

शिवाजी विद्यापीठ, कोल्हापूर
दूरशिक्षण व ऑनलाईन शिक्षण केंद्र

एम. कॉम. भाग १ सत्र १ (६०:४० स्वरूपाप्रमाणे) स्वाध्याय प्रश्न
ऑक्टोबर/नोव्हेंबर २०२५

आपण दूरशिक्षण व ऑनलाईन केंद्रामध्ये प्रवेश घेतल्याबद्दल आपले स्वागत!

शैक्षणिक वर्ष २०२३ — २४ मध्ये राष्ट्रीय शैक्षणिक धोरण २०२० नुसार एम. कॉम. भाग १ चा अभ्यासक्रम सुधारित करण्यात आला आहे. एम. कॉम. भाग १ सत्र १ साठी प्रत्येक विषयासाठी ६० लेखी परीक्षा + ४० स्वाध्याय गुण अशी परीक्षापद्धती लागू आहे. त्यानुसार शैक्षणिक वर्ष २०२५— २६ मध्ये एम. कॉम. भाग १ सत्र १ साठी प्रवेशित झालेल्या विद्यार्थ्यांकरिता स्वाध्याय प्रश्न सोबत देत आहोत. सदरचे स्वाध्याय प्रश्न खाली दिलेल्या नियमावलीप्रमाणे पूर्ण करून आपल्या अभ्यासकेंद्राकडे जमा करणे आवश्यक आहे. दूरशिक्षण व ऑनलाईन शिक्षण केंद्राच्या मुख्य कार्यालयामध्ये स्वाध्याय स्विकारले जाणार नाहीत.

नियम :

१. सत्र १ परीक्षेमध्ये प्रत्येक विषयाची लेखी परीक्षा ६० गुण व स्वाध्याय ४० गुण अशी एकूण १०० गुणांची आहे.
२. सत्र १ साठी प्रवेशित विद्यार्थ्यांनी तुम्ही निवडलेल्या प्रत्येक पेपरसाठी एक असे एकूण सहा स्वाध्याय पूर्ण करावयाचे आहेत. स्वाध्याय लिहिण्याकरिता आखीव कागद/ A4 size paper Chart paper चा वापरावा.
३. स्वाध्याय उत्तरपत्रिकेच्या मुख्यपृष्ठावर आपण प्रवेश घेतलेल्या अभ्यासक्रमाचे नाव, वर्ष, तुमचा परीक्षेचा बैठक क्रमांक, नोंदणीप्रमाणे नाव, पत्ता (कायमस्वरूपी), विषय, PRN व मोबाईल नंबर (कायमस्वरूपी) लिहिणे आवश्यक आहे. (मुख्यपृष्ठ/ Cover Page यासोबत दिलेले आहे ते Download करून वापरावे.)
४. लिहून पूर्ण केलेले सर्व सहा पेपर्सच्या स्वाध्यायावर आपला परीक्षा बैठक क्रमांक (Exam seat No.) लिहूनच प्रवेशासाठी निवडलेल्या अभ्यासकेंद्रावर स्वतः पोच करावे किंवा पोस्टाद्वारे/कुरिअरद्वारे पाठवावेत. (बैठक क्रमांक/हॉलतिकिट विद्यापीठाच्या http://www.unishivaji.ac.in/online_portal/ या संकेतस्थळावर उपलब्ध होतील.) स्वाध्याय जमा करताना हॉलतिकिटची झेरोक्स प्रत जोडावी.
५. विद्यार्थ्यांनी आपल्या स्वाध्याय उत्तरपत्रिका हॉलतिकिट प्राप्त झालेनंतर तातडीने आपल्या अभ्यासकेंद्रावर जमा कराव्यात.
६. एकदा स्वाध्याय जमा केल्यानंतर व त्यांचे मुल्यांकन झाल्यानंतर तेच स्वाध्याय परत जमा करता येणार नाहीत. स्वाध्याय गुणांचे पुनःमुल्यांकन व फेरतपासणी केली जाणार नाहीत.
७. जे विद्यार्थी स्वाध्याय दिलेल्या वेळेत जमा करतील त्यांना स्वाध्यायाचे गुण दिले जातील. जे विद्यार्थी स्वाध्याय जमा करणार नाहीत अशा विद्यार्थ्यांना स्वाध्यायाचे गुण दिले जाणार नाहीत व ते सदरच्या ४० गुणांना (Marks) मुक्ततील. याबाबत दूरशिक्षण व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही.

८. विद्यार्थ्याने जर स्वाध्याय जमा केले असतील व तो त्या संबंधित विषयाच्या स्वाध्यायामध्ये अनुत्तीर्ण झाला असेल तर त्याला फ्रेश स्वाध्याय जमा करावे लागतील.
९. राष्ट्रीय शैक्षणिक धोरणान्वये एम.कॉम. भाग — १ चा अभ्यासक्रम शैक्षणिक वर्ष २०२३—२०२४ पासून सुधारित करण्यात आलेला आहे. त्यामुळे स्वयं अध्ययन साहित्याचे अध्ययन करताना विद्यार्थ्यांनी आपल्या विषयाच्या सुधारित अभ्यासक्रमाप्रमाणे स्वयंअध्ययन साहित्याचे अध्ययन करावे. सदरचा अभ्यासक्रम <https://www.unishivaji.ac.in/bos/commercelist.asp> या विद्यापीठ संकेतस्थळावर उपलब्ध आहे.

