

**The Kelkar Education Trust's
V. G. Vaze College of Arts, Science and Commerce
(Autonomous)**



Revised Syllabus as per
NEP 2020 Guidelines and
Question Paper Pattern of Courses of
**MASTER OF COMMERCE
(ADVANCED ACCOUNTANCY)
PROGRAMME
SECOND YEAR
SEMESTER III AND IV**
Under Choice Based Credit System,
Grading and Semester System
(To be implemented from
Academic Year 2024-2025)
Board of Studies

SEMESTER III

M.Com (Adv. Acc.) SEMESTER III

Course Code	Full Name of Course (With Paper Name)	Credit Point
	MAJOR	
VGVPCMRM301	Risk Management	4
VGVPCMCF301	Corporate Financial Accounting	4
VGVPCMDT301	Direct Tax	4
VGVPCMCL301	Corporate Law	4
	DSE	
VGVPCMDFM301	Financial Market	4
	FIELD PROJECT	
VGVPCFRP301	Research Project	4
	Total	



The Kelkar Education Trust's
V. G. Vaze College of Arts, Science and Commerce
(Autonomous)

Syllabus for SY M. Com (Advanced Accountancy)

(June 2024 Onwards)

Program: Master of Commerce.

Semester III

Course: RISK MANAGEMENT

Course Code	Course Title	Credit
VGVPCMRM301	Risk Management	04

1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	Master of Commerce
ii) Course Code	:	VGVPCMRM301
		Semester III
iii) Course Title	:	Risk Management
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	04
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
2 Scheme of Examination	:	<ul style="list-style-type: none">• Semester End Exam:60 marks (5 Questions of 12 marks each)• Internal Assessment 40 marks:<ul style="list-style-type: none">-Test 15 marks,-Project/ Assignment 15 marks-Class Participation: 10 marks
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No

Programme: Master of Commerce

Semester: III

Course : Risk Management

Course Code : VGVPCMRM301

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Prerequisites : 1) Knowledge about market investments & related risks.

Course Objectives:

- 1 To familiarize the student with the fundamental aspects of risk management and control.
- 2 To give a comprehensive overview of risk governance and assurance with special reference to insurance sector.
- 3 To introduce the basic concepts, functions, process, techniques of risk management.

Unit	Content	No. of Lectures
1	Introduction, Risk Measurement and Control	12
	<ul style="list-style-type: none"> • Definition, Risk Process, Risk Organization, Key Risks –Interest, Market, Credit, Currency, Liquidity, Legal, Operational • Risk Management V/s Risk Measurement – Managing Risk, Diversification, Investment Strategies and Introduction to Quantitative Risk Measurement and its Limitations • Principals of Risk - Alpha, Beta, R squared, Standard Deviation, Risk Exposure Analysis, Risk Immunization, Risk and Summary Measures – Simulation Method, • Duration Analysis, Linear and other Statistical Techniques for Internal Control 	
2	Efficient Market Theory & CAPM	12
	<ul style="list-style-type: none"> • Random Walk Theory • The Efficient Market Hypothesis Forms of Market Efficiency Competitive Market Hypothesis • CAPM – Fundamental Notions of Portfolio Theory, Assumption of CAPM, Efficient Frontier with Riskless Lending and Borrowing, Capital Market Line, Security Market Line and Pricing of Securities with CAPM. • Arbitrage Pricing Theory (APT) – The Return Generating Model, Factors Affecting • Stock Return, Expected Return on Stock, APT V/s CAPM. 	
3	Risk and Return Relationship	12
	Meaning, Types of Risk- Systematic and Unsystematic risk, Measurement of Beta, Standard Deviation, Variance, Reduction of Risk through Diversification. Practical Problems on Calculation of Standard Deviation, Variance and Beta.	
4	Risk Avoidance & Enterprise Risk Management	12
	<ul style="list-style-type: none"> • Risk Hedging Instruments and Mechanism: Forwards, Futures, Options, Swaps and Arbitrage Techniques, Risk Return Trade off, Markowitz Risk Return Model, Arbitrage Theory, System Audit Significance in Risk Mitigation • Enterprise Risk Management: • Risk Management V/s Enterprise Risk Management, Integrated Enterprise Risk Management, ERM Framework, ERM Process, ERM Matrix, SWOT Analysis, Sample Risk Register 	
5	Risk Management in Insurance	12
	<ul style="list-style-type: none"> • Global Perspective, Regulatory Frame working India, IRDA-Reforms, Powers, Functions and Duties. Role and Importance of Actuary • Players of Insurance Business: 	

	<p>Life and Non- Life Insurance, Reinsurance, Bancassurance, Alternative Risk Trance, Insurance Securitization, Pricing of Insurance products, Expected Claim Costs, Risk Classification</p> <ul style="list-style-type: none"> • Claim Management: General Guidelines, Life Insurance, Maturity, Death, Fire, Marine, Motor Insurance and Calculation of Discounted Expected Claim Cost and Fair Premium, • Risk Management in Banking Sector 	
	Total	60

Beyond the Syllabus

INTERNAL EXAMINATION PATTERN

Sr. No.	Description	Marks
I	Class Test	15
	Answer All Three Questions. (05 Marks each) (Unit based theory/practical questions)	
II	Project / Assignment / Presentation / Test	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	TOTAL MARKS	40

EXTERNAL EXAMINATION PATTERN

- **Maximum Marks: 60**
- **Questions to be set: 04**
- **Duration: 2 Hours**
- **All Questions are Compulsory Carrying 15 Marks each.**

Q. No.	Description	Marks
Q.1	Full Length Question OR Full Length Question	15
Q.2	Full Length Question OR Full Length Question	15
Q.3	Full Length Question OR Full Length Question	15
Q.4	Full Length Question OR Full Length Question	15
	TOTAL MARKS	60

Note:

- Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.

Course Outcomes:

Learner will be able to

CO1	Learn all concepts in risk management
CO2	Understand risk measurement & control
CO3	Know about risk assurance & risk governance
CO4	Know about risk management in insurance industries, their claim management & risk management in banking sector

Recommended Resources

Reference Books -

- Thomas S. Coleman, Quantitative Risk Management : A Practical Guide to Financial Risk
- Steve Peterson, Investment Theory and Risk Management
- Risk Management , M/s Macmillan India Limited
- Theory & Practice of Treasury Risk Management: M/s

	<p>Taxman Publications Ltd.</p> <ul style="list-style-type: none"> • Sim Segal, Corporate Value of ERM • Dr. G Kotreshwar, Risk Management : Insurance and Derivatives, Himalaya Publishing House
<p><u>E-Resources</u></p> <p>Webliography:</p>	

Syllabus Prepared by:
<p>1) Dr. Shilpa Palande: Chairperson, Syllabus Committee M.Com Co-ordinator, Assistant Professor, KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)</p>
<p>2) Dr. S. Krishnan: Member, Syllabus Committee Assistant Professor, KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)</p>
<p>3) Mr. Ambadas S. Shinge: Member, Syllabus Committee Assistant Professor, Dept. of SFC KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)</p>



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Syllabus for SY M. Com (Advanced Accountancy)

(June 2024 Onwards)

Program: Master of Commerce.

Semester III

Course: CORPORATE FINANCIAL ACCOUNTING

Course Code	Course Title	Credit
VGVPCMCFA301	Corporate Financial Accounting	04

2. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	Master of Commerce
ii) Course Code	:	VGVPCMCFA301
		Semester III
iii) Course Title	:	Corporate Financial Accounting
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	04
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
2 Scheme of Examination	:	<ul style="list-style-type: none">• Semester End Exam:60 marks (5 Questions of 12 marks each)• Internal Assessment 40 marks:<ul style="list-style-type: none">-Test 15 marks,-Project/ Assignment 15 marks-Class Participation: 10 marks
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No

Programme: Master of Commerce

Semester: III

Course : Corporate Financial Accounting

Course Code : VGVPCMCFA301

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Prerequisites : 1) Knowledge about market investments & related risks.

