



Estd. 1962
"A++" Accredited by
NAAC (2021)
With CGPA 3.52

**SHIVAJI UNIVERSITY, KOLHAPUR - 416004,
MAHARASHTRA**

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शिवाजी विद्यापीठ, कोल्हापूर - ४१६००४, महाराष्ट्र

दूरध्वनी-ईपीएबीएक्स -२६०९०००, अभ्यासमंडळे विभाग दुरध्वनी ०२३१-२६०९०९४



Ref./SU/BOS/Com & Mgt./172

Date : 25/05/2026

Director,
Center for Distance Education,
Shivaji University, Kolhapur

**Subject :Regarding syllabi of M. Com (Online) Part-II (Sem.III & IV) degree
programme under the Faculty of Commerce & Management as per National
Education Policy, 2020 (NEP 2.0)**

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised syllabi of **M. Com (Online) Part-II (Sem. III & IV)** under the Faculty of Commerce & Management as per National Education Policy, 2020 (NEP 2.0)

This syllabi shall be implemented from the academic year **2026-2027** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

The question paper on the pre-revised syllabi of above mentioned programme will be set for the examinations to be held in October/November 2026 & March/ April, 2027. These chances are available for repeater students, if any.

You are therefore, requested to bring this to the notice of all students and teachers concerned.

Thanking you,

Yours faithfully,

Dy. Registrar

Encl: As above

for Information and necessary action

Copy to:

1	The I/c Dean, Faculty of Commerce & Management	6	Appointment Section A & B
2	The Director, Board of Examinations and Evaluation	7	I.T.Cell /Computer Centre
3	The Chairman, Respective Board of Studies	8	Eligibility Section
4	O.E. 1 Section	9	Affiliation Section (T.1) (T.2)
5	Internal Quality Assurance Cell (IQAC Cell)	10	P.G. Seminar Section



SHIVAJI UNIVERSITY, KOLHAPUR

Faculty of Commerce and Management

Online Master of Commerce

(Structure and Syllabus in accordance with National Education Policy to be implemented from Academic Year 2026-27)

Syllabus of Online M.Com. II Sem. III and IV
To be implemented from Academic Year 2026-27 (NEP 2.0)

Shivaji University ,Kolhapur
Master of Commerce (Online Mode)
Syllabus, Structure, Rules and Regulations
(in accordance with National Education Policy
To be implemented from Academic Year 2026-27)

1. INTRODUCTION:

The discipline of Commerce education has gained significant importance in the contemporary globalized economy. With the expansion of international trade, digital business environments, and evolving financial systems, the scope of commerce is no longer confined within geographical boundaries. Globalization, technological advancement, and the integration of markets have transformed the nature of trade, finance, and management practices. Therefore, modern commerce education must address global perspectives, emerging business trends, and the dynamic requirements of the corporate and entrepreneurial world.

The domains of commerce such as accountancy, costing, taxation, finance, marketing, and business administration play a crucial role in the functioning and development of organizations and enterprises. These disciplines provide essential knowledge and practical skills required for effective decision-making, financial management, and strategic planning in business. Commerce education also supports entrepreneurship development and equips learners with the competencies needed to adapt to the rapidly changing economic and business environment.

Commerce as a field of study is inherently interdisciplinary, integrating concepts from economics, management, finance, law, statistics, and information technology. In the present era, it is essential that learners understand not only theoretical foundations but also the practical applications of these concepts in real-world business situations. Hence, modern commerce curricula must emphasize skill development, analytical thinking, and the application of knowledge to contemporary business challenges.

While restructuring the syllabus in accordance with the National Education Policy (NEP) 2020, special emphasis has been placed on outcome-based education, practical orientation, and industry relevance. The Online M.Com. Programme is designed to incorporate innovative teaching-learning methods, digital learning platforms, case studies, project-based learning, and research orientation. The curriculum aims to develop professional competence, critical thinking, and ethical business practices among learners.

The Online M.Com. Programme thus seeks to provide advanced knowledge in commerce and management while fostering the skills required for academic research, professional careers, and entrepreneurship in a globalized and technology-driven business environment.

2. PROGRAMME OUTCOMES: PROGRAMME OUTCOMES (POs)

The Online M.Com. Programme aims to develop competent professionals equipped with advanced knowledge and skills required in commerce, industry, and business management.

PO1: To develop trained and skilled professionals capable of contributing effectively to the fields of commerce, industry, and business organizations.

PO2: To equip learners with the necessary skills and capabilities to handle managerial and administrative responsibilities in various business and organizational settings.

PO3: To enable learners to demonstrate effective decision-making abilities through the application of theoretical knowledge to real-life business situations.

PO4: To foster entrepreneurial temperament, skills, and competencies among learners for promoting innovation and self-employment opportunities.

PO5: To provide comprehensive knowledge of commerce and industry and its practical applications in the business environment.

PO6: To impart in-depth knowledge of accounting, costing, taxation, and business administration for professional and managerial practices.

PO7: To familiarize learners with conventional as well as contemporary thoughts, ideas, and practices in commerce and management.

3. PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO1: To develop an in-depth understanding of the core areas of commerce including financial accounting, cost accounting, management accounting, international accounting, investments, securities, tax planning, and business research methods.

PSO2: To enable learners to apply theoretical knowledge for effective problem solving and decision-making in business and organizational contexts.

PSO3: To develop the ability to work effectively in teams while also demonstrating initiative and leadership qualities.

PSO4: To equip learners with the capability to apply modern tools, techniques, and methods relevant to commerce, accounting, and business management.

PSO5: To enhance interpersonal and professional communication skills necessary for effective interaction in business and professional environments.

