



SARDAR PATEL UNIVERSITY
Faculty of Business Studies
Programme – MCOM
(Under the Choice based Credit Scheme)
STRUCTURE WITH EFFECT FROM:2022-23
SEMESTER- III



Master of Commerce (M. COM.)

- To Pass:
1. At least 40% Marks in the University Examination in each paper and
 2. At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the Department /PG Centres

Course Type	Old Course Code	Course Title	Credit	Internal	External	Total
Ability Enhancement Course (Any One)	PB03ACOM51	Career Planning-I	4	30/12	70/28	100/40
	PB03ACOM52	Knowledge Management-I	4	30/12	70/28	100/40
	PB03ACOM53	Leadership Skills-I	4	30/12	70/28	100/40
Core Courses (Three)	PB03CCOM51	Research Methodology-I	4	30/12	70/28	100/40
	PB03CCOM52	Entrepreneurship Development-I	4	30/12	70/28	100/40
	PB03CCOM53	Financial Management-I	4	30/12	70/28	100/40
Elective Courses (Any One)						
Advanced Accounting	PB03ECOM51	Corporate Accounting-I	4	30/12	70/28	100/40
Marketing Management	PB03ECOM52	Integrated Marketing Communications	4	30/12	70/28	100/40
Human Resource Management	PB03ECOM53	Industrial Relations	4	30/12	70/28	100/40
Financial Management	PB03ECOM54	Strategic Financial Management-I	4	30/12	70/28	100/40
Tax Planning and Management	PB03ECOM55	Indirect Taxes-I	4	30/12	70/28	100/40
Total			20	150	350/140	500/200

3 (Lectures) + 1 (CSDS) + 1 (Assignments)

- Notes:**
1. Each student shall have to offer the same Elective Course Paper at Semester I to IV.
 2. Class Room Presentation will include CSDS/ Factory Visit/ Field Study /Seminar/ Film Screening/ Audio-Video/ Problem Solving/ Group Study/ Case Study/ Book Review/ Article Review/ Computer Lab /Project work. etc.
 3. Computer Application in Business – I & II Examination: Theory 1.1/2 Hrs, Practical 1.1/2 Hrs.
 4. Practical are based on MS- Excel 2007 & above upgraded office version.
 5. Student of Computer Application in Business – I & II must be remain present both in theory examination as well practical examination.

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Prof. Sandip K Bhatt
Dean & Head

Dr Kamlesh Dave
Chairman
Board of Commerce

Dr. V M Vanar
Chairman
Accountancy Board



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M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ACOM51	CAREER PLANNING-I	04
Course Objectives	To impart values and soft skills to make students ready for industry / corporate careers	

Course Description		
Unit	Description	Weightage
01	Strategies in the Job Search Process The job search: Building network of contacts, Identifying appropriate job, Analyzing yourself, Finding your employer Establishing Your Values and Career Priorities Understanding the Importance of Core Values Eulogy and Priorities Exercise Encapsulating Your Values	25%
02	Investing in your CV Self-Test: Measuring Your Core Competencies Further Skills Difference : CV, Resume and Bio data Constructing the resume, Resume Critique Checklist Writing the cover page Digital resume and email cover message Follow up and ending in the application	25%
03	Handling the Interview Investigating company Pre-planning: Making good appearance Anticipating questions and preparing answers Facing the interview board Body sport for interview	25%
04	Group Discussion Qualities looked for in Group Discussion Strategies for GD – Do's and Don'ts How to prepare for group discussion Different topic of group discussion	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.



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Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about how to find appropriate Job in Market.
2.	To know and practically understand about preparing of Resume, CV, Bio data for Job with cover letter.
3.	To know and practically understand about how to face personal interview.
4.	To know and practically understand about Group Discussion.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Asha Kaul, Business Communication, Prentice Hall of India Private Limited, New Delhi, 2002.
2.	Raymond V. Leskar, Maries, E Flatley, Kathryn Rentz, Neerja Pande, Business Communication-Making Communication in Digital World, Tata Mc Graw Hill, 2009.
3.	Herb Cohen, You Can Negotiate Anything, Jaico Publishing House, 2010
On-Line Resources available that can be sued as Reference Material	
https://www.naukri.com/blog/top-interview-questions-and-answers-for-freshers/ http://egyankosh.ac.in/handle/123456789/1	



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M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code PB03ACOM52	Title of the Paper KNOWLEDGE MANAGEMENT – I	Total Credit 04

Course Objectives	To develop limitless horizons & boundless vision for management of twenty-first century Organization
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Unit	Description in Detail	Weightage
1	KNOWLEDGE MANAGEMENT: Knowledge Management- An Introduction Data, Information & Knowledge Techniques of Transforming the Knowledge Methods of Knowledge Management Function of Knowledge Management Knowledge Management Framework Knowledge Management Programme	25%
2	INTELLECTUAL CAPITAL: Introduction Meaning of Intellectual Capital Component of Intellectual Capital Understanding Intellectual Capital Human Capital, Customer Capital & Structural Capital Methods for Measuring Intellectual Capital Leadership, Motivational & Empowerment Index	25%
3	MANAGEMENT OF TIME: Introduction & Concept of Time Significance of Time Management Fundamental Truths About Time Causes of Time Wastage Effective Use of Time Pruning Time Wasters Self-Management Time management Tips for Professors, College Students & Business Consultants Steps for Effective Time Management	25%



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4	EXCELLENCE IN MANAGEMENT: Organizational Effectiveness Managerial Effectiveness Effectiveness v/s Efficiency Mckinseys'7s Model (Shared Values, Strategy, Structure, Systems, Style, Staff and Skills) Culture of Excellent Organizations Goal Setting: Concept & Importance of Goal Dream v/s Goal Why Goal Setting Fails? SMART Goals (Specific, Measurable, Achievable, Realistic, Time Bound)	25%
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern

Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about basic of Knowledge management.
2.	To know and understand about use of Intellectual capital in knowledge management.
3.	To know and understand about time management.
4.	To know and practically understand about how to achieve excellence in management.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Elias M. A. and Hassan M. G., Knowledge management, Pearson Education, India
2.	Debowski Shelda, Knowledge management, Wiley India, New Delhi

On-Line Resources available that can be sued as Reference Material
<http://egyankosh.ac.in/handle/123456789/1>



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M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ACOM53	LEADERSHIP SKILL – I	04

Course Objectives	To empower the students with skills of leadership.
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Course Description		
Unit	Description	Weightage
01	Nature of Leadership Introduction, Definition Need or Importance of Leadership Approaches or Theories of leadership ➤ Trait's Approach ➤ □Behavioral Approach ➤ □Situational Approach ➤ □Followers Theory ➤ □System Theory Functions of a Leader, Types of Leaders, Qualities of Leadership and Management	25%
02	Contemporary Issues in Leadership Inspirational Approach on Leadership ➤ Charismatic Leadership ➤ Transformational Leadership ➤ Authentic Leadership ➤ Self Awareness ➤ Self Regulation & Development ➤ Relational Transparency Contemporary Leadership Rules ➤ Mentoring ➤ Self-Leadership ➤ E-Leadership Leadership Development ➤ Ingredients of Leadership Development ➤ Leadership Development Process ➤ Examples of Effective Organizational Leadership in India	25%



