



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

*Affiliated to University of Mumbai*

**Program: M. Com( Advanced Accountancy)  
Syllabus for Semester: IV**

Syllabus for Postgraduate Programme as per  
National Education Policy (NEP-2020) with effect from the  
academic year 2025-2026

### Programme Outcomes (POs) for M.Com

Sr. No.	On completing M.Com., the student will be able to:
PO1	Acquire knowledge and skills to face the challenges of 21 <sup>st</sup> Century.
PO2	Develop competency for making effective decisions
PO3	Develop advanced theoretical knowledge and research capabilities in the preparation for academic and research focused careers.
PO4	Demonstrate professionalism, morals, teamwork, and strong leadership while embracing the challenges of academia and the industry
PO5	Acquire a solid foundation in accounting and commerce principles, allowing the student to pursue advanced coursework such as CMA, MBA, ICWA, ACCA, and CA.

### Programme Specific Outcomes (PSOs) for M.COM (Advanced Accountancy)

Sr. No.	On completing M.COM (Advanced Accountancy ), the student will be able to:
PSO1	Analyze accounting and financial records
PSO2	Evaluate important aspects based on accounting and costing in the field of accounting and finance in domestic and international market.
PSO3	Understand the basic concepts used in Financial Reporting Standards, various Accounting Standards involved in business transactions
PSO4	Apply cost accounting techniques for budgeting, decision-making, and performance evaluation in business organizations
PSO5	Understand and apply principles of direct and indirect taxation, including GST, income tax, and corporate tax planning, ensuring legal compliance

**MCOM (ADVANCED ACCOUNTANCY)  
SEMESTER-IV**

<b>I. Course/PaperTitle</b>	<b>Advanced Financial Management</b>
Courseofferedas	Major
CourseCode	
Semester	4
No.ofCredits	4
No.of lectureHours/week	2

SrNo.	Course learning Objectives
CLO1	To analyze the suitability of different capital budgeting techniques in varying scenarios.
CLO2	To analyze and evaluate project scenarios using sensitivity, scenario, and decision tree analysis.
CLO3	To apply capital budgeting techniques in real-world scenarios involving foreign investments by Indian and international companies
CLO4	To impart theoretical and practical knowledge about international working capital management, including cash flow management, netting, receivables, and inventory management.

Course outcome

Sr. No.	Particulars
CO1	Calculate investment viability using techniques like NPV, IRR, and Payback Period.
CO2	Apply various techniques to investment scenarios and select the projects.
CO3	Demonstrate the use of capital budgeting techniques in international market.
CO4	Solve practical problems related to bilateral and multilateral netting in multinational cash flow operations.

Module	Title with content
<b>I (1 CREDITS)</b>	<b>Unit1:</b> Capital Budgeting Decisions Current Trends in Capital Budgeting: Impact of Inflation, Risk in Capital Budgeting, Internal and External Factors impacting capital budgeting decisions and methods of incorporating risk in capital budgeting. Capital Budgeting Techniques: Net Present Value, Pay back Period, Discounted Pay back, Average Rate of Return, Profitability Index, Internal Rate of Return and Modified Internal Rate of Return
<b>I (1 CREDITS)</b>	<b>Unit 2:</b> Risk Analysis in Capital Budgeting Decisions (2 credits) Statistical Techniques: Probability, Standard Deviation and Co-efficient of Variation Conventional Techniques: Risk Adjusted Discounted Rate and Certainty Equivalent Other Techniques: Sensitivity Analysis, Scenario Analysis, Decision Tree Analysis, Monte Carlo Simulation Analysis and Replacement Decision.

