

AC –  
Item No. –



**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**

**Programme: M.Com. (Advanced Accountancy)  
Semester – I**

**Title of the Course: Advanced Cost and Management  
Accounting**

**Syllabus for 4 Credit Course**

**From the Academic Year: 2024-2025**

## Name of the Course: Advanced Cost and Management Accounting

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Advanced Cost and Management Accounting delves into intricate methods for analyzing and controlling costs within organizations. It explores advanced techniques such as activity-based costing, cost-volume-profit analysis, and relevant costing to aid decision-making and optimize performance in complex business environments.
2	<b>Vertical:</b>	Major
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To develop a thorough understanding of costing methods, including marginal costing and absorption costing, to enable effective management decisions such as breakeven analysis, cost-volume-profit analysis, and pricing strategies.</li> <li>2. To acquire proficiency in utilizing standard costing techniques for cost control and cost reduction, including the analysis of variances in materials, labor, overheads, and sales, facilitating performance evaluation and decision-making processes.</li> <li>3. To master the principles and techniques of budgetary control, including the preparation of various budgets such as master budgets, capital expenditure budgets, and flexible budgets, to enhance organizational planning, control, and performance evaluation.</li> <li>4. To develop competency in strategic management accounting techniques, including activity-based costing (ABC), target costing, and value chain analysis, to optimize resource allocation, improve cost efficiency, and support strategic decision-making within organizations.</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Demonstrate the ability to analyze and compare absorption costing and marginal costing methods, applying breakeven analysis and cost-volume-profit analysis to make informed managerial decisions on pricing, special offers, profit planning, and cost control.</li> <li>2. Apply standard costing techniques effectively to control and reduce costs by identifying and analyzing variances in materials, labor, overheads, and sales, leading to improved performance evaluation and decision-making processes within organizations.</li> <li>3. Utilize budgetary control tools and techniques to prepare and implement various types of budgets, including zero-based budgets and performance budgets, enabling effective planning, control, and evaluation of organizational activities and capital expenditure.</li> <li>4. Demonstrate proficiency in applying strategic management accounting techniques, such as activity-based costing (ABC), target costing, and value chain analysis, to optimize resource allocation, enhance cost efficiency, and inform strategic decision-making within organizational contexts.</li> </ol>

9	<p style="text-align: center;"><b>Modules</b></p> <p><b>Module 1: Marginal Costing, Absorption Costing and Management Decisions (15 hours)</b></p> <ul style="list-style-type: none"> <li>• Meaning of <b>Absorption Costing</b> - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume, and Profit Analysis - Breakeven Charts - Contribution Margin and Various.</li> <li>• <b>Managerial Decisions</b> 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 &amp; Cost Control</li> </ul> <p><b>Module 2: Standard Costing (15 hours)</b></p> <ul style="list-style-type: none"> <li>• <b>Standard Costing</b> as an Instrument of Cost Control and Cost Reduction - Fixation of Standards.</li> <li>• <b>Variiances</b> - Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and Sales including Sub-variances.</li> </ul> <p><b>Module 3: Budgetary Control (15 hours)</b></p> <ul style="list-style-type: none"> <li>• <b>Budget and Budgetary Control</b> - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets.</li> <li>• <b>Capital Expenditure Budget</b> - Fixed and Flexible Budgets - Preparation of different Types of Budgets.</li> </ul> <p><b>Module 4: Operating Costing (15 hours)</b></p> <ul style="list-style-type: none"> <li>• Meaning of <b>Operating Costing</b> - Determination of Per Unit Cost – Collection of Costing Data.</li> <li>• <b>Practical Problems</b> based on Costing of Hospital, Hotel and Goods &amp; Passenger Transport.</li> </ul>
10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Bhattacharyya, D.K. Advanced Management Accounting: Text, Problems, and Cases. Vikas Publishing House Pvt Ltd, 2017.</li> <li>2. Gupta, M.C., and Radhaswamy, M. Advanced Management Accounting. Sultan Chand &amp; Sons, 2019.</li> <li>3. Jain, S.P., and Narang, K.L. Advanced Cost Accounting. Kalyani Publishers, 2017.</li> <li>4. Khatri, K.L., and Mittal, N. Advanced Management Accounting. Taxmann Publications, 2018.</li> <li>5. Kulkarni, A. Advanced Cost Accounting. PHI Learning Pvt. Ltd., 2016.</li> <li>6. Maheshwari, S.N., and Mittal, S. Advanced Management Accounting. Sultan Chand &amp; Sons, 2020.</li> <li>7. Pandey, I.M., and Sharma, R.K. Advanced Management Accounting. Vikas Publishing House Pvt Ltd, 2019.</li> <li>8. Rao, M. Advanced Management Accounting. Himalaya Publishing House, 2017.</li> <li>9. Saxena, A. Advanced Management Accounting. McGraw Hill Education, 2015.</li> <li>10. Saxena, V., and Vashist, C.D. Advanced Management Accounting. Sultan Chand &amp; Sons, 2018.</li> </ol>

