

# John Wilson Education Society's

## Wilson College (Autonomous)

Chowpatty, Mumbai-400007  
RE-ACCREDITED 'A' grade by NAAC

*Affiliated to the*

**UNIVERSITY OF MUMBAI**

### Syllabus for M.COM Part II

**Program: M.Com**

**Program Code: WPCOM**

**Choice Based Credit System (CBCS) with effect from  
Academic year 2024-25**

#### PROGRAM OUTLINE 2024-2025

YEAR	SEM	COURSE CODE	COURSE TITLE	CREDITS
II	III	WCCOMMT631	Mandatory: DIRECT TAX	4
		WCCOMMT632	Mandatory: ADVANCED COST ACCOUNTING	4
		WCCOMMT633	Mandatory: ADVANCED AUDITING	4
		WCCOMET631	Elective: Investment Analysis & Portfolio Management	2
		WCCOMET632	Elective: Advanced Financial Accounting	2
		WCCOMRP631	OJT / FP	4

	IV	WCCOMMT6 41	Mandatory: INDIRECT TAX- INTRODUCTION OF GOODS AND SERVICE TAX	4
		WCCOMMT6 42	Mandatory: FINANCIAL MANAGEMENT	4
		WCCOMMT6 43	Mandatory: CORPORATE FINANCIAL ACCOUNTING	4
		WCCOMET64 1	Elective: Investment Analysis & Portfolio Management II	2
		WCCOMET64 2	Elective: Personal Financial Planning II	2
		WCCOMRP64 1	Project work II Wilson College	4

### PROGRAMME SPECIFIC OUTCOME (PSOs)

PS01: To provide a systematic learning and exposure to Banking, Finance and Insurance related disciplines.

PS02: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.

PS03: To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.

PS04: After Completing Masters in Commerce students are able to develop an ability to apply knowledge acquired in problem solving.

PS05: The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.

PS06: Students will have the knowledge to start their own business

### PREAMBLE:

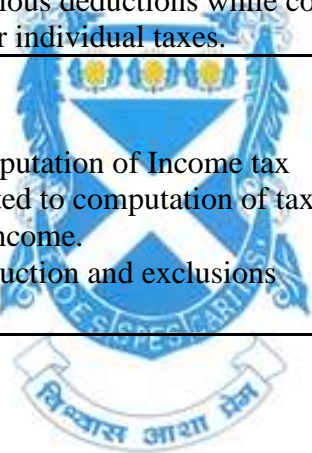
With the introduction of Choice Based Credit System (CBCS) by the esteemed University from the academic year 2020-2021, the existing syllabus of MCOM is restructured according to the CBCS pattern for its implementation from 2024-2025.

The present revision of the syllabus took care of balancing both the basic concepts and some advance concepts in Commerce stream.

The concepts of Commerce, Industry, Finance, Banking, Insurance and wealth creation are taken care off in the syllabus drafted by BOS. The changes were made in the curriculum in order to build the foundation in the field of Commerce and Management. The content of the syllabus has been drafted in such a way that it brings wide range of opportunities in across all the field of Commerce and industry.



<b>PROGRAM(s): MCOM II</b>			<b>SEMESTER: III</b>		
<b>Course: DIRECT TAX</b>			<b>Course Code: WCCOMMT631</b>		
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks-40)</b>	<b>Semester End Examination (Marks-60)</b>
<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
To enable the learners to understand various heads of income while computing tax.					
To provide information pertaining to various deductions while computing tax.					
To make the students capable to file their individual taxes.					
<b>Course Outcomes:</b>					
CO1: To gain understanding for the computation of Income tax					
CO2: To understand different terms related to computation of tax					
CO3: To understand different heads of income.					
CO4: To gain knowledge on various deduction and exclusions					



**DETAILED SYLLABUS**

<b>Course Code/ Unit</b>	<b>Unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
<b>I</b>		<b>Definitions and Basis of Charge</b>	
	<b>1.1</b>	Definitions: Person, Assessee, Income	
	<b>1.2</b>	Basis of Charge: Previous Year Assessment Year Residential Status Scope of Total Income Deemed Income	
<b>II</b>		<b>Heads of Income</b>	
	<b>2.1</b>	Income from Salary	
	<b>2.2</b>	Income from House Property	
	<b>2.3</b>	Profits and Gains from Business and Profession	
	<b>2.4</b>	Income from Capital Gains	
	<b>2.5</b>	Income from Other Sources	
<b>III</b>		<b>Deductions u/s 80 and Exclusions from the Total Income</b>	
	<b>3.1</b>	Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U	
	<b>3.2</b>	Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend	

