Dear Learners,

The Seminar is a compulsory course (MCOMC160) component of M. Com Semester I, carrying 100 marks. All learners are required to prepare and present their work with complete sincerity and academic responsibility. The presentation must be original, self-prepared and independently developed.

The use of AI tools, automated content generators or any external assistance for preparing the presentation, report or supporting material is strictly prohibited. Students must also refrain from using animations, transitions, special effects, or decorative elements in their slides. The presentation should remain simple, professional and content-focused.

Each student is required to submit the final presentation to the following email ID: cdoeonlinepgprogramme@gmail.com

The last date for submission is: 10th December, 2026. Submissions after the deadline will not be accepted.

You are advised to carefully follow the instructions provided in the next section and ensure that your work reflects your own understanding, effort and analytical skills.

CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
M.COM. Semester – I (NON-CBCS)
SEMINAR
SYLLABUS
(Core Course)

Course: MCOMC160 **Max Marks: 100 Marks**
Credit: 4

Each candidate shall make preferably power point presentation on any topic of course/s studies at M.Com. 1st Semester. The said presentation would be evaluated by an expert. Each candidate shall make such presentation before a group of about 30 students and assessment will be made on the following parameters

1. Contents of presentation: 20 Marks
2. Current knowledge: 20 Marks
3. Communication skill: 20 Marks
4. Quality of answers raised: 20 Marks
5. Quality of answers given: 20 Marks

During the presentation no candidate can leave the seminar room till the presentation of all the group candidates is complete. Moreover, HOD of concerned college or University Campus or DDE would also ensure that no candidate would repeat the same presentation already made by somebody else in the seminar.

INSTRUCTIONS FOR PREPARING POWER POINT PRESENTATION

OBJECTIVE

Students are required to prepare 7-8 slides PowerPoint presentation (topic allotted as ***Annexure A***). The presentation should be designed to represent it for 4-5 minutes.

PRESENTATION GUIDELINES

- **Timing:** Ensure your presentation lasts 4 to 5 minutes. Practice to manage your time effectively.
- **Visual Design:** Use clear, legible fonts and appropriate colours. Avoid cluttering slides with too much text.
- **Images and Charts:** Include relevant visuals (e.g., logo, revenue charts, product images) to make your presentation engaging.
- **Bullet Points:** Use short bullet points and expand on them while speaking, rather than reading from the slides.
- **Transitions:** Use smooth transitions between slides, but avoid overusing animations.
- **Case Study/Examples:** The topic should be supported by related case studies or examples.

SUBMISSION AND DEADLINE

Ensure your presentation is saved in an appropriate PPT format (e.g., .pptx) and submit it to the email id (cdoeonlinepgprogramme@gmail.com). Please ensure that you submit your Power Point Presentation by 10th December, 2026. Kindly include your roll no. in the file name and the subject of your email (1655COMC25). This will help streamline the process and avoid any confusion.

ANNEXURE A

S. No	Enrolment No	Topics for Presentation
1	1001COMC26	Basics of reports and essential requirements of a good report
2	1002COMC26	Steps for making the report more effective
3	1003COMC26	Financial reporting: Importance and objectives
4	1004COMC26	Types of Financial Reporting
5	1005COMC26	Users of Financial Reporting
6	1006COMC26	Difference between financial reporting and management reporting
7	1007COMC26	Process of financial reporting
8	1008COMC26	Issues and challenges in financial reporting with special reference to published financial statements
9	1009COMC26	Financial reporting for management-top level management, middle-level management and lower-level management
10	1010COMC26	Accounting Standards
11	1011COMC26	Procedures for setting Indian accounting standards and International Standards
12	1012COMC26	Problems in understanding and application of IFRS and Beneficiaries of convergence with IFRS in India
13	1013COMC26	Structure of IFRS
14	1014COMC26	Process of IFRS
15	1015COMC26	International financial reporting qualities and Objectives of corporate financial reporting
16	1016COMC26	Development of financial reporting objectives: Accounting Principle Board (APB, Statement No. 4)
17	1017COMC26	Financial Accounting Standard Board (FASB, Concept No. l)
18	1018COMC26	True-blood Report: Concept and Objectives
19	1019COMC26	Specific Purpose Reporting
20	1020COMC26	Nature of Segment reporting and Disclosure requirements of different user groups of segment reporting
21	1021COMC26	Interim reporting: Problems and Suggestions

