



**Royal College of Arts, Science and Commerce
(Autonomous)**

Affiliated to University of Mumbai

**Program: M. Com(Advanced Accountancy)
Syllabus for Semester: I and II**

Syllabus for Postgraduate Programme as per
National Education Policy (NEP-2020) with effect from the
academic year 2024-2025

Programme Outcomes (POs) for M.Com

MCOM PO and PSO **PO**

PO No.	On Completion of MCOM a learner will be able to:
PO1	Demonstrate advanced understanding of accounting principles, standards, and practices in both national and international contexts.
PO2	Analyse and interpret complex financial statements for decision-making using logic, reasoning, and modern analytical tools.
PO3	Apply specialized knowledge in areas like corporate accounting, auditing, taxation, and financial management for professional practice.
PO4	Undertake research in commerce and accounting using appropriate methodologies and digital tools.
PO5	Prepare for careers in banking, insurance, finance, accounting, and also develop entrepreneurial competencies.
PO6	Develop effective written and oral communication skills required for business and professional contexts.
PO7	Recognise the need for continuous personal and professional development in the dynamic global business environment.
PO8	Demonstrate ethical values, a sense of equity, inclusiveness, and commitment towards environmental sustainability and community development.

PSO

PSO No	On Completion of MCom in Advance accountancy the learner will be able to:
PSO1	Apply advanced accounting concepts, standards, and practices in preparing, presenting, and analysing financial reports of corporates, government, and non-profit organisations.
PSO2	Demonstrate expertise in cost accounting, management accounting, auditing, and taxation for decision-making, compliance, and governance.
PSO3	Use digital tools, accounting software, and emerging technologies (such as ERP, data analytics, AI-based accounting applications) to solve accounting and financial problems.
PSO4	Conduct independent research, case analysis, and problem-solving in accounting and finance using quantitative and qualitative methods.
PSO5	Prepare for professional qualifications (CA, CMA, CS, CFA, etc.) and careers in banking, insurance, auditing, taxation, consultancy, and corporate accounting.
PSO6	Integrate ethical business practices, environmental consciousness, and principles of sustainable growth in accounting and financial decision-making.

MCOM (ADVANCED ACCOUNTANCY)

SEMESTER-I

1. Course/ Paper Title	Advanced Cost and Management Accounting
Course offered as	Major
Course Code	RPGCMJ101
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Introduction

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

Sr No.	Course learning Objectives
CLO1	To enhance the abilities of the learners to develop the concept of Break-even Analysis and its significance in the business with respect to managerial decision making.
CLO2	To enable the learners to calculate the various variances and to apply the same in decision making.
CLO3	To enable the learners in preparing and presenting the financial report in the business corporate in form of various budgets.
CLO4	To make learners able to draft Operating Cost statements of Transport, Hotel, Hospitals etc.

Course Outcomes:

Sr. No.	Particulars
CO1	The students will be able to identify and analyse Break-even Analysis and understand managerial decision making.
CO2	The students will be able to calculate the various variances and to explain standard practices associated with Standard Costing and Variance analysis.
CO3	The students will be able to prepare and present functional budgets at organizational level.
CO4	The students will be able to solve and draft the Operating costing preparation problems.

Detailed Syllabus

Module	Title with content	No. of lectures
I (1 CREDITS)	Unit 1: Marginal Costing, Absorption Costing and Management Decisions A) Meaning of Absorption Costing - Distinction between Absorption Costing and Marginal Costing - Problems on Breakeven Analysis - Cost Volume Profit Analysis - Breakeven Charts - Contribution Margin and Various Decision Making Problems B) Managerial Decisions through Cost Accounting such as Pricing Accepting Special Offer - Profit Planning - Make or Buy Decisions - Determining Key Factors - Determining Sales Mix - Determining Optimum Activity Level - Performance Evaluation - Alternative Methods of Production, Cost Reduction & Cost Control	10
I (1 CREDITS)	Unit 2: Standard Costing A) Standard Costing as an Instrument of Cost Control and Cost Reduction - Fixation of Standards B) Theory and Problems based on Analysis of Variances of Materials, Labour Overheads and Sales including Sub-variances	10
II (1 CREDITS)	Unit 3: Budgetary Control A) Budget and Budgetary Control - Zero Based Budget - Performance Budgets - Functional Budgets Leading to the Preparation of Master Budgets	10

	B) Capital Expenditure Budget - Fixed and Flexible Budgets - Preparation of Different Types of Budgets	
II (1 CREDITS)	Unit 4: Operating Costing A) Meaning of Operating Costing - Determination of Per Unit Cost - Collection of Costing Data B) Practical Problems based on Costing of Hospital, Hotel and Goods & Passenger Transport	10
	Total	40

(Two units for a two credit course and four units for a four credit course.1 credit = 1 lecture hour/week, 2 hours= 1 practical)

References:

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

Royal College of Arts, Science and Commerce
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I	Internal Assessment	
a	One class test (Short answers/Objectives/ Multiple Choice)	20 Marks
b	Project Presentation, Group Discussion, Online Test	30 Marks
	Total	50 marks
II	Semester End Examination	50 Marks
	Duration	2 Hours

Internal Assessment:50**College Assessment:50****External Question Paper Pattern – 50 Marks**

Q. 1 Attempt any 1 out of 2 (14 Marks)

(Note: 14 marks question can be break up into 7 and 7 marks)

Q. 2 Attempt any 1 out of 2 (12 Marks)

(Note: 12 marks question can be break up into 6 and 6 marks)

Q. 3 Attempt any 1 out of 2 (12 Marks)

Q. 4 Short note any 2 out of 3(12 Marks)

2. Course/ Paper Title	Mutual Fund Management and Wealth Management
Course offered as	ELECTIVE
Course Code	RPGCEL101
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Sr. No.	Course learning Objectives
1	To enable the students to understand the fundamentals of mutual fund management
2	To enable the students with concepts of tax planning available for wealth management

Course Outcome

	On completing the course, the student will be able to:
CO1	To discuss concepts ,benefits, procedures for issue of mutual funds
CO2	To evaluate legal framework, rules, regulations and guidelines for investments in mutual funds.

