

# As Per NEP 2020

## University of Mumbai



### Title of the program

- A- P.G. Diploma in Advance Accountancy  
B- M.Com. (Advance Accountancy) (Two Year) } 2023-24  
C- M.Com. (Advance Accountancy) (One Year) – 2027-28

### Syllabus for

### Semester – Sem I

Ref: GR dated 16<sup>th</sup> May, 2023 for Credit Structure of PG

# University of Mumbai



(As per NEP 2020)

Sr.No	Heading	Particulars
1	Title of program O: _____ A	A P.G. Diploma in Advance Accountancy
	O: _____ B	B M.Com. (Advance Accountancy) (Two Year)
	O: _____ C	C M.Com. (Advance Accountancy) (One Year)
2	Eligibility O: _____ A	A Graduate in faculty from Commerce and Management ( B.Com, B.Com(B & I), B.Com(A & F), B.Com (FM), BMS) from any recognised University
	O: _____ B	B Graduate in faculty from Commerce and Management ( B.Com, B.Com(B & I), B.Com(A & F), B.Com (FM), BMS) from any recognised University
	O: _____ C	C Graduate with 4 year UG Degree (Honours/ Honours with Research) with specialization in concerned subject or equivalent academic level 6.0  OR Graduate with 4 year UG Degree Programme with maximum credits required for award of minor degree is allowed to take up the post graduate programme in minor subject provided the student has acquired the required number of credit as prescribed by the concerned Board of Studies
3	Duration of program R: _____	A 1 Year
		B 2 Year
		C 1 Year
4	R: _____ Intake Capacity	80
5	R: _____ Scheme of Examination	NEP 50% Internal 50% External, Semester End Examination Individual Passing in Internal and External Examination

6	<b>Standards of Passing</b> R: _____	40%	
7	<b>Credit Structure</b> R: _____	Attached herewith	
8	<b>Semesters</b>	A	Sem.. I & II
		B	Sem.. I, II III & IV
		C	Sem.. I & II
9	<b>Program Academic Level</b>	A	6.0
		B	6.5
		C	6.5
10	<b>Pattern</b>	Semester	
11	<b>Status</b>	New	
12	<b>To be implemented from Academic Year</b>	A	2023-24
		B	
		C	2027-28



**Prof (Dr) Sangeeta N Pawar**  
**Professor and Head**  
**Department of Commerce**  
**University of Mumbai**

**Dr. Kavita Laghate,**  
**Dean,**  
**Commerce and Management**  
**University of Mumbai**

# Preamble

## 1) Introduction

Advanced Cost and Management Accounting is a dynamic subject in the field of accounting. This subject helps to identify the cost concepts and its impact on the profitability of the business thereby making the process of managerial decision making easy and quick.

## 2) Aims and Objectives

1. To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business
2. To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporate
3. To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporate

## 3) Learning Outcomes

1. The students will be able to identify and analyse Cost concepts and understand managerial decision making
2. The students will be able to understand standard practices associated with Standard Costing and Variance analysis
3. The students will be able to prepare and present functional budgets at organizational level
4. The students will be able to identify and analyse practices associated with Operating costing

## 4) Any other point (if any)

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**5. Credit Structure of the program (Sem-I, II, III & IV) (Table as per Parishisht 1 with Sign of HOD and Dean)**

R: \_\_\_\_\_

**Post Graduate Programs in University**

**Parishishta1**

Year (2 Year PG)	Level	Sem (2 Year)	Major		RM	OJ T /FP	RP	Cum. Cr.	Degree
			Mandatory*	Electives Any One					
I	6.0	Sem I	Advanced Cost and Management Accounting ICredits 4  Direct and Indirect Taxation (Income Tax) Credits 4  Advanced Financial Accounting Credits 4  Advanced Trends in Accounting - ICredits 2	Credits 4  Mutual Fund Management and Wealth Management OR  Introduction to IND AS OR  Fundamental Analysis for Corporate  RM	4			22	I
		Sem II	Advanced Cost Accounting 4 Credits  Corporate Finance 4 Credits  Direct and Indirect Taxation (Goods and Services Tax) - 4 Credits  Advanced Trends in Accounting - II 2 Credits	Credits 4  Risk Management OR  Liquidation Accounting OR  Accounting of Housing Society & Charitable Trust		4		22	
<b>Cum. Cr. For PG Diploma</b>			<b>28</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>44</b>	

