

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	Corporate Financial Accounting	06
2	Indirect Tax- Introduction of Goods and Service Tax	06
3	International Financial Reporting Standards	06
Total Credits		18

***Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)***

1. Corporate Financial Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Corporate Financial Reporting	15
2	Emerging trends in Reporting	15
3	Valuation of Business	15
4	Consolidated Financial Statement	15
Total		60

SN	Modules/ Units	No. of Lectures
1	Corporate Financial Reporting	15
A	Introduction <ul style="list-style-type: none"> • Introduction of Financial Reporting • Need for reporting • Contents of Financial Report 	08
B	Accounting Standards <ul style="list-style-type: none"> • AS 26: Intangible Assets • AS 29: Provisions, Contingent Liabilities & Contingent Assets 	07
2	Emerging trends in Reporting	15
	<ul style="list-style-type: none"> • Integrated Reporting • Corporate Social Responsibility Reporting • Human Resource Reporting • Value Added Statement 	
3	Valuation of Business	15
	<ul style="list-style-type: none"> • Meaning, Need & Approach • Methods of valuation • Valuation of Goodwill & Shares • Valuation of Intangibles 	
4	Consolidated Financial Statement	15
	<ul style="list-style-type: none"> • Meaning, Stand Alone Financial Statements • Consolidated Financial statements – Applicability, Advantages & Disadvantages • Procedure of consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary) 	

Scheme of Examination:

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

Continuous Internal Evaluation:

The Continuous Internal Evaluation will consist of one class test of 20 marks, and a presentation of 20 marks on the topic **Emerging trends in Reporting**. Presentation will be based on a Case Study of any Indian Company's Latest Annual Report.

The question paper pattern for class test will be shown as below:

Question Paper Pattern (Continuous Internal Evaluation)

Maximum Marks: 20 marks

Questions to be set: 02

Duration: 45 Minutes

Question No	Particular	Marks
Q-1	Objective Questions Students to answer 10 sub questions out of 15 sub questions. <i>(*Multiple choice/ True or False/ Match the columns/ Fill in the blanks)</i>	10 Marks
Q-2	Concept based short questions Students to answer 4 sub questions out of 6 sub questions.	10 Marks

Question Paper Pattern (Semester End Examination)

Maximum Marks: 60

Questions to be set: 04

Duration: 2 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Practical Question	15 Marks
	OR	
Q-1	Practical Question	15 Marks
Q-2	Practical Question	15 Marks
	OR	
Q-2	Practical Question	15 Marks
Q-3	Practical Question	15 Marks
	OR	
Q-3	Practical Question	15 Marks
Q-4	Objective Question (Multiple Choice/ True or False/ Fill in the Blanks/ Match the Columns/ Short Questions.)	15 Marks
	OR	
Q-4	Short Notes (Any three out of five)	15 Marks

Note:

Full length question of 15 marks may be divided into two sub questions of 08 and 07 marks.