. Improved Fraud Detection and Prevention: Acquire knowledge and skills in detecting and preventing fraud in AIS, as well as implementing robust 			

<p>information system controls to safeguard organizational assets and data.</p> <p>3. Technological Proficiency: Gain proficiency in utilizing advanced technologies such as database management systems, ERP systems, and electronic commerce systems within AIS environments. Understand how to leverage emerging technologies to enhance AIS capabilities and performance.</p> <p>4. Enhanced Decision-Making: Develop the ability to make informed decisions regarding the selection, implementation, and utilization of accounting information systems and technologies, aligning them with organizational goals and objectives.</p> <p>5. Career Advancement Opportunities: Explore career opportunities in areas such as accounting, auditing, information systems management, consulting, and technology implementation, leveraging your expertise in AIS cycles and advanced technologies.</p>		
UNIT-I	Accounting Information System Cycles: Hierarchy of systems; System description; Systems model of an information processing system; Revenue cycle; Expenditure cycle – Purchase and cash disbursement procedures; Payroll processing and fixed asset procedures; Conversion cycle; Financial reporting and management reporting systems; General ledger and reporting cycle; I	LECTURES 15
UNIT-II	Controls and Audit in Accounting Information System: Prevalence, Prevention and Detection of Fraud in AIS; Information system control for system reliability, information security, confidentiality, integrity, and availability; Auditing computer-based information system- input control, processing control, output controls.	LECTURES 15
UNIT-III	Advanced Technologies in Accounting Information: Data processing modes and strategies, Database management systems, REA approach to database modeling, Enterprise resource planning (ERP) systems; Electronic commerce system; Applying XBRL in AIS; Financial reporting and management reporting systems.	LECTURES 15
UNIT-IV	Emerging technologies: Cloud accounting system (XERO); Visual analytics software (SAS VA); Other Emerging technologies.	LECTURES 15
<p>Readings (Unit wise):</p> <ol style="list-style-type: none"> 1. Bagranoff, Nancy A., Moscovice, Stephen A., & Simkin, Mark G. (2005). Core Concepts of Accounting Information Systems. John Wiley & Sons Edition. Unit(s) – II 2. Department of Commerce, University of Delhi 47 Hall, James A. (2015). Accounting Information System. Cengage Publication. Unit(s) – III, IV 3. Hurt, Robert L. (2012). Accounting Information Systems: Basic Concepts and Current Issues. McGraw Hill. Unit(s) – I, V 4. Robinson, Leonardo A., Davis, James R. & Alderman, C. Wayne (1990). Accounting Information Systems: A cycle Approach. Wiley. Unit(s) – I, II, III 5. Romney, Marshall B., & Steinbart, Paul John (2014). Accounting Information Systems. Pearson Education Limited. Unit(s) – II, III, V 6. Turner, Leslie Weickgenannt, Andrea, B. & Copeland, Mary, Kay (2016). Accounting Information Systems: Controls and Processes. Wiley. Unit(s) – IV <p>Note: Latest edition of readings may be used</p>		

PROGRAMME NAME M.COM PART -II SEMESTER -IV
ADVANCED ACCOUNTANCY
COURSE NAME -PAPER-XV-: ADVANCED FINANCIAL MANAGEMENT AND POLICY

NO. OF HOURS PER WEEK	CREDIT	TOTAL LECTURES	TOTAL MARKS
04	04	60	UA 60 +CCA40=50

Objectives of studying Financial Management:

1. Understanding Nature and Scope: Gain insight into the nature, scope, and objectives of financial management, including its role in maximizing shareholders' wealth and enhancing firm value. Understand the fundamental principles guiding financial decision-making.
2. Measurement of Shareholders' Wealth: Learn how to measure shareholders' wealth using discounted cash flow (DCF) techniques and understand the importance of finance as a strategic function in achieving long-term organizational goals.
3. Concepts of Risk, Return, and Time Value of Money: Understand the concepts of risk, return, and time value of money, and their implications for financial decision-making. Learn how to assess and manage risk-return trade-offs in financial decisions.
4. Financial Decision Making: Acquire knowledge of different types of financial decisions, including investment decisions, financing decisions, and dividend decisions. Understand the factors influencing these decisions and their impact on firm performance.
5. Agency Problem and Agency Costs: Explore the agency problem and its implications for corporate governance. Understand how agency costs arise and learn strategies to mitigate agency conflicts.