Exit option: PG Diploma (44 Credits after Three Year UG Degree)									
II	6.5	Sem III	Corporate Financial Accounting 4 Credits  Advanced Auditing 4 Credits  Financial Services 4 Credits  Advanced Trends in Accounting – III 2 Credits	Credits 4  Accounting and Taxation of Ecommerce Industries OR  Accounting and Taxation of Securities and Commodities OR  Operations Research			4	22	PG Degree After 3-Yr. UG
		Sem IV	Advanced Financial Management 4 Credits  2. International Financial Reporting Standards 4 Credits  3. Personal Financial Planning 4 Credits	Credits 4  Financial Journalism OR  Auditing and Assurance (Accounting Ethics and Corporate Governance) OR  Forex (Foreign Exchange Rate Management and Derivatives)			6	22	
Cum. Cr. For 1 Yr PG Degree			26	8			10	44	
Cum. Cr. For 2 Yr PG Degree			54	16	4	4	10	88	

Note:- \*The number of courses can vary for totaling 14 Credits for Major Mandatory Courses in a semester as illustrated



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# Semester-I

University of Mumbai

## Mandatory 1

**Programme Name: M.Com (Advanced Accountancy)**

**CourseName: Advanced Cost and Management Accounting I**

**TotalCredits:04**

**TotalMarks:100**

**Universityassessment:50**

**Collegeassessment:50**

**Prerequisite:**

### **MODULE I: (2CREDITS)**

**Unit1: Marginal Costing, Absorption Costing and Management Decisions**

- A) Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems**
- B) Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control**

**Unit2: Standard Costing**

- A) Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards**
- B) Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and Sales including Sub-variances**

### **MODULE II: (2CREDITS)**

**Unit3: Budgetary Control**

- A) Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets**
- B) Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets**

**Unit4: Operating Costing**

- A) Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data**
- B) Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport**



**References:**

- **Cost Accounting by CMA G.C. Rao**
- **Cost Accounting (theories, Problems & solutions) by CMA M.N.Arora**
- **Cost Accounting (Principles & Practice) by S.P.Jain , Narang&Agarwal**
- **Principles of Cost Accounting by Garg&Lal.**
- **Elements of Cost Accounting by Dr. S.N.Maheshwari**
- **Contemporary Cost Accounting & Auditing by Kamal Gupta, Tata Mc-Graw Hill, New Delhi**
- **A Hand-Book of Practical Cost Accounting by B.N. Tandon, S. Chand and Company, New Delhi**
- **Fundamentals of Cost Accounting by Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi**
- **Cost Accounting: Principles and Practice by Ravinder Kumar, Virender Sharma, PHI Learning Pvt. Ltd., New**
- **Cost Accounting for CA IPCC by Sanjib Kumar Basu, Pearson Education, New Delhi**
- **Jha& Shah, Cost Accounting, Himalayan Publication, Mumbai.**

## Mandatory 2

Programme Name: M.Com (Advanced Accountancy)  
CourseName: Direct and Indirect Taxation (Income Tax)

TotalCredits:04

TotalMarks:100

Universityassessment:50

Collegeassessment:50

Prerequisite:

### MODULEI: (2CREDITS)

Unit1: Definitions and Basis of Charge

- A) Definitions: Person, Assesse, Income Basis of Charge: Previous Year, Assessment Year
- B) Residential Status, Scope of Total Income, Deemed Income

Unit2: Heads of Income

- A) Income from Salary, Income from House Property
- B) Profits and Gains from Business and Profession, Income from Capital Gains, Income from Other Sources

### MODULEII: (2CREDITS)

Unit3: Deductions u/s 80 and Exclusions from the Total Income

- A) Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U
- B) Exclusions: Exemptions related to Specific Heads of Income to be covered with Relevant Provisions, Agricultural Income, and Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend

Unit4: Computation of Income and Tax

- A) Computation of Income and Tax of Individual, Firm and Company (Excluding MAT)
- B) Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)

