# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

## FACULTY OF COMMERCE AND MANAGEMENT

# MASTER OF COMMERCE (M.COM.)
## MAJOR ADVANCED TAXATION

### 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 TAXATION

| PAPER NO. | TITLE OF THE PAPER | CREDIT | MARKS | |
|---|---|---|---|---|
| | | | UA | CCA |
| IX | ADVANCED TAXATION PAPER IX | 4 | 60 | 40 |
| X | ADVANCED TAXATION PAPER X | 4 | 60 | 40 |
| XI | ADVANCED TAXATION PAPER XI | 4 | 60 | 40 |
| XII | ADVANCED TAXATION PAPER XII | 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 |

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

## Faculty of Commerce and Management

### Syllabus for M.Com. Part II Semester III
### w.e.f. August 2024

**Advanced Taxation Paper IX**

| Course Credit | Weakly Hours | Total Lectures | Total Marks |
|:---:|:---:|:---:|:---:|
| 04 | 04 | 60 | 100 |

**Course Objectives:**
1) To enable student about tax system in India.
2) To aware student about recent e-initiatives adopted by India.
3) To aware student about basic concepts about GST in India.

**Course Outcomes:**
1) Student will be able to understand tax system in India.
2) Student will be aware about recent e-initiatives adopted by India.
3) Student will learn about practices in GST.

| Unit No. | Content | No. of Lectures |
|:---:|:---|:---:|
| 1 | Taxation System in India<br>Direct and Indirect Taxation, Historical Background of Modern Taxation System, Tax Structure. | 15 |
| 2 | Central Board of Direct Tax<br>Structure, Powers of CBDT, Duties of CBDT<br>Central Board of Indirect Tax and Customs<br>Structure, Powers of CBIC, Duties of CBIC | 15 |
| 3 | Government's e-initiative in Tax Administration<br>Introduction to CPC, TRACES, TIN, GSTIN | 15 |
| 4 | GST, Types of Returns, Forms of Returns, GSTR1, 2A, 3B, 4A, CMP-08, Relevant Due Dates, Website for e-filing of GSTR.<br>GST Practitioner, Concept, Eligibility, Registration, and Functions of GSTP. | 15 |

**Suggested Readings:**
www.icai.org
https://incometaxindia.gov.in
https://www.gst.gov.in

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

## Faculty of Commerce and Management
## Syllabus for M.Com. Part II Semester III
## w.e.f. August 2024
### Advanced Taxation Paper X

| Course Credit | Weakly Hours | Total Lectures | Total Marks |
|:---:|:---:|:---:|:---:|
| 04 | 04 | 60 | 100 |

**Course Objectives:**
1) To enable student about Capital Gains.
2) To learn computation of taxable income and tax liability.
3) To learn about taxation of firm, AoP and Cooperative Society.

**Course Outcomes:**
1) Student will be able to compute capital gain.
2) Student will be knowledge about computation of taxable income and tax thereon.
3) Student will be able to compute taxable income of firm, AoP and Coop. Society.

| Unit No. | Content | No. of Lectures |
|:---:|:---|:---:|
| 1 | Capital Gains<br>Concept of Capital Gain, Capital Assets, Transfer, Short-term and Long-Term Capital Gains, Cost of Acquisition and Cost of Improvement, Indexed Cost of Acquisition and Improvement, Various Exemptions form Capital Gains u/s 54 of Income-tax Act, 1961. | 15 |
| 2 | Computation of Taxable Income and Tax Liability of Individuals under Old and New Regimes. | 15 |
| 3 | Computation of Taxable Income and Tax Liability of Firm, AoP and Cooperative Society. | 15 |
| 4 | Computation of Taxable Income and Tax Liability of a Company Including u/s 115BAC | 15 |

**Suggested Readings:**
www.icai.org
https://incometaxindia.gov.in
https://www.gst.gov.in

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

## Faculty of Commerce and Management
## Syllabus for M.Com. Part II Semester III
## w.e.f. August 2024
### Advanced Taxation Paper XI

| Course Credit | Weakly Hours | Total Lectures | Total Marks |
|:---:|:---:|:---:|:---:|
| 04 | 04 | 60 | 100 |

**Course Objectives:**

1) To enable student about unexplained income and maintenance of books of A/cs
2) To enable student about tax planning.
3) To enable student about payment of various taxes.