विशेष सुचना

- अ. दूरशिक्षण व ऑनलाईन शिक्षण केंद्राच्या सर्व मान्यताप्राप्त अभ्यासकेंद्रावर संपर्क सत्रांचे आयोजन केले जाते. तरी विद्यार्थ्यांनी वेळोवेळी अभ्यास केंद्र समन्वयक यांच्याशी संपर्क साधून संपर्कसत्र, परीक्षा, वेळापत्रक, हॉल तिकीट, निकाल इ. बाबत माहिती घ्यावी. तसेच वेळोवेळी संकेतस्थळाला भेट देवून अद्यावत माहिती जाणून घ्यावी.
- ब. आपण निवडलेल्या विषयाप्रमाणे स्वयं अध्ययन साहित्य घेणे, अभ्यासक्रम (Syllabus) प्राप्त करून घेणे व त्याप्रमाणे अध्ययन करणेची जबाबदारी विद्यार्थ्यांची आहे.
- क. आपल्या रजिस्ट्रेशन फॉर्मवर असलेल्या अभ्यास केंद्रामध्येच स्वाध्याय जमा करावयाचे आहेत जर दुसऱ्या अभ्यास केंद्रावर स्वाध्याय जमा केले तर स्वाध्यायाचे गुण आपल्या गुणपत्रिकेवर येणार नाहीत व त्यासाठी दूरशिक्षण व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.

M.Com. Part I Sem. I Oct./Nov. 2025

Distance Mode

Exam Seat No. :- _____

Assignment for the Subject of _____

Paper Number :- _____ Subject Code :- _____

Name of the Candidate :- _____

Name of the Study Centre :- _____

Address :- _____

Pin Code :- _____ Mobile No :- _____

PRN Number :- _____

Course :- **M.Com. Part I (Sem. I) Distance Mode.**

Date of Submission of Assignments :- _____

Signature of Student :- _____

Marks obtained out of 40 :- _____

Signature of Evaluator of Assignment :- _____

M.Com. Part I (Sem. I) Examination

Oct./Sept. 2025

Internal Assessment Questions (IA)

Note: 1. All questions carry equal marks.

1) Major Subject : Advanced Accountancy

Sub.: Advanced Accountancy Paper - I

A) Seminar

The students are required to select any topic from the **Advanced Accountancy Paper – I** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Accountancy Paper – I syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

On 31st March, 2021 the Balance Sheet of S Ltd. and M Ltd. stood as follows:

Liabilities	R Ltd. (Rs.)	M Ltd. (Rs.)	Assets	R Ltd. (Rs.)	M Ltd. (Rs.)
Share Capital			Fixed Assets	4,00,000	2,00,000
(Shares of Rs. 10 each)	5,00,000	3,00,000	Investments (In 75% shares of M Ltd.)	4,00,000	-
Reserves	2,00,000	1,00,000	Stock	1,00,000	3,00,000
Profit and Loss A/c	2,00,000	1,50,000	Other current assets	1,00,000	2,00,000
Creditors	1,00,000	1,50,000			
	10,00,000	7,00,000		10,00,000	7,00,000

The shares of M Ltd. were acquired on 1st July, 2020. M Ltd. earned a profit of Rs. 50,000 during the year. In January, 2021 the M Ltd. sold to R Ltd. goods costing Rs. 30,000 for Rs. 40,000. On 31st March, 2021 half of these goods were lying as unsold in the godown of R Ltd. Prepare a Consolidated Balance Sheet as on 31st March, 2021.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. A Critical Review of “Advanced Accountancy” by R.L. Gupta & M. Radhaswamy
2. Analytical Study of “Advanced Accountancy” by S.P. Jain & K.L. Narang
3. An Evaluation of “Accounting Standards Explained” by T.P. Ghosh
4. Book Review on “Advanced Accounts” by M.C. Shukla & T.S. Grewal
5. Book Review on “Indian Accounting Standards (Indian AS) Manual” by ICAI

Or

Students are required to select **any topic from the Advanced Accountancy Paper – I syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain the meaning, objectives, and need for Accounting Standards in financial reporting.

Sub.: Advanced Accountancy (Management Accounting) Paper - II

A) Seminar

The students are required to select any topic from the **Advanced Accountancy (Management Accounting) Paper – II** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Accountancy (Management Accounting) Paper – II syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

From the following Trading and Profit and Loss Account of Radhika & Co. for the year 31st Dec 2025:

	Rs.		Rs.
To Opening Stock	60,000	By Sales	4,00,000
To Purchase	2,75,000	By Closing Stock	75,000
To Wages	25,000		
To Gross Profit c/d	1,15,000		
	4,75,000		4,75,000
To Administrative Expenses	45,000	By Gross Profit b/d	1,15,000
To Selling and Distribution Expenses	10,000	By Interest on Investment	10,000
To Office Expenses	5,000		
To Non Operating Expenses	15,000		
To Net Profit	50,000		
	1,25,000		1,25,000

You are required to calculate:

- (1) Gross Profit Ratio.
- (2) Operating Ratio.
- (3) Operating Profit Ratio.
- (4) Net Profit Ratio.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Management Accounting: Principles and Practice by M. A. Sahaf
2. Management Accounting by Dr. S. N. Maheshwari & Dr. S. K. Goyal
3. Management Accounting: Text, Problems and Cases by M. Y. Khan & P. K. Jain
4. Cost and Management Accounting by Jawahar Lal & Seema Srivastava
5. Management and Cost Accounting by Colin Drury

Or

Students are required to select **any topic from the Advanced Accountancy Paper – II (Management Accounting) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the meaning, scope, and functions of Management Accounting.