<b>II (1 CREDITS)</b>	<b>Unit 3:</b> International Capital Budgeting Sources of International Finance: Foreign Currency Convertible Bonds, ADR's, GDR's, ECB's, Euro Bonds and Types: Meaning, Features and Merits and Demerits. Concept of International Finance Centre: Gift City: Constituents and Benefits· Complexities Involved; Challenges confronted in Foreign Investment Analysis· Use of Capital Budgeting Techniques in following scenarios· a. Foreign companies investing in India b. Indian companies investing in foreign companies by raising fund in same country c. Indian companies investing in foreign companies by raising fund in different country through GDR's
<b>II (1 CREDITS)</b>	<b>Unit 4:</b> International Working Capital Management Cash Flow of a Multinational Company, Accelerating Cash Flows, Leading and Lagging· (Theoretical concepts) Netting: Bilateral and Multilateral (Practical Illustrations)· International Receivable Management (Theoretical concepts)· International Inventory Management. (Theoretical concepts)

#### References

1. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2019). *Multinational Business Finance* (15th ed.). Pearson.
2. Shapiro, A. C., & Hanouna, P. (2019). *Multinational Financial Management* (11th ed.). Wiley.
3. Apte, P. G. (2022). *International Financial Management* (8th ed.). McGraw Hill Education.
4. Madura, J. (2021). *International Financial Management* (14th ed.). Cengage Learning.
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2. Course offered as	<b>International Financial Reporting Standards</b>
Course Code	
<b>Semester</b>	<b>IV</b>
No. of Credits	04
No. of lecture Hours/week	02

Sr No.	Course Objectives:
1	To analyze the role of financial reporting in enhancing transparency and comparability
2	To apply the conceptual framework to define, recognize, measure, and disclose financial elements
3	To evaluate the appropriateness of accounting policies for asset valuation and impairment.
4	To create and present financial statements such as SOFP, SOPL, SOCE, and SOCF

### Course Outcome

	On completing the course, the student will be able to:
CO1	The learners will be able to Explain, summarize and identify the principles for recognizing and measuring elements in financial statements
CO2	The learners will be able to Apply the conceptual framework to identify financial elements and implement disclosure principles while solving case studies
CO3	The learners will be able to Evaluate accounting policies for their compliance with Ind AS and IFRS standards using case study method
CO4	The learners will be able to Prepare comprehensive financial statements, including SOFP, SOPL, SOCE, and SOCF, adhering to Ind AS and IAS standards

Module	Title with content
<b>I - Foundation to IFRS (1 CREDITS)</b>	<b>Unit 1: Conceptual Foundation</b> <ul style="list-style-type: none"> <li>● The objective and assumptions of financial reporting.</li> <li>● Qualitative characteristics of financial reporting.</li> <li>● Elements of Financial Statements: recognition and measurement.</li> </ul>
<b>I (1 CREDITS)</b>	<b>Unit 2: Presentation of Financial statements</b> <ul style="list-style-type: none"> <li>● Accounting standards: Role/objectives of accounting standards.</li> <li>● Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB and Role of IASB in developing IFRS.</li> <li>● IFRS :- Introduction, scope Indian Accounting standards (Ind AS) : Introduction Road map Comparison of Ind AS, IFRS and AS.</li> <li>● Conceptual framework Definition of financial elements Principles of recognition, measurements, presentation and disclosure. (Theory and Practical)</li> </ul>
<b>II - Ind AS and Convergence of IFRS (1 CREDITS)</b>	<b>Unit 3: Indian Accounting Standards for Assets, Liabilities and Revenue.</b> <ul style="list-style-type: none"> <li>● Valuation of Inventories</li> <li>● Cash flow statement</li> <li>● Accounting for tangible non-current assets</li> <li>● Accounting for intangible assets 7</li> <li>● Accounting for impairment of assets</li> <li>● Accounting for borrowing costs</li> <li>● Investment property</li> </ul>

	<ul style="list-style-type: none"> <li>● Revenue from contracts with customers</li> <li>● Income tax</li> <li>● Employee benefits</li> <li>● Provisions, contingent liabilities and contingent assets (Theory and Practical)</li> </ul>
<b>II (1 CREDITS)</b>	<b>Unit 4: Presentation of Single Entity Financial Statements Covered by IFRS</b> <b>Convergence</b> <ul style="list-style-type: none"> <li>● Ind AS 1: Accounting policies, Accounting estimates</li> <li>● IAS 8 and Ind AS 8- Events after reporting date</li> <li>● IAS 10 and Ind AS 10 - Structure and contents of financial statements</li> <li>● Preparation of financial statements: Statement of Financial Position (SOFP)</li> <li>● Statement of Profit or Loss (SOPL)</li> <li>● Statement of Changes in Equity (SOCE)</li> <li>● Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7). (Theory and Practical)</li> </ul>