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03	Managerial Traits and Skills Nature of Traits & Skills Specific Traits & Skills <ul style="list-style-type: none">➤ Emotional Stability➤ Defensiveness➤ Integrity➤ Interpersonal Skills➤ Technical & Cognitive Skills➤ Managerial Traits and Effectiveness➤ High Energy Level & Stress Tolerance➤ Self Confidence➤ Internal Locus of Control➤ Emotional Stability & Maturity➤ Power Motivation➤ Personal Integrity➤ Achievement Orientation➤ Need for Affiliation	25%
04	Managerial Skills and Effectiveness <ul style="list-style-type: none">➤ Technical Skills➤ Conceptual Skills➤ Interpersonal Skills	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.



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Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about concept of leadership.
2.	To know and understand about contemporary issues in leadership.
3.	To know and practically understand about managerial traits and skills.
4.	To know and practically understand about techniques for developing leadership skills.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Gary Yukl, Leadership in Organisations, Pearson (7 th Edition), New Delhi (2013).
2.	T. Ramasamy, Principles of Management, Himalaya Publishing House, New Delhi (2009).
3.	P. Guggenheima & M. Diana Szule, Understanding Leadership Competencies, Viva Books, New Delhi (2010)
On-Line Resources available that can be used as Reference Material	
http://egyankosh.ac.in/handle/123456789/1	



M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03CCOM51	Research Methodology - I	4
Course Objectives	To acquire basic knowledge of Research Methodology.	
Course Description		
Unit	Description	Weightage
1.	Introduction Meaning of research Objectives of research Motivation in research Types of research Significance of research Research methods v/s Research methodology Stages of the research process	25%
2.	Problem Identification, Research Proposal & Hypothesis Defining the research problem Selecting the problem Techniques involved in defining a problem Necessity of defining the problem Research proposal Hypothesis – meaning and types Hypothesis testing procedure	25%
3.	Research Design Meaning of research design Need for research design Features of a good design Important concepts relating to research design Different research design Basic principles of experimental design	25%
4.	Sampling What is sampling? Need for Sampling Criteria of selecting a Sampling Characteristics of a good sample design Steps in sample design Types of sample design How to select a Random Sample?	25%

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Teaching-Learning Methodology	
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Developed understanding on various kinds of research objectives of doing research, research process, research design and sampling.
2.	Having basic knowledge on Qualitative research techniques
3.	Having adequate knowledge on measurement and scaling techniques as well as the quantitative data analysis
4.	Having basic awareness of data analysis and hypothesis testing procedures
5.	It is Very useful for his / her further study like M.Phil and Ph.D.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php
On-Line Resources available that can be sued as Reference Material	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/330	

MASTER OF COMMERCE Semester-III

Programme Outcome (PO) – For Masters of Commerce Programme	Insights students get from here is about entrepreneur, women entrepreneur, entrepreneur development and small scale units in brief.
Programme Specific Outcome (PSO) – For Masters of Commerce in Entrepreneurship development-I Programme	After studying this subject, student can start his/her small scale units as he/she has knowledge of EDP, backward area development, tax etc.

Course Code:	PB03CCOM52	Title of the course	Entrepreneurship Development- I
Total Credits of the course	Four	Hours per week	4 hours

Course Objective:	To understand the basic concept of entrepreneurship.
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Course Description

Unit	Description in Detail	Weightage
01	Concept of Entrepreneurship <ul style="list-style-type: none"> • Concept of Entrepreneur, Intrapreneur and Entrepreneurship • Common Characteristics of successful Entrepreneurs • Types of Entrepreneurs • Economic and Industrial Contribution of Entrepreneurship in National Economy • Rural Entrepreneurship and TRYSEM • Backward Area Development 	25%
02	Women Entrepreneurship <ul style="list-style-type: none"> • Concept and Growth of Women Entrepreneurship • Rural Women Entrepreneurship • National Level Associations working for Women Entrepreneurship Development • Problems being faced by Women Entrepreneurs and Remedies • Profile of Women Entrepreneur and her Business • Success Stories of Women Entrepreneurs 	25%

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03	Entrepreneurial Development <ul style="list-style-type: none"> • Concept of Entrepreneurial Training and Development • Meaning of EDP, Misconceptions about EDP • Importance, Objectives, Principles and Methods of EDP • Model of EDP • Target Groups of EDP • EDP Organizations: EDII, MDI, NIESBUD 	25%
04	Small Business <ul style="list-style-type: none"> • Concept and Classification • Small Business as a Driving Force for National Economy • Procedure to start a Small Business Unit • Problems of Small Entrepreneurs 	25%

*Units will have the same weightage in the evaluation as suggested in the course outline.

Teaching – Learning Methodology	The syllabus defines and classifies the different aspects of entrepreneurship development and helps students to learn the actual reality of small business.
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Evaluation Pattern

Sr. no.	Details of the Evaluation	Weightage
1.	Internal written/ Practical Examination	15%
2.	Internal Continues Assessment in the form of practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

Course outcome: After completing this course students will be able to learn

1.	The student will learn the concepts of Entrepreneurship and Intrapreneur in detailed from this unit. Its common characteristics and types are made understood in very precise manner. What is the economical and industrial contribution of entrepreneurship in national economy is well explained in this unit.
2.	This chapter gives detailed understandings about the concept, growth or women entrepreneurship and their national level associations working with them. What are their problems being faced and remedies are also well described here. Some success stories with their profiles are briefly explained.
3.	This unit briefly explains the concept of entrepreneurial training and development, meaning of EDP, its misconceptions, importance, objectives and methods of EDP, The student will learn this concepts and can apply in the practical world and he/she may not face any sort of issues regarding EDP.
4.	This unit well explains students about the concept and classification of small scale business, startups and how these small scale businesses contribute for the national economy is purely mentioned here. Students can learn the actual procedure of establishing and starting the small scale business and pursue its working as described.