<b>IV</b>		<b>Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)</b>	
	<b>4.1</b>	Computation of Income & Tax of Individual and Partnership Firm	
	<b>4.2</b>	Filing of Nil Returns	

**References:**

<b>PROGRAM(s): MCOM II</b>		<b>SEMESTER: III</b>			
<b>Course: ADVANCED COST ACCOUNTING</b>		<b>Course Code: WCCOMMT632</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks-40)</b>	<b>Semester End Examination (Marks-60)</b>
<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
<p>To enable the learners to understand cost Allocation and Activity based Costing.                      To provide information pertaining to Responsibility Accounting.                      To make the students understand various concepts related to Strategic Cost Management</p>					
<b>Course Outcomes:</b>					
<p>CO1: To gain understanding on Process Costing.                      CO2: To understand Cost Allocation and its methods.                      CO3: To provide knowledge on preparation of Managerial reports.                      CO4: To familiarize the students with transfer Pricing and its concepts.</p>					

**DETAILED SYLLABUS**

	<b>Unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
<b>I</b>		Uniform Costing and Inter-Firm Comparison	
	<b>1.1</b>	Uniform Costing Meaning and need for uniform costing ,Essentials for success of uniform costing	
	<b>1.2</b>	Advantages and limitations of uniform costing Areas of Uniformity, Uniform cost manual Simple practical problems Inter-Firm Comparison	
	<b>1.3</b>	Pre requisites of inter firm comparison Advantages and limitations Simple practical problems	
<b>II</b>		Cost Allocation and Activity Based Costing Systems	
	<b>2.1</b>	Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method.	
	<b>2.2</b>	Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.	
<b>III</b>		<b>Responsibility Accounting</b>	
	<b>3.1</b>	Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre’s – Cost, Profit, Revenue and Investment.	
	<b>3.2</b>	Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)	
	<b>3.3</b>	Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.	

		Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing.	
<b>IV</b>		<b>Strategic Cost Management</b>	
	<b>4.1</b>	Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.	
	<b>4.2</b>	Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.	

**References:**



<b>PROGRAM(s): MCOM II</b>			<b>SEMESTER: III</b>		
<b>Course: ADVANCED AUDITING</b>			<b>Course Code: WCCOMMT633</b>		
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks-40)</b>	<b>Semester End Examination (Marks-60)</b>
<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
To provide information pertaining to Company Audit..					
To gain an understanding on Special Audits					
To enable the learner with the knowledge of Audit under different laws.					
<b>Course Outcomes:</b>					
CO1: To gain an understanding on Qualification and disqualification of Auditors					
CO2: To familiarize the students with Audit report.					
CO3: To understand different Audits.					
CO4: To provide the knowledge of Auditing in a Computerized Environment.					



**DETAILED SYLLABUS**

	<b>Unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
<b>I</b>		<b>Company Audit</b>	
	<b>1.1</b>	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.	
	<b>1.2</b>	Concepts of true and fair and materiality and audit risk in the context of audit of companies.	
	<b>1.3</b>	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	
<b>II</b>		<b>Special Audits</b>	
	<b>2.1</b>	Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals	
<b>III</b>		<b>Audit under other Laws</b>	
	<b>3.1</b>	Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes	
<b>IV</b>		<b>Auditing in Computerized Environment</b>	
	<b>4.1</b>	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	

**References:**

<b>PROGRAM(s): MCOM II</b>		<b>SEMESTER: III</b>			
<b>Course: Investment Analysis &amp; Portfolio Management</b>		<b>Course Code: WCCOMET631</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CIA)</b>	<b>Semester End Examination</b>
<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>20</b>	<b>30</b>

**Learning Objectives:**

To acquaint the learners with various concepts of finance

To understand the terms which are often confronted while reading newspaper, magazines etc for better correlation with the practical world.

**Course Outcomes:**

CO1: To provide the knowledge on different Investment Environment.

CO2: To familiarize the students with Risk - Return Relationship

CO3: To solve the problems on Standard deviation.