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
13	<b>Format of Question Paper:</b> <b>Maximum Marks: 60</b> <span style="float: right;"><b>Duration: 02 Hrs.</b></span> <b>All Questions are Compulsory Carrying 15 Marks each.</b>		
	<b>Question No.</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	Practical Question	15 Marks
		<b>OR</b>	
	Q-1	Practical Question	15 Marks
	Q-2	Practical Question	15 Marks
		<b>OR</b>	
	Q-2	Practical Question	15 Marks
	Q-3	Practical Question	15 Marks
		<b>OR</b>	
	Q-3	Practical Question	15 Marks
	Q-4	Practical Question	15 Marks
		<b>OR</b>	
Q-4	Short Notes (Any three out of five)	15 Marks	
<b>Note:</b>			
<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>			

### Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

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**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**

**Programme: M.Com. (Advanced Accountancy)  
Semester - I**

**Title of the Course: Advanced Financial Accounting**

**Syllabus for 4 credit Course**

**From the academic year: 2024-2025**

## Name of the Course: **Advanced Financial Accounting**

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Advanced Financial Accounting explores complex accounting topics such as consolidations, mergers, and international financial reporting standards. It focuses on preparing and interpreting financial statements for stakeholders, including investors and regulators, in diverse and evolving business environments.
2	<b>Vertical:</b>	Major
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To gain a comprehensive understanding of the final accounts and statutory requirements specific to banking companies, including provisions for non-performing assets and compliance with regulatory standards.</li> <li>2. To understand accounting for foreign currency transactions in accordance with applicable accounting standards, particularly focusing on requirements related to foreign branches of companies.</li> <li>3. To acquire knowledge of the accounting and statutory obligations specific to insurance companies and cooperative societies, including provisions under relevant acts, regulations, and development authorities, and the preparation of final accounts to meet legal requirements.</li> <li>4. To understand the financial reporting and compliance for specialized financial institutions such as non-banking financial companies (NBFCs) and microfinance institutions (MFIs), including understanding the regulatory framework, reporting requirements, and preparation of financial statements to meet statutory obligations and regulatory standards.</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Awareness preparing final accounts for banking companies, including provisions for non-performing assets, ensuring compliance with statutory requirements and banking regulations.</li> <li>2. Understand the advanced accounting standards to accurately account for foreign currency transactions, particularly in the context of foreign branches, meeting regulatory and reporting obligations effectively.</li> <li>3. Learn to prepare final accounts for insurance companies and cooperative societies, adhering to relevant accounting provisions and statutory requirements outlined by governing bodies, enabling effective financial reporting and regulatory compliance.</li> <li>4. Helps learners to understand the financial reporting and compliance for specialized financial institutions, such as non-banking financial companies (NBFCs) and microfinance institutions (MFIs), by accurately interpreting and applying regulatory standards, fulfilling reporting requirements, and preparing financial statements that meet statutory obligations and regulatory standards.</li> </ol>

9	<b>Modules</b>		
	<b>Module 1: Final Accounts &amp; Statutory Requirements for Banking Companies (15 hours)</b>		
	<ul style="list-style-type: none"> <li>• Final Accounts of Banking Companies.</li> <li>• Provisioning of Non- Performing Assets Form &amp; Requirements of Final Accounts.</li> </ul>		
	<b>Module 2: Foreign Currency Conversion (As per Applicable AS) 15 hours</b>		
	<ul style="list-style-type: none"> <li>• Requirements as per Accounting Standards</li> <li>• Foreign Branches</li> </ul>		
	<b>Module 3: Accounting &amp; Statutory Requirements of Insurance Companies (15 hours)</b>		
<ul style="list-style-type: none"> <li>• Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for Life Insurance Business, and General Insurance Business</li> <li>• Forms and Requirements of Final Accounts for Life Insurance Business, and General Insurance Business</li> </ul>			
<b>Module 4: Accounting &amp; Statutory Requirements of Co-operative Societies (15 hours)</b>			
<ul style="list-style-type: none"> <li>• Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules.</li> <li>• Forms and Requirements of Final Accounts.</li> </ul>			
10	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Agarwal, S.P. Advanced Financial Accounting. Taxmann Publications, 2017.</li> <li>2. Gupta, R.L., and Radhaswamy, M. Advanced Accountancy (Volume II). Sultan Chand &amp; Sons, 2018.</li> <li>3. Hanif, M., and Mukherjee, S. Advanced Accounting (Volume II). Tata McGraw-Hill Education, 2016.</li> <li>4. Jain, S.P., and Narang, K.L. Advanced Financial Accounting. Kalyani Publishers, 2017.</li> <li>5. Maheshwari, S.N., and Maheshwari, S.K. Advanced Accountancy (Volume II). Vikas Publishing House Pvt Ltd, 2019.</li> <li>6. Mookherjee, A. Advanced Financial Accounting. PHI Learning Pvt. Ltd., 2018.</li> <li>7. Reddy, A. K. Advanced Financial Accounting. Himalaya Publishing House, 2017.</li> <li>8. Shukla, M.C., and Grewal, T.S. Advanced Accounts (Volume II). S. Chand &amp; Company Ltd., 2019.</li> </ol>		
11	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>	
12	<b>Continuous Evaluation through:</b>	<b>Particular</b>	<b>Marks</b>
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20