**References:**

1. Alexander, D., Britton, A., & Jorissen, A. (2020). International Financial Reporting and Analysis (8th ed.). Cengage Learning. ISBN: 9781473773737
2. Barth, M. E., Landsman, W. R., & Lang, M. H. (2008). International Accounting Standards and Accounting Quality. Journal of Accounting Research, 46(3), 467–498. doi:10.1111/j.1475-679X.2008.00287.x
3. Schipper, K. (2007). Required Disclosures in Financial Reports. The Accounting Review, 82(2), 301–326. doi:10.2308/accr.2007.82.2.301
4. Choi, F. D. S., & Meek, G. K. (2020). International Accounting (8th ed.). Pearson Education. ISBN: 9780134895875
5. ICAI. (2022). Indian Accounting Standards (Ind AS): An Overview (Revised 2022). New Delhi: The Institute of Chartered Accountants of India.
6. IFRS Foundation. (2023). International Financial Reporting Standards (IFRS): 2023 Standards. London: IFRS Foundation. ISBN: 9781914113138

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<b>I</b>	<b>Internal Assessment</b>	
a	One class test (2 Questions out of 3 Questions – 10 Marks Each)	20 Marks
b	Group Discussion	10 Marks
c	Assignment and Active Participation	20 Marks
	Total	<b>50 marks</b>
<b>II</b>	<b>Semester End Examination</b>	<b>50 Marks</b>
	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)
- Q. 3 Attempt any 1 out of 2 (12 Marks)
- Q. 4 Attempt any 1 out of 2 (12 Marks)  
 (Note: 12 marks question can be break up into 6 and 6 marks)

<b>3. Course/ Paper Title</b>	<b>PERSONAL FINANCIAL PLANNING</b>
Course offered as	Major
Course Code	
Semester	IV
No. of Credits	4
No. of lecture Hours/week	2

### Course learning Objectives

Sr No.	To enhance the abilities of learners to:
1	Analyze strategies for managing personal finance
2	Analyze the suitability of various insurance and asset management techniques
3	Evaluate and develop retirement plans aligned with an individual's financial goals.
4	Develop and evaluate an investment portfolio that balances risk and return.

### Course Outcomes:

Sr. No.	<b>On completion of course learners will be able to:</b>
CO1	Evaluate financing options for major purchases, including housing and vehicles, based on affordability.
CO2	Evaluate and Design appropriate insurance plans for specific financial goals and risks.
CO3	Evaluate retirement needs and create comprehensive retirement plans.
	Create and evaluate an optimized investment portfolio based on individual goals

### Detailed Syllabus

Module	Title with content
<b>I (1 CREDITS)</b>	<b>Unit 1: Managing Personal Finance:</b> <b>Introduction to Personal Finance:</b> Time value of money applications Personal financial statements, Cash flow and debt management, tools and budgets <b>Money Management</b> Tax planning Managing Checking and Savings Accounts Maintaining Good Credit Credit Cards and Consumer Loans Vehicle and Other Major Purchases Obtaining Affordable Housin
<b>II</b>	<b>Unit 2: Risk Analysis &amp; Insurance Planning Income and Asset Protection</b>

<b>(1 CREDITS)</b>	Managing Property and Liability Risk Managing Health Expenses <b>Risk Analysis and insurance planning</b> Risk management and insurance decisions in personal financial planning, Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, and Medical Insurance.
<b>III (1 CREDITS)</b>	<b>Unit 3: Retirement Planning &amp; Employee Benefits</b>  <b>Retirement needs analysis techniques, Development of retirement plans, various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plans and Post-retirement Counselling.</b>
<b>IV (1 CREDITS)</b>	<b>Unit 4: Investment Planning</b> <b>Risk Return Analysis</b> <b>Investing in Stocks and Bonds, Mutual funds, Derivatives, Real Estate, Asset Allocation, Investment Strategies, portfolio construction and management.</b>