Sub.: Advanced Accountancy (Taxation) Paper - III

A) Seminar

The students are required to select any topic from the **Advanced Accountancy (Taxation) Paper – III** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Accountancy (Taxation) Paper – III syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Mr. Vatsal, an employee of Reliance Ltd., covered by the Payment of Gratuity Act, 1972, retires on 31st January 2023, after 35 years and 7 months service. At the time of retirement employer paid him gratuity of 65,000 and he received 50,000 being the accumulated balance of Statutory Provident Fund. The due date of salary and allowances etc. was 1st day of the next month his and were paid on due date. He was entitled to monthly pension of 400 with effect from 1st day of February, 2023, which becomes due on the last day of the month. Professional Tax is 800.

Compute the taxable income of Mr. Dharmesh for the Assessment Year 2023-24 (Old Tax Regime and New/ Alternate Tax Regime) on the basis of the following further information:

- (1) Basic Salary = 2,500 p.m.
- (2) House Rent Allowance 400 p.m. Taxable value is 50% of the amount received.
- (3) Project Allowance paid during the year Rs.12,000
- (4) Bonus paid during the year 3,600.
- (5) In retirement, on encashment of earned leave at his credit of 15 months he received 37,500.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Direct Taxes Law and Practice – by Dr. Vinod K. Singhania & Dr. Monica Singhania
2. Income Tax Law and Practice – by Mehrotra & Goyal
3. Direct Taxes: Law and Practice – by B. B. Lal & N. Vashisht
4. Indirect Taxes: GST and Customs – by V. S. Datey
5. Taxation: Theory, Law and Practice – by R. K. Jain

Or

Students are required to select **any topic from the Advanced Accountancy Paper – III (Taxation) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the various exemptions available under income from salary and the valuation of perquisites as per the Income Tax Act.

Sub.: Advanced Accountancy (Introduction to Income Tax) Paper - IV

A) Seminar

The students are required to select any topic from the **Advanced Accountancy (Introduction to Income Tax) Paper – IV** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Accountancy (Introduction to Income Tax) Paper – IV syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Discuss how the **Finance Act** and **Income Tax Act** work together to determine tax liability.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Income Tax Law and Practice – by Mehrotra & Goyal
2. Taxation: Theory, Law and Practice – by R. K. Jain

3. Basics of Taxation – by T. N. Manoharan
4. Principles of Taxation Law – by Asha & Satyadev Singh
5. Fundamentals of Taxation – by R. N. Lakhotia

Or

Students are required to select **any topic from the Advanced Accountancy Paper – IV (Introduction to Income Tax) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Describe the structure of the Indian Tax System, distinguishing between Direct and Indirect Taxes.

2) Major Subject : Advanced Cost Accountancy

Sub.: Advanced Cost Accountancy (Introduction to Cost Accounting) Paper - I

A) Seminar

The students are required to select any topic from the **Advanced Cost Accountancy (Introduction to Cost Accounting) Paper – I** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Cost Accountancy (Introduction to Cost Accounting) Paper – I syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

The following particulars have been obtained from the cost records of Radhika Manufacturing Company Limited for the month of March, 2024:

Output and Sales for the month	10,000 Units
Stock of Raw Materials as on 1.3.2024	15,000
Stock of Raw Materials as on 31.3.2024	20,000
Drawing Office Salaries	9,000
Counting House Salaries	6,000
Direct Wages paid	58,000
Direct Expenses	20,000
Purchase of Raw Materials	92,000
Carnage Inwards	3,000
Carriage Outwards	4,500
Cash Discount allowed	1,500
Power and Consumable Stores	12,000

Indirect Wages	15,000
Lighting of Factory	5,500
Repairs to Plant & Machinery	6,500
Depreciation on Plant & Machinery	5,000
Debenture Interest	10,000
Office Rent	12,000
Directors' Fees	6,000
Travelling Expenses	7,500
Salesmen's Salaries and Commission	18,000
Office Salaries	9,000
General Charges	7,000
Advertisement	10,000
Outstanding Direct Wages	2,000
Sale Proceeds of Factory Scrap	3,000

You are required to prepare the Cost Sheet for the month of March, 2024 showing the various elements of cost per unit.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Cost Accounting: Principles and Practice – by M. N. Arora
2. Cost and Management Accounting – by S. P. Jain & K. L. Narang
3. Cost Accounting: Theory and Problems – by M. N. Arora
4. Cost Accounting: Text and Problems – by R. S. N. Pillai & V. Bhagavathi
5. Cost Accounting and Financial Management – by M. Y. Khan & P. K. Jain

Or

Students are required to select **any topic from the Advanced Cost Accountancy Paper – I (Introduction to Cost Accounting) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Describe the objectives, advantages, and limitations of Cost Accounting, and distinguish between Financial Accounting and Cost Accounting with suitable examples.

Sub.: Advanced Cost Accountancy (Accounting of Elements of Cost) Paper - II

A) Seminar

The students are required to select any topic from the **Advanced Cost Accountancy (Accounting of Elements of Cost) Paper – II** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Cost Accountancy (Accounting of Elements of Cost) Paper – II syllabus for their seminar. The student must be

preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

The production department of a factory furnishes the following information for the month March, 2025.