**Course Outcomes:**

1) Student will be able to understand unexplained income.
2) Student will be able to maintain books of accounts.
3) Student will be able to plan and manage tax.
4) Student will be able to pay taxes at various slots of time.

| Unit No. | Content | No. of Lectures |
|:---:|---|:---:|
| 1 | Unexplained Income<br>Section 68, 69 and Tax Liabilities on it u/s 115BBE | 15 |
| 2 | Books of Accounts u/s 44AA, related limits, Audit u/s 44AB of Income-tax Act, 1961 | 15 |
| 3 | Concept of Tax Planning, Objectives, Essentials, Types and Areas of Tax Planning, Difference between Tax Planning and Tax Avoidance, Tax Evasion. | 15 |
| 4 | Concept of Advance Tax, Interest u/s 234A, B, C, Fees u/s 234F for delay in filing of Income Tax Return, Interest on refunds u/s 244A | 15 |

**Suggested Readings:**

www.icai.org
https://incometaxindia.gov.in
https://www.gst.gov.in

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

**Faculty of Commerce and Management**

**Syllabus for M.Com. Part II Semester III**

**w.e.f. August 2024**

**Advanced Taxation Paper XII**

| Course Credit | Weakly Hours | Total Lectures | Total Marks |
|:---:|:---:|:---:|:---:|
| 02 | 02 | 30 | 50 |

**Course Objectives:**

1) To understand the concept of ITR.

2) To enable student about filing of ITR.

3) To enable student about filing of updated ITR.

**Course Outcomes:**

1) Student will be able to understand concept of ITR.

2) Student will be able to file ITR.

3) Student will be able to file updated ITR.

| Unit No. | Content | No. of Lectures |
|:---:|:---|:---:|
| 1 | Types of Income-tax Return Forms<br>ITR-1, ITR-2, and ITR-4, their Applicability, Important Due Dates, Website for Filing e-Returns, Tax Return Preparer (IRP) Scheme. | 15 |
| 2 | Updated Returns u/s 139 (8A), Conditions Underlying Updated Return, Eligibility, and Ineligibility for filing updated ITR, Deadlines, Additional Tax u/s 140B. | 15 |

Suggested Readings:

www.icai.org

https://incometaxindia.gov.in

https://www.gst.gov.in

| 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 | INTRODUCTION LOCAL GOVEERNMENT INSTITUTIONS<br>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 | 15 LECTURES |
|---|---|---|
| UNIT-II | RECEIPTS AND PAYMENTS OF PRI'S<br>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. | LECTURE 15 |
| UNIT-III | PREPARATION OF ACCOUNTS OF PRI'S<br>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, | 15 LECTURES |
| UNIT-IV | INTRODUCTION TO URBAN LOCAL GOVERNMENTS<br><br>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.<br>RECEIPTS & PAYMENTS AND PREPARATION OF ULB ACCOUNTS<br>**Preparation of ULB Accounts**<br>Preparation of plans, estimates-Budgets-Receipts vouchers-payment vouchers-maintenance accounts of different Schemes of Urban local bodies, FBAS Accounting system in municipalities<br>**Auditing of ULB'S**<br>Government auditor-Inspection of Books and Vouchers, different types of audit, measures to clear audit objection and recovery paras, adhoc committee. | 15 LECTURES |
| | References-<br>      1. Indian audit and accounts department, accounts and audit rules | |

| 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.)*

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

| | | |
|---|---|---|
| lis 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. | | |

## 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 appendicesand 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 ofStudies 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 theViva-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 TAXATION

| PAPER NO. | TITLE OF THE PAPER | CREDIT | MARKS | | Total |
|---|---|---|---|---|---|
| | | | UA | CCA | |
| XIII | ADVANCED TAXATION PAPER XIII | 4 | 60 | 40 | 100 |
| XIV | ADVANCED TAXATION PAPER XIV | 4 | 60 | 40 | 100 |
| XV | ADVANCED TAXATION PAPER XV | 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 |

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

## Faculty of Commerce and Management
## Syllabus for M.Com. Part II Semester IV
## w.e.f. August 2024
### Advanced Taxation Paper XIII

| Course Credit | Weakly Hours | Total Lectures | Total Marks |
|:---:|:---:|:---:|:---:|
| 04 | 04 | 60 | 100 |

**Course Objectives:**
1) To understand the ancient taxation system in India.
2) To understand the ancient tax collection methods.
3) To understand the major reforms in tax system in India.