Course Objectives:

- 1** The objectives of develop a conceptual frame work of finance function and to acquaint the participants with the tools techniques and process of financial management in the realm of financial decision making.
- 2** The course aims at explaining the core concepts of corporate finance and its importance in managing a business.
- 3** To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business.

Unit	Content	No. of Lectures
1	Corporate Financial Reporting	15
	<ul style="list-style-type: none"> • Introduction to Financial Reporting • Need for reporting • Contents of Financial Report • Recent Trends in Financial Reporting 	
2	International Financial Reporting Standards (IFRS) & Ind - AS	15
	<ul style="list-style-type: none"> • AS – Applicability, Interpretation, Scope and Compliance in India • Introduction to IFRS • Ind – AS • Specific Ind AS : <ul style="list-style-type: none"> ○ Borrowing Costs ○ Operating Segments ○ Earning Per Share ○ Income Taxes ○ Accounting for Fixed Assets 	
3	Valuation of Business for Amalgamation & Merger	15
	<ul style="list-style-type: none"> • Meaning, Need & Approach • Methods of Valuation 	
4	Consolidated Financial Statement	15
	<ul style="list-style-type: none"> • Meaning, Stand Alone Financial Statements • Consolidated Financial Statements – Applicability, Advantages & Disadvantages • Procedure of consolidation of Balance Sheet and Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Holding) 	
	Total	60

Beyond the Syllabus

INTERNAL EXAMINATION PATTERN

Sr. No.	Description	Marks
I	Class Test	15
	Answer All Three Questions. (05 Marks each) (Unit based theory/practical questions)	
II	Project / Assignment / Presentation / Test	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10

TOTAL MARKS	40
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EXTERNAL EXAMINATION PATTERN

- **Maximum Marks: 60**
- **Questions to be set: 04**
- **Duration: 2 Hours**
- **All Questions are Compulsory Carrying 15 Marks each.**

Q. No.	Description	Marks
Q.1	Full Length Question OR Full Length Question	15
Q.2	Full Length Question OR Full Length Question	15
Q.3	Full Length Question OR Full Length Question	15
Q.4	Full Length Question OR Full Length Question	15
	TOTAL MARKS	60

Note:

- Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.

Course Outcomes:

	Learner will be able to
CO1	Learn all concepts Corporate Financial Reporting
CO2	Understand IFRS and AS
CO3	Know about Business Valuation Methods
CO4	Know about risk consolidated Financial Statement in case of Holding and Subsidiary Company.

Recommended Resources

Reference Books -

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and

	<p>Company (P) Ltd., New Delhi</p> <ul style="list-style-type: none"> • 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 Lesile Chandwichk, Pentice Hall of India Adin Bakley (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, Girish Ahuja 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 Shrinivasan Anand, Taxman, New Delhi • Financial Accounting
<p><u>E-Resources</u></p> <p>Webliography:</p>	

Syllabus Prepared by:	
1)	Dr. Shilpa Palande: Chairperson, Syllabus Committee M.Com Co-ordinator, Assistant Professor, KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)
2)	Mr. Ambadas S. Shinge: Member, Syllabus Committee Assistant Professor, Dept. of SFC KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)



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Syllabus for M.Com.-Part II

(June 2024 Onwards)

Program: M.Com.

Semester III

Name of Course: Direct Tax

Course Code	Paper Title	Credit
VGVPCMDT301	Direct Tax	04

1. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	M.Com.
ii) Course Code	
iii) Course Title	Direct Tax
iv) Semester wise Course Contents	Copy of the syllabus Enclosed
v) References and additional references	Enclosed in the Syllabus
vi) Credit Structure No. of Credits per Semester	04
vii) No. of lectures per Unit	Enclosed in the Syllabus
viii) No. of lectures per week	04
ix) No. of Tutorial per week	--
2. Scheme of Examination	Semester End Exam: 60 marks (4 Questions of 15 marks) Internal Assessment 40 marks: Test 15 marks Project/Presentation 15 marks Class Participation/ 10 marks Attendance
3. Special notes, if any	No
4. Eligibility, if any	As laid down in the College Admission brochure/website
5. Fee Structure	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	No

Program: M.Com.

Semester: III

Course : Direct Tax

Course Code : VGVPCMDT301

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
2	-	-	2	15	15	10		-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Prerequisite: Basic knowledge about Indian Tax Structure

Course Objectives -

1. To acquaint students with some important terms under Indian Income Tax Act, 1961.
2. To equip students with provisions of taxability of various heads of income.
3. To equip students with various exemptions and deductions available under the act.
4. To equip students with Rates of Income Tax, Advance Tax Payment, Return of Income & Types of Assessment.
5. To equip students with calculation of Taxable income and income tax

COURSE CONTENT	
MODULES	NO. OF LECTURE S
1. Definition and basis of charge a. Definitions : Assessee, Income, Person, Previous Year, Assessment Year b. Residential Status, Scope of Total Income	5
2. Heads of Income a. Income from Salary -Definition, Taxability of Perquisites (valuation not expected) & Provident Fund, Profit in lieu of salary, Deductions under section 16, Exemptions under section 10 related to salary income (mentioned separately) b. Income from House Property - Definition, Taxability of Let out and Self Occupied Property, Deductions under Section 24, Taxation in case of Vacancy, Unrealised Rent and Rent Arrears. c. Profits & Gains from Business and Profession - Definition and Meaning, Basis of charge, Deductions under Section 30, 31, 32, 35, 36, 37, 40(b), 40A(2), 40A(3), 40A(4), 40A(7), 40A(9), 40A(10), 43B d. Capital Gains - Capital Asset Definition, Transfer, Full Value of consideration, Expenditure on transfer, cost and indexed cost of acquisition and improvement, Long Term and Short Term Capital Gain (Section 48), Deemed cost of acquisition (Section 49 and 50), Capital Gain in Special cases [Section 45(1A), 45(2), 45(2A), 45(3), 45(4), 45(5), 45(6), 48], Exemptions under Section 54 and 54EC. e. Income from other sources -Basis of charge Section 56, Deductions Section 57, Disallowed Expenses Section 58	3 7 7 1
3. Deductions and Exemptions a. Deductions under Section 80 : 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80TTB, 80U b. Exemptions under Section 10 : 10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10B), 10(10C), 10(10CC), 10(11), 10(12), 10(13), 10(13A), 10(14), 10(15), 10(16), 10(17), 10(17A), 10(18), 10(26), 10(26A), 10(32), 10(33), 10(34), 10(35), 10(36), 10(37), 10(38), 10(39), 10(44)	6 4
4. Computation of Income & Tax - Individual, Firm, Company (Excluding MAT) and Filing of Return of Income	16
5. Advance Tax Provisions including calculation of Advance Tax	2
6. Types of Assessments - Section 140A, 143(1), 143(3), 147, 153A	2
TOTAL	60

Income Tax Act applicable for the financial year that has ended just prior to commencement of Academic Year will be applicable for Regular and Re-examination conducted in the same Academic Year. e.g. Income Tax Act applicable for Financial Year 2022-23 will be applicable for examination conducted in Academic Year 2023-24.

Beyond the Syllabus -

Students to download various forms and challans required under the Income Tax Act, 1961.