Materials used	54,000	
Direct wages	45,000	
Overheads	36,000	
Labour hours worked	-	36,000
Machine hours worked	-	30,000

For an order executed by the-department during March, the relevant data is as follows:

Materials used	6,000	-
Direct wages	3,200	-
Labour hours worked	-	3,200
Machine hours worked	-	2,400

Calculate the overheads chargeable to the job by (i) Direct Materials Cost Method, (ii) Direct Labour Cost Method, (iii) Labour Hour Rate, and (iv) Machine Hour Rate.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Cost Accounting: Principles and Practice – by M. N. Arora
2. Cost and Management Accounting – by S. P. Jain & K. L. Narang
3. Cost Accounting – by T. S. Reddy & Y. Hari Prasad Reddy
4. Cost and Management Accounting – by M. Y. Khan & P. K. Jain
5. Cost Accounting: Principles and Practice – by N. K. Prasad

Or

Students are required to select **any topic from the Advanced Cost Accountancy Paper – II (Accounting of Elements of Cost) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the procedure for the purchase of materials in a manufacturing organization and describe the functions of the material store and the process of issuing materials.

Sub.: Advanced Cost Accountancy (Methods of Costing) Paper - III

A) Seminar

The students are required to select any topic from the **Advanced Cost Accountancy (Methods of Costing) Paper – III** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Cost Accountancy (Methods of Costing) Paper – III syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Radhika Tours and Travels, a transport service company, is running 4 buses between two cities, 50 kilometres apart. Seating capacity of each bus is 40 passengers. The particulars are as follows :

Wages of drivers, conducts and cleaners	24,00,000
Salaries of office and supervisory staff	10,00,000
Diesel oil and other oils	4,00,000
Repairs and maintenance	80,000
Taxes, insurance etc	1,60,000
Depreciation	2,60,000
Interest and other charges	2,00,000
	14,40,000

Actual passengers carried 75% of seating capacity all the four buses ran all the days of the March month. Calculate the cost per passenger per kilometre.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Cost Accounting: Principles and Practice – by M. N. Arora
2. Cost and Management Accounting – by S. P. Jain & K. L. Narang
3. Cost Accounting – by T. S. Reddy & Y. Hari Prasad Reddy
4. Cost Accounting – by Jawahar Lal & Seema Srivastava
5. Cost and Management Accounting – by M. Y. Khan & P. K. Jain
6. Advanced Cost Accounting – by P. C. Tulsian

Or

Students are required to select **any topic from the Advanced Cost Accountancy Paper – III (Methods of Costing) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the features and procedure of Contract Costing. Discuss the concepts of Architect's Certificate, Work in Progress, and Retention Money.

Sub.: Advanced Cost Accountancy (Introduction to Income Tax) Paper - IV

A) Seminar

The students are required to select any topic from the **Advanced Cost Accountancy (Introduction to Income Tax) Paper – IV** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Cost Accountancy (Introduction to Income Tax) Paper – IV syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Discuss how the **Finance Act** and **Income Tax Act** work together to determine tax liability.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Income Tax Law and Practice – by Mehrotra & Goyal
2. Taxation: Theory, Law and Practice – by R. K. Jain
3. Basics of Taxation – by T. N. Manoharan
4. Principles of Taxation Law – by Asha & Satyadev Singh
5. Fundamentals of Taxation – by R. N. Lakhota

Or

Students are required to select **any topic from the Advanced Cost Accountancy Paper – IV (Introduction to Income Tax) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain the main characteristics of Income Tax as per the Income Tax Act, 1961. Describe in detail the procedure of charging income tax and outline the steps involved in the filing of an Income Tax Return by an assessee.

3) Major Subject : Advanced Taxation

Sub.: Advanced Taxation Paper - I

A) Seminar

The students are required to select any topic from the **Advanced Taxation Paper – I** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Taxation Paper – I syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

The following is the Profit and Loss Account of the Raj Oil Mills for the financial year 2023-24. Compute its business income on the basis of additional information.

Profit and Loss Account
(For the year ended 31st March, 2024)

Particulars	Rs	Particulars	Rs
Office Salaries	15,000	Gross Profits	80,000
General Expenses	7,000	Profit on Sale of car	15,000
Bad Debts	1,000	Recovery of bad debts	5,000
Advertising Expenses	3,700	Interest on Govt. Securities	3,500
Insurance Premium (fire)	1,500	Dividends	3,500
Depreciation	5,000	Gifts on the occasion of Gruhapravesam	5,000
Reserve for bad debts	3,000		
Donation to a school	2,500		
Car Expenses	2,000		
Net Profit	71,300		
Total	1,12,000	Total	1,12,000

Additional information:

- (a) General expenses include:
 - (i) Rs 2,500 as compensation paid to an accountant who had to be removed from service in the interest of business, and
 - (ii) Rs 3,300 as contribution paid to the Govt. for laying electric cables for the company's plant.
- (b) Depreciation as regards to the relevant blocks of assets under the Income Tax Act was Rs 3,500.
- (c) In the assessment year 2020-21 the Assessing Officer had refused to allow deduction for the bad debts of Rs 5,000 now recovered.
- (d) Car expenses include Rs 500 attributable to use of car for personal work.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Direct Taxes Law and Practice – by Dr. Vinod K. Singhania & Dr. Monica Singhania
2. Direct Taxes Ready Reckoner – by Dr. Girish Ahuja & Dr. Ravi Gupta
3. Taxation: Theory, Law and Practice – by R. K. Jain
4. Basics of Taxation – by T. N. Manoharan
5. Corporate Tax Planning and Management – by Dr. Girish Ahuja & Dr. Ravi Gupta

Or

Students are required to select **any topic from the Advanced Taxation Paper – I syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain the key features, benefits, and limitations of both regimes, and discuss how taxpayers can choose between them for optimal tax planning.