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22	1022COMC26	Harmonisation in reporting: Need and obstacles in convergence and harmonisation
23	1023COMC26	Segment reporting: Objectives and problems
24	1024COMC26	Interim reporting: Nature and objectives
25	1025COMC26	Corporate Governance Reporting
26	1026COMC26	Value Added Reporting
27	1027COMC26	HR Reporting Metrics
28	1028COMC26	Creative Accounting: Types and Importance
29	1029COMC26	Environmental Accounting: Need and Advantages
30	1030COMC26	Environmental Accounting: Concept, Forms and Scope
31	1031COMC26	Forensic Accounting: Concept and Need
32	1032COMC26	Environmental Accounting: Elements and Mechanism
33	1033COMC26	Functional Areas of Forensic Accounting
34	1034COMC26	Social Accounting: Concept and Need
35	1035COMC26	Social Accounting: Nature and Benefits
36	1036COMC26	Managerial Economist: Role and Responsibilities
37	1037COMC26	Supply Function
38	1038COMC26	Fundamental Economic concepts: Incremental Principle, Opportunity Cost Principle, Discounting Principle, Equi-Marginal Principle, Principle of Time Perspective
39	1039COMC26	Demand Analysis: Individual and Market demand functions
40	1040COMC26	Law of demand
41	1041COMC26	Determinants of demand
42	1042COMC26	Elasticity of demand: Price elasticity, income elasticity and cross elasticity
43	1043COMC26	Cardinal Utility Approach
44	1044COMC26	Indifference Curve Analysis
45	1045COMC26	Revealed Preference Theory
46	1046COMC26	Demand estimation for major consumer durable and non-durable products
47	1047COMC26	Qualitative Demand forecasting techniques
48	1048COMC26	Quantitative Demand forecasting techniques

49	1049COMC26	Production function with one variable
50	1050COMC26	Production function with two variable
51	1051COMC26	Stages of Production
52	1052COMC26	Economies of Scale
53	1053COMC26	Economic Value Analysis
54	1054COMC26	Laws of Returns to Scale
55	1055COMC26	Long-Run Cost Function
56	1056COMC26	Short-Run Cost Function
57	1057COMC26	Perfect Competition and its Characteristics
58	1058COMC26	Monopolistic Competition and its Characteristics
59	1059COMC26	Oligopoly and its Characteristics
60	1060COMC26	Monopoly and its Characteristics
61	1061COMC26	Price-Output determination under Monopoly
62	1062COMC26	Price-Output determination under Perfect competition
63	1063COMC26	Price-Output determination under Monopolistic competition
64	1064COMC26	Price-Output determination under Oligopoly
65	1065COMC26	Price Discrimination
66	1066COMC26	Methods of price determination in Practice
67	1067COMC26	Market Structures
68	1068COMC26	Organisational Behaviour and the Detailed View of Disciplines Contributing to OB.
69	1069COMC26	The Role and Application of OB Knowledge To Management Practices
70	1070COMC26	Hawthorne experiments and its Applicability to Business
71	1071COMC26	Human Behaviour Approach and its implications
72	1072COMC26	Individual dimensions of Organisational behavior
73	1073COMC26	Individual differences and Models of OB
74	1074COMC26	Perception -perceptual process, and distortion in person's perception
75	1075COMC26	Managerial implications of perception and developing perceptual skills
76	1076COMC26	Learning - Meaning and components of learning process

77	1077COMC26	Learning theories
78	1078COMC26	Reinforcement principle and OB modification
79	1079COMC26	Personality - Meaning, theories of personality
80	1080COMC26	Determinants of personality, personality & Behaviour
81	1081COMC26	Attitudes - Concept & theories of attitude formation
82	1082COMC26	Factors in attitude formation, attitude change, attitudes and values
83	1083COMC26	Stress – Causes and effects
84	1084COMC26	Stress and Coping strategies for stress.
85	1085COMC26	Interpersonal Behaviour and Transactional Analysis (TA)
86	1086COMC26	Levels of self-awareness and ego states
87	1087COMC26	Life script and Life positions
88	1088COMC26	Stroking, Psychological games
89	1089COMC26	Benefits and uses of TA
90	1090COMC26	Group Behaviour – Meaning and types
91	1091COMC26	Organisation group norms; Group cohesiveness, group decision making
92	1092COMC26	Positive & negative aspects of group decision making
93	1093COMC26	Techniques for improving group decision making
94	1094COMC26	Organisational committees and task force
95	1095COMC26	Quality circle and teams in organisation
96	1096COMC26	Inter group behaviour and its aspects
97	1097COMC26	Organisational conflicts and its types
98	1098COMC26	Conflict management and Strategies
99	1099COMC26	Organisational climate and developing a sound organisational climate
100	1100COMC26	Organisational effectiveness and its approaches
101	1101COMC26	Maximising or optimising effectiveness,
102	1102COMC26	Organizational effectiveness Vs managerial effectiveness
103	1103COMC26	Factors in organizational effectiveness
104	1104COMC26	Integration of individual-organisational goals
105	1105COMC26	Organisational effectiveness through adaptive-coping cycle