#### References

1. Gitman, L. J., & Joehnk, M. D. (2019). *Personal financial planning* (14th ed.). Cengage Learning.
2. Mayo, S. K. (2014). *Principles of personal finance* (9th ed.). McGraw-Hill Education.
3. McKeown, R. M., & Chen, H. (2021). *Financial planning & analysis: An integrated approach to building wealth* (1st ed.). Wiley.
4. Nofsinger, J. R. (2017). *Investment management: Analysis and portfolio management* (2nd ed.). Pearson.
5. Bodie, Z., Kane, A., & Marcus, A. J. (2014). *Investments* (10th ed.). McGraw-Hill Education.
6. Black, K., & Skipper, H. D. (2014). *Life and health insurance* (17th ed.). Pearson.
7. Damodaran, A. (2012). *Investment valuation: Tools and techniques for determining the value of any asset* (3rd ed.). Wiley.
8. Chandra, P. (2017). *Investment analysis and portfolio management* (3rd ed.). McGraw-Hill Education.
9. Jorion, P. (2007). *Financial risk management: A practitioner's guide to managing market and credit risk* (1st ed.). Wiley.
10. Tanuja, S., & Rani, N. (2015). *Personal finance and investment management* (1st ed.). S. Chand Publishing.

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#### 12. (Autonomous)

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

	Duration	2 Hours
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4. Course Code	Auditing and Assurance (Accounting Ethics and Corporate Governance)
<b>Semester</b>	<b>IV</b>
No. of Credits	04
No. of lecture Hours/week	02

#### Course learning Objectives

Sr No.	To enhance the abilities of learners to:
1	To understand the principles of professional ethics and their importance in auditing and corporate governance.
2	To analyze the standards governing auditing engagements and quality control procedures.
3	To evaluate the evolution, scope, and contemporary developments in corporate governance, with a focus on Indian and global practices.
4	To develop critical thinking skills to assess the independence and responsibilities of auditors and board members.

#### Course Outcome

	On completing the course, the student will be able to:
CO1	Define and summarize key terms and concepts related to professional ethics, independence, and auditing standards.
CO2	To apply relevant auditing standards while solving case studies.
CO3	To compare and draw implications of corporate governance codes across jurisdictions like the U.S. SEC and OECD principles.
CO4	To compare and draw implications of corporate governance codes across jurisdictions like the U.S. SEC and OECD principles.

Module	Title with content
<b>Module 1</b> Accounting Ethics (2 credits) <b>Unit 1:</b>	Introduction to Accounting Ethics Meaning of term Accounting Ethics, Need for professional Accounting Ethics, Fundamental Principles of Professional Accounting Ethics, Independence of Auditors, Threats to Independence, Safeguards to Independence and Professional Skepticism.
<b>Unit 2 :</b>	Auditing Standards SA 210 Agreeing the terms of Audit Engagement, Preconditions for an Audit, Basic overview of SQC1, SA220
Module 2 Corporate Governance (2 credits) <b>Unit 1:</b>	Introduction to Corporate Governance Introduction, Need and Scope, Evolution of Corporate Governance, Management vs. Ownership, Majority vs Minority; OECD Principles of Corporate Governance; Developments in India, Corporate Governance in Indian Ethos, Corporate Governance – Contemporary Developments.
<b>Unit 2:</b>	Legislative Framework for Corporate Governance in India Listed Companies, Unlisted Companies, PSUs, Banks and Insurance Companies. 3. Board Effectiveness: Composition

	and Structure, Duties and Liabilities, Evolution of Jurisprudence, Diversity in Board Room, Women Director, Nominee Directors; Selection and Appointment Process, Independent Directors: expectations, liabilities and their role, code of conduct, responsibilities and effectiveness.
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## References

- 1. Auditing & Assurance Services: A Systematic Approach: Messier Jr., W. F., Glover, S. M., & Prawitt, D. F. (2024). Auditing & Assurance Services: A Systematic Approach (12th ed.). McGraw Hill.**
- 2. Corporate Governance: A Guide for Students Rezaee, Z. (2023). Corporate Governance: A Guide for Students. Routledge.**
- 3. Auditing and Assurance: A Case Studies Approach Gay, G., & Simnett, R. (2018). Auditing and Assurance: A Case Studies Approach (7th ed.). LexisNexis Butterworths.**
- 4. Corporate Governance and Ethics Rezaee, Z. (2009). Corporate Governance and Ethics. John Wiley & Sons.**

<b>5. Course Code</b>	<b>OJT( ON JOB TRAINING)</b>
<b>Semester</b>	<b>IV</b>
No. of Credits	06
No. of lecture Hours/week	02

#### Course learning Objectives

Sr No.	
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.