Sub.: Advanced Taxation Paper - II

A) Seminar

The students are required to select any topic from the **Advanced Taxation Paper – II** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Taxation Paper – II syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Mr. **Arjun Sharma**, a businessman from Nagpur, runs a textile trading firm. During the Financial Year 2024–25, his total business income amounts to ₹7,50,000. His wife, **Mrs. Neha Sharma**, does not have a separate business but earns ₹1,20,000 as interest on a fixed deposit of ₹10,00,000 that was gifted to her by Arjun from his own funds.

Their son, **Rohan**, aged 14 years, has earned ₹45,000 as interest income from a bank deposit made in his name using the money received from his father.

During the same year, Arjun incurred a **short-term capital loss** of ₹80,000 from the sale of shares and a **business loss** of ₹50,000 due to unsold inventory. He wishes to understand how these losses can be **set off** against his income and **carried forward** to the next year if not fully adjusted.

As per the **Income Tax Act, 1961**, certain incomes of family members are required to be **clubbed** with the income of the individual, and specific rules govern the **set off** and **carry forward of losses** to future years.

How should Arjun compute his total taxable income after applying the provisions of **clubbing of income** and **set off and carry forward of losses** under the Income Tax Act, 1961?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Direct Taxes Law and Practice – by Dr. Vinod K. Singhania & Dr. Monica Singhania

2. Direct Taxes Ready Reckoner – by Dr. Girish Ahuja & Dr. Ravi Gupta
3. Taxation: Theory, Law and Practice – by R. K. Jain
4. Basics of Taxation – by T. N. Manoharan
5. Corporate Tax Planning and Management – by Dr. Girish Ahuja & Dr. Ravi Gupta

Or

Students are required to select **any topic from the Advanced Taxation Paper – II syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the provisions relating to Clubbing of Income under the Income Tax Act, 1961.

Sub.: Advanced Taxation Paper - III

A) Seminar

The students are required to select any topic from the **Advanced Taxation Paper – III** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Taxation Paper – III syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Mr. Ravi Deshmukh, owner of Deshmukh Traders, paid ₹2,50,000 as annual rent for his shop and ₹1,20,000 to a contractor for renovation work during the year 2024–25. As per the Income Tax Act, 1961, these payments required deduction of Tax at Source (TDS). Ravi deducted TDS at the applicable rates, deposited it with the government, and filed his TDS return through the TRACES portal.

Since his total sales exceeded ₹50 lakh during the same year, he also collected Tax Collected at Source (TCS) from customers as per Section 206C(1H) and deposited it with the Income Tax Department.

This case shows the practical application of TDS and TCS provisions and the procedure for filing TDS returns to ensure tax compliance.

How did Mr. Ravi Deshmukh comply with the TDS and TCS provisions under the Income Tax Act, 1961?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Direct Taxes Law and Practice – by Dr. Vinod K. Singhania & Dr. Monica Singhania
2. Direct Taxes Ready Reckoner – by Dr. Girish Ahuja & Dr. Ravi Gupta
3. Taxation: Theory, Law and Practice – by R. K. Jain
4. Basics of Taxation – by T. N. Manoharan
5. Corporate Tax Planning and Management – by Dr. Girish Ahuja & Dr. Ravi Gupta

Or

Students are required to select **any topic from the Advanced Taxation Paper – III syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the provisions related to penalties, offences, and prosecutions under the Income Tax Act, 1961.

Sub.: Advanced Taxation Paper - IV

A) Seminar

The students are required to select any topic from the **Advanced Taxation Paper – IV** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Taxation Paper – IV syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Discuss how the **Finance Act** and **Income Tax Act** work together to determine tax liability.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Income Tax Law and Practice – by Mehrotra & Goyal
2. Taxation: Theory, Law and Practice – by R. K. Jain
3. Basics of Taxation – by T. N. Manoharan
4. Principles of Taxation Law – by Asha & Satyadev Singh
5. Fundamentals of Taxation – by R. N. Lakhota

Or

Students are required to select **any topic from the Advanced Taxation Paper – IV syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Discuss in detail the concept and types of Residential Status of an assessee and its impact on tax liability.

4) Major Subject : Business Administration

Sub.: Business Administration Paper - I

A) Seminar

The students are required to select any topic from the **Business Administration Paper – I** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Administration Paper – I syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

In today's competitive and globalized business environment, every organization must efficiently plan, organize, direct, and control its resources to achieve its goals — this is the essence of Business Administration. It ensures that the business operates effectively and adapts to changes in technology and market conditions.

At the same time, E-Business (Electronic Business) has revolutionized how companies operate by allowing transactions and operations through digital platforms. Businesses that successfully combine administrative efficiency with technology-driven E-Business practices are leading the modern economy.

Reliance Retail Limited a subsidiary of Reliance Industries Limited, represents one of India's most successful examples of combining traditional business administration with innovative E-Business strategies.

What is the relationship between Business Administration and E-Business in the success of modern organizations like Reliance Retail?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Principles and Practice of Management – by L. M. Prasad
2. Management: Principles and Practice – by Koontz & O'Donnell
3. Business Organisation and Management – by C. B. Gupta
4. Business Management – by D. R. Agarwal
5. Modern Business Administration – by Robert C. Appleby

Or

Students are required to select **any topic from the Business Administration Paper - I syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain the relationship between Government and Business, and describe the importance of Public, Private, and Joint Sectors in the Indian economy.

Sub.: Business Administration Paper - II

A) Seminar

The students are required to select any topic from the **Business Administration Paper - II** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Administration Paper - II syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Human Resource Planning (HRP) is the process of forecasting an organization's future demand for and supply of human resources. It ensures that the right number of people, with the right skills, are available at the right time and place.

Infosys Technologies Ltd. one of India's leading IT companies, has a strong HR framework that integrates human resource planning with job analysis, recruitment, and selection. The company's success in global IT services is largely due to its effective workforce planning and systematic HR policies.