Outcomes of studying Financial Management:

1. Enhanced Financial Decision-Making Skills: Develop the ability to analyze and evaluate financial decisions using appropriate tools and techniques. Gain proficiency in assessing investment opportunities, determining optimal capital structure, and formulating dividend policies.
2. Maximization of Shareholders' Wealth: Learn how to effectively manage financial resources to maximize shareholders' wealth and enhance firm value. Understand the importance of aligning financial decisions with organizational objectives and stakeholders' interests.
3. Comprehensive Understanding of Capital Structure: Gain a comprehensive understanding of capital structure theories, including the net income theory, net operating income theory, traditional theory, and Modigliani-Miller propositions. Learn how to determine the optimal capital structure considering various factors and market conditions.
4. Dividend Decision-Making: Acquire knowledge of dividend theories and policies, including the relevance and irrelevance of dividends in firm valuation. Understand the factors influencing dividend policy decisions and their impact on shareholder wealth.
5. Corporate Restructuring and Contemporary Issues: Gain insights into corporate restructuring strategies, including mergers and acquisitions, leveraged buyouts,

	and divestitures. Understand the motives, benefits, and challenges associated with corporate restructuring. Stay updated on contemporary issues and trends in financial management to adapt to changing market dynamics and regulatory environments.	
UNIT-I	Introduction: Nature, scope and objectives of financial management; Measurement of shareholders' wealth; Discounted cash flows (DCF); Finance as a strategic function; Role of a finance manager; Concepts of Risk, Return and Time value of money; Financial decision making and types of financial decisions; Risk-return trade off in financial decisions; Agency problem and agency costs.	LECTURES 15
UNIT-II	Cost of Capital and Capital Structure Decision: Specific costs of capital, weighted average cost of capital, weighted marginal cost of capital; Theories of capital structure- Net Income theory, Net Operating Income theory, Traditional theory, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Market timing theory; Signaling theory and effect of information asymmetry on capital structure; Financial leverage and evaluation of financial plans (EBIT-EPS analysis); The concept of present value of interest tax shield; Determination of beta of levered firm and optimal capital structure; Factors affecting choice of Capital structure in practice.	LECTURES 15
UNIT-III	Dividend Decision: Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation -Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory; Relevance of dividend under market imperfections; Traditional and Radical position on dividend; Types of dividend policies in practice-Pure residual policy, constant rupee dividend policy, constant dividend payout policy and smooth stream dividend policy; Determinants of dividend policy in practice; Lintner's Model of corporate dividend behavior.	LECTURES 15
UNIT-IV	Corporate Restructuring and Contemporary Issues in Financial Management: Corporate restructuring and its various forms; Mergers and Acquisitions- types, motives, benefits, valuation and financing; Leveraged buyouts; Management buyouts; Demerger, split up, Spin offs; Divestiture; Bases for calculation of Share exchange ratio; Determination of minimum and maximum exchange ratio; Contemporary issues in financial management.	LECTURES 15
	Total	60
Readings (Unit wise):		
<ol style="list-style-type: none"> 1. Brealey, R. A. and Myers S. C. (2017). Principles of Corporate Finance. McGraw Hill. Unit(s) - I, III, 2. Chandra, P. (2017). Financial Management-Theory and Practice. Tata McGraw Hill. Unit(s)- II, III, V and VI 3. Damodaran, A. (2007). Corporate Finance: Theory and Practice. John Wiley 		

& Sons. Unit(s) - I

4. Ehrhardt, M. C. & Brigham, E. F. (2003). Corporate Finance. Cengage Learning Unit(s) -III
5. Khan, M. Y. and Jain, P. K. (2017). Financial Management: Text, Problems and Cases. Tata McGraw Hill. Unit(s) - IV Pandey, I. M. (2016). Financial Management. Vikas Publishing. Unit(s) - II, IV
6. Ross, S. A. and Westerfield, R. W. (2017). Corporate Finance. McGraw Hill. Unit(s) - II, IV, V and VI Van, Horne and Dhamija (2011). Financial Management and Policy. Pearson Unit(s) - I, II, V and VI Note: Latest edition of the readings may be used.