<b>13</b>	<b>Format of Question Paper:</b>		<b>Duration: 02 Hrs.</b>
	<b>Maximum Marks: 60</b>		
	<b>All Questions are Compulsory Carrying 15 Marks each.</b>		
	<b>Question No.</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	Practical Question	15 Marks
		<b>OR</b>	
	Q-1	Practical Question	15 Marks
	Q-2	Practical Question	15 Marks
		<b>OR</b>	
	Q-2	Practical Question	15 Marks
	Q-3	Practical Question	15 Marks
		<b>OR</b>	
	Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks	
	<b>OR</b>		
Q-4	Short Notes (Any three out of five)	15 Marks	
<b>Note:</b>			
<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>			

### Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

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**Tolani College of Commerce  
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**Programme: M.Com. (Advanced Accountancy)  
Semester – I**

**Title of the Course: Direct Tax**

**Syllabus for 4 credit Course**

**From the Academic Year: 2024-2025**

## Name of the Course: Direct Tax

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Direct Taxation (Income Tax) course covers principles and provisions of the Income Tax Act 1961. It explores taxation of individuals, businesses, and other entities, including computation of taxable income, deductions, exemptions, and filing requirements, facilitating understanding and compliance with income tax regulations.
2	<b>Vertical:</b>	Major
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand the definitions related to income tax, including the concepts of persons, assessees, and income, as well as the basis of charge such as previous year and assessment year.</li> <li>2. To explore the concepts of residential status, the scope of total income, and deemed income in the context of taxation.</li> <li>3. To identify and analyze different heads of income including income from salary, house property, business and profession, capital gains, and other sources.</li> <li>4. To examine deductions under Section 80 and exclusions from total income, including provisions related to specific heads of income, agricultural income, sums received from HUF by a member, share of profit from a firm, income from minor child, and dividend.</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Define and differentiate between various terms related to income tax and understand the basis of charge and the distinction between previous year and assessment year.</li> <li>2. Demonstrate an understanding of residential status, the scope of total income, and the concept of deemed income, and their implications in tax computation.</li> <li>3. Classify and explain different heads of income and understand the computation of income from each head.</li> <li>4. Identify and apply deductions under Section 80 and exclusions from total income, and understand the provisions related to filing returns of income under Section 139(1) and Section 139(5).</li> </ol>

9	<b>Modules</b>		
	<b>Module 1: Definitions and Basis of Charge (15 hours)</b>		
	<ul style="list-style-type: none"> <li>• Definitions: Person, Assessee, Income Basis of Charge: Previous Year, Assessment Year.</li> <li>• Residential Status, Scope of Total Income, Deemed Income.</li> </ul>		
	<b>Module 2: Heads of Income (15 hours)</b>		
	<ul style="list-style-type: none"> <li>• Income from Salary, Income from House Property.</li> <li>• Profits and Gains from Business and Profession, Income from Capital Gains, Income from Other Sources.</li> </ul>		
	<b>Module 3: Deductions u/s 80 and Exclusions from the Total Income (15 hours)</b>		
	<ul style="list-style-type: none"> <li>• Deductions under 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U.</li> <li>• 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.</li> </ul>		
<b>Module 4: Computation of Income and Tax (15 hours)</b>			
<ul style="list-style-type: none"> <li>• Computation of Income and Tax of Individual, Firm and Company (Excluding MAT)</li> <li>• Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5).</li> </ul>			
10	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Ahuja, Girish, and Gupta, Ravi. Direct Taxes Law &amp; Practice: As Amended by Finance Act, 2021. Bharat Law House Pvt. Ltd., 2021.</li> <li>2. Ahuja, Girish, and Gupta, Ravi. Direct Taxes Law &amp; Practice. Bharat Law House Pvt. Ltd., 2020.</li> <li>3. Gaur, V.P., and Gupta, Ravi. Direct Taxes Law and Practice. Commercial Law Publishers (India) Pvt. Ltd., 2020.</li> <li>4. Manoharan, T.N., and Hari, G. R. Direct Taxes Ready Reckoner. Snow White Publications Pvt. Ltd., 2020.</li> <li>5. Mehrotra, Dr. H.C., and Goyal, Dr. S.P. Students Guide to Income Tax Including GST (For FY 2020-21). Allahabad Law Agency, 2021.</li> <li>6. Singhania, Dr. Vinod K., and Singhania, Kapil. Direct Taxes Law and Practice. Taxmann Publications, 2020.</li> <li>7. Singhania, Dr. Vinod K., and Singhania, Kapil. Direct Taxes Ready Reckoner. Taxmann Publications, 2020.</li> <li>8. Singhania, Vinod K., and Singhania, Kapil. Students' Guide to Income Tax Including GST. Taxmann Publications, 2020.</li> </ol>		
11	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>	
12	<b>Continuous Evaluation through:</b>	<b>Particular</b>	<b>Marks</b>
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20

<b>13</b>	<b>Format of Question Paper:</b>		<b>Duration: 02 Hrs.</b>
	<b>Maximum Marks: 60</b>		
	<b>All Questions are Compulsory Carrying 15 Marks each.</b>		
	<b>Question No.</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	Practical Question	15 Marks
		<b>OR</b>	
	Q-1	Practical Question	15 Marks
	Q-2	Practical Question	15 Marks
		<b>OR</b>	
	Q-2	Practical Question	15 Marks
	Q-3	Practical Question	15 Marks
		<b>OR</b>	
	Q-3	Practical Question	15 Marks
Q-4	Practical Question	15 Marks	
	<b>OR</b>		
Q-4	Short Notes (Any three out of five)	15 Marks	
<b>Note:</b>			
<b><i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i></b>			

### Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

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**Tolani College of Commerce  
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**Programme: M.Com. (Advanced Accountancy)  
Semester – I**

**Title of the Course: Advanced Trends in Accounting – I**

**Syllabus for 2 credit Course**

**From the Academic Year: 2024-2025**

## Name of the Course: Advanced Trends in Accounting – I

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Advanced Trends in Accounting - I explores emerging concepts and methodologies shaping the accounting profession. Topics may include block chain technology, sustainability reporting, data analytics, and international accounting standards, preparing students to navigate evolving accounting landscapes and contribute to organizational success in dynamic global markets.
2	<b>Vertical:</b>	Major
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	2 Credits
5	<b>Hours Allotted:</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks
7	<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1. To acquire understanding in creating and managing ledgers within Tally ERP 9, including processing purchase and sales orders, recording invoices, and understanding debit/credit notes and bank reconciliation statements.</li> <li>2. To enhance skills in utilizing default vouchers, classifying vouchers, and understanding supporting documents, enabling students to effectively manage accounting transactions and financial data using Tally ERP 9 software.</li> </ol>	
8	<b>Course Outcomes:</b> Upon completion of the course, learners will be able to: <ol style="list-style-type: none"> <li>1. Learning utilization of Tally ERP 9 software for efficient company management, including setting up accounts, configuring features, and implementing security controls to ensure data integrity and confidentiality.</li> <li>2. Grasping understanding in creating, managing, and processing accounting transactions within Tally ERP 9, including purchase and sales orders, invoices, debit/credit notes, and bank reconciliation statements, ensuring accurate financial recording and reporting.</li> </ol>	

9	<b>Modules</b>		
<b>Module 1: User Interface and Company Management (15 hours)</b>			
<ul style="list-style-type: none"> <li>• <b>Introduction to Tally Software:</b> Tally ERP9, Account Types, Accounting Rules, Accounting, Principles, Double Entry System.</li> <li>• <b>Gateway of Tally and User Interface:</b> 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.</li> </ul>			
<b>Module 2: Masters- Ledgers (15 hours)</b>			
<ul style="list-style-type: none"> <li>• <b>Understanding Default Vouchers:</b> 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.</li> <li>• <b>Debit Note and Credit Note:</b> Meaning, Accounting and Purpose, Bank Reconciliation Statement: Cash Book, Bank Book, Accounting and Purpose.</li> </ul>			
10	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Agrawal, Rajesh. "ERP with Tally: A Comprehensive Guide." New Delhi, India: BPB Publications, 2019.</li> <li>2. Banerjee, Subrata. "Mastering Tally ERP 9: An Advanced Guide to Tally." Mumbai, India: Pearson Education India, 2018.</li> <li>3. Garg, Mahesh. "Tally.ERP 9 in Simple Steps." New Delhi, India: Dreamtech Press, 2017.</li> <li>4. Kshirsagar, Pratap, et al. "Practical Guide to Tally.ERP 9." Pune, India: Nirali Prakashan, 2020.</li> <li>5. Sharma, Mahesh. "Tally ERP 9: Learn by Doing." New Delhi, India: BPB Publications, 2018.</li> <li>6. Verma, Sunil. "Tally ERP 9 Self Learning Guide." Noida, India: BPB Publications, 2019.</li> </ol>		
11	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>	
12	<b>Continuous Evaluation through:</b>	<b>Particular</b>	<b>Marks</b>
Assignment/ Presentation/ Case study/ Project		10	
Objective based test		10	

<b>13</b>	<b>Format of Question Paper:</b>		<b>Duration: 02 Hrs.</b>
	<b>Maximum Marks: 30</b>		
	<b>All Questions are Compulsory Carrying 15 Marks each.</b>		
	<b>Question No.</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	Full Length Theory Question <b>OR</b>	15 Marks
	Q-1	Full Length Theory Question	15 Marks
Q-2	Full Length Theory Question	15 Marks	
Q-2	<b>OR</b> Short Notes (Any three out of five)	15 Marks	
<b>Note:</b>			
<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>			

### Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

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**Tolani College of Commerce  
(Autonomous)**

**Programme: M.Com. (Advanced Accountancy)  
Semester – I**

**Title of the Course: Mutual Fund Management and Wealth  
Management**

**Syllabus for 4 credit Course**

**From the Academic Year: 2024-2025**

## Name of the Course: Mutual Fund Management and Wealth Management

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Mutual Fund Management and Wealth Management entail strategies for investment portfolio optimization, risk management, and financial planning. It involves analyzing market trends, selecting appropriate investment vehicles, and providing personalized financial advice to individuals and institutions for wealth accumulation and preservation.
2	<b>Vertical:</b>	Electives
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To develop a comprehensive understanding of mutual fund structures, investment strategies, and risk management techniques.</li> <li>2. To analyze various wealth management tools, including asset allocation, portfolio diversification, and tax-efficient strategies, to optimize investment returns and minimize risks.</li> <li>3. To evaluate the regulatory framework governing mutual funds and wealth management practices, ensuring compliance with legal and ethical standards.</li> <li>4. To apply theoretical knowledge and practical skills in designing personalized investment plans, considering individual financial goals, risk tolerance, and market conditions.</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Demonstrate a comprehensive understanding of mutual fund structures, investment strategies, and risk management techniques through successful completion of assessments and practical applications.</li> <li>2. Apply analytical skills to evaluate various wealth management tools, such as asset allocation and portfolio diversification, in order to optimize investment returns and mitigate risks effectively.</li> <li>3. Exhibit proficiency in navigating the regulatory landscape governing mutual funds and wealth management practices, ensuring adherence to legal and ethical standards in investment decision-making processes.</li> <li>4. Develop the ability to formulate personalized investment plans by integrating theoretical knowledge with practical skills, considering individual financial objectives, risk tolerance levels, and market dynamics.</li> </ol>