CO3	To classify assets and liabilities of mutual funds, types of mutual fund and valuation of NAV
CO4	To discuss concepts, benefits, characteristic of wealth management
CO5	To evaluate various sources of wealth management and risk involves in wealth management.

CO6	To calculate various ratios and net worth evaluation.
CO7	To make students aware about various tax saving plan, retirement strategies, advance tax and total taxable income including set off and carry forward and deductions available.

Detailed Syllabus:

Module	Title with content	No. of lectures
I	<p>Unit1: Introduction to Mutual Fund</p> <p>A) History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India.</p> <p>B) Legal Framework - Role of regulatory agencies for Mutual funds – SEBI, RBI, AMFI, Ministry of Finance, SRO, Company Law Board, Department of Company's affairs, Registrar of Companies, MF guidelines on advertisement, Accounting, Taxation and Valuation norms, Guidelines to purchase Mutual Funds, Investor protection and MF regulations, Grievance mechanism in MF in India.</p> <p>Unit2: Classification of Mutual Fund</p> <p>A) Types of Mutual Fund-(introduction and Characteristics) Functional/Operational–Open ended, close ended, Interval, Portfolio–Income, Growth, Balanced, MMMF, Geographical/Location–Domestic, Offshore, Miscellaneous- Tax Saving Funds, Exchange Traded Funds, Balance Funds, Fixed Term Plan, Debt Funds, Systematic Investment Planning & Systematic Transfer Plan</p> <p>B) Portfolio Maturity, Calculations of NAV</p>	(15)
II	<p>Unit3: Overview of Wealth Management</p> <p>A) Introduction to Wealth management Definition of Wealth management; understanding wealth management; wealth Management process; phases in wealth management process; wealth management market in India Holistic Planning Framework</p>	(15)

	<p>B) Sources of wealth; human Capital; Financial Capital; Financial Life Cycle; Working Life – Pre-family independence; Family; Pre-retirement; Retirement – Active retirement; Passive Retirement; Elderly Care; Retirement related risk – risk identification; Market Risk, Asset Allocation Risk, Interest Rate Risk, Inflation Risk, Health/liquidity risk, Longevity Risk, The Financial Planning process Establish and define the relationship with the client; Personal Fact Finding; Analyze Client’s financial status, Risk profile and determine financial goals; Develop financial planning recommendation and present it to client; Implement client’s financial planning recommendations; Monitor and review the client’s situation, Asset Classes, Debt as an asset class; Role of debt in wealth management; risk of investing in debt securities; Equity as an asset class – investing in stocks</p> <p>Unit4:</p> <p>a) Financial Mathematics: Calculation of Returns (CAGR, Post-tax Returns etc.), Total Assets, Net Worth Calculations, Financial Ratios</p> <p>b) Tax and Estate Planning: Tax Planning Concepts, Assessment Year, Financial Year, Income Tax Slabs, TDS, Advance Tax, LTCG, STCG, Carry Forward & Set-off, Estate Planning Concepts–Types of Will –Requirements of a Valid Will–Trust– Deductions –Exemptions, Retirement Planning/Income Streams & Tax Savings Schemes</p>	
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References:

- Future scenario of Financial services : R.Gordan & Natarajan(Himalaya)
- Marketing of Financial services: V.K. Avadhani(Himalaya)
- MF, Data, Interpretation & analysis: K.G. Shahadevan & Thripairaju (Prentice Hall of India)
- Mutual funds in India (Modern scenario): Dr. Manoj Dave & Mr. Lalit Kumar Chauhan, (Paradise Publishers)
- Mutual Funds & Financial Management: Ramesh Garg (Yking books)
- Mutual Fund products & services: Indian institute for Banking & Finance (Taxmann)
- Stuart E Lucas, Wealth, Wharton School Publishing
- Dun & Bradstreet, Wealth Management, Tata McGraw–Hill Publishing Co. Ltd.
- Ben Stein & Phil Demuth, Your Life Time Guide to Financial Planning, New Beginnings Press
- Ram Niwas Lakhota, Subhash Lakhota, Tax and Succession Planning through Trusts and Wills, Vision Books Pvt Ltd
- Narat Charupat, Huaxiong Huang & Moshe A. Milevsky, Strategic Financial Planning over the Life Cycle, Cambridge University Press
- Roger Gibbotson, Moshe A Milevsky and Kevin X Zhu, Lifetime Financial Advice: Human Capital, Asset

- Allocation and Insurance, Research Foundation of CFA Institute, Sundar Shankaran, Wealth Engine Indian Financial Planning and Wealth Management handbook, Vision Books Pvt. Ltd

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I	Internal Assessment	
a	One class test (Short answers/Objectives/ Multiple Choice)	20 Marks
b	Project Presentation, Group Discussion, Online Test	30 Marks
	Total	50 marks
II	Semester End Examination	50 Marks
	Duration	2 Hours

University Assessment:50

College Assessment:50

External Question Paper Pattern – 50 Marks

Q.1 Attempt any 1 out of 2 (14 Marks)

(Note: 14 marks question can be break up into 7 and 7 marks)

Q.2 Attempt any 1 out of 2 (12 Marks)

(Note: 12 marks question can be break up into 6 and 6 marks)

Q.3 Attempt any 1 out of 2 (12 Marks)

Q.4 Short note any 2 out of 3(12 Marks)

3. Course/ Paper Title	Direct and Indirect Taxation (Income Tax)
Course offered as	MAJOR
Course Code	RPGCMJ102
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Course learning Objectives	
CLO1	Identify the Elements of Direct tax
CLO 2	Point out to the provision of residential status
CLO 3	Identify and classify scope of total Income Identify the provision of Income under the head salary and various applicable exemptions and deductions
CLO 4	Classify the various elements of Income from other sources.
CLO 5	Identify elements of income with Filing returns provision and Tax liability for Individual and Partnership firm.