PSO6: To develop the competence to handle various functional areas such as accounting, finance, taxation, and business administration in organizations.

4. DURATION:

The revised guidelines and rules shall be implemented gradually as mentioned below and the duration of the programme has been mentioned below:

Postgraduate Programme :			
Level 6.0	Postgraduate Diploma(One year or two semesters)	Online M.Com. Part-I	2025-26
Level 6.5	Master's Degree (Two years or Four semesters)	Online M.Com. Part-II	2026-27
Level 6.5	Master's Degree (One year or two semesters after obtaining A four-year Bachelor's Degree (Honours/Research)	M.Com. Part-II	2026-27

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be Postgraduate Diploma in Commerce and M. Com. for Level - 6.0 and Level - 6.5 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

5. ELIGIBILITY FOR ADMISSION:

The candidate completed Three Years B. Com. Degree (or Level-5.5 of NEP framework) will be eligible for M. Com. Part-I (Level 6).

The candidate completed M. Com. Part-I (Level 6) and The candidate completed FourYearB.Com. (Hon./Research) (Level-6) will be eligible for M. Com. Part-II (Level 6.5) directly. [The criteria for admission is as per the rules and regulations set from time to time by the university , government and other relevant statutory authorities.]

6. MEDIUM OF INSTRUCTION:

The medium of instruction shall be ENGLISH.

1. Pattern of M.Com .Examination:

The evaluation pattern for the M.Com. Programme shall consist of a combination of Internal Assessment and University Semester-End Examination in the ratio of 60:40. This pattern shall be applicable for each theory paper in every semester, wherein 60 marks shall be allotted for the University Semester-End Examination and 40 marks shall be allotted for Internal Assessment.

However, in the case of the Research Project Work, the evaluation shall be conducted separately. The Project Report shall carry 60% of the total marks, while the Viva-Voce examination shall carry 40% of the total marks. This evaluation structure is designed to assess both the research work carried out by the learner and their ability to present and defend the research findings effectively.

2. Structure : The Structure of M.Com .Programme is given below:

(As per Government of Maharashtra Guidelines G.R. No. NEP-2022/CR No. 09/VISHI-3/शिकाना dated 16 May 2023.)

Year	Level	Sem. (2Yr)	Major		RM	OJT/ FP	RP	Cum. Credit
			Mandatory	Electives				
I	6.0	Sem. I	DSC1(4)	DSE1(4)	RM(4)	-	-	22
			DSC2(4)					
			DSC3(4)					
		DSC4(2)						
		14	04	04	-	-	22	
Sem. II	DSC5(4)	DSE2(4)			OJT (4)		22	
	DSC6(4)							
	DSC7(4)							
DSC8(2)								
14	04	-	04	-	22			
28	08	04	04	-	44			
Exit Option :Award of P.G. Diploma (44 Credits)								
II	6.5	Sem.III	DSC9(4)	DSE3 (4)			RP (4)	22
			DSC10(4)					
			DSC11(4)					
		DSC12(2)						
		14	04	-	-	04	22	
Sem. IV	DSC 13(4)	DSE4 (4)				RP (6)		
	DSC 14(4)							
	DSC 15(4)							
12	04	-	-	06	22			
26	08	-	-	10	44			
			54	16	04	04	10	88
Award of P. G. Degree (88 Credits)[for 2 year P. G. after 3 year UG programme or one year after 4 year UG programme]								

M. Com. Programme Structure for Semester III

Semester-III										
Teaching Scheme					Examination Scheme					
Sr.No.	Theory (TH)				Semester - end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures per Week	Hours	Credits	Paper Hours	Max	Min	Internal	Max	Min
1	DSC9	4	4	4	3	60	24	--	40	16
2	DSC10	4	4	4	3	60	24	--	40	16
3	DSC11	4	4	4	3	60	24	--	40	16
4	DSC12	2	2	2	2	30	12	--	20	08
5	DSE3	4	4	4	3	60	24	--	40	16
6	RP	4	4	4	Project	60	24			
					Viva	40	16			
Total		22	22	22		370			180	

Semester-IV										
Teaching Scheme					Examination Scheme					
Sr. No.	Theory(TH)				Semester - end Examination(SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures	Hours	Credits	Paper Hours	Max	Min	Internal	Max	Min
1	DSC13	4	4	4	3	60	24	--	40	16
2	DSC14	4	4	4	3	60	24	--	40	16
3	DSC15	4	4	4	3	60	24	--	40	16
4	DSE4	4	4	4	3	60	24	--	40	16
5	RP	6	6	6	Project	90	36			
					Viva	60	24			
Total		22	22	22		390			160	

RS=Report Submission: Certified Submission of Dissertation/OJT Report/Project Report # VV= Viva-Voce/Presentation

3. Scheme of Internal Assessment:

Internal Assessment Process shall be as follows:

- (a) The Internal Assessment (for 20 % Marks) shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment process should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/Principal/Head of

the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

List of the Courses for M.Com. Semester-III

Sr. No.	Course Code	Course Category	Title of the Course	Credits
1	MMA-IX	Major Mandatory	Adv. Accountancy Paper- IX	4
2	MMA- X		Adv. Accountancy Paper- X	4
3	MMA-XI		Adv. Accountancy Paper- XI	4
4	MMA-XII		Adv. Accountancy Paper- XII	2
5	EBM-III	Elective	Business Finance Paper I	4
6	MRM	Minor	Research Project	4

List of the Courses for M.Com. Semester-IV

Sr. No.	Course Code	Course Category	Title of the Course	Credits
1	MMA-XIII	Major Mandatory	Adv. Accountancy Paper- XIII	4
2	MMA- XIV		Adv. Accountancy Paper- XIV	4
3	MMA-XV		Adv. Accountancy Paper- XV	4
4	EBM-IV	Elective	Business Finance Paper II	4
5	MRM	Minor	Research Project	6

Semester III
Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-III
Title of Paper-Advanced Accountancy-Paper IX (DSC-9) (MMA-IX)
Financial Management-Foundation of Finance

Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Financial Management, Finance Function and Financial System
2. Familiar with risk and return relationship in a business.
3. Demonstrate financial planning and able to manage fixed and working capital.
4. Understand capital structure, its theories and determine capital structure.