Recommended Resources -

Text Books –

1. Direct Tax M.Com. (Mumbai University) by Ainapure
2. Direct Tax M.Com. (Mumbai University) by Singhvi

Reference Books –

1. Students' Guide to Income Tax by Vinod Singhania (Taxmann)
2. Income Tax Ready Reckoner by Mehta
3. Income Tax Ready Reckoner by Taxmann
4. Indian Income Tax Act, 1961

Syllabus prepared by -

CA Anil Naik
CA Yogesh Sant

M. Com (Advanced Accountancy)		Semester III	
Course Name: Corporate and Industrial Law		Course Code:	
Lectures per week (1 Lecture is of 60 minutes)		4	
Number of Credits		4	
Evaluation System	Assessment	Hours	Marks
	• External Assessment	2	60
	• Internal Assessment	-	40

Course Objectives:

1	Understand the types, incorporations, and legal framework of a company.
2	Understand provisions of Health, Safety and Welfare of workers in factories.
3	Know the rules regarding payment and calculation of wages, bonus and gratuity.

Unit	Content	No. of Lectures
1	Companies Act, 2013	10
	Classification of companies, Incorporation of a Company	
	Memorandum of Association, Articles of Association	
	Doctrine of Alter Ego, Ultra Vires, Constructive Notice, Indoor Management	
	Share Capital and Debentures: sections 43, 46, 47, 52 to 56, 61 to 72	
2	Laws Related to Health, Safety and Welfare: The Factory Act 1948: (Provisions related to Health, Safety and Welfare) Employment of young person, Annual leave with wages, Working hours of young and adult, Approval and licensing of factory	10
3	Laws Related to Compensation Management:	10
	The payment of Wages Act 1948: Objectives, Definition, Authorised Deductions	

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	Payment of Bonus Act, 1965 The Payment of Gratuity Act, 1972	
	TOTAL	30

Course Outcomes:

CO1	Understand basic structure of Companies and its legal framework.
CO2	Understand and comply with the provisions of Health, Safety and Welfare of workers in factories.
CO3	Know the rules that will help in calculations of payment of wages, bonus and gratuity.

Recommended Resources

Reference Books -	<ul style="list-style-type: none"> ● Companies Act 2013 by Ravi Puliani, Bharat Publication ● Limited Liability Partnership Act 2008 ● Industrial and Labour Laws, Dr. Sanjeev Kumar, Bharat Law HP Ltd ● Labour and Industrial Laws, S.N Misra, Central Law Publication ● Labour and Industrial Laws, P.K.Padhi, Eastern Economy Edition ● Commercial and Industrial Law, S.K. Dasgupta, Sterling Publishers Pvt. Ltd ● Industrial Law, Mr. N.D. Kapoor, Sultan Chand ● Employee's Provident Fund, Chopra D.S, Labour Law Agency ● Industrial Law, Mr. P.L. Mallick, Sultan Chand ● Essence of Personnel Management and Industrial Relations, Cowling, Prentice – Hall
<u>E-Resources</u> Webliography:	

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Syllabus for SY M. Com (Advanced Accountancy)

(June 2024 Onwards)

Program: Master of Commerce.

Semester III

Course: FINANCIAL MARKET

Course Code	Course Title	Credit
VGVPCMDFM301	Financial Market	04



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3. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	Master of Commerce
ii) Course Code	:	VGVPCMDFM301
		Semester III
iii) Course Title	:	Financial Market
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	04
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
2 Scheme of Examination	:	<ul style="list-style-type: none">• Semester End Exam:60 marks (5 Questions of 12 marks each)• Internal Assessment 40 marks:<ul style="list-style-type: none">-Test 15 marks,-Project/ Assignment 15 marks-Class Participation: 10 marks
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No

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Programme: Master of Commerce

Semester: III

Course : Financial Market

Course Code : VGVPCMDFM301

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Prerequisites : Basic knowledge about Financial markets

: Basic interest in current financial situations at global level.

Course Objectives:

- 1 It will help students to make a judgment about whether or to what extent a financial market satisfies the condition of an efficient market.
- 2 This course attempts to understand the workings of Banking industry, the Federal Reserve and the behavior of financial intermediaries.
- 3 It will prepare students with a good understanding of the theoretical foundation of financial markets and institutions.

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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
I	INDIAN FINANCIAL SYSTEM : <ul style="list-style-type: none"> • Introduction, Meaning, Functions of financial system, Indian financial system from financial neutrality to financial activism and from financial volatility to financial stability, Role of Government in financial development, Overview of Phases of Indian financial system since independence (State Domination – 1947-1990, Financial sector reforms 1991 till Financial Sector Legislative Reforms Commission 2013), Monitoring framework for financial conglomerates. • Structure of Indian Financial System – Banking & Non-Banking Financial Institutions, Organized and Unorganized Financial Markets, Financial Assets/Instruments, Fund based & Fee Based Financial Services. 	15
II	FINANCIAL MARKETS IN INDIA: <ul style="list-style-type: none"> • Indian Money Market – Meaning, Features, Functions, Importance, Defects, Participants, Components of Organized and Unorganized markets and Reforms • Indian Capital Market - Meaning, Features, Functions, Importance, Participants, Instruments, Reforms in Primary and Secondary Market. • Indian Stock Market - Meaning and functions of Stock Exchange- NSE and BSE. • Equity Market – Primary Market, IPO, Book Building, Role of Merchant Bankers, ASBA, Green Shoe Option, and Issue of Bonus shares, Right Shares, Sweat Equity shares, SOP. • Indian Debt Market –Market Instruments, Listing, Primary and Secondary Segments 	15
III	COMMODITY MARKET <ul style="list-style-type: none"> • Introduction to commodities market - Meaning History & origin, Types of commodities traded, • Structure of commodities market in India, • Participants in commodities market, Trading in commodities in India(cash & derivative segment), • Commodity exchanges in India & abroad • Reasons for investing in commodities 	15
IV	DERIVATIVES MARKET: <ul style="list-style-type: none"> • Introduction to Derivatives market- Meaning, History & origin, • Elements of a derivative contract, • Factors driving growth of derivatives market, • Types of derivatives, Types of underlying assets, Participants in derivatives market, Advantages & disadvantages of trading in derivatives market, • Current volumes of derivative trade in India, • Difference between Forwards & Futures 	15
Total No. of Lectures		60



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Beyond the Syllabus

Group Discussions & Book Review.

INTERNAL EXAMINATION PATTERN

Sr. No.	Description	Marks
I	Class Test	15
	Answer All Three Questions. (05 Marks each) (Unit based theory/practical questions)	
II	Project / Assignment / Presentation / Test	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
TOTAL MARKS		40

EXTERNAL EXAMINATION PATTERN

- **Maximum Marks: 60**
- **Questions to be set: 04**
- **Duration: 2 Hours**
- **All Questions are Compulsory Carrying 15 Marks each.**

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Q.2	Full Length Question OR Full Length Question	15
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TOTAL MARKS		60

Note:

- Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5.



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Course Outcomes:	
	Learner will be able to
CO1	Learn all concepts in risk management
CO2	Understand risk measurement & control
CO3	Know about risk assurance & risk governance
CO4	Know about risk management in insurance industries, their claim management & risk management in banking sector

Recommended Resources	
Reference Books -	<ul style="list-style-type: none">• Thomas S. Coleman, Quantitative Risk Management : A Practical Guide to Financial Risk• Steve Peterson, Investment Theory and Risk Management• Risk Management , M/s Macmillan India Limited• Theory & Practice of Treasury Risk Management: M/s Taxman Publications Ltd.• Sim Segal, Corporate Value of ERM• Dr. G Kotreshwar, Risk Management : Insurance and Derivatives, Himalaya Publishing House
<u>E-Resources</u>	
Webliography:	

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Syllabus Prepared by:

- | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1) Dr. Shilpa Palande: Chairperson, Syllabus Committee
M.Com Co-ordinator, Assistant Professor,
KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous) |
| 2) Dr. S. Krishnan: Member, Syllabus Committee
Assistant Professor,
KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous) |
| 3) Mr. Ambadas S. Shinge: Member, Syllabus Committee
Assistant Professor,
Dept. of SFC
KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous) |