**Course Outcomes:**
1) Student will be able to understand ancient tax system.
2) Student will be able to understand ancient tax collection methods.
3) Student will be able to understand former and recent reforms in tax system.

| Unit No. | Content | No. of Lectures |
|:---:|:---|:---:|
| 1 | Taxation in India<br>Taxation in Mauryan – Kautilya's Arthashastra on Taxation.<br>Taxation during Gupta Era.<br>Taxation in Delhi Saltanate and Mughal Era.<br>Taxation in Maratha and Brithish Era. | 15 |
| 2 | Principles and Types of Taxation in Ancient India<br>Historical Perspective of Taxation in India<br>The General Principles of Ancient Indian Taxation.<br>Types of Taxes in Ancient India.<br>Methods of Tax Collection. | 15 |
| 3 | Major Reforms in Taxation before adoption of New Economic Policy | 15 |
| 4 | Major Reforms in Taxation after adoption of New Economic Policy | 15 |

**Suggested Readings:**
www.icai.org
https://incometaxindia.gov.in
https://www.gst.gov.in

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

## Faculty of Commerce and Management
### Syllabus for M.Com. Part II Semester IV
### w.e.f. August 2024
### Advanced Taxation Paper XIV

| Course Credit | Weakly Hours | Total Lectures | Total Marks |
|:---:|:---:|:---:|:---:|
| 04 | 04 | 60 | 100 |

**Course Objectives:**
1) To understand various tax payments.
2) To understand rebates and reliefs in tax.
3) To understand various returns based on situation.

**Course Outcomes:**
1) Student will be able to understand various tax payments.
2) Student will be learning rebates and reliefs in tax.
3) Student will be able to understand returns under section 139.

| Unit No. | Content | No. of Lectures |
|:---:|:---|:---:|
| 1 | e-Payment of Taxes, Payment of Income-tax, Advance Tax, Self-Assessment Tax, TDS, TCS, Fees, Penalties, Payment of GST etc. | 15 |
| 2 | Rebate, Reliefs, and Deductions from Tax Liabilities – u/s 89(1), 87(A). | 15 |
| 3 | Return of Income, Time Limit for Filing of Returns, Return of Loss, Belated Return u/s 139(4), Revised Return u/s 139(5), Defective Return u/s 139(9), Verification of Charitable Trust (139) (4A) | 15 |
| 4 | Survey, Search and Seizure | 15 |

**Suggested Readings:**
www.icai.org
https://incometaxindia.gov.in
https://www.gst.gov.in

# PUNYASHLOK AHILYADEVI HOLKAR SOLAPUR UNIVERSITY, SOLAPUR

## Faculty of Commerce and Management
### Syllabus for M.Com. Part II Semester IV
### w.e.f. August 2024
### Advanced Taxation Paper XV

| Course Credit | Weakly Hours | Total Lectures | Total Marks |
|:---:|:---:|:---:|:---:|
| 04 | 04 | 60 | 100 |

**Course Objectives:**
1) To understand ICDS and Black Money and Imposition of Tax Act.
2) To understand basic concepts of internation taxation.
3) To understand concept of appeals.

**Course Outcomes:**
1) Student will be able to understand concepts of ICDS and BMIT Act.
2) Student will learn basic concepts of international taxation.
3) Student will be understanding concepts of appeals and others related areas.

| Unit No. | Content | No. of Lectures |
|:---:|---|:---:|
| 1 | Income Computation and Disclosure Standards (ICDS) ICDS I, II, IV, VII, IX | 15 |
| 2 | Black Money and Imposition of Tax Act, Introduction, meaning of 'Undisclosed Foreign Income and Assets, (Sec. 2 (12)) 'undisclosed assets located outside India' (Sec. 2 (11)), Basis of Charge, Scope of Total Undisclosed, Foreign Income and Assets. | 15 |
| 3 | International Taxation, Introduction, Tax Haven, Meaning of Arm's Length Price, Transfer Pricing, Concept, of Permanent Establishment, Meaning of International Transaction. | 15 |
| 4 | Appeals, Rectification, Revision, and Appellate Authorities | 15 |

**Suggested Readings:**
www.icai.org
https://incometaxindia.gov.in
https://www.gst.gov.in

| 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 |

**OBJECTIVE:**

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.