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Sr. no	Basic Text & Reference Books:
1.	Dynamics of Entrepreneurship and Management Vasant Desai, H.P. House, New Delhi, 2016
2.	Entrepreneurial Development Gupta and Srinivasan, Sultan Chand and Sons, New Delhi, 2014
3.	Business Environment Dr. K. Ashwathappa H.P. House, New Delhi 2016

Online resources to be used if available as referenced material	
1.	https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/199

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M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code PB03CCOM53	Title of the Paper Financial Management - I	Total Credit 4

Course Objectives	The objective of this course is to acquaint students with the advanced concepts of financial management and the application of the same in the strategy formulation in the organization.	
Course Description		
Unit	Description	Weightage
1.	Financial Strategy and Reporting Financial Goals and Strategy, Financial strategy formulation, Sales Plan, Production Plan, Measurement of Income and Capital, Impairment of Fixed Assets, Brand and Goodwill, Analysis of Financial Statement, Vision Focus, Corporate Sustainability, Initiatives and Achievements, Directors Report, Corporate Governance Report, Shareholder Value Creation, Economic Value Added, Market Value Added, Market-to-Book Value, Value Drivers, Managerial Implications of Shareholder Value, Balanced Scorecard, Highest Performance Achievement Area	25%
2.	Corporate Restructuring Meaning and Objectives of Corporate Restructuring, Forms of Corporate Restructuring, Mergers, Amalgamations and Acquisitions, Financial Considerations in Mergers, Amalgamation and Acquisitions, Legal and Procedural Aspects of Amalgamations or Acquisitions, Diversification versus Disinvestment Strategies, Tax Implications	25%
3.	International Financial Management World Monetary System, Foreign Exchange Markets and Rates, Determinant and Select Theories of Exchange rates, International Parity Relationships, International Capital Budgeting- Examples, Financing Foreign Operations, Raising Foreign Currency finance, Financing Exports, Foreign Exchange Exposure, Management of Foreign Exchange Exposure	25%
4.	Sources of International Long-Term Finance and International Trade Finance Risk associated with Project Financing, Issue of ADR/GDRs, FCCBs and FCEBs, ECBs and FDIs, Foreign Capital Markets and Instruments, QIBs and FIIs, Multilateral Agencies, Other International Finance Sources, Forms of Export Finance, Forfeiting, Documentary Control, Export Credit and Insurance, Special Economic Zones	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

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Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture method • Case Study • Group Discussion • Activity Based Learning
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Develop conceptual understanding for financial strategy formulation
2.	Learn technique to evaluate corporate restructuring proposals and its impact on market value of the firm
3.	Understand nitty-gritty of FOREX and Risks Associated with it.
4.	Get familiarity with various aspects of International Monetary System and sources of international finance

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Maheshwari, D. N. (2015). <i>MANAGMENT ACCOUNTING AND FINANCIAL CONTROL</i> (Sixteen ed.). New Delhi, India: Sultan Chand & Sons .
2.	Singh, N. (2017). <i>Advanced Financial Management</i> (Second ed.). Mumbai, India: Himalaya Publishing House.
3.	Van Horne, J. C. (2001). <i>Financial Management and Policy, 12th Edition</i> (Twelfth ed.). Chennai, India: Pearson Education.
4.	Chandra, P. (2019). <i>Financial Management, Theory and Practice</i> (Tenth ed.). Chennai, India: McGraw-Hill.
5.	Kishore, R. M. (2020). <i>Taxmann's Financial Management</i> (Reprint 8th Edition 2020 ed.). India: Taxmann's Publication.
6.	Gordon, E., & Natrajan, K. (2016). <i>Financial Markets and Services</i> (11th Revised ed.). Mumbai, India: Himalaya Publishing House.
7.	Pandey, I. M. (2016). <i>Financial Management</i> (Eleventh ed.). New Delhi, India: Vikas Publishing House.

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8.	Khan, M. Y., & Jain, P. K. (2011). <i>Financial Management</i> (Sixth ed.). New Delhi, India: McGraw Hill Education.	
On-Line Resources available that can be used as Reference Material		
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_pg.php/733		
SUBJECT	COMMERCE	
Paper No. and Title	14: INTERNATIONAL FINANCIAL MANAGEMENT	
Module No. and Title	2: FINANCING OF INTERNATIONAL TRADE	
	10: Measuring Foreign Exchange Risk and Exposure	

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M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ECOM51	Corporate Accounting -I	4

Course Objectives	<ul style="list-style-type: none"> • To Impart the Advanced Level Knowledge of Corporate Accounting. • To understand Analysis and Interpretation of Financial Statements for decision making. • To make student expert in preparation of Final Accounts of Insurance Companies as per The Insurance Act 1938. • To make student expert in preparation of Final Accounts of Banking Companies as per present law.
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Course Description		
Unit	Description	Weightage
1.	Preparation and presentation of Financial Statement of Joint Stock Companies <ul style="list-style-type: none"> • Vertically Presented Profit and Loss Account as per Schedule III • Vertically Presented Balance Sheet – The Form is given in Schedule III • International Financial Reporting Standards (IFRS) – An Introduction • Present Status of Indian Accounting Standards. 	25%
2.	Preparation of Cash Flow Statement as per Indian Accounting Standard 7 (IndAS7) <ul style="list-style-type: none"> • Definition, Classification of Cash Flows, Comparison between IAS, as & US GAAP, Utility of cash flow statement, Limitations of cash flow statement • Preparation of Cash Flow Statement as per IND AS 7 	25%
3.	Preparation of Consolidated Financial statement as per The Companies Act 2013 <ul style="list-style-type: none"> • Definition of Parent / Holding and Subsidiary company • Need for and Status of CFS in India • Minority Interest • Preparation of Consolidated Balance Sheet of Holding with one Subsidiary • Goodwill and Capital Reserve • Elimination of Intragroup Balances and Unrealized Profits • Contingent Liability • Revaluation of Assets of Subsidiary 	25%

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	<ul style="list-style-type: none"> • Dividend = Interim and Proposed, Effects and Accounting Treatments • Cross Holding and its Accounting Treatment • Chain Holding • Consolidation of Profit and Loss Account an Balance Sheet – Examples 	
4.	Value Added Accounting & Reporting: <ul style="list-style-type: none"> • Introduction, Meaning, Concepts of value addition- • Meaning, Utility & Disclosure of Value Added Statement (VAS) • Concept & Computation of; <ol style="list-style-type: none"> 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA) -Practical Questions 	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To Analyze and Interpret Financial Statements of companies using different techniques.
2.	To Calculate Various ratios like Profitability, Liquidity, Performance etc for decision making.
3.	To Prepare Final Accounts of Insurance Companies as per the relevant Act.
4	To Prepare Final Accounts of Banking Companies as per the Latest rules and regulations.