9	<p style="text-align: center;"><b>Modules</b></p> <p><b>Module 1: Introduction to Mutual Fund (15 hours)</b></p> <ul style="list-style-type: none"> <li>• <b>Mutual Funds:</b> History &amp; Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.</li> <li>• <b>Legal Framework</b> - 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 guidelines on advertisement, Accounting, Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.</li> </ul> <p><b>Module 2: Classification of Mutual Fund (15 hours)</b></p> <ul style="list-style-type: none"> <li>• <b>Types of Mutual Fund-</b> (introduction and Characteristics): Functional/Operational – Open ended, close ended, Interval; Geographical/ Location – Domestic, offshore; Miscellaneous - Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed; Term Plan, Debt Funds, Systematic Investment Planning&amp; Systematic Transfer Plan</li> <li>• <b>Portfolio</b> – Income, Growth, Balanced, Money Market Mutual Funds (MMMF); Portfolio Maturity, and Calculations of NAV.</li> </ul> <p><b>Module 3: Overview of Wealth Management (15 hours)</b></p> <ul style="list-style-type: none"> <li>• <b>Wealth management:</b> Introduction, Definition, Understanding, process, phases in process; and wealth management market in India Holistic Planning Framework.</li> <li>• <b>Sources</b> of wealth, Retirement related risk – risk identification; The Financial Planning process for an individual.</li> <li>• <b>Asset Classes:</b> 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</li> </ul> <p><b>Module 4: Financial Mathematics (15 hours)</b></p> <ul style="list-style-type: none"> <li>• Calculation of Returns (CAGR, Post-tax Returns etc.), Total Assets, Net Worth Calculations, Financial Ratios.</li> <li>• <b>Tax and Estate Planning:</b> Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, Tax Deducted at Source (TDS), Advance Tax, Long Term Capital Gains (LTCG), Short Term Capital Gains (STCG), Carry Forward &amp; Set-off.</li> <li>• <b>Estate Planning Concepts</b> –Types of Will – Requirements of a Valid Will– Trust – Deductions -Exemptions, Retirement Planning/ Income Streams &amp; Tax Savings Schemes.</li> </ul>
10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Agrawal, Sarbapriya. Mutual Fund Analysis and Portfolio Management. PHI Learning Pvt. Ltd., 2017.</li> <li>2. Garg, Rajesh. Wealth Creation through Mutual Funds. Taxmann Publications, 2018.</li> <li>3. Jain, Amit. Mutual Funds: A Comprehensive Guide for Investors and Wealth Managers. Vision Books, 2018.</li> <li>4. Kapoor, G. Mutual Fund Handbook for Wealth Managers. Wiley India Pvt Ltd, 2020.</li> <li>5. Palaniappan, P. Wealth Management: A Practical Guide. Vision Books, 2016.</li> <li>6. Rani, V. Mutual Funds: A Comprehensive Guide. Taxmann Publications, 2019.</li> </ol>

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
13	Format of Question Paper: Maximum Marks: 60		Duration: 02 Hrs.
	All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Practical Question <b>OR</b>	15 Marks
	Q-1	Full Length Theory Question	15 Marks
	Q-2	Practical Question <b>OR</b>	15 Marks
	Q-2	Full Length Theory Question	15 Marks
	Q-3	Practical Question <b>OR</b>	15 Marks
	Q-3	Full Length Theory Question	15 Marks
	Q-4	Practical Question <b>OR</b>	15 Marks
Q-4	Short Notes (Any three out of five)	15 Marks	
<i>Note: Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>			

### Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	



**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**

**Programme: M.Com. (Advanced Accountancy)  
Semester – I**

**Title of the Course: Start-up Financing**

**Syllabus for 4 credit Course**

**From the Academic Year: 2024-2025**

## Name of the Course: Start-up Financing

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Startup finance involves acquiring funding for new ventures to support their growth and operations. It encompasses various methods such as venture capital, angel investment, crowdfunding, and bootstrapping. Understanding startup finance is crucial for entrepreneurs to secure the necessary capital and effectively manage financial resources for their businesses' success.
2	<b>Vertical:</b>	Electives
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To understand the various sources of startup financing, including venture capital, angel investors, crowdfunding, bootstrapping, and government grants, and evaluate their suitability based on the stage of the startup and its specific needs.</li> <li>2. To develop the skills to create comprehensive financial projections and budgets, including cash flow forecasts, profit and loss statements, and balance sheets, to effectively communicate financial needs and attract potential investors or lenders.</li> <li>3. To gain insights into the process of valuing a startup, including methods such as discounted cash flow (DCF), comparable transactions analysis, and the risk-adjusted return method, to negotiate fair terms with investors and maximize the startup's valuation.</li> <li>4. To acquire knowledge of the legal and regulatory aspects of startup financing, including understanding term sheets, shareholder agreements, securities regulations, and tax implications, to navigate legal complexities and ensure compliance while securing funding for the startup.</li> </ol>