Units	Contents
I	<p>Introduction to Financial Management Theory-Meaning of Business Finance and Financial Management, Objectives, Importance and Scope of Financial Management, Role of Finance Manger, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organisation of Finance Function, Financial System Practical-Visit any company and inter act with Finance Manger</p>
II	<p>Risk and Return Theory-Introduction, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Criteria for evaluating proposals to minimize risk, methods of Risk Management, Major Risk Return decision areas, practical problems. Practical–Organise group discussion Risk and Return.</p>
III	<p>Financial Planning Theory-Meaning of Financial Planning and Financial Plan, Principles governing Financial Plan, Fixed Capital- Meaning, Assessment, factors determining fixed capital, Management of fixed Capital, Working Capital–Meaning, factors determining working capital, estimation of working capital, practical problems, Capitalisation – Meaning, theories of capitalization, Over and Under Capitalisation, practical problems. Practical- Arrange visit to any company and interaction with the finance manager regarding financial planning</p>
IV	<p>Capital Structure Theory-Meaning, Capital Structure and Financial Structure, Life Cycle Stages of Capital Structure, Patterns of Capital Structure – Practical Problems, Optimum Capital Structure, Capital Structure Theories,, Features of appropriate Capital Structure, Factors determining Capital Structure Practical– Download financial statements of any company and study the capital structure. Also arrange visit to the company to know pattern and practical difficulties</p>

References

1. Dr. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi
3. IMP andey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-III
Title of Paper-Advanced Accountancy-Paper X (DSC-10)(MMA-X)
Financial Management – Funds Management

Course Outcomes

After Studying this course, students shall be able to:

1. Understand sources of finances of any company
2. Familiar with management of working capital
3. Compute cost of each element of capital
4. Understand the meaning of leverages and compute both types of leverages.

Units	Contents
I	<p>Sources of Finances Theory-Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans-Government Policy regarding term loans, Pecking Order Theory and signaling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information) Practical- Organise Seminar of Students on Sources of Finances</p>
II	<p>Management of Working Capital Theory-Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash–models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding Practical–Visit to any limited company and collect information about their working capital management.</p>
III	<p>Cost of Capital Theory-Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital– practical problems Practical-Collect real information of any company either from website or by physical visit to a company and compute the cost of capital of that company.</p>
IV	<p>Leverages Theory-Meaning, Types, Significance. Practical problems Practical–Collect real information of any company either from website or by physical visit to accompany and compute the cost of capital of that company.</p>

References

1. Dr.S.N.Maheshwari, Financial Management Principles and Practice, Sultan Chand&Sons,Educational Publishers,New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw-HillPublishingCo.Ltd.NewDelhi
3. IMPandey, FinancialManagement, VikasPublishingHousePvt. Ltd.,NewDelhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw-HillPublishingCo.Ltd.NewDelhi

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-III
Title of Paper – Advanced Accountancy-Paper XI (DSC-11) (MMA-XI)
Financial Management-Controlling and Decision Making

Course Outcomes

After Studying this course, students shall be able to:

1. Under stand preparation of budgets and exercising budgetary control
2. Take pricing and profit decisions under various situations using CVP Analysis.
3. Establish standard cost for each element of cost and exercise control on cost.
4. Understand the significance of price level changes and its accounting.

Units	Contents
I	<p>Budgetary Control Theory- Meaning of Budget and Budgetary Control, Budgetary Control as a Management Decision Making Tool, Limitations of Budgetary Control, Forecast Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets. Practical-a) Organise Debate on Benefits and drawbacks of Budgets. Record the entire debating</p>
II	<p>Marginal Costing and Cost Volume Profit Analysis Theory- Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break Even Analysis– Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, AI (including chart / graph). Practical– Collect data from any manufacturing company and advise them on the basis of CVP Analysis on various issues.</p>
III	<p>Standard Costing and Variance Analysis Theory- Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems Practical-Collect data from any manufacturing company and calculate the variances.</p>
IV	<p>Price Level Changes or Inflation and Financial Management Theory- Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems. Practical–Organise group discussion of students on price level changes and inflation.</p>

References

1. Dr.S.N.Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi
3. IMP and ey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-III
Title of Paper-Advanced Accountancy Paper XII (DSC12) (MMA–XII)
Introduction to GST

Course Outcomes

After studying this course, the students shall be able to:

1. Understand the concept of Goods and Services Tax
2. Know the legal provisions regarding GST

Units	Contents
I	<p>Introduction to GST: Theory Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions Practical-Poster presentation on Introduction on GST</p>
II	<p>Charge of GST: Theory : Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organize Group Discussion and Seminars of Students on GST.</p>

References :

1. Manoharan, T. N.: Direct Taxes: Snow White Publications, New Delhi
2. Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
3. Sury, M.M. : Goods and Services Tax in India
4. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
5. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
6. Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,
7. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Journals

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant: The Institute of Chartered Accountants of India

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-III
BUSINESS FINANCE-PAPER I

Course Outcomes

After studying this course, students will be able to...