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**The Kelkar Education Trust's
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Syllabus for **M. Com (Advanced Accounting)**

(June 2024 Onwards)

Program: Semester V

Course: Project Work

Course Code	Course Title	Credit
VGVPCFRP301	Research Project	04



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1. Syllabus as per Choice Based Credit System	
I) Name of the Programme	: B. Com (Advanced Accountancy)
ii) Course Code	: VGVPCFRP301
	Semester V
iii) Course Title	: Research Project
iv) Semester wise Course Contents	: Copy of the project guidelines Enclosed
v) References and additional references	: Enclosed in the Syllabus
vi) Credit structure	
No. of Credits per Semester	: 04
vii) No. of lectures per Unit	: ---
viii) No. of lectures per week	: 04
ix) No. of Tutorial per week	: ---
2 Scheme of Examination	: <ul style="list-style-type: none"> ● External Assessment 60 marks ● Internal Assessment 40 marks
3 Special notes, if any	: No
4 Eligibility, if any	: As laid down in the College Admission brochure/website
5 Fee Structure	: As per College Fee Structure specifications
6 Special Ordinances / Resolutions, if any	: No

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Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	4	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Prerequisites	: Basic knowledge of research related concepts. : Basic interest in research.
---------------	--------------------------------------------------------------------------------------

Course Objectives:
1. The main objective of inclusion of project work is to inculcate the element of research analysis and scientific temperament challenging the potential of learner as regards to his/ her eagerness to enquire and ability to interpret particular aspect of the study.
1. Create awareness among the learners about the methodology of formulation & preparation of the project work.
3. To inform action, to prove a theory, and contribute to developing knowledge in a field or study

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Guidelines for preparation of Project Work

1. General guidelines for preparation of project work based on

Research Methodology

- ❖ The project topic may be undertaken in any area of Elective Courses.
- ❖ Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- ❖ The learner shall decide the topic and title, which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- ❖ University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- ❖ The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-forTitle
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size:A4
 - Margin : in Left-1.5,Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100pages

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Format

1st page (Main Page)

Title of the problem of the Project

**A Project Submitted to
University of Mumbai for partial completion of
the degree of Bachelor in Commerce
(Accounting and Finance)
Under the Faculty of Commerce**

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and



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2nd Page

*This page to be repeated on
2nd page (i.e. inside after main page)*

On separate page

INDEX

Chapter No. 1 (sub point 1.1, 1.1.1, And soon)	Title of the Chapter	Page No.
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

- List of tables, if any, with page numbers.
- List of Graphs, if any, with page numbers.
- List of Appendix, if any, with page numbers.
- Abbreviations used:

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**Structure to be followed to maintain the uniformity in formulation and presentation
of Project Work
(Model Structure of the Project Work)**

❖ **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, the learner can incorporate historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc.

❖ **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc. Can be incorporated by the learner.

❖ **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area, which ultimately helps the learner to undertake further study on same issue.

❖ **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The learner will do the analysis pertaining to collected data. The application of selected tools or techniques will be used to arrive at findings. In this, the learner can provide table of information's, presentation of graphs etc. with interpretation.

❖ **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

❖ **Note: If required more chapters of data analysis can be added.**

❖ **Bibliography**

❖ **Appendix**



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On separate page

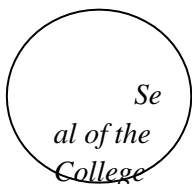
Name and address of the college

Certificate

This is to certify that Ms. /Mr. _____ has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Accounting & Finance) under the Faculty of Commerce in the subject of _____ and her/his project is entitled, “
_____ Title of the Project _____” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.



Name and Signature of

Guiding Teacher

Date of submission:

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On separate page

Declaration by learner

I the undersigned Miss./Mr. _____ (*Name of the learner*) here by, declare that the work embodied in this project work titled “ _____ (*Title of the Project*) ” forms my own contribution to the research work carried out under the guidance of _____ (*Name of the guiding teacher*) is a result of my own research work and has not been previously submitted to any other University for any other Degree/ Diploma to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

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On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, _____ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** _____, for her moral support and guidance.

I would also like to express my sincere gratitude towards my **project guide** _____ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.

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2. Guidelines for Internship based project work

- ❖ Minimum 20 days/ 100 hours of Internship with an Organization/ NGO/ Charitable Organization/ Private firm.
- ❖ The theme of the internship should be based on any study area of the elective courses
- ❖ Experience Certificate is Mandatory
- ❖ A project report has to be brief in content and must include the following aspects:
 - **Executive Summary:**
A bird's eye view of your entire presentation has to be precisely offered under this category.
 - **Introduction on the Company:**
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - **Statement and Objectives:**
The mission and vision of the organization need to be stated enshrining its broad strategies.
 - **Your Role in the Organization during the internship:**
The key aspects handled the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - **Challenges:**
The challenges confronted while churning out theoretical knowledge into practical world.
 - **Conclusion:**
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- ❖ The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-forTitle
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size:A4
 - Margin : in Left-1.5,Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be of minimum 50 pages



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Evaluation Pattern of the Project Work

The Project Report shall be evaluated in two stages viz.	
● Evaluation of Project Report (Bound Copy)	60 Marks
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
● Conduct fovea-voce	40 Marks
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry(question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

Note:

The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern



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Passing Standard

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

Course Outcomes:	
	After the completion of the course, students will able to
CO1	Understand published works, learn to balance collaborative and individual work, determine an area of interest.
CO2	Understand Various Issues and Increase Public Awareness.

Recommended Resources	
Reference Books -	As given by respective guides.
<u>E-Resources</u>	-
Webliography:	-



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SEMESTER IV

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M.Com (Adv. Acc.) SEMESTER IV		
Course Code	Full Name of Course (With Paper Name)	Credit Point
	MAJOR	
VGVPCMAA401	Advanced Auditing	
VGVPCMIF401	International Finance	
VGVPCMIT401	Indirect Tax (GST)	
	DSE	
VGVPCMDSCM401	Supply Chain Management	
	FIELD PROJECT	
VGVPCFRP401	Research Project	
	Total	



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Syllabus for SY M. Com (Advanced Accountancy)

(June 2024 Onwards)

Program: Master of Commerce.

Semester IV

Course: ADVANCED AUDITING

Course Code	Course Title	Credit
VGVPMAA401	Advanced Auditing	04



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4. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	Master of Commerce
ii) Course Code	:	VGVPCMAA401
		Semester IV
iii) Course Title	:	Advanced Auditing
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	04
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
2 Scheme of Examination	:	<ul style="list-style-type: none">• Semester End Exam:60 marks (5 Questions of 12 marks each)• Internal Assessment 40 marks:<ul style="list-style-type: none">-Test 15 marks,-Project/ Assignment 15 marks-Class Participation: 10 marks
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No

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Programme: Master of Commerce

Semester: IV

Course : Advanced Auditing

Course Code : VGVPCMAA401

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Prerequisites : Basic knowledge about Audit

: Basic interest in auditing techniques.

Course Objectives:

1	
2	
3	



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
I	Company Audit <ul style="list-style-type: none"> • Introduction to Audit - Audit of Ledgers, General Considerations, Scrutiny of Ledgers of Assets, Personal and Revenue Accounts • Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013. • Concepts of true and fair and materiality and audit risk in the context of audit of companies. • Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members 	15
II	Special Audits Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs and Hospitals.	15
III	Audit under other Laws <ul style="list-style-type: none"> • Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes 	15
IV	Auditing in Computerized Environment Audit under computerised environment: Computer auditing; specific problems of EDP audit, Need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; Use of computers for internal and management audit purposes; test packs, computerised audit programmes; involvement of the auditor at the time of setting up the computer system	15
Total No. of Lectures		60

Beyond the Syllabus

Group Discussions & Book Review.