### References:

- Direct Taxes Law & Practice by V.K. Singhania - Taxman
- Systematic Approach to Direct Tax by Ahuja& Gupta - Bharat Law House
- Income Tax Ready Reckoner by Dr .V.K. Singhania - Taxman
- Direct Tax Laws by T.N. Manoharan - Snow White

### **Mandatory 3**

**Programme Name: M.Com (Advanced Accountancy)**  
**Course Name: Advanced Financial Accounting**

**TotalCredits:04**

**Universityassessment:50**

**Prerequisite:**

**TotalMarks:100**

**Collegeassessment:50**

#### **MODULEI: (2CREDITS)**

**Unit1: Final Accounts & Statutory Requirements for Banking Companies**

**A) Final Accounts of Banking Companies B)**

**B) Provisioning of Non- Performing Assets Form & Requirements of Final Accounts**

**Unit2: Foreign Currency Conversion (As per Applicable Accounting Standards)**

**A) Requirements as per Accounting Standards**

**B) Foreign Branches**

#### **MODULEII: (2CREDITS)**

**Unit3: Accounting & Statutory Requirements of Insurance Companies**

**A) Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for 1) Life Insurance Business 2) General Insurance Business**

**B) Forms and Requirements of Final Accounts for 1) Life Insurance Business 2) General Insurance Business**

**Unit4: Accounting & Statutory Requirements of Co-operative Societies**

**A) Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules**

**B) Forms and Requirements of Final Accounts**

#### **References:**

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by LesileChandwichk, Pentice Hall of India AdinBakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd.,Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi

- **Accounting Principles** by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- **Financial Accounting** by Monga, J.R. Ahuja, GirishAhuja and Ashok Shehgal, Mayur Paper Back, Noida
- **Compendium of Statement and Standard of Accounting**, ICAI
- **Indian Accounting Standards**, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- **Financial Accounting** by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- **Company Accounting Standards** by ShrinivasanAnand, Taxman, New Delhi
- **Financial Accounting** by V. Rajasekaran, Pearson Publications, New Delhi
- **Introduction to Financial Accounting** by Horngren, Pearson Publications, New Delhi
- **Financial Accounting** by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

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## Mandatory 4

**Programme Name: M.Com (Advanced Accountancy)**  
**Course Name : Advanced Trends in Accounting - I**

**TotalCredits:02**  
**Universityassessment:25**

**TotalMarks:50**  
**Collegeassessment:25**

**Prerequisite:**

**MODULEI: (2CREDITS)**

**Unit1: User Interface and Company Management**

- A) Introduction to Tally Software: Tally ERP9, Account Types, Accounting Rules, Accounting Principles, Double Entry System
- B) Gateway of Tally and User Interface: How to functionalise Tally ERP 9 and Concepts related to F 11 : Features , F 12 : Configurations and Setting up Accounts Heads, Creating, Altering and Deleting a Company : Create or Set Up a company in Tally .ERP 9 and Security Control

**Unit2: Masters- Ledgers**

- A) Understanding Default Vouchers : Accounting Vouchers , Classification of Vouchers and Supporting Documents, Purchase Order Processing: Meaning , Procedure ,Recording of Purchase Order and Purchase Invoice, Sales Order Processing : Meaning , Procedure ,Recording of Sales Order and Sales Invoice
- B) Debit Note and Credit Note : Meaning , Accounting and Purpose, Bank Reconciliation Statement : Cash Book , Bank Book, Accounting and Purpose

### **References:**

- Official Guide To Financial Accounting Using TALLY.ERP 9 3rd Revised And Updated Edition Book, Tally Education Pvt Ltd
- Implementing Tally ERP 9 Book, Asok k Nadhani
- Tally Erp 9 Power Of Simplicity Book, Shraddha Singh Navneet Mehra
- Comdex Tally 9 Course Kit Book, Namrata Agrawal
- Basic Computer Programmes for Business – Sternberg C – New Jersey Hayden
- Fundamentals of Computers – Rajaram V – Prentice Hall
- Computer today (3rd edition) – Sanders, Donald H – McGraw Hill
- Computers and Common sense – Hunt, Roger and Shelly John – Prentice Hall
- Computers – Subramaniam N – Wheeler
- Introduction to Computers – Xavier C. – New Age
- Computer in Business – Sanders D – McGraw Hill
- Computers and Information Management – S C Bhatnagar & V Ramant – Prentice Hall
- Internet for Business – Brummer, Lavrej – Cambridge
- E-mail for Everyone – Leon Alexis & Leon – Methews