- 1) Understand fundamental concepts of business finance and examine various financed decisions
- 2) Explain different types of capital structure
- 3) Know, compare and appraise various long-term and short-term sources of finance
- 4) Demonstrate different types of sources of Working Capital and various components of Working Capital Management

Units	Content
I	<p style="text-align: center;">Environment of Business Finance:</p> <p>(a) Business Finance: Concept, scope and significance of Business Finance (b) Financial Goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management (c) Finance Decisions: Investment decision, Finance decision, Dividend decision and Liquidity decision (d) Capitalization: Concept and Theories of Capitalization- Over-capitalization and Under-capitalization: Concept, causes, effects and remedies</p>
II	<p style="text-align: center;">Capital Structure:</p> <p>(a) Capital Structure: Meaning, Importance- Cardinal Principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing (b) Factors influencing the capital structure (c) Cost of Capital: Meaning, Significance and Weighted Average Cost of Capital (WACC)</p>
III	<p style="text-align: center;">Sources of Finance:</p> <p>(a) Shares: Equity Shares, Equity Shares with differential rights, Preference Shares, Employee's Stock Option(ESOP)- Meaning, Characteristics, Advantages and Limitations (b) Debentures and Term Loans: Meaning, characteristics, merits, demerits (c) Venture Capital: Concept, process, merits and demerits</p>
IV	<p style="text-align: center;">Working Capital Management:</p> <p>(a) Working Capital: Concept, types and significance-Factors Determining working capital requirement (b) Sources of Working Capital: Accruals, trade-credit, commercial banks, public deposits, inter-corporate- deposits, short-term loans from financial institutions and commercial paper (CP) (c) Working Capital Management: Cash Management, Liquidity Management, Receivables Management and Inventory Management (Only concepts and techniques)</p>

References:

1. Kuchhal, S. C. Corporation Finance.
2. Kishore, Ravi M. Financial Management. Taxmann Allied Services Pvt. Ltd., New Delhi.
3. Chandra, Prasanna. Financial Management. Tata McGraw Hill (TMH), New Delhi.

4. Shrivastava, Rajiv & Misra, Anil. Financial Management. Oxford University Press, New Delhi.
5. Dhagat, Anil Kumar. Financial Management. Kognet Learning Solutions Inc., Dreamtech Press, New Delhi.
6. Chandra, Prasanna. Finance for Non-Finance Executives. Tata McGraw Hill Education Pvt. Ltd., New Delhi.
7. Shrivastava, R. M. Essentials of Business Finance.
8. Pandey, I. M. Financial Management. Vikas Publishing House, New Delhi.
9. Guthmann, Harry G. & Dougall, Herbert E. Corporate Finance Policy.
10. Digvijay, Singh. Readings in Indian Financial Services.
11. Brealey, Richard A. & Myers, Stewart C. Corporate Finance.
12. Van Horne, J. C. & Wachowicz Jr., J. M. Fundamentals of Financial Management. Prentice Hall of India, New Delhi.
13. Brigham, Eugene F. & Ehrhardt, Michael C. Financial Management: Theory and Practice / Text and Cases. Cengage Learning India Pvt. Ltd., New Delhi.

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-III
Guidelines for Research Projects
M. Com. II, Sem. III (4 Credits)

A) For Research Students

1. Project Report shall be prepared by the students individually and under the guidance of the concerned teacher (Project Guide).
2. The Report can be prepared on any course (subject) under the faculty of Commerce (UG and PG).
3. The Report may be based on primary data or secondary data.
4. The Project Report which is to be prepared in Online M. Com. II, Semester III should be based on Survey Method of Research.
5. The outline of the Project Report should be as follows –

For the Research Project of M. Com. II, Semester III (4 credits)

The Project Report shall consist of at least typed 50 pages

Chapter I	Introduction and Research Methodology (3-5 pages) - Introduction, Statement of the Problem (Need of the study), Significance of the Study, Objectives of the Study, Research Methodology, Scope and Limitations of the Study
Chapter II	Conceptual or Theoretical Background or Framework (5-7 pages)
Chapter III	Profile of the Study Area (3-5 pages)
Chapter IV	Analysis and Interpretation of Data – (30-35 pages)
Chapter V	Findings, Suggestions and Conclusion (2-4 pages)

6. The technical specifications for preparation of Project Report are
 - Font – Times New Roman
 - Font Size – Main Heading – 16, Heading – 14, sub-heading 12 Bold and writing – 12
 - Line spacing – 1.5 inches
 - Spacing when one point over and next point start – if required single enter.
 - Page size – A4
 - Margin – 1” to all sides
 - Numbering – every point is to be numbered as 1.1, 1.2 etc. and sub-points as 1.1.1, 1.1.2 etc.
 - Tables – every table must have title and number
 - Use front and back pages. Single side typed projects will not be accepted.
 - Colour Pages – only if required • Content – for chapters, for table and for graphs & diagrams
7. Graphs should be drawn only the table includes three or more variables. ‘One variable – one table – one graph - one line analysis – one page’ format must be avoided. To analyse the data more precisely and to interpret rightly students should try to accommodate two or more variables in one table.
8. The references or bibliography must be given at the end of the report. It should contain – Name of the Author, Title of the Book or Title of the Research Paper or Article, Name of the Publication or Name of the Journal and Year of the publication or issue and month of publication of journal. Generally, the references are sequenced in alphabetical order of the name of the author.
9. Every student should give Annexure at the end of the Project Report. It will include questionnaire, interview schedule, list of the sample respondents (if possible, provide mobile

number, short address and their designation) and any other information or data which is important part of the study.

10. One soft copy of final typed Project Report should be submitted to the Centre for Distance and Online Education (CDOE), Shivaji University, Kolhapur, on or before the date fixed by the concerned Programme Coordinator of Online M. Com. Programme.