Course outcomes:

After completing the course the student will be able to:

CO1.	Identify the Elements of Direct tax
CO2.	Determine and point out to the provision of residential status
CO3.	Identify and classify scope of total Income Identify the provision of Income under the head salary and various applicable exemptions and deductions
CO4.	Classify and calculate the various elements of Income from other sources.

CO5.	Identify elements of income with Filing returns provision and Tax liability for Individual and Partnership firm.

Detailed Syllabus:

MODULE I: (2 CREDITS)

Unit1: Definitions and Basis of Charge A) Definitions: Person, Assesse, Income Basis of Charge: Previous Year, Assessment Year B) Residential Status, Scope of Total Income, Deemed Income

Unit2: Heads of Income A) Income from Salary, Income from House Property B) Profits and Gains from Business and Profession, Income from Capital Gains, Income from Other Sources

MODULE II: (2CREDITS)

Unit3: Deductions u/s 80 and Exclusions from the Total Income A) Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U B) Exclusions: Exemptions related to Specific Heads of Income to be covered with Relevant Provisions, Agricultural Income, and Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend

Unit4: Computation of Income and Tax A) Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) B) Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)

References: . Direct Taxes Law & Practice by V.K. Singhania - Taxman • Systematic Approach to Direct Tax by Ahuja& Gupta - Bharat Law.

4. Course/ Paper Title	Advanced Trends in Accounting - I
Course offered as	MAJOR
Course Code	RPGCMJ104
Semester	1
No. of Credits	2
No. of lecture Hours/week	2

Course learning objectives:

Sr No.	Course learning Objectives
1	To make learner able to use Tally Software to records basic accounting transactions.
2	To enable the learners to understand and to prepare master ledgers by using Tally ERP.

Course Outcomes:

Sr. No.	After completing the course the student will be able to:
CO1	Record transaction by using Tally ERP.
CO2	Create master ledgers by using Tally ERP.

Detailed Syllabus:

MODULE I: (2 CREDITS)

Unit 1:

User Interface and Company Management

A) Introduction to Tally Software: Tally ERP9, Account Types, Accounting Rules, Accounting Principles, Double Entry System

B) Gateway of Tally and User Interface: How to functionalise Tally ERP 9 and Concepts related to F 11 : Features , F 12 : Configurations and Setting up Accounts Heads, Creating, Altering and Deleting a Company : Create or Set Up a company in Tally .ERP 9 and Security Control

Unit 2: Masters- Ledgers

A) Understanding Default Vouchers : Accounting Vouchers , Classification of Vouchers and Supporting Documents, Purchase Order Processing: Meaning , Procedure ,Recording of Purchase Order and Purchase Invoice, Sales Order Processing : Meaning ,

Procedure ,Recording of Sales Order and Sales Invoice
Debit Note and Credit Note : Meaning , Accounting and Purpose, Bank Reconciliation Statement : Cash
Book , Bank Book, Accounting and Purpos

B) e

References:

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

Paper Pattern (Total 50 Marks)

Internal = 25 Marks

External = 25 Marks

Internal Paper Pattern (25 Marks)

Q1. Project Presentation/ Case Study writing 05 Marks

Q2. Quiz/ Group discussion 05 Marks

Q3. Paper Presentation/ Seminar presentation 05 Marks

Q4. Class Test 10 Marks

Total 25 Marks

External Paper Pattern (25 Marks)

Q1. Case Study Analysis 05 Marks

Q2. Answer the following (Any One) 10 marks

A

Or

B

Q3. Answer the following (Any One) 10 Marks

A

Or

B

Total 25 Marks

5. Course/ Paper Title	ADVANCED FINANCIAL ACCOUNTING
Course offered as	MAJOR
Course Code	RPGCMJ103
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Course learning Objectives

To enhance the abilities of learners to:

CLO1	Understand regulatory compliances of Banking regulation Act for compilation of financial statements of banks and NPA provisioning norms of RBI.
CLO2	Learn the proforma of financial statements of non life and life insurance companies as per IRDAI guidelines.
CLO3	Analyse impact of foreign exchange rates in compiling financial statements of foreign branches in backdrop of Accounting standards.
CLO4	Understand provisions of Cooperative laws in drawing accounts of cooperative Societies.

Course outcomes:

On completion of course learners will be able to:

CO1	Discuss provisions of Banking regulation Act for compiling of financial statements of banks.
CO2	Demonstrate application of NPA provisioning norms of RBI.
CO3	Interpret the proforma of financial statements of non life and life insurance

	companies as per IRDAI guidelines.
CO4	Explain and analyse impact of foreign exchange rates in compiling financial statements of foreign branches in accordance with Accounting standards.
CO5	Illustrate applicability of provisions of Cooperative laws in drawing accounts of cooperative societies in India.

Detailed Syllabus:

MODULE I: (2 CREDITS)

Unit1: Final Accounts & Statutory Requirements for Banking Companies

Final Accounts of Banking Companies

Provisioning of Non-Performing Assets Form & Requirements of Final Accounts

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

MODULE II: (2 CREDITS)

Unit3: Accounting & Statutory Requirements of Insurance Companies

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

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

Unit4: Accounting & Statutory Requirements of Co-operative Societies

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

Forms and Requirements of Final Accounts

References:

1. Introduction to Accountancy by T.S. Grewal, S. Chand and Company(P)Ltd., New Delhi
2. Advance Accounts by Shukla and Grewal, S. Chand and Company(P)Ltd., New Delhi
3. Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P)Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, TataMc.GrowHill and Co.Ltd., Mumbai
5. Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley(P) Ltd., New Delhi

6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
7. Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
10. Compendium of Statement and Standard of Accounting, ICAI
11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
12. Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
13. Company Accounting Standards by Shrinivasanan and, Taxman, New Delhi
14. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
15. Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
16. Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

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I	Internal Assessment	
a	One class test (Short answers/Objectives/ Multiple Choice)	20 Marks
b	Project Presentation, Group Discussion, Online Test	30 Marks
	Total	50 marks
II	Semester End Examination	50 Marks
	Duration	2 Hours

6.Course/ Paper Title	Research Methodology In Commerce and Management
Course offered as	MAJOR
Course Code	RPGCEL101
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Course learning objectives:

CLO1	To familiarize the students to the basic concepts in scientific research methodology in social science.
CLO2	To acquaint learners to different types of social research and research process
CLO3	To prepare learners to identify problems for research and develop research strategies
CLO4	To enable learners with the techniques and tools of data collection, analysis of data and interpretation to complete a research project.
CLO5	To highlight what precautions are to be taken while writing research report.