ELECTIVE PAPER FOR ADVANCED ACCOUNTANCY -ADVANCED COSTING AND TAXATION SPECIALIZATION STUDENTS		
PROGRAMME NAME M.COM PART -II SEMESTER -IV		
COURSE NAME -ELECTIVE PAPER-IV - INTERNATIONAL FINANCIAL MANAGEMENT		
NO. OF HOURS PER WEEK	TOTAL LECTURES	TOTAL MARKS
04	60	UA 60 +CCA40=100
<p>OBJECTIVE:</p> <p>To familiarize the students with the perspective of International Financial Management. Understanding International Financial System: Gain a comprehensive understanding of the components, methods of payment, risks, uncertainties, and issues involved in international finance. This includes exploring the dynamics of global financial markets and the interplay of various economic factors.</p> <ol style="list-style-type: none"> 1. International Monetary System: Learn about the structure and functioning of the international monetary system, including recent developments and challenges. This involves understanding the role of institutions such as the International Monetary Fund (IMF) and their impact on global financial stability. 2. Foreign Exchange and Balance of Payments: Explore concepts related to foreign exchange markets, exchange rate determination theories, exchange rate forecasting, and their impact on the balance of payments (BOP). Understand the measures taken by governments and regulatory authorities to manage exchange rate fluctuations and maintain BOP equilibrium. 3. Instruments in International Financial Markets: Familiarize yourself with the various instruments and products traded in international financial markets, including securities, derivatives, and other financial instruments. Understand the globalization of capital markets and the importance of international portfolio management in diversifying risks and optimizing returns. 4. International Financial Institutions and Liquidity: Gain insights into the role and functions of key international financial institutions such as the IMF, World Bank Group (including IBRD, IDA, IFC, MIGA), and ICSID. Understand their objectives, functions, and their contributions to promoting international liquidity, development finance, investment arbitration, and risk mitigation. <p>Outcomes of studying Introduction to International Finance:</p> <ol style="list-style-type: none"> 1. Enhanced Global Financial Literacy: Develop a deeper understanding of the complexities and intricacies of international finance, enabling you to navigate global financial markets with confidence and competence. 2. Informed Decision-Making: Acquire the knowledge and analytical skills necessary to make informed decisions in the realm of international finance, whether as a professional, investor, policymaker, or researcher. 3. Risk Management Competence: Learn effective strategies for identifying, assessing, and managing risks associated with international financial transactions, including foreign exchange risk, sovereign risk, and liquidity risk. 		

	<p>4. Awareness of Regulatory Frameworks: Understand the regulatory frameworks governing international financial markets and institutions, including the role of supranational organizations and national regulatory authorities in maintaining financial stability and integrity.</p> <p>5. Contribution to Global Development: Recognize the role of international finance in fostering economic development, poverty alleviation, and sustainable growth, and identify opportunities for contributing to global development efforts through innovative financial solutions and initiatives.</p>	
UNIT-I	<p>INTRODUCTION TO INTERNATIONAL FINANCE Introduction to International Finance, Components, Methods of Payment, Risks & uncertainties in International Finance, Issues involved in International Finance, Introduction to International Monetary System, Recent Developments in International Finance.</p>	15 LECTURES
UNIT-II	<p>FOREIGN EXCHANGE & BALANCE OF PAYMENTS Introduction to Forex, Features & Objectives, Foreign Exchange Market, Intermediaries Theories of Foreign Exchange Rate Determination, Exchange Rate Forecasting, Impact of exchange rate on BOP - Remedial measures taken by Government & Regulatory Authorities in India</p>	LECTURE 15
UNIT-III	<p>INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS. Meaning, Definition, International Finance Markets, Globalization of Capital Markets, Innovation in Foreign Securities, International Portfolio Management: Introduction and Importance.</p>	15 LECTURES
UNIT-IV	<p>INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY Introduction to IMF, International liquidity and SDR's (Special Drawing Rights), Basket of Currencies – International Bank for Reconstruction and Development (IBRD or World Bank), International Development Association (IDA), International Finance Corporation (IFC), International Centre for Settlement of Investment Disputes (ICSID) Multilateral Investment Guarantee Agency (MIGA) – Objectives & Functions, Role in International Finance.</p>	15 LECTURES
<p>1. References-</p> <p>2. Harris Manville, International Finance.</p> <p>3. Madhu Vij, International Finance.</p> <p>4. Keith Pibean, International Finance.</p> <p>5. Avadhani B.K, International Finance Theory and Practice.</p> <p>6. R.M Srivastava , Multinational Financial Management.</p> <p>7. P.A. Apte, International Financial Management.</p> <p>8. Bndar D.C, International Finance.</p> <p>9. Murthy E.N, International Finance & Risk Management.</p> <p>10. M.L. Verma, Foreign Trade & Management in India.</p> <p>11. Rao and Chary, International Finance.</p> <p>12. Ramachandra & Others ; International Finance</p>		