#### Course Outcome

Sr, No.	
1	apply concepts learned in classrooms to real-world work environments, enhancing their understanding and skills.
2	show insights into the challenges, opportunities, and culture of different workplaces, preparing them for future employment.
3	navigate through various learning modalities effectively through exposure to hybrid learning models.
4	show evidence of research aptitude and skills of critical thinking, analytical skills, and ethical research conduct in the conduct, and communication of their work
5	use and appreciate the use of emerging technologies and their applications, enhancing their technological literacy and adaptability.
6	display problem-solving abilities in making informed decisions in complex scenarios through practical situations.
7	work in teams and collaborate to achieve common goals in diverse work environments through collaborative projects.
8	give examples and cite ways of contributing to the field of work in a manner that

	displays social responsibility and sustainability.
9	display integrity in their dealings with their work and the people that they interact with by upholding professional; principles and ethical standards.

### 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.

Internships and on-the-job training programs also offer students the chance to develop essential skills that employers highly value. These include communication skills, problem solving abilities, teamwork, and adaptability. By working in a professional environment, students gain valuable experience that enhances their employability. They also learn to navigate professional environments, manage responsibilities, and overcome challenges. This experiential learning fosters independence, confidence, and self-awareness, which are essential for success in both career and life.

Furthermore, students get a first-hand look at various industries and career paths. This exposure allows them to explore different fields, understand industry trends, and identify areas of interest. It also helps students make more informed decisions about their career paths after graduation. At the same time, students get valuable networking opportunities. They interact with professionals in their field, build relationships, and expand their professional network. These connections can benefit future job opportunities, mentorship, and career guidance.

Experience gained through internships/ on-the-job training certainly adds value to students' resumes. Employers often look for candidates with practical experience; internships give students a competitive edge in the job market. In addition, a successful internship can sometimes lead to full-time employment opportunities with the same organization.

It is with this backdrop that the University of Mumbai has crafted its OJT policy in light of the NEP 2020 framework as well as the guidelines provided by the Higher and Technical Education Department, Government of Maharashtra (2024) and **UGC Guidelines for Internship/Research Internship for Undergraduate Students 2023**.

An Internship/OJT programme aims to provide students or recent graduates with practical work experience related to their field of study or career interests. Internships may focus on skill development, career exploration, or both.

According to the UGC guidelines, in an internship programme, students are required to participate in work experience or professional activity, or cooperative education activity with an entity external to the education institution, under the supervision of an expert from the given external entity. A prime aspect of the internship is induction into actual work situations. Internships and OJTs include working with government or private organizations, educational institutions, research and development labs/research organizations/non government organizations, enterprises, centres involved in research, innovativeness and entrepreneurship, business organizations, local industry, artists, craftspeople, farmers producer organizations and similar other entities for providing opportunities to students for

active engagement in on-site experiential learning.

On-the-job training (OJT) is a practical approach to acquiring new competencies and skills needed for a job in a real, or close to real, working environment. It provides the trainees with opportunities to practice skills and apply their knowledge under the most realistic conditions possible, which are the actual job conditions.

#### **An indicative list of areas for OJT:**

- Trade and Agriculture
- Economy & Banking Financial Services and Insurance
- Logistics, Automotive & Capital Goods
- Fast Moving Consumer Goods & Retail
- Information Technology/Information Technology Enabled Services & Electronics
- Handcraft, Art, Design & Music
- Healthcare & Life Science
- Sports, Wellness and Physical Education
- Tourism & Hospitality
- Digitization & Emerging Technologies (Internet of Things/Artificial
- Intelligence/Machine Learning/Deep Learning/Augmented Reality/Virtual Reality etc.)
- Humanitarian, Public Policy and Legal Services
- Communication
- Education
- Sustainable Development
- Environment
- Commerce, Medium and Small-Scale Industries

**It may please be noted: This is only an indicative list and not an exhaustive one.**

#### **5. Role and responsibilities**

**Head of the Department (HOD):**

- To conduct an orientation session to familiarize students with the OJT purpose and process.
- To establish the code of conduct for the training period and guide students.
- To Assign department faculty members as mentors to OJT students.
- To ensure the OJT program aligns with departmental and institutional academic objectives.
- To Provide resources, training, or assistance to ensure effective supervision.