## Electives 1

Programme Name: M.Com (Advanced Accountancy)

CourseName: Mutual Fund Management and Wealth Management

TotalCredits:04

TotalMarks:100

Universityassessment:50 Collegeassessment:50

Prerequisite:

### MODULE I: \_\_\_\_\_ (2CREDITS)

#### Unit1: Introduction to Mutual Fund

- A) History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent ( RTA) and Fund Houses inIndia.
- B) Legal Framework - Role of regulatory agencies for Mutual funds –SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board,Department of Company's affairs, Registrar of Companies,MF guidelines on advertisement , Accounting , Taxation and Valuationnorms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.

#### Unit2: Classification of Mutual Fund

##### A) \_Types of Mutual Fund- (introduction and Characteristics)

- Functional/Operational – Open ended, close ended, Interval
- Portfolio – Income, Growth, Balanced, MMMF
- Geographical/ Location – Domestic, Offshore
- Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning& Systematic Transfer Plan

##### B) Portfolio Maturity, Calculations of NAV

### MODULE II: \_\_\_\_\_ (2CREDITS)

#### Unit3: Overview of Wealth Management

- A) Introduction to Wealth management Definition of Wealth management; understanding wealth management; wealth

Management process; phases in wealth management process; wealth management market in India Holistic Planning Framework

- B) Sources of wealth; human Capital; Financial Capital; Financial Life Cycle; Working Life – Pre-family independence; Family; Pre-retirement; Retirement – Active retirement; Passive Retirement; Elderly Care; Retirement related risk – risk identification; Market Risk, Asset Allocation Risk, Interest Rate Risk, Inflation Risk, Health/liquidity risk, Longevity Risk, The Financial Planning process Establish and define the relationship with the client; Personal Fact Finding; AnalyzeClient's financial status, Risk profile and determine financial goals; Develop financial planning

recommendation and present it to client; Implement client's financial planning recommendations; Monitor and review the client's situation

#### **Asset Classes**

Debt as an asset class; Role of debt in wealth management; risk of investing in debt securities; Equity as an asset class – investing in stocks

#### **Unit4:**

##### **a) Financial Mathematics:**

• Calculation of Returns (CAGR ,Post-tax Returns etc.), Total Assets, Net Worth Calculations, Financial Ratios

##### **b) Tax and Estate Planning:**

• Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward & Set-off, Estate

Planning Concepts –Types of Will – Requirements of a Valid Will– Trust –

Deductions -Exemptions

Retirement Planning/ Income Streams & Tax Savings Schemes

#### **References:**

- Future scenario of Financial services : R. Gordan&Natarajan (Himalaya)
- Marketing of Financial services : V. K. Avadhani (Himalaya)
- MF, Data, Interpretation & analysis : K.G. Shahadevan&Thripairaju (Prentice hall of India)
- Mutual funds in India (Modern scenario): Dr. Manoj Dave & Mr. LalitkumarChauhan, (Paradise Publishers)
- Mutual Funds & Financial Management : Ramesh Garg (Yking books)
- Mutual Fund products & services : Indian institute for Banking & Finance ( Taxmann)
- Stuart E Lucas, Wealth, Wharton School Publishing
- Dun &Bradstreet, Wealth Management, Tata McGraw – Hill Publishing Co. Ltd.
- Ben Stein &Phil Demuth, Your Life Time Guide to Financial Planning,New Beginnings Press
- Ram NiwasLakhotia, SubhashLakhotia, Tax and Succession Planning through Trusts and Wills, Vision Books Pvt Ltd
- NaratCharupat, Huaxiong Huang & Moshe A. Milevsky, Strategic Financial Planning over the Life Cycle,

- **Cambridge University Press**
- **Roger G Ibbotson, Moshe A Milevsky and Kevin X Zhu, Lifetime Financial Advice : Human Capital, Asset**
- **Allocation and Insurance, Research Foundation of CFA Institute, SundarShankaran, Wealth Engine Indian Financial Planning and Wealth Management handbook, Vision Books Pvt. Ltd**