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Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	David Young & Jacob Cohen., " <i>Corporate Financial Reporting & Analysis</i> ", Willy
2.	Jawaharlal., " <i>Corporate Financial Reporting</i> " Taxman Publications
3.	Ghosh .T.P., " <i>Illustrated Guide to Revised Schedule VI</i> " Taxman Publications
4.	Relevant Literature published by the Reserve Bank of India (RBI)
5.	Relevant Literature published by Security Exchange Board of India (SEBI)
6.	Maheshwari S. N., " <i>Corporate Accounting</i> ", New Delhi, Vikas Publishing house Pvt. Ltd.
7.	Sehgal Ashok and Sehgal Deepak., " <i>Advanced Accounting Corporate Accounting</i> ", Taxmann's Publication
On-Line Resources available that can be sued as Reference Material	

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M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ECOM52	INTEGRATED MARKETING COMMUNICATION	04

Course Objectives	To impart the basic knowledge of marketing communication and advertising to Students.
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Course Description		
Unit	Description	Weightage
1.	<p>INTRODUCTION TO INTEGRATED MARKETING COMMUNICATION (IMC) Meaning, Evolution of IMC, Reasons for Growth and Features Promotional Tools for IMC, IMC Planning Process, Role of IMC in Marketing. Communication Process, Traditional & Alternative Response Hierarchy Models. Establishing Objectives and Budgeting: Determining Promotional Objectives, Sales v/s. Communication Objectives, DAGMAR, Problems in Setting Objectives, Setting Objectives for the IMC Program</p>	25%
2.	<p>ELEMENTS OF IMC Sales Promotion — Different Types of Sales Promotion, Advantages & Disadvantages. Public Relation & Publicity — Types of PR, Process, Advantages and Disadvantages. Types of Publicity Direct Marketing — Features, Advantages and Disadvantages. Personal Selling — Features, Advantages & Disadvantages. Advertising — Features, Advantages & Disadvantages. New Trends in IMC, International Media</p>	25%
3.	<p>ADVERTISING Types of Advertisements. Communication Model with reference to Advertising AIDA, Hierarchy of effects, Innovation, Adoption Fundamentals of Advertising Campaigns — Brand Positioning through Advertising — Planning Process — The Creative Brief — Creating an Appeal Elements of Print Advertisement — Scriptwriting for Radio and Television — Legal and Ethical aspects of Advertising — Kids</p>	25%

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	Advertising. Advertising Agencies Function Types — In House Agencies — Direct Response Agencies — Sales Promotion Agencies — PR Firms — Interactive Agencies Advertising Agency Structure — Client Agency Relationship — Agency Selection — Agency Compensation	
4.	ADVERTISING BUDGET & MEASURING EFFECTIVENESS Definition of Ad Budget and Ad Appropriation Methods of Budgeting Measuring Effectiveness of Advertisement, Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects: Arguments for & Against Advertising Research — What, When, Where & How, Testing Process. Advertising and Promotion Ethics, Advertising and Children, Social and Cultural Consequences Stereotypes, Economic Effects of Advertising.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Use of PowerPoint presentation, small caselets discussion, real life company examples, group discussion, Seminar presentation
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Explain IMC, its components, integrated tools of communication and the role of IMC
2.	Elaborate Overview of advertising management, IMC process, advertising agency, Advertising goals, Advertising budget and Media Selection.
3.	Explain the scope and role of sales promotion and Personal selling in IMC.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Chunawalla S. A. (2016), Integrated Marketing Communication and Advertising, Himalaya Publishing House, Mumbai.
2.	Belch & Belch (2008), Advertising and Promotions, Tata McGraw-Hill, New Delhi.
3.	Kotler Philip. (2013), Marketing Management, Prentice Hall of India Pvt. Ltd., New Delhi.
4.	Chunawalla S. A. and Sethia K. C. (1995), Foundations of Advertising Theory and Practice, 4th edition 1997, Himalaya Publishing House, Mumbai.
On-Line Resources available that can be used as Reference Material	
UGC-MOOCs courses: Advertising and Public Relations, Advertising Principles of Marketing, Marketing Management	

M.COM. (BUSINESS STUDIES)

SEMESTER-III

Course Code	PB03ECOM53	Title Of The Course	Industrial Relations
Total Credits Of The Course	4	Hours Per Week	15

Course Objectives	<ol style="list-style-type: none"> 1. To Make the students understand the Recent Trends in Industrial Relation and the Importance of having Peaceful Harmonious Industrial Relations for Organizations. 2. To Make the Students aware/understand and analyze the Importance of Trade Union and the role of Trade Union in protecting the rights of Employees, different Trade Union Movements in India and the Union legislation for the Trade Union. 3. The Students can understand what is Grievance, why Grievance arises in industry and why there is a Need for Discipline, Disciplinary Procedure, Employee Counseling, its Types and Mentoring. 4. To Make the students assess and understand the Causes of Industrial Conflicts, Types of Industrial Conflicts, the importance Collective Bargaining, Collective Bargaining in India and the Recommendations of NCL (National Commission on Labor)
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Course Content		
Unit	Description	Weightage
1.	INDUSTRIAL RELATION <ul style="list-style-type: none"> • Meaning and Nature of Industrial Relation • Characteristics of Industrial Relation • Objectives of Industrial Relation • Code of Industrial Relation • Factors of Industrial Relation • Importance of Peaceful Industrial Relation • Conditions for Congenial /Harmonious Industrial Relation • Approaches to Industrial Relation • Parties to IR, IR strategy • Role of HRM 	25%

2.	<p>TRADE UNIONS</p> <ul style="list-style-type: none"> • Nature of Trade Unions • Characteristics of Trade Unions • Functions and Role of Trade Unions • Strategic Choices before Managers • Why do Employees Join Unions? • Strategic choices before Unions • Union Tactics and Union Legislation • Problems of Trade Unions • Trade Union Movement in India • Objectives of Important Indian Functions and Role of Trade Unions <ul style="list-style-type: none"> -All India Functions and Role of Trade Union Congress (AITUC), -Indian National Trade Union Congress (INTUC) 	25%
3.	<p>GRIEVANCE AND DISCIPLINE, COUNSELING AND MENTORING</p> <p>GRIEVANCE</p> <ul style="list-style-type: none"> • Grievance Procedure-Meaning, Definition • Need for Grievance Procedure • The Causes of Grievances • Pre –Requisites of a Grievance Procedure • The Grievance Procedure <p>DISCIPLINE</p> <ul style="list-style-type: none"> • Disciplinary Procedure, Need for Disciplinary Measures • Meaning and Definitions, Aspects of Discipline, Objectives of Discipline, The Red-Hot Stove Rule <p>INDISCIPLINE</p> <ul style="list-style-type: none"> • Indiscipline • Causes of Indiscipline • Domestic Enquiry and Disciplinary Procedure • Types of Punishment <p>EMPLOYEE COUNSELING AND MENTORING</p> <p>EMPLOYEE COUNSELING</p> <ul style="list-style-type: none"> • Concept of Employee Counseling • What Constitutes Counseling? • Objectives of Counseling • Process of Counseling • Types Counseling • Counseling as a Process of Developing in Organization <p>MENTORING</p> <ul style="list-style-type: none"> • Mentoring: Meaning and Functions 	25%

4.	<p>INDUSTRIAL CONFLICTS AND COLLECTIVE BARGAINING</p> <p>INDUSTRIAL CONFLICTS</p> <ul style="list-style-type: none"> • Definition of Dispute/Conflicts • Causes of Industrial Conflicts • Types of Industrial Conflicts and • Outcomes of the Strikes/Man-Day Lost due to Strikes and Lockouts • Prevention of Industrial Conflicts • Settlement of Conflicts <p>COLLECTIVE BARGAINING</p> <ul style="list-style-type: none"> • Definition of Collective Bargaining, • Characteristics and Importance of Collective Bargaining • Essential conditions for the Success of Collective Bargaining • Functions of Collective Bargaining • Collective Bargaining Process • Collective Bargaining in India • Recommendation of NCL 	25%
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Teaching-Learning Methodology	Direct Lecture, Power Point Presentations, Seminars, Students Presentations and Questions-Answers during lectures.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

Course Outcomes: Having Completed this Course, the Students will be able to Understand/Analyze/and Learn	
1.	The basic Concepts of Industrial Relations, its, Origin and Historical Development/Evolution, the need of peaceful IR in organization, different approaches to IR, Strategies, and the parties that are associated with Industrial Relations.
2.	The Nature of Trade Union, the Causes for the employees to join Trade Union, the Strategic Choices before the Trade union and the Tactics used by the Trade Union, different Trade Union Movements in India and the Union legislation for the Trade Union.