**DETAILED SYLLABUS**

	<b>Unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
<b>I</b>		<b>Introduction to Investment Environment</b>	
	<b>1.1</b>	a) Introduction to Investment Environment Introduction, Investment Process, Criteria for Investment, Types of Investors, Investment V/s Speculation V/s Gambling, Investment Avenues, Factors Influencing Selection of Investment Alternatives	
	<b>1.2</b>	b) Capital Market in India Introduction, Concepts of Investment Banks its Role and Functions, Stock Market Index, The NASDAQ, SDL, NSDL, Benefits of Depository Settlement, Online Share Trading and its Advantages, Concepts of Small cap, Large cap, Midcap and Penny stocks	
<b>II</b>		<b>Risk - Return Relationship</b>	
	<b>2.1</b>	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.	

<b>PROGRAM(s): MCOM II</b>		<b>SEMESTER: III</b>			
<b>Course: Advanced Financial Accounting</b>		<b>Course Code: WCCOMET632</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks-40)</b>	<b>Semester End Examination (Marks-60)</b>
2	-	-	2	20	30
<b>Learning Objectives:</b>					
To acquaint the learners with various concepts of foreign currency.					
To evaluate the Accounting & Statutory Requirements of Co-operative Societies					
<b>Course Outcomes:</b>					
CO1: To provide the knowledge on Foreign Currency Conversion.					
CO2: To familiarize the students with Accounting & Statutory Requirements of Co-operative Societies.					
CO3: To solve the problems of Co-operative Societies.					



**DETAILED SYLLABUS**

	Unit	Course/ Unit Title	Credits/ Lectures
<b>I</b>		<b>Foreign Currency Conversion (As per Applicable Accounting Standards)</b>	
	<b>1.1</b>	Requirements as per Accounting Standards	
	<b>1.2</b>	Foreign Branches	
<b>II</b>		<b>Accounting &amp; Statutory Requirements of Co-operative Societies</b>	
	<b>2.1</b>	Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules • Forms and Requirements of Final Accounts	

**PROGRAM: M.COM****SEMESTER: II**

<b>Course: OJT / FP</b>		<b>Course Code: WCCOMOJ531</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>INTERNAL ASSESSMENT (CIA) (Marks- 40)</b>	<b>Semester End Examination (Marks-60)</b>
NA	NA	NA	4	100	NA
<b>Learning Objectives:</b>					
<ul style="list-style-type: none"> <li>• On the Job training provides exposure to learners about practical experience of working environment.</li> <li>• Field Project promotes research culture in students.</li> </ul>					

## Guidelines for preparation of Project Work

### Work load

Project Work is

01. (one) hour per batch of 15-20 learners per week for the teacher.
02. The learner (of that batch) shall do field work and library work in the remaining.
03. (three) hours per week. 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 learners 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-for Title 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 100 pages**

## Modality of Assessment

**Theory Examination Pattern:****A. Internal Assessment- 40%- 40 Marks per paper**

Sr. No.	Evaluation Type	Marks
1	Written Objective Examination	20
2	Assignment/ Case study/ field visit report/ presentation/ project / Industrial Visit	20
	<b>Total</b>	<b>40</b>

**B. External Examination- 60%- 60 Marks per paper****Semester End Theory Examination:**

1. Duration - These examinations shall be of **two hours** duration.
2. Theory question paper pattern:
  - a. There shall be ----- questions each of ----- marks one on each unit.
  - b. All questions shall be compulsory with internal choice within the questions.

**Paper Pattern:**

Q. No.	Description	Marks
Q.1	Multiple Choice Questions/Fill in the Blanks/ True or False	15 (8+7)
Q.2	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
Q.3	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
Q.4	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
	<b>TOTAL</b>	<b>60</b>

**PROGRAM(s): MCOM  
II**

**SEMESTER: IV**



<b>Course: Indirect Tax- Introduction of Goods and Service Tax</b>		<b>Course Code: WCCOMMT641</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks-40)</b>	<b>Semester End Examination (Marks-60)</b>
<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
To provide information on registration under GST..					
To enable the learner with the knowledge of Place of Supply of Goods and Service Tax					
To provide an understanding on Collection of Taxed under IGST.					
<b>Course Outcomes:</b>					
CO1: To gain an understanding on GST and its different Scope					
CO2: To familiarize the students with the Rules and Procedures of Registration					
CO3: To understand the time of GST Payments.					