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## Electives 2

**Programme Name: M.Com (Advanced Accountancy)**  
**CourseName: Introduction to IND AS**

**TotalCredits:04**

**TotalMarks:100**

**Universityassessment:50 Collegeassessment:50**

**Prerequisite:**

### MODULE I: (2CREDITS)

#### **Unit1: INTRODUCTION**

- A) Introduction to Accounting – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation
- B) Accounting Principles: Concepts and Conventions - Accounting standard: Concept – Evolution- IASB- IASC- FASB –ASB in India (Theory only)

#### **Unit2: STANDARDS RELATING TO FINANCIAL REPORTING & DISCLOSURE**

- A) Ind AS-101: First time adoption of Indian Accounting Standards – Ind AS-1: Presentation of Financial Statements - Ind AS-7: Cash Flow Statements (Including problems) – Ind AS-8: Accounting Policies, Changes in Accounting Estimates and Errors
- B) Ind AS-10: Events after the Balance Sheet Date -- Ind AS-24: Related Party Disclosures – Ind AS- 34: Interim Financial Reporting - Ind AS-105: Non-current assets held for sale and discontinued operations – Ind AS108: Operating Segments.

### MODULE II: (2CREDITS)

#### **Unit3: STANDARDS PROVIDING GUIDANCE ON FINANCIAL STATEMENT ITEMS**

- A) Ind AS-2: Inventories (Including simple problems) -- Ind AS-11: Construction contracts (Including simple problems) - Ind AS-12: Income taxes – Ind AS-16: Property, Plant and Equipment
- B) Ind AS-17: Leases (Including simple problems) - Ind AS-115 Revenue from contracts with customers. – Ind AS-20: Accounting for Government Grants and Disclosure of Government Assistance – Ind AS-23: Borrowing Costs – Ind AS-38: Intangible Assets.

#### **Unit4: STANDARDS RELATING TO BUSINESS ACQUISITIONS AND CONSOLIDATIONS**

- A) Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements
- B) Ind AS-111: Joint Arrangements – Ind AS112: Disclosure of interest in other entities

**References:**

1. Rawat D.S. —Ind ASs Converged IFRSII Taxmann Allied Services Private Limited.
2. Accounting Theory and Practice: Jawaharlal, Himalaya Publishing Company
3. Rawat D.S, Taxmann Accounting Standards: Allied Services Private Limited
4. Francis Cherunilam , Kamal Garg, IFRS Concepts and Applications: Bharat Law House Pvt. Limited
5. Francis Cherunilam Accounting Theory: Porwal L.S, TataMcGraw-Hill Publishing Company
6. Jain S.P. &Narang , K.L, Kalyani , Accounting Theory & Management Accounting:

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## Electives 3

Programme Name: M.Com (Advanced Accountancy )

CourseName: Fundamental Analysis for Corporate

TotalCredits:04

Universityassessment:50

Prerequisite:

TotalMarks:100

Collegeassessment:50

### MODULE I: (2 CREDITS)

Unit1: Introduction to Fundamental Analysis

- A) Economic analysis, understanding GDP, inflation, interest rates, exchange rates, IIP index
- B) Balance of Payment, application of macroeconomic indicators in stock market

Unit2: Introduction to Industry Analysis

- A) Industry analysis its meaning and scope, dynamics of industry analysis, porter five factor model
- B) Analyzing the various industry as case studies

### MODULE II: (2 CREDITS)

Unit3: Company Analysis

- A) Company analysis – analysis factors like balance sheet, profit and loss account, net profit,
- B) Company analysis – EPS, PE ratio, Debt equity ratio, liquidity ratio, discount cash flow model

Unit4: Portfolio Management Analysis

- A) Fundamental vs technical analysis difference, role of fundamental analysis in wealth creation
- B) Role of portfolio management in fundamental analysis.