**OJT Coordinator1 :**

- To oversee the quality and effectiveness of the OJT program.
- To establish mechanisms for evaluating the program and making improvements.
- To act as a liaison between the department, students, faculty mentors, and OJT supervisors (Host institute/organization)

**Student Coordinators2 :**

- To assist the OJT coordinator in pre-, during and post-OJT activities.

**Faculty Mentor3 :**

- To assist in identifying OJT opportunities

- To monitor student progress and provide guidance
- To review and approve OJT plans
- To collect and review progress reports
- To evaluate OJT documentation including reports, presentations, or other required deliverables (if applicable)

**Host Industry/organization/Institute<sup>4</sup> in the OJT process:**

- To provide a conducive work and Learning Environment
- To Assign a supervisor
- To offer work exposure
- To aid the student in developing a work plan
- To collaborate with Educational Institutions and enhance networking opportunities

**OJT Supervisor<sup>5</sup> (Host Institution/organization):**

- To guide and direct interns/OJT students
- To provide students with hands-on training and skill development
- To provide feedback and performance evaluation
- To enhance networking and exposure

1

A faculty member from a college/university department who has been appointed to coordinate the OJT Cell activities.

2

Two students studying in the second semester (PG) appointed by the Head of the department to assist the OJT coordinator.

3

A faculty member from a college/University department who has been assigned to mentor a student/a group of students in their pre- OJT, During OJT and Post OJT phases.

4

The organization/institute/industry that offers OJT to students

5

Person who is designated by the host organization/industry to supervise a student/group of students during their OJT.

**6. Process of OJT Implementation:**

The Department/Centre/ Institute may consider the following Mechanism for the implementation of OJT:

1. To facilitate effective implementation of the OJT program, Colleges/Departments/Institutes are encouraged to establish an OJT Cell responsible for overseeing its smooth functioning. It will consist of the following: Head of the department, OJT Coordinator, Faculty Mentors and one/two student coordinators<sup>6</sup> .
2. One teaching faculty member and one/two students from each postgraduate department will be nominated to serve as coordinators for the OJT program. These coordinators will play a crucial role in coordinating and implementing the program within their respective departments.

6

The Department, however, may decide if they should have student coordinators, based the

strength of the batch undergoing OJT.3. The teacher coordinator will take the lead in preparing an action plan for the

implementation of the OJT program. They will also be responsible for coordinating with the central team of the University/College to ensure alignment with broader institutional goals.

4. To streamline the administrative process, the Department/Centre will provide necessary formats to students for documentation related to the OJT program.

5. Each Department/Centre must ensure collaborations with 8-10 relevant organizations, industries, or research institutes. These collaborations will serve as crucial avenues for facilitating internship opportunities for students.

6. Furthermore, the College/Department/Centre/Institute is encouraged to explore and initiate the process of signing a Memorandum of Understanding (MOU) with local businesses, research organizations, and Higher Educational Institutions (HEIs). Such agreements will facilitate training, research, and potential employment opportunities for students.

7. Effective communication is key to the success of the OJT program. All communication about the program will be channeled through the designated OJT coordinator of the department/centre/Institute. This individual will also be responsible for maintaining relevant documents related to the program.

8. Before the commencement of the OJT program, an orientation session will be conducted by the Head of Department. This session will serve to familiarize students with the purpose, process, and code of conduct associated with the program.

9. In addition to orientation, the OJT Cell may design programs or workshops aimed at preparing students for their OJT/internship experience.

10. To ensure effective mentoring and support, an equal number of students will be allocated to each faculty member of the department. These faculty members will act as internship/OJT mentors and will be responsible for monitoring and evaluating the progress of the allotted students.

11. Once students are shortlisted for OJT/internship opportunities, they will consult with the internship/OJT coordinator and mentor. Upon obtaining due permission from the parent institution, students will join the host organization for their OJT/internship experience.