3.	The meaning of Grievance, Causes of Grievance, Grievance Procedure in the industries, the Pre-Requisites of Grievance Procedure, the Disciplinary Procedure, why there is a Need for Disciplinary Procedure, what are the Aspects and Objectives of Disciplinary Procedure, Red-Hot Stove Rule, Causes of Indiscipline, Types of Punishment, Concept of Employee Counseling, its Types, Objectives and meaning and objectives of Mentoring.
4.	The Definition of Dispute/Conflicts, the Causes of Industrial Conflicts, Types of Industrial Conflicts The Concept of Collective Bargaining, the importance of Collective Bargaining, the Characteristics of Collective Bargaining, Essential conditions for Collective Bargaining, Function of Collective Bargaining, the process of collective bargaining, Collective Bargaining in India and the Recommendations of NCL (National Commission on Labor)

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Aswathappa K. (2010). "Human Resource Management-Text and Cases" Sixth Edition Tata McGraw Hill Education Private Ltd, New Delhi.
2.	Subba Rao P. 2010. "Personnel and Human Resource Management-Text and Cases" Himalaya Publishing House, Mumbai.
3.	Dessler Gray & Varkkey Biju. (2008). "Human Resource Management" Ninth Edition, Pearson Education.
4.	Kochan, T.A. & Henry Katz. (2009). "Collective Bargaining and Industrial Relations" Homewood, Illinois, Richard D Irish,

On-Line Resources available that can be used as Reference Material
<p>On-Line Resources</p> <p>The students can avail the Online Material of this Course on the following websites</p> <ul style="list-style-type: none"> • https://www.msuniv.ac.in/Download/Pdf/01ef65aec8a741f • http://www.ddegjust.ac.in/studymaterial/mba/obh-311.pdf • gyankosh.ac.in/bitstream/123456789/19427/1/Unit-21.pdf • http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7034%20INDUSTRIAL%20RELATIONS%20AND%20LABOUR%20WELFARE.pdf

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M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ECOM54	Strategic Financial Management-I	4

Course Objectives	To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation.	
Course Description		
Unit	Description	Weightage
1.	Financial Policy and Corporate Strategy (Theory) Financial Management - Corporate Strategy - Strategic Financial Management- Features of Strategic Financial Management – Premises of Strategic Financial Management- Strategic decision-making framework - Interface of Financial Policy and strategic management - Balancing financial goals vis-à- vis sustainable growth -Financial Planning and Strategy-Strategic Decision-Making and Planning – Strategic Financial Planning – Financial Planning – Financial Planning Process-Planning for Sustainable Growth (including small examples of sustainable growth calculation)	25%
2.	Project Planning Capital Investment Decision Process – Capital Investment Process – Benefits of Project Management – Project Organization Structure – Use of Computers in Project Management – SWOT Analysis – Zero Date of a Project – Financial Closure – Brown Field Project – Resource Levelling – Initial Selection of Project Ideas – Feasibility Study Report, Market Survey – Strategic Focus in Project Planning – Social Cost Benefit Analysis (SCBA) – Indicators of Social Desirability of a Project – Detailed Project Report – Contents in Detailed Project Report – Project Appraisal by Financial Institutions – Financial Feasibility – Technical Competence – Economic Feasibility – Managerial Competence – Project Appraisal under Inflationary Conditions – Margin Money – Promoters Contribution	25%
3.	Investment Decisions (Theory & Examples) Nature of Risk – Statistical techniques for risk analysis – Probability – Expected Net Present Value – Standard Deviation – Coefficient of Variation; Conventional Techniques of Risk Analysis – Payback – Risk-adjusted discount rate – Certainty equivalent – RADR vs CE – Sensitivity analysis- Decision Tree Analysis	25%

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4.	eFinance: (Theory) Meaning, What does eFinance Change?-eFinance Technology - Use of IT in Financial Decision-making – Financial Services in Internet Era – Conceptual Discussion of Internet banking and Online stock trading – Methods of Digital Payments –Concept and Importance of Cyber security, Major Types of Cybersecurity Threats to Financial Services – Concept of Fintech –The Advantages of Fintech Innovations in Finance- Innovative application of technology in finance (Cryptocurrency, Neo Banking, Use of Blockchain, Artificial Intelligence, Robotic Process Automation in Finance)	25%
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture method • Learning from web-based contents • Group Discussion • Activity Based Learning
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand strategic financial decision-making framework
2.	Examine the features and implications of sustainable growth model
3.	Apply advanced techniques of investment decision making for evaluating long term investment decisions considering risk and uncertainty
4.	Get insights on digital transformation in the field of finance

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Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Pandey, I. M. (2016). <i>Financial Management</i> (Eleventh ed.). New Delhi, India: Vikas Publishing House.
2.	Chandra, P. (2019). <i>Financial Management, Theory and Practice</i> (Tenth ed.). Chennai, India: McGraw-Hill.
3.	Khan, M. Y., & Jain, P. K. (2011). <i>Financial Management</i> (Sixth ed.). New Delhi, India: McGraw Hill Education.
4.	Van Horne, J. C. (2008). <i>Fundamentals of Financial Management</i> (13h ed.). Chennai, India: Pearson Education.
5.	e-Finance – ICFAI UNIVERSITY
6.	Gupta, J. B. (2016). <i>Strategic Financial Management</i> (9th ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.
7.	Kishore, R. M. (2017). <i>Strategic Financial Management</i> (3rd ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.