A) For Research Guides

1. All teachers teaching to the M. Com. Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible for guiding for the Research Project. It is the responsibility of every teacher teaching to the M. Com. Programme to guide to the students allotted to them by the Programme Coordinator of Online M. Com. Programme.
2. The guide should check title and objectives of the study carefully and see that the objectives are set considering the title of the study.
3. The guide should check the questionnaire or interview schedule is designed in such a way that it will be able to collect data to satisfy the objectives.
4. The guide should check the presentation of data and analysis and interpretation of data satisfy the objectives of the study, findings are based on the data and suggestions are given on the basis of the data and findings.

C) For Panel of Experts

1. Every student will be evaluated separately for Project Report and Viva
2. The panel of experts will assess the Project Report on the basis of originality, research contribution, way of analysis and interpretation, findings etc.
3. Viva will be conducted for every student individually. The panel of experts will assess the knowledge of students by asking question orally on research process and project report. They will try to verify that the student has done the project on his own and also identify his/her insight in the research problem concerned.
4. The panel of experts will consist of three experts. One of them will be chairman, second external examiner and third internal examiner.
5. All the experts will be appointed by the university. However, internal examiner will be from the Centre for Distance and Online Education (CDOE).
6. For the Research Project of M. Com. II, Semester III (4 credits), the total marks for research project will be 100. Out of these, 60 marks for Research Project and 40 Marks for Viva. Percentage of marks required for passing is 40% and the student should pass separately in Research Project and Viva.
7. The schedule for assessment of Research Project and Viva will be prepared by the university authority. However, it will be conducted preferably immediately after the theory examination or semester end examination.

Semester IV
Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-IV
Title of Paper-Advanced Accountancy -Paper XIII (DSC-13) (MMA XIII)

Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Human Resource Accounting
2. Familiar with preparing Royalty accounts
3. Demonstrate preparation of contract accounting
4. Understand preparation of Accounts of Non-Government Organizations Grants

Unit	Contents
I	<p>Human Resource Accounting Theory-Introduction, Historical development of HRA, Meaning and definitions, Objectives of HRA, Need of HRA, Scope of HRA, Methods for Valuation of Human Resources, Merits of HRA, Limitation of HRA. Practical-a) Visit to organization and collect the information about the importance of HRA practices in making organizations more effective in executing their functions. b) Arrange the group discussion on Human Resource Accounting Practices and its Impact on Managerial Performance</p>
II	<p>Royalty accounts Meaning and definition –Technical Terms –Royalty –Landlord –Tenant – Minimum Rent –Short Workings –Recoupment of Short Working under(Fixed Period) restrictive and non- restrictive(Floating Period)Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work –Accounting Treatment in the books of Lessee and lessor–journal entries and Ledger Accounts including minimum rent account. Practical-Arrange the group discussion on royalty accounting</p>
III	<p>Contract accounting–Construction Contracts Introduction, Meaning, Definition, Accounting procedure of preparation of contract Account Practical-Collect the data of construction contract account and prepare the contract account</p>
IV	<p>Accounts of Non-Government Organization Introduction to accounting for government Grants, record of government grants in accounting., methods of accounting for government Grants Types of Grants, accounting for government Grants journal entries, Final Accounts of Non-Government Organization Practical Collect the data of Non Government Organization Grants and maintain the books of account</p>

Reference

1. Arulnandan, M. A., & Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting), Vol. II. Himalaya Publishing House, Mumbai.
2. Gupta, R. L., & Radhaswamy, M. (2018). Advanced Accountancy, Vol. II. Sultan Chand & Sons, New Delhi.
3. Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. S. Chand & Company Ltd., New Delhi.
4. Hanif, M., & Mukherjee, A. (2018). Modern Accountancy, Vol. II. McGraw Hill Education (India) Pvt. Ltd., Noida.
5. Keller, William D. Essentials of Advanced Accounting.
6. Maheshwari, S. N. Advanced Accountancy.

7. Rawat, D. S. Advanced Accountancy.
8. Keller, William. Essentials of Advanced Accountancy.
9. Agarwal, B. M., & Gupta, M. P. Advanced Accountancy (Text and Problems) for CA Intermediate (Group II).

Additional Readings

1. Chakraborty, Hrishikesh. **Advanced Accountancy**. Oxford University Press.
2. **Accounting Standards** issued by the Institute of Chartered Accountants of India.
3. Companies Act, 2013.

Suggested Research Journals

1. The Indian Journal of Accounting
2. Indian Journal of Commerce
3. The Chartered Accountant
4. The Management Accountant

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-IV
Title of Paper-Advanced Accountancy -Paper XIV (DSC-14) (MMAXIV)

Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Environmental accounting
2. Familiar with Voyage and investment accounting
3. Demonstrate preparation of Value added and EV A statement
4. Understand preparation of Under writer Account

Units	Contents
I	Environmental Accounting: Theory -Introduction, Meaning of environment, Pollution and degradation of environment, Environmental awareness, Environmental accounting, -Meaning, Importance of Environmental Accounting, Evolution of environmental accounting, Aspects of Environmental accounting- National angle and corporate point of view, Major accounting issues relating to environmental accounting Practical -Visit to the organization and collect the data regarding the issue of environmental accounting
II	Voyage accounting and Investment accounting: Theory -Voyage accounting: Introduction, Meaning, Definition, components, Importance, Accounting entries and voyage account Investment Accounting: Meaning, Types, Sales and purchase price, Interest on Investment, Methods, Accounting entries and ledger account Practical -Arrange the group discussion on investment accounting
III	Value Added and Economic Value Added –Introduction, meaning, objectives, Economic Value Added statement, Advantages of Value Added Statements, Limitations of Value Added Statements, Preparation of Value added Statement, Economic Value Added (EVA) – Introduction, Meaning of EVA, Utility of Economic Value Added, Application of EVA, Suggestions to Improve EVA, Importance of Economic Value Added, Limitations of EVA, Preparation of Statement Showing Computation of EVA. Practical: Collect the data from organization and prepare the value added statement and arrange the discussion on application of EVA in the organization.
IV	Underwriter Accounts -Introduction, Meaning, under writing, underwriters, sub-Underwriters, over Riding commission, marked applications, under writing application, underwriters liabilities, joint underwriting, firm under writing, Underwriters account Practical - Visit to organization and maintain the books of Under writer accounts