PROGRAMME NAME M.COM PART -II SEMESTER -III AND IV
ADVANCED ACCOUNTANCY
COURSE NAME -PAPER-RESEARCH PROJECT

NO. OF HOURS PER WEEK	CREDIT	TOTAL LECTURES	MARKS
04	04	60	UA 90 + CCA60=150

COURSE DESCRIPTION

Students will work on a project for one semester based on concepts learned in a subject of their choice. The primary objective of the project report is to give the students practical exposure in the field as well as to inculcate research habits among the learners. In order to gain knowledge of the versatility of the same in application, they are encouraged to take up project work. The study may focus on industry-related, farm-related, field-related, or business-related issues. As a result, the study's findings would aid in the resolution of the problems encountered.

The objectives of preparing a research project are to facilitate the development of research skills, critical thinking abilities, and subject matter expertise among students. Here are the objectives and outcomes of preparing a research project:

Objectives:

1. **Develop Research Skills:** The primary objective of preparing a research project is to develop students' research skills, including the ability to formulate research questions, design research methodologies, collect and analyze data, and draw meaningful conclusions.
2. **Enhance Critical Thinking:** Research projects aim to enhance students' critical thinking abilities by encouraging them to evaluate existing literature, identify gaps in knowledge, and develop logical arguments supported by evidence.
3. **Promote Subject Matter Expertise:** Through in-depth research on a specific topic, students deepen their understanding of the subject matter and become subject matter experts in their chosen field of study.
4. **Encourage Independent Learning:** Research projects provide students with the opportunity to engage in self-directed learning, where they take responsibility for their learning process, manage their time effectively, and explore topics of interest in-depth.
5. **Foster Problem-Solving Skills:** Research projects require students to identify research problems, develop hypotheses or research questions, and propose solutions or interpretations based on their findings, thereby fostering problem-solving skills.

Outcomes: -

1. **Research Proficiency:** By completing a research project, students demonstrate proficiency in conducting research, including literature review, data collection, analysis, and interpretation.
2. **Critical Analysis:** Students develop the ability to critically analyze existing literature, evaluate research methodologies, and assess the validity and reliability of research findings.
3. **Effective Communication:** Through the presentation of their research findings, students enhance their communication skills, both written and oral, by effectively conveying complex ideas and arguments to a diverse audience.
4. **Original Contributions:** Research projects provide students with the opportunity to make original contributions to the body of knowledge in their field through novel insights, interpretations, or methodologies.
5. **Professional Development:** Engaging in research projects prepares students for future academic and professional endeavors by instilling essential skills such as information literacy, academic writing, and ethical research conduct.
6. **Overall, preparation of research project serves as a valuable learning experience that equips students with the skills, knowledge, and confidence needed to succeed in their academic and professional pursuits.**

Research project guidelines:

The aim of the Project is to give an opportunity to students to learn independently and show that they can identify, define and analyze problems or issues and integrate knowledge in a business context. It reflects the ability of a student to understand and apply the theory, the concepts and the tools of analysis to a specific situation.