12. Throughout the OJT/internship period, students will maintain activity reports as per the provided format. These reports will be duly signed by the respective supervisor at the host institution and submitted to their department mentors regularly.

13. Upon completion of the OJT/internship program, students must submit a completion certificate duly signed by the OJT supervisor or a competent authority designated by the host organization. Additionally, they are required to submit a report highlighting their learning and experiences during the internship period to the OJT coordinator.

14. To ensure transparency and accountability, students will also present their work done during the internship to the Department/Centre/Institute committee, which may consist of the OJT Coordinator and Department Mentor.

15. Finally, student feedback will be collected to evaluate the effectiveness of the OJT program and identify areas for improvement in both the program implementation and

the broader curriculum.

**7. 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)7 .
- 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 semester8 .

**8. 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.
- 3 In the event that a student is unable to fulfill their obligation to report to their designated organization on a particular day due to medical or other critical reasons, they are required to promptly notify both their department and the organization.
- 4 In case of the non-completion of On-the-Job Training (OJT) during the second semester, student must ensure that the backlog be completed before the conclusion of the third semester.

**The suggested evaluation grid for the assessment:**

External (OJT Supervisor, for instance)

Completion of Hours

Quality/Perform anD

Punctuality/Regularity

Total

20

20

10

50

Department

Mentor

Weekly

Reporting

Written Report

Viva-Voce /Presentation

15

20

15

50

## Total

The suggested evaluation grid for the assessment:

External (OJT Supervisor, for instance)	Completion of Hours	Quality/Performance	Punctuality/Regularity	Total
	20	20	10	50
Department Mentor	Weekly Reporting	Written Report	Viva-Voce /Presentation	
	15	20	15	50
<b>Total</b>				<b>100</b>

- In what areas did you most develop and improve?
- What has been the most significant accomplishment or satisfying moment of your OJT?
- What did you dislike about the OJT?
- Considering your overall experience, how would you rate this OJT? (Circle one).  
-Satisfactory/ Good/ Excellent
- Give suggestions as to how your OJT experience could have been improved. (Could you have handled added responsibility? Would you have liked more discussions with your professor concerning your OJT? Was closer supervision needed? Was more of an orientation required?)

<Signature of Student>

<Name, Roll number, Date>

## Appendices

### Appendix I: OJT Undertaking

1. Student Name:	
2. Current Address	
3. Residence Address	
4. Email ID	
5. Mobile No.	
6. Aadhar	
7. PAN	
8. Overall GPA	
9. Mode of Internship	
<p>I confirm that I agree with the terms, conditions, and requirements of the OJT Policy</p> <p>Student Signature: _____</p> <p>Date _____</p>	
<p>I confirm that the student has attended the OJT orientation, and he/she has met all paperwork and process requirements to participate in the OJT programme and has received approval from his/her mentor.</p> <p>Sign of Head of the Department/ Department Coordinator/Mentor _____</p> <p>Date _____</p>	

### Appendix II: Draft Resume Template

Name  
Contact Number and Email ID:

---

**Education**

HEI Name Degree / Specialization: CGPA:	Year
HEI Name: <bachelor's degree> Degree / Specialization: CGPA:	Year

---

**Internship / Work Experience**

organization Project: Brief:	Year
---------------------------------	------

---

**Academic Experience**

Semester Project: Brief:	Year
--------------------------------	------

- Emphasize accomplishments that are relevant to the field
- Be specific—omit unnecessary words and sentences
- Start your sentence with an action verb, not a passive one—Use past-tense verb to show what you have accomplished Quantify results as much as possible
- Use keywords that will catch a recruiter's eye

---

**Other Achievements and Personal Interests**

- List other achievements also in reverse chronological order
- Leadership positions held outside your formal work environment
- Personal interests and accomplishments that will distinguish you from other applicants
- Volunteer service/Social Work

---

Languages known (Mention the level of Proficiency)

---

Computer Proficiency (Mention the skills you possess)

---

**Appendix III: organization Outreach Letter**

<College/Department/Centre/Institute Letter Head>

To

The (Designation of the person addressed)

.....