Course out comes:

After completing the course, the student will be able to:

CO1	Comprehend the basics in research methodology and applying them in research work
CO2	Develop skills in quantitative and qualitative data collection and analysis presentation
CO3	Demonstrate the ability to choose methods appropriate to research objectives.
CO4	To design questionnaires and administer field surveys, laboratory experiments, case study.
CO5	Write a research proposal or prepare research report in ethical manner.

Detailed Syllabus:

Module 1

Unit 1

Introduction to Research

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

Unit 2

Research Process

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

Module 2

Unit 3

Data Processing and Statistical Analysis

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

Unit 4

Research Reporting and Modern Practices in Research

- a) Research Report Writing: Importance, Essentials, Structure/ layout, Types, References and Citation Methods: APA (American Psychological Association), CMS (Chicago

Manual Style)

MLA (Modern Language Association) , Bibliometrics

b) Footnotes and Bibliography, Modern Practices: Ethical Norms in Research, Plagiarism,
Role of Computers in Research

Reference:

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

- *Business Research Methodology by T N Srivastava and Shailaja Rego, Tata Mcgraw Hill Education Private Limited, New Delhi*
- *Methodology of Research in Social Sciences, by O.R. Krishnaswami, Himalaya Publishing House*
- *Research Methodology by Dr Vijay Upagude and Dr Arvind Shende*
- *Business Statistics by Dr S. K Khandelwal, International Book House Pvt Ltd*
- *Quantitative Techniques by Dr S. K Khandelwal, International Book House Pvt Ltd*
- *SPSS 17.0 for Researchers by Dr S.L Gupta and Hitesh Gupta, 2nd edition, Dr S. K Khandelwal, International Book House Pvt Ltd*
- *Foundations of Social Research and Econometrics Techniques by S.C. Srivastava, Himalaya publishing House*
- *Statistical Analysis with Business and Economics Applications, Hold Rinehart & Wrintston, 2nd Edition, New York*
- *Business Research Methods, Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, Inc*
- *Business Research Methods, Emary C. Willima, Richard D. Irwin In. Homewood*
- *Research Methods in Economics and Business by R. Gerber and P.J. Verdoom, The Macmillan Company, New York*
- *Research and Methodology in Accounting and Financial Management, J.K Courtis*
- *Statistics for Management and Economics, by Menden Hall and Veracity, Reinmuth J.E*
- *Panneerselvam, R., Research Methodology, Prentice Hall of India, New Delhi, 2004.*

Paper Pattern (Total 100 Marks)

Internal = 50 Marks

External = 50 Marks

Internal Paper Pattern (50 Marks)

Q1. Project Presentation/ Case Study writing 10 Marks

Q2. Quiz/ Group discussion / Role Playing 10 Marks

Q3. Paper Presentation/ Seminar presentation 10 Marks

Q4. Class Test 20 Marks

Total 50 Marks

External Paper Pattern (50 Marks)

Q1. Case Study Analysis 10 Marks

Q2. Answer the following (Any One) 10 marks

A

Or

B

Q3. Answer the following (Any One) 10 Marks

A

Or

B

Q4. Answer the following (Any One) 10 marks

A

Or

B

Q5. Answer the following (Any One) 10 marks

Programme Name: M.Com (Advanced Accountancy)

SEMESTER-II

1. Course/ Paper Title	Accounting of Housing Society & Charitable Trust
Course offered as	MAJOR
Course Code	RPGCEL201
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Course Learning Outcomes:

Course learning objectives:

CO1	To make learner able to define and prepare financial statements as per Maharashtra State Cooperative Societies Act.
CO2	To make learner able to understand and apply auditing techniques in co-operative sector.
CO3	To make learner able to understand concept of charitable trust and differentiate income exempted.
CO4	To make learner able to understand the accounting process of accounting of charitable trusts.

Course out comes:

After completing the course, the student will be able to:

CO1	Define and prepare financial statements as per Maharashtra State Cooperative Societies Act.
CO2	Understand and apply auditing techniques in co-operative sector.
CO3	Understand concept of charitable trust and differentiate income exempted.
CO4	Understand the accounting process of accounting of charitable trusts.

Detailed Syllabus:

MODULE I: (2 CREDITS)

Unit 1: Final Accounts for Co-Operative Society (Co-Operative Housing Society and Consumer Co-Operative Society) A) Provisions of Maharashtra State Co-Operative Societies Act and rules. Accounting Provisions including appropriation to various funds B) Format of Final Accounts – Form N Simple practical problems on preparation of final accounts of a Co-Operative housing Society & Consumer Co-Operative Society
Unit 2: Audit of Co-operative Societies C) Provisions of Maharashtra State Co-operative Societies Act 2013 and Multistate Co-operative Societies Act 2002. Special features of

Audit of Cooperative Societies. D) Audit of 1) Co-operative Consumers Stores, 2) Salary earners Co- operative Society 3) Cooperative Housing Societies, 4) Urban Cooperative Credit Society. Audit Report of Cooperative Societies

MODULE II: (2 CREDITS)

Unit 3: Introduction to Charitable Trust A) Trust; definition – types of trusts – Charitable or religious trusts B) Income exempt in case of charitable or religious trusts – Accumulation of income and its investment – consequences of mis-utilization of accumulated income