Preparing a research project for postgraduate courses typically involves several stages, from selecting a topic to presenting findings. Here are some guidelines to help you prepare a research project of 4 to 6 credits:

- i. Students are entitled to prepare research project in 4th and 5th year of UG Programme (1st& 2nd Year of PG Programme). The topic of research project in 4th and 5th year is to be taken from the selected core paper/MAJOR. The research project could be interdisciplinary/multi-disciplinary.
- ii. The project is a practical, in-depth study of a problem, issue, opportunity, technique or procedure or a combination of these aspects of business. The students are required to define an area of investigation, carve out research design, gather relevant data, analyze the data, draw conclusions and make recommendations. The project must be an original piece of work that will be undertaken in post-graduate study, over a period of three semesters.
- iii. The topic is to be selected carefully with the help of supervisor. Choose a Relevant and Feasible Topic: Select a topic that is relevant to your field of study and interests. Ensure that the topic is feasible within the scope of the project and can be adequately researched within the given timeframe.
- iv. Define Clear Objectives: Clearly define the objectives of your research project. What do you aim to achieve or explore through your research? Ensure that your objectives are specific, measurable, achievable, relevant, and time-bound (SMART).
- v. Review Existing Literature: Conduct a comprehensive review of existing literature related to your topic. Identify gaps, controversies, or areas for further exploration that your research project can address. This will also help you refine your research questions.
- vi. Develop a Research Methodology: Choose appropriate research methods and techniques to address your research questions and objectives. Consider whether quantitative, qualitative, or mixed-method approaches are most suitable for your study. Outline your data collection and analysis methods.
- vii. Create a Detailed Research Plan: Develop a detailed research plan outlining the steps you will take to carry out your project. Include timelines, milestones, and resources needed for each stage of the research process. This will help you stay organized and on track.
- viii. Obtain Necessary Approvals: If required, obtain ethical clearance or approval from relevant authorities before starting your research project, especially if it involves human subjects or sensitive data.
- ix. Collect and Analyze Data: Collect data according to your research plan using appropriate methods and techniques. Ensure that your data collection process is rigorous and systematic. Once collected, analyze the data using suitable analytical tools and techniques.
- x. Interpret Findings: Interpret the findings of your research in relation to your research questions and objectives. Discuss any patterns, trends, or insights

- revealed by your analysis. Consider how your findings contribute to existing knowledge in the field.
- xi. Draw Conclusions and Make Recommendations: Draw conclusions based on your findings and discuss their implications. Make recommendations for future research or practical applications based on your conclusions.
 - xii. Write a Comprehensive Research Report: Prepare a well-structured research report that clearly communicates your research process, findings, and conclusions. Include an introduction, literature review, methodology, results, discussion, conclusions, and references sections.
 - xiii. Format and Present Your Project: Format your research project according to the guidelines provided by your institution or department. Pay attention to citation styles, formatting requirements, and any specific instructions. Prepare for a presentation of your research findings, if required.
 - xiv. Seek Feedback and Revise: Seek feedback from your supervisor, peers, or other experts in the field. Revise your research project based on their comments and suggestions to improve its quality and clarity.
 - xv. Ensure Originality and Integrity: Ensure that your research project is original and does not contain any plagiarized content. Maintain integrity throughout the research process by accurately reporting findings and adhering to ethical standards.
 - xvi. By following these guidelines, you can effectively prepare a research project for your postgraduate course that demonstrates your ability to conduct independent research and contribute to knowledge in your field of study.
 - xvii. All the material that relates to your project, including completed questionnaires or tapes from interviews, should be shown to your supervisor and be kept until the examination board has confirmed your results. Do not throw this material away once your project is submitted, as you might be asked to present it as part of the Viva Voce Examination, before your project results are confirmed.
 - xviii. The supervisor's role is to appraise ideas and work of the student. Student must take overall responsibility for both the content of project and its management. This includes selection of an appropriate subject area (with the approval of the supervisor), setting up meetings with the supervisor, devising and keeping to a work schedule (to include contingency planning), and providing the supervisor with samples of your work.
 - xix. Student will submit the final report of project/ Dissertation at end of the year. The project reports would be examined by the external examiner and based on the report and Viva Voce examination conducted at the end of the semester, a student will be awarded marks.
 - xx. If any student published research paper in UGC-CARE listed journal from the research project/Dissertation will be entitled to get additional 25 marks out of 100. The maximum marks of research project/Dissertation will be 100 only.
 - xxi. The marks acquired in research project/ Dissertation will be converted to grades and will be added in CGPA computation.
 - xxii. The External Examiners will examine the following in Project Report:
(Literature Survey on the Topic Chosen-Method of Data Collection-Presentation – Style,

Comprehensiveness, Table presentation, Graphs, Charts. --Analysis and inference and implication of the study-Overall linkage between objectives, methodology, findings and suggestions-Bibliography and References.)