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INTERNAL EXAMINATION PATTERN		
Sr. No.	Description	Marks
I	Class Test Answer All Three Questions. (05 Marks each) (Unit based theory/practical questions)	15
II	Project / Assignment / Presentation / Test	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
	TOTAL MARKS	40

EXTERNAL EXAMINATION PATTERN		
<ul style="list-style-type: none"> Maximum Marks: 60 Questions to be set: 04 Duration: 2 Hours All Questions are Compulsory Carrying 15 Marks each. 		
Q. No.	Description	Marks
Q.1	Full Length Question OR Full Length Question	15
Q.2	Full Length Question OR Full Length Question	15
Q.3	Full Length Question OR Full Length Question	15
Q.4	Full Length Question OR Full Length Question	15
	TOTAL MARKS	60
<p style="text-align: center;">Note:</p> <ul style="list-style-type: none"> Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5. 		

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Course Outcomes:	
	After the completion of the course, students will able to
CO1	Explain the concepts of company audit.
CO2	Will be in a position to explain the recent developments in special audit.
CO3	Will be able to analyse various laws under auditing.
CO4	Able to analyze changing trends of auditing.

Recommended Resources	
Reference Books -	<ul style="list-style-type: none"> P G Apte, International Financial Management, 5th Edition, The McGrawHill Cheol. S. Eun & Bruce G. Resnick, International Finance Management Maurice D. Levi, International Finance – Special Indian Edition Prakash G. Apte, International Finance – A Business Perspective V A. Aadhani, International Finance
<u>E-Resources</u> Webliography:	

Syllabus Prepared by:
3) Dr. Shilpa Palande: Chairperson, Syllabus Committee M.Com Co-ordinator, Assistant Professor, KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)
4) Mr. Ambadas S. Shinge: Member, Syllabus Committee Assistant Professor, Dept. of SFC KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)

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Syllabus for SY M. Com (Advanced Accountancy)

(June 2024 Onwards)

Program: Master of Commerce.

Semester IV

Course: INTERNATIONAL FINANCE

Course Code	Course Title	Credit
VGVPCMIF401	International Finance	04



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5. Syllabus as per **Choice Based Credit System**

i) Name of the Programme	:	Master of Commerce
ii) Course Code	:	VGVPCMIF401
		Semester IV
iii) Course Title	:	International Finance
iv) Semester wise Course Contents	:	Copy of the syllabus Enclosed
v) References and additional references	:	Enclosed in the Syllabus
vi) Credit structure		
No. of Credits per Semester	:	04
vii) No. of lectures per Unit	:	15
viii) No. of lectures per week	:	04
ix) No. of Tutorial per week	:	---
2 Scheme of Examination	:	<ul style="list-style-type: none">• Semester End Exam:60 marks (5 Questions of 12 marks each)• Internal Assessment 40 marks:<ul style="list-style-type: none">-Test 15 marks,-Project/ Assignment 15 marks-Class Participation: 10 marks
3 Special notes, if any	:	No
4 Eligibility, if any	:	As laid down in the College Admission brochure/website
5 Fee Structure	:	As per College Fee Structure specifications
6. Special Ordinances / Resolutions, if any	:	No

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Programme: Master of Commerce

Semester: IV

Course : International Finance

Course Code : VGVPCMIF401

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	3	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Prerequisites : Basic knowledge about Financial markets

: Basic interest in current financial situations at global level.

Course Objectives:

1	The objective of this course is to familiarize the student with the fundamental aspects of various issues associated with International Finance
2	The course aims to give a comprehensive overview of International Finance as a separate area in International Business
3	To introduce the basic concepts, functions, process, techniques and create an awareness of the role, functions and functioning of International Finance in this Globalized Market



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<u>Units</u>	<u>Module</u>	<u>Lectures</u>
I	<p>FUNDAMENTALS OF INTERNATIONAL FINANCE :</p> <ul style="list-style-type: none"> • Introduction to International Finance Meaning/ Importance of International Finance, Scope of International Finance, Globalization of the World Economy, Goals of International Finance, The Emerging Challenges in International Finance • Balance of Payment: Introduction to Balance of Payment, Accounting Principles in Balance of Payment, Components of Balance of Payments, Balance of Payment Identity Indian Heritage in Business, Management, Production and Consumption. • International Monetary Systems: Evolution of International Monetary System , Gold Standard System , Bretton Woods System, Flexible Exchange Rate Regimes – 1973 to Present, Current Exchange Rate Arrangements, European Monetary System, Fixed & Flexible Exchange Rate System • An introduction to Exchange Rates: Foreign Bank Note Market, Spot Foreign Exchange Market Exchange Rate Quotations <ul style="list-style-type: none"> ○ Direct & Indirect Rates ○ Cross Currency Rates ○ Spread & Spread% Factors Affecting Exchange Rates 	15
II	<p>FOREIGN EXCHANGE MARKETS, EXCHANGE RATE DETERMINATION & CURRENCY DERIVATIVES :</p> <ul style="list-style-type: none"> • Foreign Exchange Markets: Introduction to Foreign Exchange Markets, Structure of Foreign Exchange Markets, Types of Transactions & Settlement Date, Exchange Rate Quotations & Arbitrage, Forward Quotations (Annualized Forward Margin) • International Parity Relationships & Foreign Exchange Rate: Interest Rate Parity, Purchasing Power Parity & Fishers Parity, Forecasting Exchange Rates (Efficient Market Approach, Fundamental Approach, Technical Approach, Performance of the Forecasters), Global Financial Markets & Interest Rates (Domestic & Offshore Markets, Money Market Instruments) • Currency & Interest Rate Futures: • Introduction to Currency Options (Option on Spot, Futures & Futures Style Options), Futures Contracts, Markets & the Trading Process, Hedging & Speculation with Interest Rate Futures, Currency Options in India. 	15
III	<p>WORLD FINANCIAL MARKETS & INSTITUTIONS & RISKS</p> <p>:</p>	15



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	<ul style="list-style-type: none"> • Euro Currency Bond Markets: Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Types of Euro Bonds, Innovation in the Euro Bond Markets, Competitive Advantages of Euro Banks, Control & Regulation of Euro Bond Market • International Equity Markets & Investments: Introduction to International Equity Market, International Equity Market Benchmarks, Risk & Return from Foreign Equity Investments, Equity Financing in the International Markets, Depository Receipts –ADR, GDR, IDR • International Foreign Exchange Markets: Meaning of International Foreign Exchange Market, FERA v/s FEMA, Scope & Significance of Foreign Exchange Markets, Role of Forex Manager, FDI v/s FPI, Role of FEMA in Foreign Exchange Market • International Capital Budgeting: Meaning of Capital Budgeting, Capital Budgeting Decisions, Incremental Cash Flows, Cash Flows at Subsidiary and Parent Company, Repatriation of Profits, Capital Budgeting Techniques – NPV • Foreign Exchange Derivatives : An Introduction 	
IV	<p>FOREIGN EXCHANGE RISK, APPRAISAL & TAX MANAGEMENT :</p> <ul style="list-style-type: none"> • Foreign Exchange Risk Management: Introduction to Foreign Exchange Risk Management, Types of Risk, Trade & Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage & Speculation • International Tax Environment: Meaning of International Tax Environment, Objectives of Taxation, Types of Taxation, Benefits towards Parties doing Business Internationally, Tax Havens, Tax Liabilities • International Project Appraisal: • Meaning of Project Appraisal, Review of Net Present Value Approach (NPV), • Option Approach to Project Appraisal, Project Appraisal in the International Context, Practice of Investment. 	15
Total No. of Lectures		60

Beyond the Syllabus

Group Discussions & Book Review.