On-Line Resources available that can be used as Reference Material

COURSE SITE ADDRESS

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392

SUBJECT	COMMERCE
Paper No. and Title	Paper No. 8: Financial Management
Module No. and Title	Module No. 3: Financial Decisions and Finance Function

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M.COM. (BUSINESS STUDIES) SEMESTER-III		
Paper Code	Title of the Paper	Total Credit
PB03ECOM55	Indirect Taxes-I	4

Course Objectives	<ul style="list-style-type: none"> To impart knowledge of Basic Knowledge of GST and its related concept. To Explain Time, Value and Place of Supply in detail. To demonstrate Registration Procedure and issuing e-way bill. To impart knowledge of ITC.
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Course Description		
Unit	Description	Weightage
1.	Model and Overview of GST History and Background of GST in India - Working model – Concept of GST- Levy, Collection and Exemption - Meaning and Scope of Supply, Goods and Services - Composition Levy - Concepts of CGST, SGST, IGST, UTGST.- GST around the world	25%
2.	Time, Value and Place of Supply Time of Supply of Goods and Services Rules. -Valuation of Supply of Goods and Services Rules. -Place of Supply of Goods and Services Rules.	25%
3.	Registration Provisions Registration – Requirements and Procedures - Documentations required for Registration -Registration as a job worker- Stock Transfer provisions - E-Way Bill: Concept and Process - Multiple Registration on Single Premises -Rates of some commonly traded Goods or Services under GST	25%
4.	Input Tax Credit (along with transitional provisions) Credit of Goods, Services and Capital Goods - Negative list of items, items not creditable.- Transfer provisions and limitations of existing credits of erstwhile laws into GST credits.-Stock Transfer to Branch or Depot. Input Service Distributor, ISD Concept and Working-Allocation of ITC through ISD.	25%

Note: All latest development in the above topic should be covered

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able	
1.	To understand basic concept related to Goods and Service tax .
2.	To compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
3.	To Explain place of supply, Time of supply and value of supply rules and applicability of the same under GST.
4	To Calculate ITC in different situations
5	To Understand e-way bill and its related provisions.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Agrawal Raj K CA and Agrawal Shivangi CA., “ <i>GST for CA Intermediate</i> ”, Taxmann Publication (P) Ltd.
2.	Datey.V.S., “ <i>GST Law & Practice with Customs and FTP</i> ”, Taxmann Publication (P) Ltd
3.	Nitya Tax Associates - Basics of GST – Taxmann Publication (P) Ltd.
4.	Singh Awdhesh., “ <i>GST Made Simple</i> ”, Centax Publication.

On-Line Resources available that can be used as Reference Material

Mooc:

Students can opt Subject : Introduction to GST of SwaymPlatfrom for SEM III and IV Examination for code PB03ECOM25 and PB04ECOM25 of four credits of Introduction to GST By Professor AnirbanGhosh, NetajiSubhas Open University.



SARDAR PATEL UNIVERSITY
Faculty of Business Studies
Programme – MCOM
(Under the Choice based Credit Scheme)
STRUCTURE WITH EFFECT FROM: 2022-23
SEMESTER- IV
Master of Commerce (M. COM.)



- To Pass:
1. At least 40% Marks in the University Examination in each paper and
 2. At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the Department /PG Centres

Course Type	Course Code	Name of Course	Credit	Internal	External	Total
Ability Enhancement Course (Any One)	PB04ACOM51	Career Planning-II	5	30/12	70/28	100/40
	PB04ACOM52	Knowledge Management-II	5	30/12	70/28	100/40
	PB04ACOM53	Leadership Skills-II	5	30/12	70/28	100/40
Core Courses (Three)	PB04CCOM51	Research Methodology-II	5	30/12	70/28	100/40
	PB04CCOM52	Entrepreneurship Development-II	5	30/12	70/28	100/40
	PB04CCOM53	Financial Management-II	5	30/12	70/28	100/40
Elective Courses (Any One)						
Advanced Accounting	PB04ECOM51	Corporate Accounting-II	5	30/12	70/28	100/40
Marketing Management	PB04ECOM52	Consumer Behaviour	5	30/12	70/28	100/40
Human Resource Management	PB04ECOM53	Strategic Human Resource Management	5	30/12	70/28	100/40
Financial Management	PB04ECOM54	Strategic Financial Management-II	5	30/12	70/28	100/40
Tax Planning and Management	PB04ECOM55	Indirect Taxes-II	5	30/12	70/28	100/40
		Total	25	150	350/140	500/200

3 (Lectures) + 1 (CSDS) + 1 (Assignments)

Notes: 1. Each student shall have to offer the same Elective Course Paper at Semester I to IV.

2. Class Room Presentation will include CSDS/ Factory Visit/ Field Study /Seminar/ Film Screening/ Audio-Video/ Problem Solving/ Group Study/ Case Study/ Book Review/ Article Review/ Computer Lab /Project work. etc.

3. Computer Application in Business – I & II Examination: Theory 1.1/2 Hrs, Practical 1.1/2 Hrs.

4. Practical are based on MS- Excel 2007 & above upgraded office version.

5. Student of Computer Application in Business – I & II must be remain present both in theory examination as well practical examination.



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code PB04ACOM51	Title of the Paper CAREER PLANNING-II	Total Credit 04

Course Objectives	To impart values and soft skills to make students ready for industry / corporate careers
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Course Description		
Unit	Description	Weightage
01	Thinking and Reasoning Introduction- Nature and types of Thinking- Concepts- Reasoning- Theories of Factors related to Thinking- Attribution and its impact on Thinking-Problem Solving	25%
02	Assertiveness and Emotional Intelligence Introduction of Assertiveness – Nature and Types of Assertiveness – Types of Behaviour – Assumptions and Rights in Interpersonal Communication – Skills in Assertiveness – Strategies to Become Assertive – Characteristics of and Assertive Person Nature and Significance of Emotional Intelligence – Scope and Types – Correlates of EI – Strategies to enhance EI	25%
03	Team Building Significance, Nature and Need of Team Building – Difference Between Team and Staff – Stages of Team Building – Types of Teams – Effectiveness – Guidelines for TB – Factors Responsible for Resistance to TB – Agendafor TB	25%
04	Personal Effectiveness Enhancement 7C's Model for Professional Excellence – The 50 New Rules of Work – Professional Etiquettes and Manners – Effective Negotiation Skills – Creative Problem Solving.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about concept of thinking and reasoning.
2.	To know and understand about assertive behavior and emotional behaviour.
3.	To know and practically understand about team building process and team importance.
4.	To know and practically understand about personal effectiveness.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Joshi Gangadhar (2016), Campus to Corporate, Sage Publication India Pvt Ltd, New Delhi.
2.	Wadkar Alka ((2016), Life Skills for Success, Sage Publication India Pvt Ltd, New Delhi.