Unit 4: Final Accounts of Charitable Trust (Clubs, Hospitals, Libraries etc.) A) Meaning and Characteristics, Accounting Records B) Income and Expenditure Account, Receipt and Payment Account, Balance Sheet and Adjustments 17

References: 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 Shrinivasanan and, Taxman, New Delhi
 Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
 Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
 Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd.,
 New Delhi
 Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata
 McGraw Hill

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I	Internal Assessment	
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External Question Paper Pattern – 50 Marks

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(Note: 14 marks question can be break up into 7 and 7 marks)

Q. 2 Attempt any 1 out of 2 (12 Marks)

(Note: 12 marks question can be break up into 6 and 6 marks)

Q. 3 Attempt any 1 out of 2 (12 Marks)

Q. 4 Short note any 2 out of 3(12 Marks)

2. Course/ Paper Title	Corporate Finance
Course offered as	MAJOR
Course Code	RPGCMJ203
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Course learning Objectives:

To enhance the abilities of learners to:

CLO1	Identify and understand broad objectives of Financial Management.
CLO2	Identify methodologies valuation of securities and Conduct analysis of financial statements with help of specific ratios.
CLO3	Understand non conventional sources of financing business needs and related cost of capital.
CLO4	Understand concepts of discounting and compounding and impact on time value of Money.
CLO5	Identify various theories on capital structure and dividend models.

Course outcomes:

On completion of course learners will be able to:

CO1	Identify the Objectives of financial management in practice.
CO2	Demonstrate availability of non conventional sources for financing business needs and related cost of capital.
CO3	Demonstrate methods of valuation of securities including bonds.
CO4	Explain the concepts of Time value of money.
CO5	Conduct analysis of financial statements with help of specific ratios.
CO6	Discuss theories of capital structure and dividend distribution

Detailed Syllabus:

MODULE I: (2 CREDITS)

Unit 1: Scope and Objectives of Corporate Financial Management

- Financial Needs of the Corporate Sector, Sources of Financing, Factors Affecting Corporate

Finance Environmental, Social and Governance (ESG) Considerations:
Ownership Structure and ESG Integration Process

B. New Age Financing: Debt Securitization and Green Bonds , Venture Capital Fund:

Methods of Venture Capital Financing and Venture Capital Funds in India

Unit 2: Time Value of Money

A. Concept, Time Value of Money and its Significance, Present Value V/s Future Value Annuity, Techniques of Discounting, Techniques of Compounding

B. Valuation of Bonds: Introduction, Types, and various models Calculation of Bond Valuation and Yield to Maturity

MODULE II : (2 CREDITS)

Unit 3: Financial Analysis -Application of Ratio Analysis in Financial Decision

- Profitability Ratios: Gross Profit Ratio, Operating Profit Ratio, Return on Capital Employed

Efficiency Ratios: Sales to Capital Employed, Sales to Fixed Assets, Profit to Fixed Assets, Stock Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio

B) Liquidity Ratios: Current Ratio, Quick Ratio

Stability Ratio: Capital Gearing Ratio, Interest Coverage Ratio Investor's Analysis, Earnings per Share, P/E Ratio and Dividend Yield

Unit 4: Financial Decisions

- Cost of Capital - Introduction, Definition of Cost of Capital, Measurement of Cost of Capital, WACC, Marginal Cost of Capital

B) Capital Structure Decisions - Meaning, Choice of Capital Structure, Importance, Optimal Capital

Structure, EBIT – EPS Analysis, Cost of Capital, Capital Structure and Market Price of Share, Capital Structure Theories, Dividend Policy - Payout Ratio

References:

- Financial Management: Inamdar, S. M. Everest
- Financial Management: Kishore, R. M. Taxman Allied Service
- Financial Management: Kuchhal, S. C. Chaitanya
- Financial Management: Kulkarni, M. A. Career
- Financial Management: Pandey, I. M. Vikas
- Financial Management & Policy: Horne, J. C. V. Pearson
- Financial Management: Conceptual Approach: Kulkarni, P. V/ Satyaprasad,

B. G. Himalaya

- Financial Management: Text & Problems: Khan, M. Y/ Jain, P. K. TMH
- Financial Management: Theory & Practice: Chandra, Prasanna TMH
- Financial Management: Theory, Concepts & Problems: Rustagi, R. P. Galgotia

Royal College of Arts, Science and Commerce

(Autonomous)

I	Internal Assessment	
a	One class test (Short answers/Objectives/ Multiple Choice)	20 Marks
b	Project Presentation, Group Discussion, Online Test	30 Marks
	Total	50 marks
II	Semester End Examination	50 Marks
	Duration	2 Hours

3. Course/ Paper Title	Direct and Indirect Taxation (Goods and Services Tax)
Course offered as	MAJOR
Course Code	RPGCMJ202
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Sr No.	Course Objectives:
1	To explain the concepts of Indirect Tax in India i.e. GST
2	To explain the concept of one point Taxation i.e. Uniformity of Tax
3	To summarize the concept of Time, Place and Value of Supply
4	To give knowledge about calculating GST liability
5	To explain various provisions for registration under GST

Course Outcome

	On completing the course, the student will be able to:
CO1	Learners will get an overview of GST, its need and applicability in India and Learners will understand the concept like Scope of Supply, Non-taxable Supply, Composition Scheme etc.
CO2	Learners will understand in detail about Time, Place and Value of Supply for computation of GST
CO3	Learners will have be able to calculate ITC, manner of utilization, assessment of tax liability and payment of GST
CO4	Learners will understand the provisions of GST registration, its procedure, documents needed for registration, cancellation of registration, deemed registration

Detailed Syllabus:

Module	Title with content	No. of lectures
I	<p>Unit1:Introduction to GST & Levy and Collection of GST</p> <ul style="list-style-type: none">• Introduction to GST–Genesis of GST in India, Power to tax GST (Constitutional Provisions),• B) Extent and Commencement, Meaning and Definition of GST, Benefits of GST, Conceptual Framework – CGST, IGST, SGST, UTGST, Imports of goods or services or both, Export of goods or services or both, Taxes subsumed and not subsumed under GST. <p>Definitions:</p> <p>Section2(13) Audit Section2 (17) Business Section2(31) Consideration Section2(45) Electronic Commerce Operator Section2(52) Goods Section2(56) India Section2 (78) Nontaxable Supply Section 2(84) Person Section2(90) Principal Supply Section2 (93) Recipient Section2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section2(107) Taxable Person Section2 (108) Taxable Supply Extent & Commencement of CGST Act/ SGST Act/ UTGST Act/ IGST Act Goods and Services Tax Council (GST Council) Goods & Services Tax Network (GSTN) Composition Scheme (Section10 of CGST Act)</p> <p>Unit2: Concept of Supply</p> <ul style="list-style-type: none">• Concept of Supply(Section7,8&9 of CGST Act) Taxable &Non Event Supply (Section11 of CGST Act)Place of Supply (Section 10 of IGST Act)• Time of Supply (Section12&13 of CGST Act)Value of Supply (Section15of CGST Act)	(15)

II	<p>Unit3: Input Tax Credit and Computation of GST (Section16-19 of CGST Act)</p> <ul style="list-style-type: none"> ● Eligibility and conditions for taking Input Tax Credit Apportionment of credit & Blocked Credit, Credit in special circumstances ● Computation of GST under Inter State supplies and Intra State Supplies <p>Unit4:Registration(Section22-30 of CGST Act)</p> <ul style="list-style-type: none"> ● Registration–Persons liable for Registration, Persons not liable for Registration ● Procedure for Registration, Deemed Registration, Amendment, 	(15)
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	Cancellation and Revocation of Registration.	
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References:

- Indirect Taxes :Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, NewDelhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
- GST by V.S.Datey, Taxmann
- GST & customs Law by K.M. Bansal, University Edition
- GSTLaw&practicewithCustoms&FTPbyVineetSodhani,SnowWhitePublications
- GSTLaw&practicewithCustoms&FTPbySanjivAgarwal,SnowWhitePublications
- Indirect taxes (Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications

Royal College of Arts, Science and Commerce

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I	Internal Assessment	
a	One class test (Short answers/Objectives/ Multiple Choice)	20 Marks
b	Project Presentation, Group Discussion, Online Test	30 Marks
	Total	50 marks
II	Semester End Examination	50 Marks
	Duration	2 Hours

External Question Paper Pattern – 50 Marks

Q. 1 Attempt any 1 out of 2 (14 Marks)

(Note: 14 marks question can be break up into 7 and 7 marks)

Q. 2 Attempt any 1 out of 2 (12 Marks)

(Note: 12 marks question can be break up into 6 and 6 marks)

Q. 3 Attempt any 1 out of 2 (12 Marks)

Q. 4 Short note any 2 out of 3(12 Marks)

4. Course/ Paper Title	Advanced Trends in Accounting - II
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Course offered as	MAJOR
Course Code	RPGCMJ204
Semester	1
No. of Credits	2
No. of lecture Hours/week	2

	Course Objectives:
1.	To make learner able to explain Financial Report and its Technicalities.
2.	To enable learners to interpret GST and its practicality.

	Course outcomes:
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CO1	Learners will be able to prepare Financial report and do its analysis.
CO2	Learners will be able to activate GST masters in Tally and set up GST rate, Update Party GSTIN and updating GST in service ledger

Detailed Syllabus:

Unit 1:

Financial Report

- A) **Trial Balance**- Phase of the accounting process, Ledger balances on a particular date and classification of errors
- B) **Profit and loss account**-Introduction, purpose, analysis of report, direct and indirect cost and format of profit and loss account. **Balance sheet**-Features, Purpose, importance, and balance sheet formats.

Unit 2:

Goods and Services Tax (GST)

- A) **About Goods and Services Tax (GST)**-An introduction including concept of GST, need and benefit of GST.
- B) **GST taxes and invoices**- GST rate, application of CGST, SGST AND IGST, Printing of tax invoices and computation of GST liability. **Activating GST masters in Tally**-GST compliance, setting up of GST rate, Updating Party GSTIN and Updating GST in service Ledgers.

References:

- Financial Management -Khan and Jain – Tata McGraw Hill
- Financial Accounting - Dr. V. K. Goyal, Published by Excel Books
- Financial Management: Kishore, R. M. Taxman Allied Service

- Financial Management: Kuchhal, S. C. Chaitanya
- Indirect Taxes: Law and Practice by V.S. Datey, Taxmann
- Indirect Taxes by V.S. Balchandra, Sultan Chand and Sons, New Delhi
- GST Law & practice with Customs & FTP by V.S. Datey, Taxmann
- GST Law & practice with Customs & FTP by Sanjiv Agarwal, Snow White Publications
- Indirect taxes (Containing GST, Customs & FTP) by Mohd. Rafi, Bharat Publications
- Official Guide To Financial Accounting Using TALLY.ERP 9 3rd Revised And Updated Edition Book, Tally Education Pvt Ltd
- Implementing Tally ERP 9 Book, Asok k Nadhani
- Tally Erp 9 Power Of Simplicity Book, Shraddha Singh Navneet Mehra

5. Course/ Paper Title	Advanced Cost Accounting
Course offered as	MAJOR
Course Code	RPGCMJ201
Semester	1
No. of Credits	4
No. of lecture Hours/week	2

Course learning Objectives

CLO1.	To make learner able to explain the concepts of process costing and equivalent process.
CLO2.	To enable learner to summarize the concept of cost allocation and ABC analysis
CLO3.	To enable learner to summarize the concept of cost allocation and ABC analysis
CLO4.	To make learner to solve ROI and RI problems and define responsibility centers in company and computer Transfer price and Target cost.