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INTERNAL EXAMINATION PATTERN		
Sr. No.	Description	Marks
I	Class Test	15
	Answer All Three Questions. (05 Marks each) (Unit based theory/practical questions)	
II	Project / Assignment / Presentation / Test	15
III	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation.	10
TOTAL MARKS		40

EXTERNAL EXAMINATION PATTERN		
<ul style="list-style-type: none"> • Maximum Marks: 60 • Questions to be set: 04 • Duration: 2 Hours • All Questions are Compulsory Carrying 15 Marks each. 		
Q. No.	Description	Marks
Q.1	Full Length Question OR Full Length Question	15
Q.2	Full Length Question OR Full Length Question	15
Q.3	Full Length Question OR Full Length Question	15
Q.4	Full Length Question OR Full Length Question	15
TOTAL MARKS		60
<p style="text-align: center;">Note:</p> <ul style="list-style-type: none"> • Question of 15 marks can be further sub-divided into questions of 5/5/5, 8/7 or 10/5. 		

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Course Outcomes:	
	After the completion of the course, students will able to
CO1	Explain the concepts of finance and players in it.
CO2	Will be in a position to explain the recent developments in the International finance.
CO3	Will be able to analyse various risk involved in trade & exchange.
CO4	Able to analyze changing trends of banking &finance at global level.

Recommended Resources	
Reference Books -	<ul style="list-style-type: none"> • P G Apte, International Financial Management, 5th Edition, The McGrawHill • Cheol. S. Eun & Bruce G. Resnick, International Finance Management • Maurice D. Levi, International Finance – Special Indian Edition • Prakash G. Apte, International Finance – A Business Perspective • V A. Aadhani, International Finance
<u>E-Resources</u> Webliography:	

Syllabus Prepared by:
5) Dr. Shilpa Palande: Chairperson, Syllabus Committee M.Com Co-ordinator, Assistant Professor, KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)
6) Dr. S. Krishnan: Member, Syllabus Committee Assistant Professor, KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)
7) Mr. Ambadas S. Shinge: Member, Syllabus Committee Assistant Professor, Dept. of SFC KET's V. G.Vaze College, Mulund (East), Mumbai (Autonomous)



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Syllabus for M. Com

(June 2023 Onwards)

Program: M.Com

Semester 4

Course: Indirect Tax - GST

Course Code	Paper Title	Credit
VGVPCT401	Goods & Services Tax	04



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1. Syllabus as per **Choice Based Credit System**

- i) Name of the Programme : M.Com
- ii) Course Code : VGVPCMIT401
- iii) Course Title : **Indirect Tax – Goods & Services Tax**
- iv) Semester wise Course Contents : Copy of the syllabus Enclosed
- v) References and additional references : Enclosed in the Syllabus
- vi) Credit structure :
- No. of Credits per Semester :
- vii) No. of lectures per Unit : Enclosed in Syllabus
- viii) No. of lectures per week : 04
- ix) No. of Tutorial per week : ---

Semester End Exam:60 marks
(4 Questions of 15 marks)
Internal Assessment 40 marks:
Test 15 marks
Project/Presentation 15 marks
Class Participation/ 10 marks
Attendance Test 15 marks,

2 Scheme of Examination : No

3 Special notes, if any : No

4 Eligibility, if any : As laid down in the College Admission brochure / website

5 Fee Structure : As per College Fee Structure specifications

6 Special Ordinances / Resolutions, if any : No



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Programme: M. Com
 Course : Indirect Tax - GST

Semester: IV
 Course Code :

VGVPCMIT401

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
1	-	-		20	20	-	-	-	60	
Max. Time, End Semester Exam (Theory) -2Hrs.										
									100	

Prerequisite: Basic Knowledge about Indirect Tax/ GST Structure in India

Course Objectives

- 1) To acquaint students with the basic concepts of Goods & Services Tax in India.
- 2) To help students understand the applicability of GST
- 3) To equip students with rates under GST and their applicability
- 4) To equip students with basic understanding of provisions related to inclusions and exemptions under GST
- 5) To help students understand the taxability under GST upto the computation of GST liability

Course Content		
Unit No.	Content	Lectures
1:Introduction to GST law	a) Brief Introduction to Indian Tax Structure b) GST Law – Major Definitions, Scope of the act c) Negative List under GST d) Rate Structure under GST e) Concept of Destination based tax f) Concept of Cascading effect of tax g) Concept of Reverse Charge Mechanism h) Administration of GST – GSTN, GST Council – structure, responsibilities and powers	08
2:Registration under GST	a) Eligibility Criteria for registration under GST b) Normal registration c) Casual Taxable Person d) Non Resident Person e) Registration under composition scheme – eligibility criteria and procedure f) Amendment of registration g) Cancellation of registration	08



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	h) Restoration of registration/ revocation of cancellation of registration	
3: Place of supply under GST	a) Place of supply rules for supply of goods b) Place of supply rules for supply of services c) Export and Import under GST	09
4: Point of Taxation under GST	a) Point of taxation for supply of goods b) Point of taxation for supply of services c) Point of taxation for supply under RCM	09
5: Computation of GST liability	a) Valuation under GST b) Concept of Input Tax Credit c) ITC Set off mechanism under ITC utilisation rules under GST d) Computation of GST liability	18
6: Procedural Aspects under GST	a) Returns under GST b) Payment of GST through cash and credit ledger c) Interest under GST d) Late fees under GST e) Penalties under GST f) Refunds under GST g) Audits under GST	08
	Total No. of Lectures	60

GST Act applicable for the financial year that has ended immediately prior to the commencement of academic year will be applicable for regular and re-examination conducted in same academic year. For example, GST Laws applicable for FY 2022-23 will be applicable for examination conducted in Academic Year 2023-24.

Beyond the Syllabus

1. Students to download various return forms, challans as required under the GST laws
2. Continuous update on the amendments in GST laws – through the medium of internet/ twitter/ press release etc.

Course Outcomes

Students should be able to...

- CO1** Students should be able to understand the implementation of GST in India along with its basic provisions
- CO2** Students should be able to understand the applicability of GST provisions in various circumstances
- CO3** Students should be able to determine the eligibility of registration under GST laws
- CO4** Students should be able to determine the place of supply under various



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	situations
CO5	Students should be able to determine the time of supply under various situations
CO6	Students should be able to compute the GST liability applying the rules of valuation and set off mechanism
CO7	Students should be able to understand the various procedural aspects including interest and late fees provisions under GST

Syllabus Prepared by:	
	1. CA Anil Naik 2. CA Yogesh Sant
Recommended Resources	
Text Books	1. Indirect Taxes - Goods and Services Tax Act by Ainapure, Manan Prakashan 2. Indirect Taxes – Introduction to Goods and Services Tax by Rajiv Mishra, Aruna Singham, Himalaya Publishing House
Reference Books	1. CGST Act 2017 2. IGST Act 2017 3. Amendments 4. Press release

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SYLLABUS FOR M.COM

(JUNE 2024 ONWARDS)

PROGRAMME: MASTER OF COMMERCE

SEMESTER IV

COURSE: Logistics and Supply Chain Management

Course Code	Paper Title	Credit
VGVPMDSCM401	Logistics and Supply Chain Management	04



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1. Syllabus as per Choice Based Credit System

- 1) **Name of the Programme** : M.COM
- 2) **Course Code** :
- 3) **Course Title** : Logistics and Supply Chain
Management
- 4) **Semester wise Course Contents** : Copy of the syllabus enclosed
- 5) **Reference & Additional References** : Enclosed in the syllabus
- 6) **Credit Structure**
(No. of Credit per Semester) : 04
- 7) **No. of Lectures Per Unit** : 15
- 8) **No. of Lectures Per Week** : 2 Hours
- 9) **No. of Tutorials Per Week** : NIL

2. Scheme of Examination

- : Semester End Exam: 60 Marks**
(4 Questions of 15 Marks)
- Internal Assessment 40 Marks:**
Test: 15 Marks
Project/Assignments: 15 Marks
Classroom participation/ Attendance
– 10 Marks

3. Special Notes (if any)

: No

4. Eligibility (if any)

: As laid down in the College-
-Admission Brochure/Website

5. Fee Structure

: As per College Fee Structure Specification

6. Special Ordinances/Resolutions (if any)

: No

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Programme: M.COM

Semester: IV

Course: Logistics and Supply Chain Management

Course Code:

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	4	15	15	10	-	-	60	100
Maximum Time, Semester End Exam (Theory) – 2 Hrs.										