References

1. Arulnandan, M. A., & Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting), Vol. II. Himalaya Publishing House, Mumbai.
2. Gupta, R. L., & Radhaswamy, M. (2018). Advanced Accountancy, Vol. II. Sultan Chand & Sons, New Delhi.
3. Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. S. Chand & Company Ltd., New Delhi.
4. Hanif, M., & Mukherjee, A. (2018). Modern Accountancy, Vol. II. McGraw Hill Education (India) Pvt. Ltd., Noida.
5. Keller, William D. Essentials of Advanced Accounting.

6. Maheshwari, S. N. Advanced Accountancy.
7. Rawat, D. S. Advanced Accountancy.
8. Keller, William. Essentials of Advanced Accountancy.
9. Agarwal, B. M., & Gupta, M. P. Advanced Accountancy (Text and Problems) for CA Intermediate (Group II).

Additional Readings

1. Chakraborty, Hrishikesh. Advanced Accountancy. Oxford University Press.
2. Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).
3. Companies Act, 2013.

Suggested Research Journals

1. Indian Journal of Accounting
2. Indian Journal of Commerce
3. The Chartered Accountant
4. Management Accountant

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-IV
Title of Paper-Advanced Accountancy -Paper XV (DSC-15) (MMA-XV)

Course Outcomes

After Studying this course, students shall be able to:

1. Understand the concept of Corporate Social Responsibility and Forensic Accounting
2. Familiar with preparing Accounting for Package and Empties
3. Familiar with accounting practices being use dinvarious types of organizations.

Units	Contents
I	Corporate Social Responsibility Accounting- Introduction, Concept, The specific provisions regarding corporate social responsibility According as per companies Act 2013 Section135. Forensic Accounting-Introduction, meaning, concept. Scope and significance. Practical: Arrange the group discussions on the forensic accounting and conduct the seminar on different financial scams
II	Accounting for Package and Empties Introduction, Concept, methods of accounting-Packages Stock Account and Reserve/Suspense Account method and Packages stock and Trading Account method-Problems. Practical- Arrange the seminar on accounting for package and Empties and collect the information about the accounting for package from industry
III	Study of Accounting Procedure and Practices and Maintenance of accounting records of any Industry/Business/Profession through Physical visit
IV	Report of the above Activity

References

1. Arulnandan, M. A., & Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting), Vol. II. Himalaya Publishing House, Mumbai.
2. Gupta, R. L., & Radhaswamy, M. (2018). Advanced Accountancy, Vol. II. Sultan Chand & Sons, New Delhi.
3. Shukla, M. C., Grewal, T. S., & Gupta, S. C. Advanced Accounts. S. Chand & Company Ltd., New Delhi.
4. Hanif, M., & Mukherjee, A. (2018). Modern Accountancy, Vol. II. McGraw Hill Education (India) Pvt. Ltd., Noida.
5. Maheshwari, S. N. Advanced Accountancy.
6. Rawat, D. S. Advanced Accountancy.
7. Agarwal, B. M., & Gupta, M. P. Advanced Accountancy (Text and Problems) for CA Intermediate (Group II).
8. Chakraborty, Hrishikesh. Advanced Accountancy. Oxford University Press.

Guidelines for Practical Study

1. Practical Study is for 2 credits and for 50marks.
2. Practical study is to be completed by the student tatany commercial or non commercial organisation. For this purpose, the organisations may include office of professionals, any business or industry, cooperative society, bank, hotel, hospital, etc.
3. Practical study is to be completed by the student individually under the guidance of concerned teacher. There port will be evaluated by the concerned subject teacher.
4. To tal duration of practical study shall be of 60 hours including preparation of report.
5. The college has flexibility to allow the students to complete practical study at anytime during the semester, but the report has to be submitted before commencement of semester end examination.
6. The student should produce letter from the concerned organization regarding his/her presence during the period of practical study duly signed by the competent authority of that organization with seal. The letter should be attached to the report.
7. Practical Study Report shall be based on the field work and a copy of it has to be submitted to the college. The Report s^{8h7}all consist of around 20 to 25 typed pages.
8. Structure of Report

Preliminary pages–Cover Page, Declaration by the Student, Certificate of the organisation, Certificate of the Teacher, A cknowledgement, Content/Index

Chapter I – Introduction – Introduction, Attendance and Engagement, Profile of the organisation (about 5 pages)

Chapter II–Details of practical Study–key learning

Accounting Procedure, Accounting Practice, Accounting Software, Accounting Information System, Books of Accounts, Financial Statements, Budgets, opinion of Accountant, Information about audit etc. (about 15 Pages)

Chapter III - Experience during period of practical study, Strengths and Weaknesses of the Accounting System, Recommendations to overcome weaknesses. Any other significant information, Conclusion (about 5 pages)

Appendix –Geo-tag Photos, Questions of discussion or interview schedule, important documents to support your practical study.