### References:

- 1) The Intelligent Investor , Benjamin Graham
- 2) NCFM Module on Fundamental Analysis
- 3) Getting Started with Fundamental Analysis, Michael Thomset

**Paper Pattern for 4 Credits:**

Sr No	Nature of Examination	Bifurcation of Marks				Total Marks
1	Continuous Evaluation	Sr No		Examination	Marks	50
		1	Class Test		20	
		2	Project Presentation / Viva / Assignment / Case Study		20	
		3	Active Attendance & Participation		10	
2	Semester End	Question No	Paper Pattern	Unit	Marks	50 (2 Hrs)
		1	Solve ( 1 out of 2)	I	14	
		2	Solve ( 1 out of 2)	II	12	
		3	Solve ( 1 out of 2)	III	12	
		4	Solve or Short Notes ( 1 out 2 )	IV	12	
For Theory Subjects ,question per unit may be Sub Divided into 4 marks each from sub modules						
					<b>Total</b>	<b>100</b>

**Paper Pattern for 2 Credits :**

Sr No	Nature of Examination	Bifurcation of Marks				Total Marks
1	Continuous Evaluation	Sr No		Examination	Marks	25
		1	Class Test		10	
		2	Project Presentation / Viva / Assignment / Case Study		10	
		3	Active Attendance & Participation		05	
2	Semester End	Question No	Paper Pattern	Unit	Marks	25 (1 Hr)
		1	Solve ( 1 out of 2)	I	13	
		2	Solve ( 1 out of 2)	II	12	
For Theory Subjects ,question per unit may be Sub Divided into 4 marks each from sub modules						
					<b>Total</b>	<b>50</b>

**Programme Name: M.Com (Advance Accountancy)**  
**CourseName: Research Methodology In Commerce and Management**

**TotalCredits:04**

**Universityassessment:50**

**Prerequisite:**

**TotalMarks:100**

**Collegeassessment:50**

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**Module 1**

**Unit 1 Introduction to Research**

- a) Meaning of Research, Need and Scope of Research in Social Sciences, Humanities, Commerce and Management, Types of research- Basic, Applied, Descriptive, Analytical , Casual and Empirical Research.
- b) Planning of Research, Selection of Research Problem , Research Design, Significance of Review of Literature, Formulation, Importance and Types of Hypothesis, Significance and Methods of Sampling, Factors determining sample size

**Unit 2 Research Process**

- a) Stages in Research process, Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data, Secondary data: Sources and Limitations, Meta-Analysis
- b) Factors affecting the choice of method of data collection, Questionnaire: Types, Steps in Questionnaire Designing, Essentials of a good questionnaire

**Module 2**

**Unit 3 Data Processing and Statistical Analysis**

- a) Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation, Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis.
- b) Testing of Hypotheses – Parametric Test-t test, f test, z test, Non-Parametric Test -Chi square test, ANOVA, Factor Analysis, Multiple Regression Analysis, Interpretation of data: significance and Precautions in data interpretation

**Unit 4 Research Reporting and Modern Practices in Research**

- a) Research Report Writing: Importance, Essentials, Structure/ layout, Types, References and Citation Methods: APA (American Psychological Association), CMS (Chicago Manual Style) MLA (Modern Language Association) , Bibliometrics
- b) Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computers in Research

**Reference:**

**Research Methodology – Text and Cases with SPSS Applications, by Dr S.L. Gupta and Hitesh Gupta, International Book House Pvt Ltd**

• **Business Research Methodology by T N Srivastava and ShailajaRego, Tata Mcgraw Hill Education Private Limited, New Delhi**

• **Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House**

• **Research Methodology by Dr Vijay Upagude and Dr ArvindShende**

• **Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd**

• **Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd**

• **SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd**

• **Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House**

• **Statistical Analysis with Business and Economics Applications, Hold Rinehart &Wrintston, 2nd Edition, New York**

• **Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc**

• **Business Research Methods, EmaryC.Willima, Richard D. Irwin In. Homewood**

• **Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York**

• **Research and Methodology in Accounting and Financial Management, J.K Courtis**

• **Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E**

• **Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.**

• **Kothari CR, Research Methodology- Methods and Techniques, New Wiley Ltd., 2009**

**Paper Pattern (Total 50 Marks)**

Internal = 25 Marks  
External = 25 Marks

**Internal Paper Pattern (25 Marks)**

Q1. Project Presentation/ Case Study writing	05 Marks
Q2. Quiz/ Group discussion	05 Marks
Q3. Paper Presentation/ Seminar presentation	05 Marks
Q4. Class Test	10 Marks
<b>Total</b>	<b>25 Marks</b>