Prerequisite: Basic knowledge of modes of transportation and movement of material

Course Objectives

- 6) To expose students to various perspectives and concepts in the field of Supply chain and Logistics Management.
- 7) To introduce students to the key activities performed by the logistics function
- 8) To provide an insight in to the nature of performance management in supply chain, its functions and supply chain systems
- 9) To understand global trends in logistics and supply chain management



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Course Contents Semester I		
Sr. No.	Modules/Units	Lectures
1	Overview of Logistics and Supply Chain Management	15
	<ul style="list-style-type: none"> • Introduction to Logistics Management: Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In process Logistics, Outbound Logistics, Logistical Competency, Integrated Logistics , Reverse Logistics and Green Logistics Objectives of Logistics, Importance of Logistics, Scope of Logistics, Logistical Functions/Logistic Mix, Changing Logistics Environment • Introduction to Supply Chain Management Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management, Channel Management and Channel Integration • Customer Service: Key Element of Logistics Meaning of Customer Service, Objectives, Elements, Levels of customer service, Rights of Customers • Demand Forecasting Meaning, Objectives ,Approaches to Forecasting, Forecasting Methods, Forecasting Techniques, (Numerical on Simple Moving Average, Weighted Moving Average) 	
2	Elements of Logistics Mix	15
	<ul style="list-style-type: none"> • Transportation Introduction, Principles and Participants in Transportation, Transport Functionality, Factors Influencing Transportation Decisions, Modes of Transportation-Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure, Intermodal Transportation • Warehousing Introduction, Warehouse Functionality, Benefits of Warehousing, Warehouse Operating Principles, Types of Warehouses, Warehousing Strategies, Factors affecting Warehousing • Materials Handling Meaning, Objectives, Principles of Materials Handling, Systems of Materials Handling, Equipments used for Materials Handling, Factors affecting Materials Handling Equipments • Packaging Introduction, Objectives of Packaging, Functions / Benefits of Packaging, Design, Considerations in Packaging, Types of Packaging Material, Packaging Costs 	
3	Inventory Management, Logistics Costing , Performance Management and Logistical Network analysis	15
	<ul style="list-style-type: none"> • Inventory Management 	



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	<p>Meaning, Objectives, Functions, Importance, Techniques of Inventory Management (Numerical - EOQ and Reorder levels)</p> <ul style="list-style-type: none"> • Logistics Costing Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing • Performance Measurement in Supply Chain Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement, Characteristics of Ideal Measurement System • Logistical Network Analysis Meaning, Objectives, Importance, Scope, RORO / LASH 	
4	Recent Trends in Logistics and Supply Chain Management	15
	<ul style="list-style-type: none"> • Information Technology in Logistics Introduction, Objectives, Role of Information Technology in Logistics and Supply Chain Management, Logistical Information System, Principles of Logistical Information System, Types of Logistical Information System, Logistical Information Functionality, Information Technology Infrastructure • Modern Logistics Infrastructure Golden Quadrilateral, Logistics Parks, Deep Water Ports, Dedicated Freight Corridor, Inland Container Depots / Container Freight Stations, Maritime Logistics, Double Stack Containers / Unit Trains • Logistics Outsourcing Meaning, Objectives, Benefits / Advantages of Outsourcing, Third Party Logistics Provider, Fourth Party Logistics Provider, Drawbacks of Outsourcing, Selection of Logistics Service Provider, Outsourcing-Value Proposition • Logistics in the Global Environment Managing the Global Supply Chain, Impact of Globalization on Logistics and Supply Chain Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management 	
	Total	60

Beyond Syllabus

Case Studies, Presentations, Guest lectures on recent developments, Regular Industrial Visits



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QUESTION PAPER PATTERN

Maximum Marks: 60

Duration: 2 Hours

Question to be set: 04

Q. No.	Particulars	Marks
Q. 1.	Module I Attempt any TWO of the following out of THREE Questions: (i) (ii) (iii)	15 Marks
Q.2.	Module II Attempt any TWO of the following out of THREE Questions: (i) (ii) (iii)	15 Marks
Q.3.	Module III Attempt any TWO of the following out of THREE Questions: (i) (ii) (iii)	15 Marks
Q.4.	Module IV Attempt any TWO of the following out of THREE Questions: (i) (ii) (iii)	15 Marks



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Course Outcomes

Students should be able to...

- CO1** get clarity on the concepts of Logistics and Supply Chain Management.
- CO2** get acquainted with various elements of logistics mix like transportation, warehousing, material handling and packaging.
- CO3** get familiarized with various inventory management techniques, various costing methods, and performance management chain management.
- CO4** get acquainted with recent trends in logistics and supply chain management.

Recommended Resources

Text Books	
Reference Books	<p>David Simchi Levi, Philip Kaminshy, Edith Simchi Levi,</p> <ol style="list-style-type: none"> 1. Designing & Managing the Supply Chain - Concepts, Strategies and Case Studies Logistics 2. Donald Waters, An Introduction to Supply Chain 3. Martin Christopher, Logistics & Supply Chain Management - Strategies for Reducing Cost & Improving Services 4. Vinod Sople, Logistic Management - The Supply Chain Imperative 5. Donald J Bowersox & David J Closs, Logistic Management - The Integrated Supply Chain Process 6. Alan Rushton, Phil Croucher, Peter Baker, The Handbook of Logistics and Distribution Management- Understanding the Supply Chain 7. Donald J. Bowersox & David J Closs, Logistical - Management The Integrated Supply Chain Process, McGraw Hill Education 8. Ronald H Ballou & Samir K Srivastava, Business Logistics/ Supply Chain Management-Pearson 9. Donald J Bowersox, David J Closs& M Bixby Cooper, Supply Chain Logistics Management- The McGraw Hill Companies

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SYLLABUS PREPARED BY:

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| 1. Dr. Arati Shah
Assistant Professor
KET's V. G. Vaze College
of Arts, Science & Commerce
Mulund East,
Mumbai | Member, Syllabus Committee |
| 2. Ms. Amruta Khanolkar
Assistant Professor
KET's V. G. Vaze College
of Arts, Science & Commerce
Mulund East, Mumbai | Member, Syllabus Committee |



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Syllabus for **M. Com (Advanced Accounting)**

(June 2024 Onwards)

Program: Semester VI

Course: Project Work

Course Code	Course Title	Credit
VGVPCFRP401	Research Project	04

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2. Syllabus as per Choice Based Credit System	
I) Name of the Programme	: B. Com (Advanced Accountancy)
ii) Course Code	: VGVPCFRP401
	Semester VI
iii) Course Title	: Research Project
iv) Semester wise Course Contents	: Copy of the project guidelines Enclosed
v) References and additional references	: Enclosed in the Syllabus
vi) Credit structure	
No. of Credits per Semester	: 04
vii) No. of lectures per Unit	: ---
viii) No. of lectures per week	: 04
ix) No. of Tutorial per week	: ---
2 Scheme of Examination	: <ul style="list-style-type: none"> ● External Assessment 60 marks ● Internal Assessment 40 marks
3 Special notes, if any	: No
4 Eligibility, if any	: As laid down in the College Admission brochure/website
5 Fee Structure	: As per College Fee Structure specifications
6 Special Ordinances / Resolutions, if any	: No