Course outcomes:

CO1.	Learners will be able to explain various terms of Equivalent Process and also will be able to prepare Process Account.
CO2	Learners will be able to identify various cost allocation methods and will be able to solve ABC method problems.
CO3.	Learners will be able to define responsibility center and will be enable to evaluate performance of company based on ROI and RI.
CO4.	Learners will be able to compute different techniques used in strategic cost management.

Detailed Syllabus:

MODULE I: (2 CREDITS)

Unit 1: Process Costing

- A) Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.
- B) Computation of Inter Process Profit – Advantages and Disadvantages, Computation of Equivalent Production – Weighted Average and FIFO.

Unit 2: Cost Allocation and Activity Based Costing Systems

- A) 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) Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.

MODULE II : (2 CREDITS)

Unit 3: Responsibility Accounting

- A) Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment.
- B) Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and

Residual Income Approach) ,Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.

Unit 4: Strategic Cost Management

A) Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing.

Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing. Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.

References:

- Cost Accounting and Management Essentials You Always Wanted To Know Book By Kalpesh Ashar
- Cost Accounting: Texts and Problems Reference Book By M. C. Shukla
- Cost Accounting: Principles & Practices Book Reference By M. N. Arora

Paper Pattern Total 100 Marks

Royal College of Arts, Science and Commerce

(Autonomous)

I	Internal Assessment	
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a	One class test (Short answers/Objectives/ Multiple Choice)	20 Marks
b	Project Presentation, Group Discussion, Online Test	30 Marks
	Total	50 marks
II	Semester End Examination	50 Marks
	Duration	2 Hours

External Question Paper Pattern – 50 Marks

Q. 1 Attempt any 1 out of 2 (14 Marks)

(Note: 14 marks question can be break up into 7 and 7 marks)

Q. 2 Attempt any 1 out of 2 (12 Marks)

(Note: 12 marks question can be break up into 6 and 6 marks)

Q. 3 Attempt any 1 out of 2 (12 Marks)

Q. 4 Short note any 2 out of 3(12 Marks)

Paper Pattern (Total 50 Marks)

Internal = 25 Marks

External = 25 Marks

Internal Paper Pattern (25 Marks)

Q1. Project Presentation/ Case Study writing 05 Marks

Q2. Quiz/ Group discussion 05 Marks

Q3. Paper Presentation/ Seminar presentation 05 Marks

Q4. Class Test 10 Marks

Total 25 Marks

External Paper Pattern (25 Marks)

Q1. Case Study Analysis 05 Marks

Q2. Answer the following (Any One) 10 marks

A

Or

B

Q3. Answer the following (Any One) 10 Marks

A

Or

B

Total 25 Marks

6. Course/ Paper Title	OJT(ON JOB TRAINING)
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Course offered as	OJT
Course Code	RPGCOJ201
Semester	1
No. of Credits	4

1. Introduction:

With the introduction of NEP 2020, the higher education programs in India are gearing up to combine theoretical learning with practical application. On-the-job training and

internships are tools that provide students with opportunities to apply theoretical knowledge in real-

world settings. This hands-on experience helps bridge the gap between classroom learning and practical application.

OJT Course learning Objectives: An OJT programme in general sets out to achieve objectives such as

1. Align classroom learning with workplace outcomes.
2. Provide students with real-world work experience and align their expectations with job demands.
3. Combine physical and digital learning modes in industry settings, blended with mentorship.
4. Foster research skills, including knowledge discovery, analytical tools, methodologies, and ethical conduct.
5. Introduce students to emerging technologies and their applications in various fields.
6. Strengthen students' entrepreneurial skills and encourage job creation.
7. Facilitate problem-solving, decision-making, teamwork, and collaboration.
8. Foster social awareness and philanthropic values among students.
9. Encourage collaboration between Higher Education Institutes (HEIs), industry, and academia for internships and research opportunities.
10. Instill professional principles, ethics, values, and integrity to meet employment market demands and social needs.

OJT outcomes:

After the completion of the OJT programme, the student will be able to;

- apply concepts learned in classrooms to real-world work environments, enhancing their understanding and skills.
- show insights into the challenges, opportunities, and culture of different workplaces, preparing them for future employment.
- navigate through various learning modalities effectively through exposure to hybrid learning models.
- show evidence of research aptitude and skills of critical thinking, analytical skills, and ethical research conduct in the conduct, and communication of their work
- use and appreciate the use of emerging technologies and their applications, enhancing their technological literacy and adaptability.
- display problem-solving abilities in making informed decisions in complex scenarios through practical situations.
- work in teams and collaborate to achieve common goals in diverse work environments through collaborative projects.
- give examples and cite ways of contributing to the field of work in a manner that displays social responsibility and sustainability.
- display integrity in their dealings with their work and the people that they interact with by upholding professional; principles and ethical standards.

Credits and Duration of On-the-Job Training (OJT):

- a) On-the-job training (OJT) will carry a weightage of **Four Credits**.
- b) Each student is required to complete one hundred and twenty clock hours of On-the-Job Training (OJT).
- c) The OJT program is to be completed during Semester II. According to the guidelines outlined in the National Education Policy (NEP), postgraduate students are expected to fulfil this requirement either within the second semester of their PG program or during the semester break following the second semester.

Evaluation of OJT:

Evaluation during the OJT program involves two key components: External Evaluation (50%) and Internal Evaluation (50%). The following is a suggested two-fold pattern of evaluation.

1. **Host Organization Evaluation:** The host organization will assess students based on criteria such as punctuality, completion of hours, and proficiency in required skill sets. They will also provide feedback on the student's overall performance.
2. **Department Mentor Evaluation:** Additionally, students will be evaluated by their department mentor based on their weekly reporting, written report, and viva

voce/presentations.

Appendix VII: Supervisor Evaluation of OJT Student¹¹

<Organization Letter Head>

Student Name: _____ Date: _____

OJT Supervisor: _____ Title: _____

Organization: _____

OJT Address: _____

Dates of OJT: From _____ To _____

Please evaluate the intern based on the points mentioned in the table below.