What is meant by Human Resource Planning (HRP), and why is it important for a global organization like Infosys?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Principles and Practice of Management – by L. M. Prasad
2. Management: Principles and Practice – by Koontz & O'Donnell
3. Business Organisation and Management – by C. B. Gupta
4. Business Management – by D. R. Agarwal
5. Modern Business Administration – by Robert C. Appleby

Or

Students are required to select **any topic from the Business Administration Paper - II syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Describe the meaning, features, types, and HR practices in Virtual Organizations, highlighting the difference between traditional and virtual organizations.

Sub.: Business Administration Paper - III

A) Seminar

The students are required to select any topic from the **Business Administration Paper - III** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted

hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Administration Paper - III syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Market segmentation is the process of dividing a broad market into smaller, more homogeneous groups of consumers who have similar needs, characteristics, or behaviors. It enables businesses to focus their marketing efforts more efficiently.

Hindustan Unilever Limited (HUL) India's leading FMCG (Fast Moving Consumer Goods) company, offers a wide range of products such as soaps, detergents, shampoos, toothpaste, and food items. To serve India's diverse consumer base effectively, HUL adopts a well-planned market segmentation, targeting, and product positioning strategy.

What is meant by market segmentation, and why is it important for a large FMCG company like HUL?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Principles and Practice of Management – by L. M. Prasad
2. Management: Principles and Practice – by Koontz & O'Donnell
3. Business Organisation and Management – by C. B. Gupta
4. Business Management – by D. R. Agarwal
5. Modern Business Administration – by Robert C. Appleby

Or

Students are required to select **any topic from the Business Administration Paper - III syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain the advantages and disadvantages of Branding and Packaging.

Sub.: Business Administration Paper - IV

A) Seminar

The students are required to select any topic from the **Business Administration Paper - IV** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Administration Paper - IV syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

In the modern business environment, every organization depends heavily on Information Systems (IS) for effective operations, strategic planning, and decision-making.

An Information System is a structured set of people, processes, and technology that collects, processes, stores, and distributes information to support management functions and business activities.

ICICI Bank, one of India's leading financial institutions, provides an excellent example of how a company uses Information Systems to manage customer data, improve decision-making, and streamline business processes.

What is an Information System, and why is it essential for modern organizations like ICICI Bank?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Principles and Practice of Management – by L. M. Prasad
2. Management: Principles and Practice – by Koontz & O'Donnell
3. Business Organisation and Management – by C. B. Gupta
4. Business Management – by D. R. Agarwal
5. Modern Business Administration – by Robert C. Appleby

Or

Students are required to select **any topic from the Business Administration Paper - IV syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the various types of Information Systems used in business organizations.

5) Major Subject : Co-operation and Rural Development

Sub.: Co-operation and Rural Development Paper - I

A) Seminar

The students are required to select any topic from the **Co-operation and Rural Development Paper - I** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Co-operation and Rural Development Paper - I syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Co-operation is a social and economic movement based on the principle of mutual help, where individuals voluntarily come together to meet common economic, social, and cultural needs through a jointly owned and democratically controlled enterprise.

The cooperative movement aims to promote equality, collective benefit, and sustainable development rather than individual profit.

In India, one of the most successful examples of cooperation is the Amul Dairy Cooperative, which transformed the dairy industry and uplifted rural farmers.

What is meant by Co-operation? Explain its importance in achieving collective economic and social welfare.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Co-operation: Principles and Practice – by T. N. Hajela
2. Co-operation and Rural Development – by B. B. Goel
3. Co-operative Management and Administration – by R. D. Bedi
4. Co-operative Management and Rural Development – by S. K. Saxena
5. Rural Development: Principles, Policies and Management – by Katar Singh
6. Co-operative Theory and Practice – by B. S. Mathur
7. Rural Development: Concept and Practice – by S. K. Singh

Or

Students are required to select **any topic from the Co-operation and Rural Development Paper - I syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Discuss their objectives, functions, and role in promoting the co-operative movement and rural economic development in India.

Sub.: Co-operation and Rural Development Paper - II

A) Seminar

The students are required to select any topic from the **Co-operation and Rural Development Paper - II** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Co-operation and Rural Development Paper - II syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Credit Co-operatives are the backbone of India's rural financial system. They aim to provide easy and affordable credit to farmers, rural artisans, and small entrepreneurs who are often excluded from commercial banking services.

These institutions operate on the principle of mutual help and collective benefit, ensuring that financial resources are accessible even to the weakest sections of society.

In India, the three-tier cooperative credit structure — consisting of Primary Agricultural Credit Societies (PACS), District Central Cooperative Banks (DCCBs), and State Cooperative Banks (SCBs) — plays a crucial role in short-term and long-term agricultural credit delivery.

The PACS in Maharashtra provide a successful example of how cooperative credit institutions can empower rural farmers and contribute to rural economic development.

What is the primary objective of credit cooperatives, and how do they contribute to financial inclusion in rural India?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Co-operation: Principles and Practice – by T. N. Hajela
2. Co-operation and Rural Development – by B. B. Goel
3. Co-operative Management and Administration – by R. D. Bedi
4. Co-operative Management and Rural Development – by S. K. Saxena
5. Rural Development: Principles, Policies and Management – by Katar Singh
6. Co-operative Theory and Practice – by B. S. Mathur
7. Rural Development: Concept and Practice – by S. K. Singh

Or

Students are required to select **any topic from the Co-operation and Rural Development Paper - II syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the role of information and communication technology (ICT) in promoting rural development.