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Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
4	-	-	4	15	15	10	-	-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

Prerequisites	: Basic knowledge of research related concepts. : Basic interest in research.
---------------	--------------------------------------------------------------------------------------

Course Objectives:
1. The main objective of inclusion of project work is to inculcate the element of research analysis and scientific temperament challenging the potential of learner as regards to his/ her eagerness to enquire and ability to interpret particular aspect of the study.
2. Create awareness among the learners about the methodology of formulation & preparation of the project work.
3. To inform action, to prove a theory, and contribute to developing knowledge in a field or study

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Guidelines for preparation of Project Work

3. General guidelines for preparation of project work based on

Research Methodology

- ❖ The project topic may be undertaken in any area of Elective Courses.
- ❖ Each of the learner has to undertake a Project individually under the supervision of a teacher-guide.
- ❖ The learner shall decide the topic and title, which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.
- ❖ University/college shall allot a guiding teacher for guidance to the students based on her / his specialization.
- ❖ The project report shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-forTitle
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size:A4
 - Margin : in Left-1.5,Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be 80 to 100pages

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Format

1st page (Main Page)

Title of the problem of the Project

**A Project Submitted to
University of Mumbai for partial completion of
the degree of Bachelor in Commerce
(Accounting and Finance)
Under the Faculty of Commerce**

By

Name of the Learner

Under the Guidance of

Name of the Guiding Teacher

Name and address of the College

Month and



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2nd Page

*This page to be repeated on
2nd page (i.e. inside after main page)*

On separate page

INDEX

Chapter No. 1 (sub point 1.1, 1.1.1, And soon)	Title of the Chapter	Page No.
Chapter No. 2	Title of the Chapter	
Chapter No. 3	Title of the Chapter	
Chapter No. 4	Title of the Chapter	
Chapter No. 5	Title of the Chapter	

- List of tables, if any, with page numbers.
- List of Graphs, if any, with page numbers.
- List of Appendix, if any, with page numbers.
- Abbreviations used:

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**Structure to be followed to maintain the uniformity in formulation and presentation
of Project Work
(Model Structure of the Project Work)**

❖ **Chapter No. 1: Introduction**

In this chapter Selection and relevance of the problem, the learner can incorporate historical background of the problem, brief profile of the study area, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc.

❖ **Chapter No. 2: Research Methodology**

This chapter will include Objectives, Hypothesis, Scope of the study, limitations of the study, significance of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, etc. Can be incorporated by the learner.

❖ **Chapter No. 3: Literature Review**

This chapter will provide information about studies done on the respective issue. This would specify how the study undertaken is relevant and contribute for value addition in information/ knowledge/ application of study area, which ultimately helps the learner to undertake further study on same issue.

❖ **Chapter No. 4: Data Analysis, Interpretation and Presentation**

This chapter is the core part of the study. The learner will do the analysis pertaining to collected data. The application of selected tools or techniques will be used to arrive at findings. In this, the learner can provide table of information's, presentation of graphs etc. with interpretation.

❖ **Chapter No. 5: Conclusions and Suggestions**

In this chapter of project work, findings of work will be covered and suggestion will be enlisted to validate the objectives and hypotheses.

❖ **Note: If required more chapters of data analysis can be added.**

❖ **Bibliography**

❖ **Appendix**



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On separate page

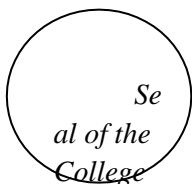
Name and address of the college

Certificate

This is to certify that Ms. /Mr. _____ has worked and duly completed her/his Project Work for the degree of Bachelor in Commerce (Accounting & Finance) under the Faculty of Commerce in the subject of _____ and her/his project is entitled, “
_____ Title of the Project _____” under my supervision.

I further certify that the entire work has been done by the learner under my guidance and that no part of it has been submitted previously for any Degree or Diploma of any University.

It is her/ his own work and facts reported by her/his personal findings and investigations.



Name and Signature of

Guiding Teacher

Date of submission:

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On separate page

Declaration by learner

I the undersigned Miss./Mr. _____ (*Name of the learner*) here by, declare that the work embodied in this project work titled “ _____ (*Title of the Project*) ” forms my own contribution to the research work carried out under the guidance of _____ (*Name of the guiding teacher*) is a result of my own research work and has not been previously submitted to any other University for any other Degree/ Diploma to this or any other University.

Wherever reference has been made to previous works of others, it has been clearly indicated as such and included in the bibliography.

I, here by further declare that all information of this document has been obtained and presented in accordance with academic rules and ethical conduct.

Name and Signature of the learner

Certified by

Name and signature of the Guiding Teacher

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On separate page

Acknowledgment

(Model structure of the acknowledgement)

To list who all have helped me is difficult because they are so numerous and the depth is so enormous.

I would like to acknowledge the following as being idealistic channels and fresh dimensions in the completion of this project.

I take this opportunity to thank the **University of Mumbai** for giving me chance to do this project.

I would like to thank my **Principal**, _____ for providing the necessary facilities required for completion of this project.

I take this opportunity to thank our **Coordinator** _____, for her moral support and guidance.

I would also like to express my sincere gratitude towards my **project guide** _____ whose guidance and care made the project successful.

I would like to thank my **College Library**, for having provided various reference books and magazines related to my project.

Lastly, I would like to thank each person who directly or indirectly helped me in the completion of the project especially **my Parents and Peers** who supported me throughout my project.



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4. Guidelines for Internship based project work

- ❖ Minimum 20 days/ 100 hours of Internship with an Organization/ NGO/ Charitable Organization/ Private firm.
- ❖ The theme of the internship should be based on any study area of the elective courses
- ❖ Experience Certificate is Mandatory
- ❖ A project report has to be brief in content and must include the following aspects:
 - **Executive Summary:**
A bird's eye view of your entire presentation has to be precisely offered under this category.
 - **Introduction on the Company:**
A Concise representation of company/ organization defining its scope, products/ services and its SWOT analysis.
 - **Statement and Objectives:**
The mission and vision of the organization need to be stated enshrining its broad strategies.
 - **Your Role in the Organization during the internship:**
The key aspects handled the department under which you were deployed and brief summary report duly acknowledged by the reporting head.
 - **Challenges:**
The challenges confronted while churning out theoretical knowledge into practical world.
 - **Conclusion:**
A brief overview of your experience and suggestions to bridge the gap between theory and practice.
- ❖ The project report based on internship shall be prepared as per the broad guidelines given below:
 - Font type: Times New Roman
 - Font size: 12-For content, 14-forTitle
 - Line Space : 1.5-for content and 1-for in table work
 - Paper Size:A4
 - Margin : in Left-1.5,Up-Down-Right-1
 - The Project Report shall be bounded.
 - The project report should be of minimum 50 pages



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Evaluation Pattern of the Project Work

The Project Report shall be evaluated in two stages viz.	
● Evaluation of Project Report (Bound Copy)	60 Marks
▪ Introduction and other areas covered	20 Marks
▪ Research Methodology, Presentation, Analysis and interpretation of data	30 Marks
▪ Conclusion & Recommendations	10 Marks
● Conduct fovea-voce	40 Marks
▪ In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry(question responses)	10 Marks
▪ Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study	20 Marks
▪ Overall Impression (including Communication Skill)	10 Marks

Note:

The guiding teacher along with the external evaluator appointed by the University/ College for the evaluation of project shall conduct the viva-voce examination as per the evaluation pattern



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Passing Standard

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

Course Outcomes:	
	After the completion of the course, students will able to
CO1	Understand published works, learn to balance collaborative and individual work, determine an area of interest.
CO2	Understand Various Issues and Increase Public Awareness.

Recommended Resources	
Reference Books -	As given by respective guides.
<u>E-Resources</u>	-
Webliography:	-



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--THE END--