**External Paper Pattern (25 Marks)**

Q1. Case Study Analysis	05 Marks
Q2. Answer the following (Any One)	10 marks
A	
Or	
B	
Q3. Answer the following (Any One)	10 Marks
A	
Or	
B	

**Total 25 Marks**

	<b>Paper Pattern</b>	<b>(Total 100 Marks)</b>
<b>Internal</b>	<b>= 50 Marks</b>	
<b>External</b>	<b>= 50 Marks</b>	

**Internal Paper Pattern (50 Marks)**

<b>Q1. Project Presentation/ Case Study writing</b>	<b>10 Marks</b>
<b>Q2. Quiz/ Group discussion / Role Playing</b>	<b>10 Marks</b>
<b>Q3. Paper Presentation/ Seminar presentation</b>	<b>10 Marks</b>
<b>Q4. Class Test</b>	<b>20 Marks</b>
<b>Total</b>	<b>50 Marks</b>

**External Paper Pattern (50 Marks)**

<b>Q1. Case Study Analysis</b>	<b>10 Marks</b>
<b>Q2. Answer the following (Any One)</b>	<b>10 marks</b>
A	
Or	
B	
<b>Q3. Answer the following (Any One)</b>	<b>10 Marks</b>
A	
Or	
B	
<b>Q4. Answer the following (Any One)</b>	<b>10 marks</b>
A	
Or	
B	
<b>Q5. Answer the following (Any One)</b>	<b>10 marks</b>
A	
Or	
B	

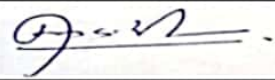
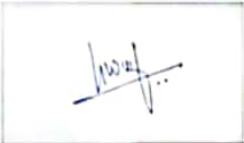
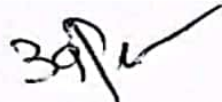




**Total 50 Marks**



**Letter Grades and Grade Points:**

<b>Semester GPA/ Programme CGPA Semester/ Programme</b>	<b>% of Marks</b>	<b>Alpha-Sign/ Letter Grade Result</b>
9.00 - 10.00	90.0 - 100	O (Outstanding)
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)
5.00 - < 5.50	50.0 - < 55.0	C (Average)
4.00 - < 5.00	40.0 - < 50.0	P (Pass)
Below 4.00	Below 40.0	F (Fail)
Ab (Absent)	-	Absent

**Team for Creation of Syllabus**

Name	College Name	Sign
Prof DrArvindLuhar	Ismail Yusuf College, Jogeshwari	
Prof Dr Sanjay Sonawane	PTVA's Sathaye College	
Prin. DrGajanan Wader	Pillai College of Arts, Commerce and Science, Panvel	
Prin. Dr Kishore S. Peshori	Smt. MithibaiMotiramKundnani College, Bandra	
DrNishkantJha	Thakur College of Science & Commerce	
DrBasukinathPandey	Sainath Education Trust's Rajiv Gandhi College of Arts, Commerce and Science, Vashi	
DrKuldeep Sharma	KPB Hinduja College	
DrSamrat Ashok Gangurde	PTVA's M. L. Dahanukar College of Commerce	

J  
**Prof (Dr) Sangeeta N Pawar**  
 Professor and Head  
 Department of Commerce  
 University of Mumbai

**Dr. KavitaLaghate,**  
 Dean,  
 Commerce and Management  
 University of Mumbai

## Appendix- B

### Justification for M.Com (Advance Accountancy)

1.	Necessity for starting the course:	NEP 2020
2.	Whether the UGC has recommended the course:	Yes
3.	Whether all the courses have commenced from the academic year 2023-24	Yes
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?:	Aided Courses, Yes
5.	To give details regarding the duration of the Course and is it possible to compress the course?:	Two Years Course, Each course has Separate Specialization the course cannot be Compressed
6.	The intake capacity of each course and no. of admissions given in the current academic year:	Advance Accountancy 80
7.	Opportunities of Employability / Employment available after undertaking these courses:	Jobs in teaching field, Research associates, Computer Analyst, Accountants, Banking jobs. Marketing Representatives, HR Staff, Web Designer, Animator, Advertising Personnel, Export, Business Consultancy, Start UPS



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Dr. KavitaLaghate,  
Dean,  
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*University of Mumbai*