Subject: Request for \_\_\_\_\_ weeks/hours OJT of Students

pursuing \_\_\_\_\_

Dear Sir/Madam,

The (Name of the College/department/centre/Institute) established in \_\_\_\_\_, is one of the leading Colleges/departments that reflects the vision of leading industrialists and educationalists. The College/department/centre/Institute has been recognized for its overall academic excellence and infrastructure<sup>9</sup>.

In view of the above, I request your good self to allow our following (no. of students) students for practical training in your esteemed organization. Kindly accord your permission and give at least one week for students to join training after confirmation.

Sr. No.	Name	Roll no.	Year	Department

The resumes of these students are attached to this letter. If vacancies exist, kindly plan for interviews for the students in the above branches.

A line of confirmation will be highly appreciated.

Yours sincerely,

OJT/Internship Coordinator/Head of Department

<Department/Centre Name and Date>

---



**Appendix VI: Attendance Sheet<sup>10</sup>**

&lt;Organization Letter Head&gt;

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) \_\_\_\_\_

<sup>10</sup> Even in case of hybrid mode, a certificate of attendance duly signed by the OJT Supervisor needs to be submitted.  
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**Appendix VII: Supervisor Evaluation of OJT Student<sup>11</sup>**

&lt;Organization Letter Head&gt;

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	<b>Completing of Hours (out of 20)</b>	
2	<b>Quality/Performance (out of 20)</b>	
3	<b>Punctuality/Regularity (out of 10)</b>	
<b>Total (out of 50)</b>		

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	<b>Weekly Reporting (out of 15)</b>	
2	<b>Written Report (out of 20)</b>	
3	<b>Viva-Voce /Presentation (out of 15)</b>	
<b>Total (out of 50)</b>		

Additional Remarks (if any):

Signature of Faculty Mentor

**Appendix IX: Proforma for OJT COMPLETION CERTIFICATE**

The student should attach OJT completion certificate, duly signed by the industry/organization supervisor to his/her report. A representative format for the OJT completion certificate is as given below:

**CERTIFICATE**

(On Company/Institute Letterhead)

This is to certify that Ms./Mr. \_\_\_\_\_, has successfully completed the On-Job training in the \_\_\_\_\_, from \_\_\_\_\_ to \_\_\_\_\_ under the supervision of \_\_\_\_\_

Authorized signature

**Appendix X – Format of OJT Report**

- Title of the Report: On-the-Job Training Experience Report
- Name of the Student:
- Name of the organization:
- Department/Division Where Training took place
- Duration of Training: [Start Date to End Date of Training]
- Date of Submission: [Date of Submitting the Report]

The following is a suggested outline. However, the students are advised to consult their respective OJT Mentors.

- Introduction
- Company Overview
- Training Objectives
- Training Experience
- Skills Developed
- Achievements & Contributions
- Challenges Faced
- Lessons Learned
- Recommendations
- Conclusion
- Appendices (if any)
- References

**Appendix XI: Student Feedback of OJT<sup>12</sup>**

(To be filled by Students after OJT completion)

Student Name: \_\_\_\_\_ Date: \_\_\_\_\_  
 Industry/Organization Supervisor: \_\_\_\_\_ Title: \_\_\_\_\_  
 Supervisor Email: \_\_\_\_\_ OJT is:      Paid      Unpaid  
 Organization: \_\_\_\_\_  
 OJT Address: \_\_\_\_\_  
 Faculty Coordinator: \_\_\_\_\_ Department: \_\_\_\_\_  
 Dates of OJT: From \_\_\_\_\_ To \_\_\_\_\_

Give a brief description of your OJT work (title and tasks for which you were responsible): Was your internship experience related to your major area of study?

- Yes, to a large degree
- Yes, to a slight degree
- No, not related at all

Indicate the degree to which you agree or disagree with the following statements.

This experience has:	Strongly Agree	Agree	No opinion	Disagree	Strongly Disagree
Given me the opportunity to explore a career field					
Allowed me to apply classroom theory to practice					
Helped me develop my decision-making and problem-solving skills					
Expanded my knowledge about the work world before permanent employment					
Helped me develop my written and oral communication skills					
Provided a chance to use leadership skills (influence others, develop ideas with others, stimulate decision-making and action)					

<sup>12</sup> The College/Department/Centre may generate the form using Google Form.