Sub.: Co-operation and Rural Development Paper - III

A) Seminar

The students are required to select any topic from the **Co-operation and Rural Development Paper - III** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Co-operation and Rural Development Paper - III syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Agriculture remains the backbone of India's economy, employing over 45% of the population and contributing around 15–18% to the national GDP. Despite rapid industrialization, the rural and agricultural sectors continue to shape India's socio-economic structure.

The agricultural sector in India has undergone significant transformation since Independence — from subsistence farming to a more market-oriented and technology-driven system. This development has been driven by government policies, institutional reforms, and scientific advancements such as the Green Revolution.

Punjab and Haryana, known as India's "food bowl," are key examples of regions where agricultural management practices have led to economic growth, productivity, and food security for the nation.

Explain the importance of agriculture in the Indian economy and describe how it contributes to employment and GDP.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Co-operation: Principles and Practice – by T. N. Hajela
2. Co-operation and Rural Development – by B. B. Goel
3. Co-operative Management and Administration – by R. D. Bedi
4. Co-operative Management and Rural Development – by S. K. Saxena
5. Rural Development: Principles, Policies and Management – by Katar Singh
6. Co-operative Theory and Practice – by B. S. Mathur
7. Rural Development: Concept and Practice – by S. K. Singh

Or

Students are required to select **any topic from the Co-operation and Rural Development Paper - III syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the concept and scope of rural marketing in India.

Sub.: Co-operation and Rural Development Paper - IV

A) Seminar

The students are required to select any topic from the **Co-operation and Rural Development Paper - IV** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Co-operation and Rural Development Paper - IV syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Primary Agricultural Cooperative Banks (PACBs) are among the most important financial institutions in India's rural economy. They form the base of the short-term cooperative credit structure, providing credit to small and marginal farmers, agricultural laborers, and rural artisans. These banks operate at the grassroots (village or Panchayat) level, ensuring that rural communities have access to affordable credit and financial services for agricultural and allied activities.

The Tamil Nadu State Apex Cooperative Bank (TNSC Bank) and its network of Primary Agricultural Cooperative Banks offer an excellent example of how such institutions contribute to rural development.

What is a Primary Agricultural Cooperative Bank (PACB), and why are such institutions important for India's rural credit system?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Co-operation: Principles and Practice – by T. N. Hajela
2. Co-operation and Rural Development – by B. B. Goel
3. Co-operative Management and Administration – by R. D. Bedi
4. Co-operative Management and Rural Development – by S. K. Saxena
5. Rural Development: Principles, Policies and Management – by Katar Singh
6. Co-operative Theory and Practice – by B. S. Mathur
7. Rural Development: Concept and Practice – by S. K. Singh

Or

Students are required to select **any topic from the Co-operation and Rural Development Paper - IV syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Discuss in detail the structure and functions of District Central Co-operative Banks (DCCBs), State Apex Co-operative Banks, and Primary Agricultural Rural Development Banks (PARDBs).

6) Major Subject : Advanced Banking Financial System

Sub.: Advanced Banking Financial System Paper - I**A) Seminar**

The students are required to select any topic from the **Advanced Banking Financial System Paper - I** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Banking Financial System Paper - I syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

The regulation of currency and coinage forms a vital part of India's banking and monetary system. The Indian currency system has evolved over centuries — from ancient metallic coins to paper currency and now to digital and polymer notes. The Government of India manages the issue of coins, while the Reserve Bank of India (RBI) regulates the issue of currency notes, their circulation, and refund of damaged notes.

To ensure uniformity and legal backing, the Indian Coinage Act, 2011 and RBI (Note Refund) Rules, 2009 were enacted, providing a regulatory framework for coinage and currency management.

Explain why a proper regulatory framework for coinage and currency is essential for India's financial system.

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Banking Theory, Law and Practice – by Gordon & Natarajan
2. Money, Banking and Financial System – by M. C. Vaish
3. Banking and Financial Systems – by S. N. Maheshwari
4. Indian Financial System – by Dr. H. R. Machiraju
5. Principles and Practices of Banking – by Indian Institute of Banking and Finance (IIBF)
6. Indian Banking System – by S. P. Srivastava
7. Financial Services and Markets – by P. N. Varshney & D. K. Mittal

Or

Students are required to select **any topic from the Advanced Banking Financial System Paper - I syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the legal framework governing banking operations in India with reference to the Negotiable Instruments Act, 1881 and its amendments.

Sub.: Advanced Banking Financial System Paper - II

A) Seminar

The students are required to select any topic from the **Advanced Banking Financial System Paper – II** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Banking Financial System Paper – II syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

State Bank of India (SBI) had sanctioned a term loan and working capital facility of Rs. 25 crore to XYZ Industries Ltd., a textile manufacturing company in Gujarat.

Due to poor market conditions, the company defaulted on repayment, and its account was classified as a Non-Performing Asset (NPA) in 2020.

SBI initiated recovery proceedings under the Recovery of Debts Due to Banks and Financial Institutions Act, 1993, and later invoked powers under the SARFAESI Act, 2002 to take possession of the mortgaged assets.

What is meant by a Non-Performing Asset (NPA), and how does it impact a bank's financial performance?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Banking Theory, Law and Practice – by Gordon & Natarajan
2. Money, Banking and Financial System – by M. C. Vaish
3. Banking and Financial Systems – by S. N. Maheshwari
4. Indian Financial System – by Dr. H. R. Machiraju
5. Principles and Practices of Banking – by Indian Institute of Banking and Finance (IIBF)
6. Indian Banking System – by S. P. Srivastava
7. Financial Services and Markets – by P. N. Varshney & D. K. Mittal

Or

Students are required to select **any topic from the Advanced Banking Financial System Paper - II syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the provisions of the Information Technology Act, 2000 with special reference to the authorities and their powers, as well as the various offences and penalties prescribed under the Act.