On-Line Resources available that can be sued as Reference Material
<http://egyankosh.ac.in/handle/123456789/1>



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code PB04ACOM52	Title of the Paper KNOWLEDGE MANAGEMENT – II	Total Credit 04

Course Objectives	To develop limitless horizons & boundless vision for management of twenty-first century Organization
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Course Description		
Unit	Description	Weightage
01	MANAGEMENT IN FUTURE: Introduction Challenges Before Future Managers Tasks of Management Managerial Process in Future Managerial Obsolescence A Flexible System of Management	25%
02	INTERNATIONAL MANAGEMENT: Concept of Multinational Corporation Stages and Forms of International Business Reasons for Growth of Multinationals Criticism of Multinationals Concept of International Management Environment of International Management Managerial Functions at International Level Global Executives Trends in International Management	25%
03	CRISIS MANAGEMENT: Introduction Concept of Crisis Management Causes of Crisis Crisis Management Behaviour Crisis Management Techniques Developing a Crisis Management Programme Qualities of a Crisis manager Can You Cope with Crisis? Points to Remember	25%
04	CORPORATE GOVERNANCE & SUPERVISION: Concept of Corporate Governance Need and Significance of Corporate Governance	25%



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	Fundamental Principles of Corporate Governance Corporate Governance in India Meaning of Supervision Responsibilities of a Supervisor Qualities of a Good Supervisor Functions of a Supervisor Fundamentals of Effective Supervision	
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about future management.
2.	To know and understand about international management.
3.	To know and understand about crisis management
4.	To know and understand about basic of corporate governance and supervision.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Elias M. A. and Hassan M. G., Knowledge management, Pearson Education, India
2.	Debowski Shelda, Knowledge management, Wiley India, New Delhi
On-Line Resources available that can be sued as Reference Material	
http://egyankosh.ac.in/handle/123456789/1	



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code PB04ACOM53	Title of the Paper LEADERSHIP SKILL –II	Total Credit 04

Course Objectives	To empower and nurture the students with skills of leadership.
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Course Description		
Unit	Description	Weightage
01	Participative Leadership & Empowerment Nature of Participative Leadership <ul style="list-style-type: none">➤ Varieties of Participation➤ Benefits of participative leadership➤ Objectives of different participants Normative Decision Model➤ Decision acceptance and Quality➤ Situational Variables➤ Decision Rules Guidelines for Participative leadership <ul style="list-style-type: none">➤ Diagnosing decision situation➤ Encouraging participation➤ Limitation of Participative Decision-Making Perceived Empowerment & Empowerment Programs	25%
02	Contingency Theories & Adaptive Leadership General Description of Contingency Theories <ul style="list-style-type: none">➤ Types of variables➤ Casual effect of Situational variables Early Contingency Theories➤ Path- Goal theory➤ Leadership substitute theory➤ Situational Leadership theory➤ The LPC Contingency Model➤ Cognitive Resource theory Multiple-Linkage Model, Weaknesses in Contingency Theories, Guidelines for Adaptive leadership	25%
03	Strategic Leadership in Organizations Determinants of organizational performance <ul style="list-style-type: none">➤ adaption to the environment	25%



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	<ul style="list-style-type: none"> ➤ Efficiency and Process Reliability ➤ Human Resources & Relations ➤ Competitive strategy ➤ Management programs, systems and structures <p>How leader influence organizational performance, Situations affecting strategic leadership, Executive teams, Emerging conceptions of organizational leadership, Guidelines for strategic leadership</p>	
04	<p>Cross-culture Leadership & Diversity Introduction to cross-culture leadership, Cultural influences on leadership behaviour Cultural Value Dimension & Leadership</p> <ul style="list-style-type: none"> ➤ Power distance ➤ Uncertainty Avoidance ➤ Individualism vs. Collectivism ➤ Gender Egalitarianism ➤ Performance orientation ➤ Human orientation <p>Culture Clusters Gender & Leadership</p> <ul style="list-style-type: none"> ➤ Sex-based Discrimination ➤ Theories of Male Advantage ➤ Theories of Feminine Advantage ➤ Glass Ceiling ➤ Identifying Causes and Reducing Discrimination Managing Diversity 	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.



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Course Outcomes: Having Completed this course, the students will be able to

1.	To know and understand about participative leadership and empowerment.
2.	To know and understand about contingency theories and adaptive leadership.
3.	To know and understand about leadership strategies in organization.
4.	To know and understand about cross culture leadership and diversity

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Gary Yukl & Nishant Uppal, Leadership in Organisations, Pearson (8 th Edition), New Delhi (2013).
2.	P. Guggenheima & M. Diana Szule, Understanding Leadership Competencies, Viva Books, New Delhi.

On-Line Resources available that can be used as Reference Material

<http://egyankosh.ac.in/handle/123456789/1>



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04CCOM51	Research Methodology - II	4

Course Objectives	To provide the students an understanding of research techniques.
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Course Description		
Unit	Description	Weightage
1.	Collection of data (A) Primary Data : Personal interview Telephone interview Mail & Self administered questionnaire Schedule v/s Questionnaire (B) Secondary Data: Advantages of secondary data Sources of secondary data Classification & Limitations	25%
2.	Processing and Data Analysis Processing Operations Some Problems in processing Elements & Types of Analysis Statistics in research	25%
3.	Analysis of Variance (ANOVA) What is ANOVA? Basic principles of ANOVA techniques t- test Short-cut method for one way ANOVA Two way ANOVA	25%
4.	Research Report Significance of research report Types of research report Steps of research report Precautions for research report Synopsis of research report Limitations of research report Plagiarism Research paper publication process	25%



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Teaching-Learning Methodology	
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Developed understanding on Collection of data (Primary data and Secondary data)
2.	Having basic knowledge on Processing and Data Analysis
3.	Having adequate knowledge on Analysis of Variance and t-test
4.	Having basic awareness Plagiarism
5.	Knowledge about Research synopsis of research report
6.	It is Very useful for his / her further study like M.Phil and Ph.D.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	//ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php
On-Line Resources available that can be sued as Reference Material	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/330	



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MASTER OF COMMERCE Semester-IV

Programme Outcome (PO) – For Masters of Commerce Programme	Knowledge about entrepreneurship motivation, their development, about project report and appraisal are briefly discussed.
Programme Specific Outcome (PSO) – For Masters of Commerce in Entrepreneurship Development-II Programme	After studying Project identification, preparation of project report, project evaluation, students can easily start their own business venture.

Course Code:	PB04CCOM52	Title of the course	Entrepreneurship Development-II
Total Credits of the course	Four	Hours per week	4 hours

Course Objective:	To understand the basic concept of project management.
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Course Description

Unit	Description in Detail	Weightage
1.	Entrepreneurial Motivation <ul style="list-style-type: none">• Concept• Internal Motivating Factors• External Motivating Factors• Achievement Motivation• Motivational Stories of Successful Entrepreneurs	25%
2.	Project Management <ul style="list-style-type: none">• Concept of Project,• Classification of Project• Project Life Cycle• Aspects of Project	25%
3.	Project Identification and Formulation <ul style="list-style-type: none">• Concept of Project Identification• Importance of Project Identification• Concept of Project Formulation• Stages of Project Formulation	25%



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4.	Project Report and Project Appraisal <ul style="list-style-type: none">• Concept of Project Report• Importance of Project Report• format of Project Report• Concepts of Project Appraisal• Stages of Project Appraisal	25%
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*Units will have the same weightage in the evaluation as suggested in the course outline.