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-IV
Business Finance - Paper-II

Course Outcomes

After successful completion of this course, students will be able to:

1. Apply practical trading techniques in the Indian stock market and understand the functioning of stock exchanges and securities trading.
2. Understand the process of building and evaluating investment portfolios and analyze various aspects of portfolio management.
3. Demonstrate conceptual understanding of corporate restructuring and its role in improving organizational performance.
4. Analyze recent trends in the business finance environment with special reference to start-up funding, angel financing, and FinTech services.

Units	Content
I	<p>Indian Capital Markets:</p> <p>(a) Primary Capital Market: Meaning, functions, methods of selling corporate securities in the primary capital market – underwriting of securities, IPO v/s FPO.</p> <p>(b) Secondary Capital Market (Stock Exchange): Meaning, functions of stock exchange, online trading procedure on a stock exchange, role of SEBI in regulating capital markets in India.</p> <p>(c) Mutual Funds: Concept, importance, types, objectives of AMFI.</p>
II	<p>Portfolio Management, Financial Inclusion and Micro Finance:</p> <p>(a) Portfolio Management: Meaning, importance, objectives – portfolio risk & return, portfolio construction, portfolio revision and portfolio evaluation.</p> <p>(b) Financial Inclusion: Meaning, need and financial inclusion schemes.</p>
III	<p>Corporate Restructuring:</p> <p>(a) Corporate Failure: Meaning, causes and remedies, major corporate failures in India.</p> <p>(b) Corporate Restructuring: Meaning, benefits, forms of corporate restructuring – mergers, amalgamation, acquisitions/takeover, joint ventures, demergers, divesture, buy-outs, strategic alliances, buy-back of shares.</p>
IV	<p>Recent trends in Business Finance:</p> <p>(a) Startups Funding: Fundraising norms for startups – schemes available for new startups by Government in the form of finances, SEBI regulations on startup listing and fundraising, venture capital v/s private equity.</p> <p>(b) Angel Funding: Origin of angel funding, SEBI regulations on angel funding.</p> <p>(c) Financial Technology (FinTech): Meaning, application of FinTech to different areas of finance, FinTech companies in India.</p>

References

1. Avdhani, V. A. *Investment and Securities Market in India*.
2. Sasidharan, K., & Mathews, S. *Security Analysis and Portfolio Management*.
3. Pandian, Punithavathy. *Security Analysis and Portfolio Management*.
4. Chandra, Prasanna. *Finance Sense: Finance for Non-Finance Executives*. Tata McGraw Hill Education Pvt. Ltd., New Delhi.
5. Raghunathan, V. *Stock Exchange and Investment*.

6. Gupta, L. C. *Stock Exchange Trading in India*.
7. Strong, Robert A. *Portfolio Management Handbook*.
8. Reilly, Frank K., & Brown, Keith C. *Investment Analysis and Portfolio Management*.
9. Karmakar, K. G. *Understanding Microfinance*. Wiley India, New Delhi.
10. Mohan Rao, P. *Mergers and Acquisitions*. Deep & Deep Publications.
11. Verma, J. C. *Corporate Mergers, Amalgamations and Takeovers*.
12. Mattoo, P. K. *Corporate Restructuring: An Indian Perspective*.
13. Nath, Dhruv. (2020). *Funding Your Startup*. Penguin Books India Pvt. Ltd.
14. Phadke, Sanjay. (2020). *FinTech Future*. SAGE Publishing India.
15. Singh, Jaspal. (2022). *Financial Technology (FinTech) and Digital Banking in India*. New Century Publications.
16. Benjamin, Gerald. (1999). *Angel Financing: How to Find and Invest in Private Equity*. John Wiley & Sons.

Shivaji University, Kolhapur
Faculty of Commerce and Management Syllabus in
accordance with NEP 2020 Introduced from Academic Year 2024-2025
Syllabus of M.Com–II Semester-IV
Guidelines for Research Projects
M. Com. II, Sem. IV (6 Credits)

A) For Research Students

1. Project Report shall be prepared by the students individually and under the guidance of the concerned teacher (Project Guide).
2. The Report can be prepared on any course (subject) under the faculty of Commerce (UG and PG).
3. The Report may be based on primary data or secondary data.
4. The Project Report which is to be prepared in Online M. Com. II, Semester IV should be based on Survey Method of Research.
5. The outline of the Project Report should be as follows –

For the Research Project of Online M. Com. II, Semester IV (6 credits)

The Project Report shall consist of at least typed 75 pages

Chapter I	Introduction and Research Methodology (5-7 pages) - Introduction, Statement of the Problem (Need of the study), Significance of the Study, Objectives of the Study, Research Methodology, Sampling (sample size should at least 50), Scope and Limitations of the Study
Chapter II	Conceptual or Theoretical Background or Framework (5-7 pages)
Chapter III	Profile of the Study Area (5-7 pages)
Chapter IV	Analysis and Interpretation of Data – (50-55 pages)
Chapter V	Findings, Suggestions and Conclusion (3-5 pages)

6. The technical specifications for preparation of Project Report are
 - Font – Times New Roman
 - Font Size – Main Heading – 16, Heading – 14, sub-heading 12 Bold and writing – 12
 - Line spacing – 1.5 inches
 - Spacing when one point over and next point start – if required single enter.
 - Page size – A4
 - Margin – 1” to all sides
 - Numbering – every point is to be numbered as 1.1, 1.2 etc. and sub-points as 1.1.1, 1.1.2 etc.
 - Tables – every table must have title and number
 - Use front and back pages. Single side typed projects will not be accepted.
 - Colour Pages – only if required • Content – for chapters, for table and for graphs & diagrams
7. Graphs should be drawn only the table includes three or more variables. ‘One variable – one table – one graph - one line analysis – one page’ format must be avoided. To analyse the data more precisely and to interpret rightly students should try to accommodate two or more variables in one table.
8. The references or bibliography must be given at the end of the report. It should contain – Name of the Author, Title of the Book or Title of the Research Paper or Article, Name of the Publication or Name of the Journal and Year of the publication or issue and month of publication of journal. Generally, the references are sequenced in alphabetical order of the name of the author.
9. Every student should give Annexure at the end of the Project Report. It will include 14 1

questionnaire, interview schedule, list of the sample respondents (if possible, provide mobile number, short address and their designation) and any other information or data which is important part of the study.