8	<p><b>Course Outcomes:</b></p> <ol style="list-style-type: none"> <li>1. Assess and select appropriate funding sources: Students will be able to evaluate different funding options available to startups, such as venture capital, angel investment, crowdfunding, and bootstrapping, and select the most suitable option based on the startup's stage of development, industry, and financial needs.</li> <li>2. Gain Proficiency in financial modeling and forecasting: Students will develop skills in creating financial projections, cash flow forecasts, and budgets for startups. They will be able to use financial modeling techniques to analyze the financial viability of startup ventures and make informed decisions about fundraising and resource allocation.</li> <li>3. Achieve competence in valuation methods and negotiation tactics: Students will gain knowledge of various valuation methods used in startup financing, such as discounted cash flow (DCF), comparable company analysis (CCA), and the risk-adjusted return method. They will also learn negotiation strategies to secure favorable terms with investors and maximize the startup's valuation.</li> <li>4. Acquire understanding of legal and regulatory considerations: Students will acquire an understanding of the legal and regulatory frameworks governing startup financing, including securities laws, tax regulations, and contractual agreements. They will be able to navigate legal complexities and ensure compliance while raising capital for startup ventures.</li> </ol>
9	<p style="text-align: center;"><b>Modules</b></p> <p><b>Module 1: Introduction to Start-up Financing (15 hours)</b></p> <ul style="list-style-type: none"> <li>• Understanding start-up financing and its importance.</li> <li>• Overview of the Indian start-up ecosystem.</li> <li>• Key stakeholders in start-up financing.</li> </ul> <p><b>Module 2: Sources of Start-up Funding in India (15 hours)</b></p> <ul style="list-style-type: none"> <li>• Bootstrapping and self-funding, Angel investment and angel networks in India.</li> <li>• Venture capital financing: Types, stages, and investment criteria.</li> <li>• Government schemes and incentives for start-ups, Crowd funding and other alternative funding platforms.</li> </ul> <p><b>Module 3: Evaluating Funding Options (15 hours)</b></p> <ul style="list-style-type: none"> <li>• Start-up characteristics and matching with funding sources.</li> <li>• Assessing the pros and cons of different funding options.</li> <li>• Understanding dilution and ownership implications.</li> </ul> <p><b>Module 4: Financial Projections and Investment Proposals (15 hours)</b></p> <ul style="list-style-type: none"> <li>• Developing financial projections for start-ups, and Key components of an investment proposal.</li> <li>• Valuation methods and techniques for start-ups.</li> <li>• Preparing pitch decks and investor presentations.</li> </ul>

10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Amit, Ranjan, and Gaurav Gupta. Fundraising for Startups: The Ultimate Handbook for Entrepreneurs to Raise Venture Capital. Notion Press, 2017.</li> <li>2. Bhattacharyya, Asish K. Startup Valuation: A Practical Approach. Sage Publications India Pvt Ltd, 2018.</li> <li>3. Chakravarty, Subrata. Startup Finance: From Idea to Exit. Penguin Random House India, 2020.</li> <li>4. Desai, Rishi. Bootstrap to Billions: Proven Rules from Entrepreneurs who Built Great Companies from Scratch. HarperCollins India, 2019.</li> <li>5. Doshi, Niren. The Startup Funding Book: An Insider's Guide to Raising Money from Angel Investors, Venture Capitalists, and Other Sources. White Falcon Publishing, 2016.</li> <li>6. Goyal, Mahavir. Fundamentals of Startup Finance: Essentials of Entrepreneurial Finance. Pearson India, 2018.</li> <li>7. Kaushik, Nikhil. The Startup Money Magnet: How to Successfully Raise Capital for Your Venture. Jaico Publishing House, 2020.</li> <li>8. Mehta, Vikram. Term Sheets &amp; Valuations: A Line by Line Look at the Intricacies of Term Sheets &amp; Valuations. Notion Press, 2017.</li> <li>9. Mitra, Subrata. Startup Ideas: Lean Startups. BPB Publications, 2019.</li> <li>10. Sengupta, Abhishek. Get Funded Now: An In-depth Handbook for Startups and Entrepreneurs Seeking Capital. Notion Press, 2018.</li> </ol>		
11	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>	
12	<b>Continuous Evaluation through:</b>	<b>Particular</b>	<b>Marks</b>
Assignment/ Presentation/ Case study/ Project		20	
Objective based test		20	

<b>13</b>	<b>Format of Question Paper:</b>		<b>Duration: 02 Hrs.</b>
	<b>Maximum Marks: 60</b>		
	<b>All Questions are Compulsory Carrying 15 Marks each.</b>		
	<b>Question No.</b>	<b>Particular</b>	<b>Marks</b>
	Q-1	Full Length Theory Question <b>OR</b>	15 Marks
	Q-1	Full Length Theory Question	15 Marks
	Q-2	Full Length Theory Question <b>OR</b>	15 Marks
	Q-2	Full Length Theory Question	15 Marks
	Q-3	Full Length Theory Question <b>OR</b>	15 Marks
	Q-3	Full Length Theory Question	15 Marks
Q-4	Full Length Theory Question <b>OR</b>	15 Marks	
Q-4	Short Notes (Any three out of five)	15 Marks	
<b>Note:</b>			
<i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>			

### Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

AC –  
Item No.