S.no.	Particular	Marks
1	Completing of Hours (out of 20)	
2	Quality/Performance (out of 20)	
3	Punctuality/Regularity (out of 10)	
Total (out of 50)		

Overall performance of student intern (circle one): (Needs improvement / Satisfactory / Good / Excellent)

Additional comments, if any:

Signature of Industry/organization supervisor _____

Appendix VIII: Proforma for Evaluation of OJT by Institute

<Name of the College/Department/Centre/Institute>

1. Name of Student _____
2. Mob. No. _____
3. Roll No. _____
4. Branch/Semester _____
5. Period of Training _____
6. Address of Training Site/organization: _____
7. Type of Work _____
Date of Evaluation _____
Please rate the following:

S.no.	Particular	Marks
1	Weekly Reporting (out of 15)	
2	Written Report (out of 20)	
3	Viva-Voce /Presentation (out of 15)	
Total (out of 50)		

Additional Remarks (if any):

Signature of Faculty Mentor

Appendix VI: Attendance Sheet¹⁰

<Organization Letter Head>

Name & Address of organization

Name of the Student	
Roll Number	
Name of Course	
Date of Commencement of Training	
Date of Completion of Training	

Month and Year:

Week	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

- The attendance sheet should remain affixed to the Daily Training Diary. Do not remove or tear it off.
- Holidays should be marked in Red Ink in the attendance column. Absent should be marked as 'A' in Red Ink.

Name and Signature of OJT Supervisor (with date) _____

¹⁰ Even in case of hybrid mode, a certificate of attendance duly signed by the OJT Supervisor needs to be submitted.

Appendix V: Student Diary (Log) Recording Format

Week	Task Assigned	Activities Performed	Key Learnings	Additional Remarks

Signature of Industry/organization Supervisor

Board of studies in Accountancy

	Category	Name and Designation	Affiliation
1	Chairperson (Head of Department)	Dr. Sanchita Datta Associate Professor	Royal College of Arts, Science and Commerce
2	Full time teachers of the Department	Mr. Ganesh Tondlekar Assistant Professor	Royal College of Arts, Science and Commerce
		Mrs. Renu Khandelwal Assistant Professor	Royal College of Arts, Science and Commerce
		Dr. Tulika Sinha Assistant Professor	Royal College of Arts, Science and Commerce
3	Two subject experts from outside the Parent University nominated by the Academic Council.	Dr. CA Jayesh Manjrekar Assistant Professor	NMIMS's Anil Surendra Modi School of Commerce
		Dr Amit Nandu Professor	H R College of Commerce and Economics
4	One expert nominated by the Vice-Chancellor from a panel of six recommended by the College Principal.	Dr. Kiran S. Temkar, Associate Professor	S.K. Somaiya College of Arts, Science and Commerce, Mumbai.
5	One expert nominated by College management.	Dr. Hemant Bhatti, Assistant Professor,	K.P.B. Hinduja College of Commerce, Mumbai.
6	One representative from industry/corporate sector/allied area relating to placement.	Dr. Manoj Mishra General Manager	Art Media Ads. (P) Ltd. Borivali West, Mumbai-92.
6	One postgraduate meritorious alumnus nominated by the Principal.	CA Sameer Valia Proprietor(Practising CA).	Sameer Valia & Co., Mira Road east, Thane.
7	One postgraduate meritorious alumnus nominated by the Principal.	Ms. Sasmita Patro, Deputy manager, Accounts Opening Team Leader	Kotak Securities, Malad east, Mumbai-400097.

Board of Studies in Accountancy

Category	Name and Designation	Affiliation	Signature
1	Chairperson (Head of Department) Dr. Sanchita Datta Associate Professor	Royal College of Arts, Science and Commerce	<i>Sanchita Datta</i> 21/6/24
2	Full time teachers of the Department Mr. Ganesh Tondlekar Assistant Professor	Royal College of Arts, Science and Commerce	<i>Ganesh Tondlekar</i>
	Mrs. Renu Khandelwal Assistant Professor	Royal College of Arts, Science and Commerce	<i>Renu Khandelwal</i>
	Dr. Tulika Sinha Assistant Professor	Royal College of Arts, Science and Commerce	<i>Tulika Sinha</i> Attended Online
3	Two subject experts from outside the Parent University nominated by the Academic Council. Dr. CA Jayesh Manjrekar Assistant Professor	NMIMS's Anil Surendra Modi School of Commerce	<i>Jayesh Manjrekar</i> Attended Online
	Dr. Amit Nandu Professor	H R College of Commerce and Economics	<i>Amit Nandu</i> Attended Online
4	One expert nominated by the Vice-Chancellor from a panel of six recommended by the College Principal. Dr. Kiran S. Temkar, Associate Professor	S.K. Somaiya College of Arts, Science and Commerce, Mumbai.	<i>Kiran S. Temkar</i>
5	One expert nominated by College management. Dr. Hemant Bhatti, Assistant Professor,	K.P.B. Hinduja College of Commerce, Mumbai.	<i>Hemant Bhatti</i> Attended Online
6	One representative from industry/corporate sector/allied area relating to placement. Dr. Manoj Mishra General Manager	Art Media Ads. (P) Ltd. Borivali West, Mumbai-92.	<i>Manoj Mishra</i>
7	One postgraduate meritorious alumnus nominated by the Principal. (Please give three to four names of your alumnus) CA Sameer Valia Proprietor(Practicing CA).	Sameer Valia & Co., Mira Road east, Thane.	<i>Sameer Valia</i>
8	One postgraduate meritorious alumnus nominated by the Principal. Sasmita Patro, Deputy manager, Accounts Opening Team Leader	Kotak Securities, Malad east, Mumbai- 400097.	<i>Sasmita Patro</i> Attended Online



Principal
**ROYAL COLLEGE OF ARTS
 SCIENCE & COMMERCE**
 Penkar Pada, Mira Road,
 Dist. Thane, Pin- 401107.