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.

**Outcomes of studying Introduction to International Finance:**

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.

| | | |
|---|---|---|
| | 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.<br>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. | |
| UNIT-I | INTRODUCTION TO INTERNATIONAL FINANCE<br>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. | 15 LECTURES |
| UNIT-II | FOREIGN EXCHANGE & BALANCE OF PAYMENTS<br>Introduction to Forex, Features & Objectives, Foreign Exchange Market, Intermediaries Theories of Foreign Exchange Rate Determination, Exchange Rate Forecasting, Impact of exchange rate on BOP<br>- Remedial measures taken by Government & Regulatory Authorities in India | LECTURE 15 |
| UNIT-III | **INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS.**<br>Meaning, Definition, International Finance Markets, Globalization of Capital Markets,  Innovation in Foreign Securities, International Portfolio Management: Introduction and Importance. | 15 LECTURES |
| UNIT-IV | INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY<br>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<br>Investment Disputes (ICSID) Multilateral Investment Guarantee Agency (MIGA) – Objectives & Functions, Role in International Finance. | 15 LECTURES |

1. References-
2. Harris Manville, International Finance.
3. Madhu Vij, International Finance.
4. Keith Pibean, International Finance.
5. Avadhani B.K, International Finance Theory and Practice.
6. R.M Srivastava , Multinational Financial Management.
7. P.A. Apte, International Financial Management.
8. Bndar D.C, International Finance.
9. Murthy E.N, International Finance & Risk Management.
10. M.L. Verma, Foreign Trade & Management in India.
11. Rao and Chary, International Finance.
12. Ramachandra & Others ; International Finance

| 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.)*

| .NO. | DETAILS | EITAGE |
|---|---|---|
| 1 | Research Proposal<br>•Clarity and relevance of research objectives and questions.<br>•Justification of the research topic and significance.<br>•Appropriateness of the research methodology and design.<br>•Feasibility of the proposed research plan. | (10%): |
| 2 | Literature Review<br>epth and breadth of the literature review.<br>ritical analysis and synthesis of existing literature.<br>lentification of gaps, controversies, or research questions arising from the literature. | (15%): |
| 3 | Research Methodology<br>ppropriateness and justification of research methods and techniques.<br>igor and validity of data collection procedures.<br>onsideration of ethical issues and compliance with ethical guidelines | (15%): |
| 4 | ita Collection and Analysis<br>ffectiveness of data collection procedures and techniques.<br>uality and completeness of data collected.<br>oundness of data analysis methods and techniques.<br>iterpretation and relevance of findings in relation to research questions. | (20%): |
| 5 | Discussion and Conclusion<br>larity and coherence of the discussion of research findings.<br>isightfulness of the interpretation of findings.<br>ogical connections between findings and research objectives.<br>ppropriateness of conclusions drawn from the analysis. | (15%): |
| 6 | ontribution to Knowledge<br>Originality and significance of the research contributions.<br>Potential impact of the research on the field of study.<br>Identification of implications and recommendations for future research or practice. | (10%): |
| 7. | Writing Quality<br>rganization and structure of the research report.<br>larity, coherence, and conciseness of writing.<br>orrectness of grammar, spelling, and punctuation.<br>dherence to formatting and citation style guidelines. | (10%): |
| 8 | Presentation<br>arity and effectiveness of oral presentation.<br>bility to communicate key research findings and insights.<br>se of visual aids, if applicable.<br>esponses to questions and engagement with the audience. | (5%): |
| | verall Assessment Overall quality and coherence of the research project.<br>emonstration of critical thinking, analytical skills, and research competency.<br>dherence to deadlines and project requirements.<br>itegration of feedback and revision based on peer and instructor comments.<br>iis 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. | |

### 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 appendicesand 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 ofStudies 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 | 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:

    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 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.