Sub.: Advanced Banking Financial System Paper - III

A) Seminar

The students are required to select any topic from the **Advanced Banking Financial System Paper – III** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Banking Financial System Paper – III syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Bank licensing is one of the most crucial functions performed by the Reserve Bank of India (RBI) to ensure financial stability, inclusion, and efficient functioning of the banking system.

The New Bank Licensing Policy of 2013 opened the door for new players — including corporate entities and microfinance institutions — to enter the Indian banking sector. It emphasized financial inclusion, professional governance, and transparency.

The reforms also encouraged the establishment of foreign banks, local area banks, and small finance banks (SFBs) to cater to the diverse needs of the Indian economy.

Why was the New Bank Licensing Policy of 2013 introduced, and how did it change the structure of the Indian banking sector?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Banking Theory, Law and Practice – by Gordon & Natarajan
2. Money, Banking and Financial System – by M. C. Vaish
3. Banking and Financial Systems – by S. N. Maheshwari
4. Indian Financial System – by Dr. H. R. Machiraju
5. Principles and Practices of Banking – by Indian Institute of Banking and Finance (IIBF)
6. Indian Banking System – by S. P. Srivastava
7. Financial Services and Markets – by P. N. Varshney & D. K. Mittal

Or

Students are required to select **any topic from the Advanced Banking Financial System Paper - III syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Discuss the composition and appointment guidelines for the Board of Directors, the importance of corporate governance rules in the banking sector.

Sub.: Advanced Banking Financial System Paper - IV

A) Seminar

The students are required to select any topic from the **Advanced Banking Financial System Paper – IV** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Banking Financial System Paper – IV syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

HDFC Bank, one of India's leading private sector banks, has been at the forefront of adopting RBI's regulatory guidelines on banking operations.

As the banking landscape has evolved with technology and financial innovation, the Reserve Bank of India (RBI) has framed comprehensive guidelines on banking business to ensure stability, transparency, and consumer protection.

This case study examines how HDFC Bank has implemented RBI's regulatory framework on internet banking, money market operations, statutory reserves, and investment directions while balancing profitability with compliance.

Why are RBI's guidelines on banking business essential for ensuring sound management and stability in the Indian banking system?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Banking Theory, Law and Practice – by Gordon & Natarajan
2. Money, Banking and Financial System – by M. C. Vaish
3. Banking and Financial Systems – by S. N. Maheshwari
4. Indian Financial System – by Dr. H. R. Machiraju
5. Principles and Practices of Banking – by Indian Institute of Banking and Finance (IIBF)
6. Indian Banking System – by S. P. Srivastava
7. Financial Services and Markets – by P. N. Varshney & D. K. Mittal

Or

Students are required to select **any topic from the Advanced Banking Financial System Paper - IV syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the RBI's guidelines and legal provisions governing Non-Resident External (NRE), Non-Resident Ordinary (NRO), and Foreign Currency Non-Resident (FCNR) bank accounts in India.

Elective Paper I – Business Management

A) Seminar

The students are required to select any topic from the **Business Management** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Management syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Management is the process of planning, organizing, leading, and controlling organizational resources to achieve specific goals effectively and efficiently.

In today's dynamic environment, effective management is essential for ensuring growth, innovation, and employee satisfaction.

Infosys Technologies Ltd., one of India's leading IT service companies, is widely recognized for its professional management practices, corporate ethics, and strategic leadership. Its success offers an excellent example of how managerial roles, skills, and professionalism drive business excellence.

What is management, and why is it considered essential for achieving organizational objectives?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Principles and Practice of Management – by L. M. Prasad
2. Essentials of Management – by Harold Koontz & Heinz Weihrich
3. Business Organisation and Management – by C. B. Gupta
4. Business Management – by D. R. Agarwal
5. Principles of Management – by T. Ramasamy

Or

Students are required to select **any topic from the Business Management syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain how 21st-century organizations are managing challenges and exploring opportunities in the areas of E-Commerce, E-Business, and M-Commerce in the digital era.

Minor – Research Methodology

A) Seminar

The students are required to select any topic from the **Research Methodology** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Research Methodology syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Problem Solving

Research design is the blueprint or plan that guides researchers in collecting, analyzing, and interpreting data. It provides a structured framework for solving a research problem effectively. In this case, Reliance Retail Ltd. — one of India's largest retail chains — wanted to study customer satisfaction levels regarding store services, product quality, and digital shopping experience.

The management decided to undertake a formal research study using various research designs and sampling methods to reach valid conclusions.

What is a research design, and why is it considered the blueprint of a research study?

C) Book Review/Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Research Methodology: Methods and Techniques – by C. R. Kothari & Gaurav Garg
2. Business Research Methods – by Donald R. Cooper & Pamela S. Schindler
3. Research Methodology: A Step-by-Step Guide for Beginners – by Ranjit Kumar
4. Research Methods in Management – by V. P. Michael
5. Business Research Methods – by T. N. Srivastava & Shailaja Rego
6. Research Methods for Commerce and Management – by Shashi K. Gupta & R. K. Sharma

Or

Students are required to select **any topic from the Research Methodology syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Long Answer Question

Explain in detail the meaning and types of data used in research. Distinguish between quantitative and qualitative data and discuss the various sources of data, including primary and secondary sources.