## DETAILED SYLLABUS

	<b>Unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
<b>I</b>		<b>Overview of Goods and Service Tax</b>	
	<b>1.1</b>	<ul style="list-style-type: none"> <li>● Introduction and Meaning of GST and IGST</li> <li>● Scope of GST</li> <li>● Present/old Tax Structure v/s GST</li> <li>● GST in Other Countries</li> </ul>	

		<ul style="list-style-type: none"> <li>Existing taxes proposed to be subsumed under GST</li> <li>Principles adopted for subsuming the taxes</li> <li>Dual GST</li> <li>Benefits of GST</li> <li>GST Council</li> <li>GST Network (GSTN) and GST regime</li> <li>Integrated Goods and Services Tax Act, 2017: title and definitions, administration.</li> </ul>	
<b>II</b>		<b>Registration Under GST</b>	
	<b>2.1</b>	<ul style="list-style-type: none"> <li>Rules and Procedure of registration</li> <li>Special provisions relating to casual taxable person and non-resident taxable person Amendment of registration</li> <li>Cancellation of registration</li> <li>Revocation of cancellation of registration</li> </ul>	
<b>III</b>		<b>Collection of Tax under Integrated Goods and Services Tax Act, 2017</b>	
	<b>3.1</b>	Sec 5 and Sec 6	
	<b>3.2</b>	Input tax credit	
<b>IV</b>		<b>Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017</b>	
	<b>4.1</b>	Sec 10 and Sec 12	
<b>V</b>		<b>Payment of GST</b>	
	<b>5.1</b>	<ul style="list-style-type: none"> <li>Introduction</li> <li>Time of GST Payment</li> <li>How to make payment</li> <li>Challan Generation &amp; CPIN</li> <li>TDS &amp; TCS</li> <li>Fines and Penalties</li> </ul>	

<b>PROGRAM: MCOM II</b>	<b>SEMESTER: IV</b>
Course: <b>Financial Management</b>	<b>Course Code: WCCOMMT642</b>
<b>Teaching Scheme</b>	<b>Evaluation Scheme</b>

Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks- 40)	Semester End Examination (Marks- 60)
4	-	-	4	40	60

**Learning Objectives:**

To provide information on types of Financing..

To develop the learner to make various Investment Decision

To provide an understanding on Financial Planning.

**Course Outcomes:**

CO1: To provide the knowledge on different terms related to Financing

CO2: To familiarize the students with Capital Budgeting.

CO3: To gain an understanding on management of Working Capital..

**DETAILED SYLLABUS**

	Unit	Course/ Unit Title	Credits/ Lectures
I		<b>Financial Planning</b>	
	1.1	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Meaning of Budget</li> <li>• Essentials of a budget,</li> <li>• Types of Budgets</li> </ul>	

		<ul style="list-style-type: none"> <li>• Advantages of Budgeting</li> <li>• Zero Based Budget</li> <li>• (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)</li> </ul>	
<b>II</b>		<b>Financial Policy and Corporate Strategy</b>	
	<b>2.1</b>	<ul style="list-style-type: none"> <li>• Meaning of strategic financial management</li> <li>• Strategic financial decision making framework</li> <li>• Functions of Strategic Financial Management</li> <li>• Financial Planning</li> </ul>	
<b>III</b>		<b>Types of Financing</b>	
	<b>3.1</b>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Needs of Finance and Sources: Long Term, Medium Term, Short Term</li> <li>• Long Term Sources of Finance</li> <li>• Owners Capital / Equity Capital</li> <li>• Preference share capital</li> <li>• Retained Earning</li> <li>• Debentures or Bonds</li> <li>• Loans from Financial Institutions / Banks</li> <li>• Short Term Sources of Finance</li> <li>• Trade Credit</li> <li>• Accrued Expenses and Deferred Income</li> <li>• Advances From Customers</li> <li>• Commercial Papers Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans</li> <li>• Inter Corporate Deposits</li> <li>• Certificate of Deposits</li> <li>• Public Deposits</li> </ul>	
<b>IV</b>		<b>Investment Decision</b>	
		<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Nature of Capital Budgeting</li> <li>• Purpose of Capital Budgeting</li> <li>• Capital Budgeting Process</li> <li>• Types of Capital Investment</li> <li>• Decisions Project Cash Flows and Net profit Approval</li> <li>• Basic Principle of Measuring Project Cash Flows</li> <li>• Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle</li> <li>• Probability technique for measurement of cash flow</li> <li>• Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods</li> </ul>	