Knowledge is Supreme

**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**

**Programme: M.Com. (Advanced Accountancy)  
Semester – I**

**Title of the Course: Introduction to Indian Accounting Standards**

**Syllabus for 4 credit Course**

**From the Academic Year: 2024-2025**

## Name of the Course: Introduction to Indian Accounting Standards

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	"Introduction to Indian Accounting Standards" introduces principles and guidelines for financial reporting in India. It covers standards issued by the Institute of Chartered Accountants of India (ICAI), aligning with international accounting norms to enhance transparency, comparability, and reliability of financial statements in Indian business contexts.
2	<b>Vertical:</b>	Electives
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To gain an understanding of accounting theory, including its concept, role, classification, and the deductive and inductive approaches in theory formulation.</li> <li>2. To get familiarized with accounting principles, concepts, and conventions, and comprehend the evolution of accounting standards globally and in India.</li> <li>3. To acquire knowledge of financial reporting and disclosure standards, including the adoption of Indian Accounting Standards (Ind AS) and their application in presenting financial statements and cash flow statements.</li> <li>4. To explore standards providing guidance on financial statement items, such as inventories, construction contracts, income taxes, property, plant, and equipment, leases, revenue recognition, government grants, borrowing costs, and intangible assets</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Demonstrate an understanding of accounting theory and its various approaches, including deductive and inductive, and apply them to formulate accounting theories.</li> <li>2. Explain accounting principles, concepts, conventions, and the significance of accounting standards globally and in the Indian context.</li> <li>3. Apply Ind AS in the preparation and presentation of financial statements, including cash flow statements, and interpret the standards related to financial reporting and disclosure.</li> <li>4. Analyze and interpret standards guiding financial statement items, such as inventories, contracts, taxes, assets, leases, revenue recognition, government grants, borrowing costs, and intangible assets, and apply them to real-world scenarios.</li> </ol>

9	<b>Modules</b>
	<p><b>Module 1: Introduction to Accounting (15 hours)</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction to Accounting</b> – Concept of Accounting Theory – Role of accounting theory - Classification of Accounting Theory – Deductive and inductive approach in theory formulation</li> <li>• <b>Accounting Principles:</b> Concepts and Conventions - Accounting standard: Concept - Evolution- IASB- IASC- FASB –ASB in India (Theory only)</li> </ul> <p><b>Module 2: Standards relating to financial reporting &amp; disclosure (15 hours)</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul> <p><b>Module 3: Standards providing guidance on financial statement items (15 hours)</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul> <p><b>Module 4: Standards relating to business acquisitions and consolidations (15 hours)</b></p> <ul style="list-style-type: none"> <li>• Ind AS-28: Investments in Associate and Joint Ventures - Ind AS-103: Business Combinations – Ind AS-110: Consolidated Financial Statements</li> <li>• Ind AS-111: Joint Arrangements – Ind AS112: Disclosure of interest in other entities</li> </ul>
10	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Agarwal, R. Indian Accounting Standards (Ind AS) Explained. CCH India, 2018.</li> <li>2. Bharadwaj, P. Indian Accounting Standards: Quick Guide. Notion Press, 2019.</li> <li>3. Bhattacharyya, A. Accounting Standards in India: A Guide for Ind AS Users. Pearson India, 2019.</li> <li>4. Das, B. Practical Guide to Indian Accounting Standards (Ind AS). Taxmann Publications, 2018.</li> <li>5. Gupta, P. K., &amp; Radhakrishnan, S. Indian Accounting Standards (Ind AS): A Comprehensive Practice Manual. Wolters Kluwer India Pvt Ltd, 2019.</li> <li>6. Jain, S. P., &amp; Narang, A. K. Indian Accounting Standards: Text, Problems, and Cases. Vikas Publishing House Pvt Ltd, 2017.</li> <li>7. Mohan, M. Indian Accounting Standards (Ind AS): Principles, Practices &amp; Challenges. Oxford University Press India, 2020.</li> <li>8. Parveen, M. A Comparative Study of Indian Accounting Standards and International Financial Reporting Standards. SAGE Publications India, 2020.</li> </ol>

11	Internal Continuous Assessment: 40%	Semester End Examination: 60%	
12	Continuous Evaluation through:	Particular	Marks
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20

13	Format of Question Paper: Maximum Marks: 60		Duration: 02 Hrs.
	All Questions are Compulsory Carrying 15 Marks each.		
	Question No.	Particular	Marks
	Q-1	Full Length Theory Question <b>OR</b>	15 Marks
	Q-1	Full Length Theory Question	15 Marks
	Q-2	Full Length Theory Question <b>OR</b>	15 Marks
	Q-2	Full Length Theory Question	15 Marks
	Q-3	Full Length Theory Question <b>OR</b>	15 Marks
	Q-3	Full Length Theory Question	15 Marks
	Q-4	Full Length Theory Question <b>OR</b>	15 Marks
	Q-4	Short Notes (Any three out of five)	15 Marks
	<b>Note:</b> <i>Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.</i>		

### Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Mubeen Shaikh	

AC –  
Item No.