10. One soft copy of final typed Project Report should be submitted to the Centre for Distance and Online Education (CDOE), Shivaji University, Kolhapur, on or before the date fixed by the concerned Programme Coordinator of Online M. Com. Programme.

B) For Research Guides

1. All teachers teaching to the M. Com. Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible for guiding for the Research Project. It is the responsibility of every teacher teaching to the M. Com. Programme to guide to the students allotted to them by the Programme Coordinator of Online M. Com. Programme.
2. The guide should check title and objectives of the study carefully and see that the objectives are set considering the title of the study.
3. The guide should check the questionnaire or interview schedule is designed in such a way that it will be able to collect data to satisfy the objectives.
4. The guide should check the presentation of data and analysis and interpretation of data satisfy the objectives of the study, findings are based on the data and suggestions are given on the basis of the data and findings.

C) For Panel of Experts

1. Every student will be evaluated separately for Project Report and Viva
2. The panel of experts will assess the Project Report on the basis of originality, research contribution, way of analysis and interpretation, findings etc.
3. Viva-voce will be conducted for every student individually. The panel of experts will assess the knowledge of students by asking questions orally on research process and project report. They will try to verify that the student has done the project on his own and also identify his/her insight in the research problem concerned.
4. The panel of experts will consist of three experts. One of them will be chairman, second external examiner and third internal examiner.
5. All the experts will be appointed by the university. However, internal examiner will be from the concerned college. If any teacher from the concerned college is not eligible to appoint as an examiner, a teacher from the nearby college will be appointed as internal examiner.
6. The car is allowed to the external examiners. However, the experts should try to use one car for both of them, if the route is same or at least distance.
7. For the Research Project of Online M. Com. II, Semester IV (6 credits), the total marks for research project will be 150. Out of these, 90 marks for Research Project and 60 Marks for Viva. Percentage of marks required for passing is 40% and the student should pass separately in Research Project and Viva.
8. The schedule for assessment of Research Project and Viva will be prepared by the university authority. However, it will be conducted preferably immediately after the theory examination or semester end examination.



NAAC "A++" Grade with CGP 3.52

Shivaji University, Kolhapur
Online Master of Commerce (M. Com.)
Part II Sem. III and IV
Nature of Question Paper

In alignment with the National Education Policy (NEP) 2020, the Online M.Com. programme may adopt a 60:40 examination pattern, subject to the academic framework prescribed by the university and relevant regulatory bodies. However, as per the guidelines issued by the University Grants Commission (UGC) and the Distance Education Bureau (DEB), the examination pattern shall be revised to 70:30.

A) Semester End Evaluation of 60 marks and 30 marks for each courses / papers will be consisting of;

A) Nature of the Question Paper:		
1	Mode of Examination	The examination will be conducted as a proctored online assessment through the Learning Management System (LMS).
2	Type of Questions	The paper will consist of; 1. Multiple Choice Questions (MCQs). 2. Fill in the blanks 3. True or False
3	Total Number of Questions	1) A total of 60 MCQs / fill in the blanks / true or false will be administered during the examination for 4 credit courses or papers. 2) A total of 30 MCQs / fill in the blanks / true or false will be administered during the examination for 2 credit courses / papers.
B) Scheme of Marking:		
1	Marks Allocation	Each correct response will be awarded 1 mark.
2	Marking Policy	1) Candidates will obtain 1 mark for every correct answer. 2) There will be no negative marking for incorrect answers.
3	Question Format	The MCQs / fill in the blanks / true or false will be structured in the following formats for 4 and 2 credit courses / papers: 1) Long practical problems / Long case studies followed by 10 MCQs / fill in the blanks / true or false. 2) Short practical problems / Long case studies followed by 5 MCQs / fill in the blanks / true or false. 3) Short cases or Caselets followed by 1 MCQs / fill in the blanks / true or false.

4	Difficulty Level Distribution	<p>A) The question paper will include questions across varying levels of difficulty for 4 credit courses / papers as follows:</p> <ol style="list-style-type: none"> 1) 15 questions of easy level focusing on basic concepts. 2) 30 questions of moderate level emphasizing practical solutions. 3) 15 questions of hard level requiring analytical thinking and applications. <p>B) The question paper will include questions across varying levels of difficulty for 2 credit courses / papers as follows:</p> <ol style="list-style-type: none"> 1) 07 questions of easy level focusing on basic concepts. 2) 16 questions of moderate level emphasizing practical solutions. 3) 07 questions of hard level requiring analytical thinking and applications.
5	Duration of Examination	The total duration of the examination will be 2 hours for 4 credit courses / papers (i.e., 120 minutes). The total duration of the examination will be 01 hour for 2 credit courses / papers (i.e., 60 minutes).

B) Internal Assessment Evaluation of 40 marks and 20 marks for each courses / papers will be consisting of;

Level	Semester	Activities	Marks	
			4 Credits	2 Credits
6.0 (First Year)	1 and 2	1) Seminar	10	05
		2) Case Study/Problem Solving	10	05
		3) Book Review / Poster Presentation	10	05
		4) Midterm Test	10	05
6.5 (Second Year)	3 and 4	1) Group Discussion	10	05
		2) Research Paper Review	10	05
		3) Open Book Examination	10	05
		4) Midterm Test	10	05