		<ul style="list-style-type: none"> <li>• A Comparison; Project Selection Under Capital Rationing</li> <li>• (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)</li> </ul>	
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**References:**



<b>PROGRAM: MCOM II</b>	<b>SEMESTER: IV</b>
<b>Course: Corporate Financial Accounting</b>	<b>Course Code: WCCOMMT643</b>

Teaching Scheme					Evaluation Scheme
Lectures (Hours per week)	Practical (Hours per week)	Tutorial (Hours per week)	Credit	Continuous Assessment (CA) (Marks- 40)	Semester End Examination (Marks- 60)
4	-	-	4	40	60
<b>Learning Objectives:</b>					
<b>Course Outcomes:</b> CO1:					



**DETAILED SYLLABUS**

	<b>Unit</b>	<b>Course/ Unit Title</b>	<b>Credits/ Lectures</b>
<b>I</b>		<b>Corporate Financial Reporting</b>	
	<b>1.1</b>	<ul style="list-style-type: none"> <li>• Introduction of Financial Reporting</li> <li>• Need for reporting</li> <li>• Contents of Financial Report</li> <li>• Recent trends in Financial reporting</li> </ul> <b>( Theory and Practical )</b>	
<b>II</b>		<b>International Financial Reporting Standards (IFRS) &amp; Ind - AS</b>	
	<b>2.1</b>	Accounting Standards (AS) – applicability, interpretation, scope and compliance in India • Introduction to I.F.R.S. • Ind - AS • Specific Ind AS: Borrowing Costs Operating Segments Earning per share Income Taxes Accounting for fixed assets	
<b>III</b>		<b>Valuation of Business for Amalgamation &amp; Merger</b>	
	<b>3.1</b>	<ul style="list-style-type: none"> <li>• Meaning, Need &amp; Approach Methods of valuation</li> </ul> <b>(Theory and Practical )</b>	
<b>IV</b>		<b>Consolidated Financial Statement</b>	
	<b>4.1</b>	Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary) <b>( Theory and Practical )</b>	

**References:**

<b>PROGRAM(s): MCOM II</b>		<b>SEMESTER: III</b>			
<b>Course: Investment Analysis &amp; Portfolio Management II</b>		<b>Course Code: WCCOMET641</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks-40)</b>	<b>Semester End Examination (Marks-60)</b>
				<b>40</b>	<b>60</b>
<b>Learning Objectives:</b> To develop the knowledge of various models and techniques of security and portfolio analysis.					
<b>Course Outcomes:</b>					





	Unit	Course/ Unit Title	Credits/ Lectures
<b>I</b>		<b>Portfolio Management and Security Analysis</b>	
	<b>1.1</b>	a) Portfolio Management: Meaning and Concept, Portfolio Management Process, Objectives, Basic Principles, Factors affecting Investment Decisions in Portfolio Management, Portfolio Strategy Mix.	
	<b>1.2</b>	b) Security Analysis: Fundamental Analysis, Economic Analysis, Industry Analysis, Company Analysis, Technical Analysis - Basic Principles of Technical Analysis., Uses of Charts: Line Chart, Bar Chart, Candlestick Chart, Mathematical Indicators: Moving Averages, Oscillators	
<b>II</b>		<b>Theories, Capital Asset Pricing Model and Portfolio Performance Measurement</b>	
	<b>2.1</b>	a) Theories: Dow Jones Theory, Elliott Wave Theory, Efficient Market Theory b) Capital Asset Pricing Model: Assumptions of CAPM, CAPM Equation, Capital Market Line, Security Market Line c) Portfolio Performance Measurement: Meaning of Portfolio Evaluation, Sharpe's Ratio (Basic Problems), Treynor's Ratio (Basic Problems), Jensen's Differential Returns (Basic Problems)	

<b>PROGRAM(s): MCOM II</b>		<b>SEMESTER: III</b>			
<b>Course: Personal Financial Planning 2</b>		<b>Course Code: WCCOMMT642</b>			
<b>Teaching Scheme</b>					<b>Evaluation Scheme</b>
<b>Lectures (Hours per week)</b>	<b>Practical (Hours per week)</b>	<b>Tutorial (Hours per week)</b>	<b>Credit</b>	<b>Continuous Assessment (CA) (Marks-40)</b>	<b>Semester End Examination (Marks-60)</b>
				<b>40</b>	<b>60</b>
<b>Learning Objectives:</b>					
<b>Course Outcomes:</b>					

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## DETAILED SYLLABUS

	Unit	Course/ Unit Title	Credits/ Lectures
<b>I</b>		<b>Retirement Planning &amp; Employees Benefits</b>	
	<b>1.1</b>	Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counselling	
<b>II</b>		<b>Investment Planning</b>	
	<b>2.1</b>	Risk Return Analysis Investing in Stocks and Bonds ,Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation, Investment strategies and Portfolio construction and management.	