106	1106COMC26	Relationship of Organisational change & development
107	1107COMC26	Reasons for organisational change and objectives
108	1108COMC26	Process in planned change
109	1109COMC26	Human reaction & resistance to change, change agents
110	1110COMC26	Process of sampling
111	1111COMC26	Multiple correlation- advantages and disadvantages
112	1112COMC26	Shortcomings of multiple regressions
113	1113COMC26	Procedure of setting hypotheses
114	1114COMC26	Non-probability techniques
115	1115COMC26	Difference between parametric and non-parametric tests
116	1116COMC26	Advantages of non-parametric tests
117	1117COMC26	Features of business statistics
118	1118COMC26	Different methods of attributes of association
119	1119COMC26	Principles of sampling
120	1120COMC26	Determination of sample size
121	1121COMC26	Binomial distribution, its importance and properties
122	1122COMC26	Partial correlation- uses and limitations
123	1123COMC26	Relevance of multiple regression
124	1124COMC26	Probability sampling techniques
125	1125COMC26	Types of hypotheses
126	1126COMC26	Role of probability
127	1127COMC26	Type I and II errors
128	1128COMC26	Uses and steps of chi square
129	1129COMC26	Sampling: Concept, need and essentials
130	1130COMC26	Disadvantages of non-parametric tests
131	1131COMC26	Role of business statistics
132	1132COMC26	Process of sampling
133	1133COMC26	Multiple correlation- advantages and disadvantages

134	1134COMC26	Shortcomings of multiple regressions
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173	1173COMC26	Sampling: Concept, need and essentials
174	1174COMC26	Disadvantages of non-parametric tests
175	1175COMC26	Role of business statistics
176	1176COMC26	Evolution of GST in India
177	1177COMC26	Legislative framework of GST in India
178	1178COMC26	E-way bill in the light of GST Act
179	1179COMC26	Import and export of goods and services under GST
180	1180COMC26	Impact of GST on E-commerce marketplace sellers
181	1181COMC26	Reverse charge mechanism
182	1182COMC26	Tax Deduction at Source
183	1183COMC26	Advantages of GST
184	1184COMC26	Composition scheme

185	1501COMC26	Eligibility and conditions for taking input tax credit
186	1502COMC26	Credit Notes, Debit Notes and Electronic Cash Ledger
187	1503COMC26	Electronic Credit Ledger and Electronic liability ledger
188	1504COMC26	Supply of goods and services exempted from GST
189	1505COMC26	Supply meaning, scope, composite and mixed supply
190	1506COMC26	Time of supply
191	1507COMC26	Value of supply
192	1508COMC26	Input Tax Credit in special circumstances
193	1509COMC26	GST impact on Health care services
194	1510COMC26	GST impact on Hotels and restaurants
195	1511COMC26	Reversal of Input Tax Credit
196	1512COMC26	Recovery of Input Tax Credit
197	1513COMC26	ITC utilization and Tax Invoice
198	1514COMC26	GST impact on education and commercial coaching/training
199	1515COMC26	Registration: Person liable and procedure for registration
200	1516COMC26	GST-Compulsory registration
201	1517COMC26	GST Deemed registration
202	1518COMC26	GST-Persons not liable to registration
203	1519COMC26	GST-Casual taxable person and non-resident taxable person
204	1520COMC26	GST-Amendment to registration
205	1521COMC26	Cancellation of registration under GST
206	1522COMC26	Revocation of cancellation of registration under GST
207	1523COMC26	Returns under GST
208	1524COMC26	GST-Overview of various types of assessment.
209	1525COMC26	GST impacts on services and service providers
210	1526COMC26	GST impact on exports and special economic zones
211	1527COMC26	GST impact on Goods transport agency
212	1528COMC26	Levy and collection of GST
213	1529COMC26	GST Compensation Fund
214	1530COMC26	Compensation payable to the states
215	1531COMC26	Refunds under GST
216	1532COMC26	Role of information in tax collection

217	1533COMC26	Different Tax Heads
218	1534COMC26	Multiple correlation- Advantages and Disadvantages
219	1535COMC26	Interpersonal Behaviour and Transactional Analysis (TA)
220	1536COMC26	Social Reporting
221	1537COMC26	GST Impact on Education and Commercial Coaching/Training
222	1538COMC26	Probability Sampling Techniques
223	1539COMC26	Market Structures
224	1540COMC26	Different Concepts of Profit
225	1541COMC26	Interim Reporting
226	1542COMC26	GST Impact on Exports and Special Economic Zones

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