S.NO.	DETAILS	WEIGHTAGE
1	Research Proposal •Clarity and relevance of research objectives and questions. •Justification of the research topic and significance. •Appropriateness of the research methodology and design. •Feasibility of the proposed research plan.	(10%):
2	Literature Review Depth and breadth of the literature review. Critical analysis and synthesis of existing literature. Identification of gaps, controversies, or research questions arising from the literature.	(15%):
3	Research Methodology Appropriateness and justification of research methods and techniques. Rigor and validity of data collection procedures. Consideration of ethical issues and compliance with ethical guidelines	(15%):
4	Data Collection and Analysis Effectiveness of data collection procedures and techniques. Quality and completeness of data collected. Soundness of data analysis methods and techniques. Interpretation and relevance of findings in relation to research questions.	(20%):
5	Discussion and Conclusion Clarity and coherence of the discussion of research findings. Insightfulness of the interpretation of findings. Logical connections between findings and research objectives. Appropriateness of conclusions drawn from the analysis.	(15%):
6	Contribution to Knowledge Originality and significance of the research contributions. Potential impact of the research on the field of study. Identification of implications and recommendations for future research or practice.	(10%):
7	Writing Quality Organization and structure of the research report. Clarity, coherence, and conciseness of writing. Correctness of grammar, spelling, and punctuation. Adherence to formatting and citation style guidelines.	(10%):
8	Presentation Clarity and effectiveness of oral presentation. Ability to communicate key research findings and insights. Use of visual aids, if applicable. Responses to questions and engagement with the audience.	(5%):
	Overall Assessment Overall quality and coherence of the research project. Demonstration of critical thinking, analytical skills, and research competency. Adherence to deadlines and project requirements. Integration of feedback and revision based on peer and instructor comments. This evaluation scheme provides a comprehensive framework for	TOTAL (100%):

	assessing the various components of a research project and ensuring that students demonstrate proficiency in conducting independent research and effectively communicating their findings. Adjustments can be made based on specific course requirements and learning objectives.	
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RESEARCH PROJECT MARKING SYSTEM

PARTICULARS	6 CREDIT SEM-IV	
	UA	CCA
	Project	Students
1. Research Proposal (10%):	9	6
2. Literature Review (15%):	13.5	9
3. Research Methodology (15%):	13.5	9
4. Data Collection and Analysis (20%):	18	12
5. Discussion and Conclusion (15%):	13.5	9
6. Contribution to Knowledge (10%):	9	6
7. Writing Quality (10%):	9	6
8. Presentation (5%):	4.5	3
Overall Assessment (100%):	90	60

GUIDELINES FOR STUDENTS TO AVOID PLAGIARISM AND ENSURE
THE INTEGRITY OF YOUR RESEARCH PROJECT, FOLLOW THESE
RULES:

- a. **Understand What Constitutes Plagiarism:** Familiarize yourself with the definition of plagiarism, which includes using someone else's ideas, words, or work without proper attribution.
- b. **Use Proper Citations:** Whenever you use someone else's ideas, words, or work, cite the original source properly using an appropriate citation style (e.g., APA, MLA, Chicago). This applies to both direct quotes and paraphrased information.
- c. **Paraphrase Effectively:** If you need to use information from a source, paraphrase it in your own words while still acknowledging the original source through proper citation. Avoid simply rearranging or substituting a few words from the original text.
- d. **Quotation Marks for Direct Quotes:** When directly quoting someone else's work, enclose the quoted text in quotation marks and provide a citation indicating the source. Be sure to use quotation marks only for verbatim excerpts.
- e. **Give Credit for Ideas:** Even if you're not directly quoting, give credit to the original authors for their ideas or concepts that you discuss or build upon in your research project.
- f. **Use Multiple Sources:** Ensure that your research project draws from a variety of credible sources. Avoid relying too heavily on a single source or author.
- g. **Create Original Work:** Aim to produce original insights, analyses, and interpretations in your research project. Add your own thoughts and perspectives to the existing body of knowledge on the topic.
- h. **Plan Your Research Process:** Plan your research process carefully to allow sufficient time for reading, note-taking, and synthesizing information. Avoid rushing through your work, which can increase the risk of accidental plagiarism.
- i. **Use Plagiarism Detection Tools:** Consider using plagiarism detection software or online tools to check your work for unintentional plagiarism before submitting it.
- j. **Seek Guidance if Unsure:** If you're unsure about how to properly cite a source or if you're concerned about unintentional plagiarism, seek guidance from your instructor, a librarian, or a writing center.