Knowledge is Supreme

**As Per NEP 2020**

**Tolani College of Commerce  
(Autonomous)**

**Programme: M.Com. (Advanced Accountancy)  
Semester – I**

**Title of the Course: Research Methodology**

**Syllabus for 4 credit Course**

**From the Academic Year: 2024-2025**

## Name of the Course: Research Methodology

Sr. No.	Heading	Particulars
1	<b>Description the course:</b>	Research Methodology is aiming to provide an in-depth understanding of the research process and methodologies relevant to the field of commerce. The course equips students with the knowledge and skills necessary for undertaking full-bodied research projects, making them adept researchers in their respective domains.
2	<b>Vertical:</b>	Research Methodology
3	<b>Type:</b>	Theory
4	<b>Credit:</b>	4 Credits
5	<b>Hours Allotted:</b>	60 Hours
6	<b>Marks Allotted:</b>	100 Marks
7	<b>Course Objectives:</b>	<ol style="list-style-type: none"> <li>1. To enhance the abilities of learners to undertake research in business &amp; social sciences</li> <li>2. To enable the learners to understand, develop and apply the fundamental skills in formulating research problems</li> <li>3. To enable the learners in understanding and developing the most appropriate methodology for their research</li> <li>4. To make the learners familiar with the basic statistical tools and techniques applicable for research</li> </ol>
8	<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Gain proficiency in locating and selecting relevant research papers, and develop the skills to independently write well-structured research papers.</li> <li>2. Develop a solid understanding of various research types, the purposes behind conducting research, the step-by-step research process, and different methods for designing studies and selecting samples.</li> <li>3. Acquire knowledge on measurement and scaling techniques, as well as the ability to conduct quantitative data analysis, enabling effective interpretation and presentation of research findings.</li> <li>4. Attain a basic awareness of data analysis and hypothesis testing procedures, providing a foundation for critical evaluation and interpretation of research results.</li> </ol>

## Modules

### Module 1: Introduction to Research (15 hours)

- **Introduction to Research:** Features and Importance of research in business, Objectives and Types of research- Basic, Applied, Descriptive, Analytical and Empirical Research.
- **Research Philosophy** – Pragmatism, Positivism, Realism and Interpretivism
- Formulation of research problem, Research Design, significance & sources of Review of Literature,
- **Hypothesis:** Formulation, Sources, Importance and Types
- **Sampling:** Significance, Methods, Factors determining sample size

### Module 2: Research Process and Data Collection (15 hours)

- **Stages in Research process**
- **Data Collection:** Primary data: Observation, Experimentation, Interview, Schedules, Survey, Limitations of Primary data; Secondary data: Sources and Limitations
- Factors affecting the choice of method of data collection.
- **Questionnaire:** Types, Steps in Questionnaire Designing, Essentials of a good questionnaire
- **Scaling Techniques:** Types of scaling techniques

### Module 3: Data Processing and Statistical Analysis (15 hours)

- **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.
- **Testing of Hypotheses** – Parametric Test-t test, f test, z test; Non-Parametric Test -Chi square test, ANOVA, Factor Analysis.
- **Interpretation of data:** significance and Precautions in data interpretation.

### Module 4: Research Reporting and Modern Practices in Research (15 hours)

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

<b>10</b>	<b>Reference Books:</b> 1. Gupta, Dr S.L., and Hitesh Gupta. Research Methodology – Text and Cases with SPSS Applications. International Book House Pvt Ltd., 2011. 2. Kothari, C.R. Research Methodology- Methods and Techniques. New Wiley Ltd., 2009. 3. Panneerselvam, R. Research Methodology. Prentice Hall of India, New Delhi, 2004. 4. Saravanavel, P. Research Methodology. Kitab Mahal, Allahabad, 2018. 5. Srivastava, T.N., and Shailaja Rego. Business Research Methodology. Tata McGraw-Hill Education Private Limited, New Delhi., 2010.		
<b>11</b>	<b>Internal Continuous Assessment: 40%</b>	<b>Semester End Examination: 60%</b>	
<b>12</b>	<b>Continuous Evaluation through:</b>	<b>Particular</b>	<b>Marks</b>
		Assignment/ Presentation/ Case study/ Project	20
		Objective based test	20
<b>13</b>	<b>Format of Question Paper:</b> <b>Maximum Marks: 60</b> <span style="float: right;"><b>Duration: 02 Hrs.</b></span> <b>All Questions are Compulsory Carrying 15 Marks each.</b>		
	<b>Q. No:</b>	<b>Particular</b>	<b>Max Marks</b>
	Q-1 a. b. c.	Attempt any 2 of the following: (From Module I) Full Length Question Full Length Question Full Length Question	15
	Q-2 a. b. c.	Attempt any 2 of the following: (From Module II) Full Length Question Full Length Question Full Length Question	15
	Q-3 a. b. c.	Attempt any 2 of the following: (From Module III) Full Length Question Full Length Question Full Length Question	15
	Q-4 a. b. c.	Attempt any 2 of the following: (From Module IV) Full Length Question Full Length Question Full Length Question	15
	<b>Note: Any of the full-length question of 7.5 marks can be a case study.</b>		

### Signature of Team Member

Sr. No	Name	Signature
1.	Ms. Priyanka Bhalekar	