## *M.Com II DISSERTATION*

### **Work Load:**

Work load for Dissertation Work is 1 hour per batch of 15 students per week for the teacher. The student shall do field work and library work in the remaining 3 hours per week.

### **Guidelines:**

- The Dissertation topic may be undertaken in any area of Elective Courses.
- Each of the students has to undertake a Dissertation individually under the supervision of a teacher-guide.
- The student shall decide the topic in consultation with the teacher-guide concerned.
- University/college should allot P G Teacher for guidance to the students based on her / his specialization.
- There shall be double valuation of dissertation by the teacher- guide concerned and an external examiner appointed by the University/College with equal weightage.
- The teacher-guide along with the external examiner appointed by the University/College for the valuation of dissertation shall conduct viva voce examination with equal weightage.
- The date of viva voce shall be intimated to the students by the Department well in advance.
- The dissertation report shall be prepared as per the broad guidelines given below:
  - a. Dissertation Report shall be typed in Times New Roman with one and half line spacing in 12 Font Size and 1.5 spacing.
  - b. The size of the Dissertation Report shall be with a minimum of 25,000 words and a maximum of 40,000 words. (
  - c. Dissertation Report shall be printed on both sides of the paper.
  - d. The Dissertation Report shall be bounded.

### **Evaluation:**

The Dissertation Report evaluation is for 60 Marks and the Viva –Voce examination is for 40 Marks (without presentation).

No marks will be allotted on the Dissertation Report unless a candidate appears at the Viva-Voce Examination. Similarly, no marks will be allotted on Viva-Voce Examination unless a candidate submits his/her Dissertation Report.

### **Dissertation Report (60 marks):**

Introduction and other areas covered	– 20 marks
Presentation, Analysis & Findings	-- 30 marks
Conclusion & Recommendations	-- 10 marks

### **Viva-Voce (40 marks):**

In course of Viva-Voce Examination, the question may be asked in the following areas:

Importance / relevance of the Study, Objective of the Study, Methodology of the Study/

Mode of Enquiry -- 10 marks

Ability to explain the analysis, findings, concluding observations, recommendation,

Limitations of the Study -- 20 marks

Impression (including Communication Skill) -- 10 marks

Overall

### **Passing:**

- Minimum of Grade E in the dissertation component
- In case of failing in the dissertation work, the same dissertation 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.

## Modality of Assessment

### Scheme of Examination:

The performance of the learners will be evaluated in two components. One component will be the Internal Assessment component carrying 40% marks and the second component will be the Semester End Examination component carrying 60% marks.

### Internal Assessment:

The Internal Assessment will consist of one class test of 40 marks for each course excluding projects. The question paper pattern will be shown as below:

#### Theory Examination Pattern:

##### A. Internal Assessment- 40%- 40 Marks per paper

Sr. No.	Evaluation Type	Marks
1	Written Objective Examination	20
2	Assignment/ Case study/ field visit report/ presentation/ project	20
	<b>Total</b>	<b>40</b>

##### B. External Examination- 60%- 60 Marks per paper

#### Semester End Theory Examination:

1. Duration - These examinations shall be of **two hours** duration.
2. Theory question paper pattern:
  - a. There shall be ----- questions each of ----- marks one on each unit.
  - b. All questions shall be compulsory with internal choice within the questions.

**Paper Pattern: for External Exam (60 Marks)**

Q. No.	Description	Marks
Q.1	Multiple Choice Questions/Fill in the Blanks/ True or False	15 (8+7)
Q.2	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
Q.3	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
Q.4	Theory/Practical Question (Attempt any 1 out of 2 questions)-15 marks each OR Any 2 out of 3 (7.5 marks each)	15
	TOTAL	<b>60</b>

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