The students shall start all the approval procedures, regarding the PROJECT REPORT and complete them during the 3rd and 4th semester of M.Com.

This consists of

- a Selection of an organisation*
- b Selection and approval of the topic*
- c Approval of project guide*
- d Approval of project proposal*

PROJECT REPORT:

During the third /fourth semester, the student is required to work on the preparation and completion of a project report.

1. SPECIFICATIONS OF THE PROJECT REPORT

- Font size: 12; Font Style: Times New Roman; Line Spacing: 1.5 spacing.
- Total number of pages: 100 to a maximum of 120 pages (excluding appendices and exhibits).
- Printed on one side bond sheet (A4 size only).
- Soft Binding (Hard binding or Spiral binding will not be accepted).

2. FORMAT OF THE PROJECT REPORT

The student shall arrange the following certificates in an order at the time of soft binding of a project report (As mentioned below).

- **Title Page**
- The original **Project Approval Letter** issued by the Chairperson, Department of Studies and Research in Commerce, Karnataka State Open University, Mysuru – Student Copy
- **Principal Certificate**
- **Guide Certificate**
- A **Project Completion Certificate** from the company on its official letter head and duly signed by the concerned authority.
- **Declaration of the Student**
- Acknowledgement
- Contents
- List of Tables
- List of Figures
- Abbreviations

CHAPTER DETAILS

Chapter – I: Introduction

Chapter – II: Review of Literature

Chapter – II: Research Methodology

- A. Research Gap
- B. Statement of the Problem and justification of the study
- C. The need for the study
- D. Objectives of the study
- E. Hypotheses of the study
- F. Scope of the Study
- G. Research Methodology

- Selection of Variables
- Sources of Data Collection
- Sampling Size and Design
- Statistical Tools

H. Limitations of the study

I. Chapter Scheme

Chapter – IV: Conceptual Framework and Industry Profile

Chapter – V: Data Analysis and Interpretation

Chapter – VI: Summary of Findings, Suggestions and Conclusion

BIBLIOGRAPHY

APPENDICES (Questionnaire used, financial statements, etc.)



3. SUBMISSION OF PROJECT REPORT

- Every student must bind a minimum of **four sets of the Final Project Report**
- Submit **three copies** to the Department

4. EVALUATION OF THE PROJECT REPORT

- Project Report:** The Project Report carries 60+40=100/90+60=150 marks (maximum). As a result, students must pay greater attention not only to the preparation of project but also on the timely submission of their project report to the department.

2. RESEARCH PROJECT MARKING SYSTEM

PARTICULARS	6 CREDIT SEM-IV	
	UA	CCA
	Related To Project	Related Internal
1. Research Proposal (10%):	9	6
2. Literature Review (15%):	13.5	9
3. Research Methodology (15%):	13.5	9
4. Data Collection and Analysis (20%):	18	12
5. Discussion and Conclusion (15%):	13.5	9
6. Contribution to Knowledge (10%):	9	6
7. Writing Quality (10%):	9	6
8. Presentation (5%):	4.5	3
Overall Assessment (100%):	90	60

3. Viva-Voce Examination:

- Every student is required to come in person to the Viva-Voce examination on the day and at the time as scheduled or announced by the university.
- The viva-voce examination will be conducted by the duly appointed Board of Examiner 's in the notified by the university. (Internal guide and external.)
- The Viva-Voce Examination also carries 40/60 marks (maximum).
- The timely submission of the project report is a pre-requisite for attending the Viva-Voce examination.