Teaching Learning Methodology	– The syllabus defines and classifies the different aspects of organizational behavior and helps students to learn the actual reality.
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Course outcome: After completing this course students will be able to learn

1.	This unit guides students about the entrepreneurial motivation, its concept and its internal-external motivating factors which are very much helpful for students in their practical world. Need for motivation and how it can be beneficial to an employee is clearly described in this unit for better understanding
2.	From this unit the learning which student gets is about the project management, its concept and broad classification. Here for better understanding of students project life cycle is also mentioned and precisely explained.
3.	This unit gives better understandings about the project identification, its formulation and its identification too. By this the student can also get aware about the importance of project and its concerned stages for formulation.
4.	What is project report and how it is formed, its importance, concepts and prepared format is explained in the detail by the author in this unit. Meaning of project appraisal and its concerned stages is also described for the better knowledge of students.

Sr. no	Basic Text & Reference Books:
1.	Dynamics of Entrepreneurship and Management Vasant Desai, H.P. House, New Delhi, 2016
2.	Entrepreneurial Development Gupta and Srinivasan, Sultan Chand and Sons, New Delhi, 2014
3.	Business Environment Dr. K. Ashwathappa H.P. House, New Delhi 2016

Online resources to be used if available as referenced material

1. https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/199



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04CCOM53	Financial Management - II	4

Course Objectives	The objective of this course is to acquaint students with the Indian financial system, Investment environment, stock markets and application of security analysis and portfolio management.
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Course Description

Unit	Description	Weightage
1.	The Investment Environment and Stock Markets Overview of Indian Financial System : Functions, Financial Concepts, Weakness; Organization of Stock Exchanges in India, Stock Exchange: Concept, Functions, Regulation and Reforms, New Issue Market and Secondary Market, Stock Exchanges in India – NSE, BSE, Various Securities and their characteristics, Stock Market Terminology, Role and Powers of SEBI, Deficiencies and Defects of Stock Markets, Method of Trading in Stock Exchange, On-line Trading, Basics of Commodities Markets in India, Derivatives Trading in India	25%
2.	Fundamental Analysis Introduction to Fundamental Analysis, Economic Analysis : Tools, Industry Analysis : Tools, Company Analysis : Du Pont Analysis with examples , Going beyond the numbers, Technical Analysis : Concept, Distinction between Fundamental and Technical Analysis, Basic premises of Technical Analysis, Charting : The basic tool of Technical Analysis, Price and Volume Charts - Bar charts, Line charts/Line and volume charts, Candlestick chart, Point and figure chart, Limitations of Technical Analysis	25%
3.	Security Analysis Meaning of Security Analysis, Factors affecting Security Prices, Concepts of Value, Basic Valuation Model, Bond Valuation, Basic Bond Valuation Model, Bond Value Theorems, Yield to Maturity, Bond values with Semi-annual Interest, Present Value of Preference Shares, Valuation of Equity-Dividend Capitalization approach, Single Period Valuation, Multiperiod valuation, Valuation with Normal as well as Supernormal growth, Earnings capitalization approach, Linkages between share price, earnings and dividends	25%
4.	Portfolio Management Introduction, Traditional Versus Modern Portfolio Analysis, Growth investing, Value investing, Markowitz Theory, Return and Risk of	25%



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	Portfolio, Measurement of Portfolio Risk, Efficient Portfolio Risk, Diversification of Risk, Capital Asset Pricing Model, Examples Based on CAPM, Arbitrage Pricing Theory, Random Walk theory, Efficient Market Hypothesis	
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture method• Caselet/Project based Learning• Group Discussion• Activity Based Learning
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Develop understanding of Indian Financial System, role of SEBI as a regulating body and basics of online stock trading thru' use of apps and mock trading
2.	Learn fundamental analysis and will be able to interpret Financial Statements and Charts.
3.	Learn about use of the present value concepts in the valuation of shares and bonds, the linkage between the share values, earnings and dividends and the required rate of return on the share
4.	Understand the theories of Portfolio management, differentiate between value investing and growth investing and its application



Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Kishore, R. M. (2020). Taxmann's Financial Management (Reprint 8th Edition 2020 ed.). India: Taxmann's Publication.
2.	Gordon, E., & Natrajan, K. (2016). <i>Financial Markets and Services</i> (11th Revised ed.). Mumbai, India: Himalaya Publishing House.
3.	Bhalla , V. K. (2008). <i>Investment Management</i> (19th ed.). New Delhi, India: S Chand & Company Pvt. Ltd.
4.	Singh, P. (2019). <i>Investment Management Security Analysis and Portfolio Management</i> (20th ed.). Mumbai, India: Himalaya Publishing House.
5.	Ranganatham , M., & Madhumathi , R. (2004). <i>Investment Analysis and Portfolio Management</i> (1st ed.). Chennai, India: Pearson Education.
6.	Pandian, P. (2012). <i>Security Analysis and Portfolio Management</i> (2nd ed.). New Delhi, India: Vikas Publishing House Pvt Ltd.
7.	Chandra, P. (2017). <i>Investment Analysis and Portfolio Management</i> (5th ed.). Chennai, India: McGraw Hill Education Publication.

On-Line Resources available that can be used as Reference Material

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392

SUBJECT	COMMERCE
Paper No. and Title	Paper No 8: Financial Management
Module No. and Title	Module No 14: Cost of Debt
	Module No 15: Cost of Preference share capital
	Module No 16: Cost of equity and CAPM



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ECOM51	Corporate Accounting -II	4

Course Objectives	To Impart the Advanced Level Knowledge of Corporate Accounting. To understand Analysis and Interpretation of Financial Statements for decision making. To make student expert in preparation of Final Accounts of Insurance Companies as per The Insurance Act 1938. To make student expert in preparation of Final Accounts of Banking Companies as per present law.
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Course Description		
Unit	Description	Weightage
1.	Financial Statement Analysis – Using of Techniques (Theory and Example): Objectives of Financial Statement Analysis, Standards of Comparison, Sources of Information, Quality of Earnings, Techniques of Financial Statement Analysis <ul style="list-style-type: none">• Horizontal analysis• Trend analysis• Vertical analysis• Ratio analysis	25%
2.	Analysis and Interpretation of Financial Statements (Theory and Example): Use and Rationale of Ratios <ul style="list-style-type: none">• Liquidity Ratios, Leverage Ratios,• Turnover Ratios, Profitability Ratios,• Valuation Ratios, Du-Pont Analysis.	25%
3.	Final Accounts of Insurance Companies as per The Insurance Act 1938 <ul style="list-style-type: none">• Introduction and Insurance Business in India• Appointment of Ombudsmen• Insurance Regulatory and Development Authority of India (IRDA)• Financial Statements of Insurance Business• Important terms, Life Insurance and General Insurance	25%
4.	Final Accounts of Banking Companies as per The Banking Regulation Act 1949 <ul style="list-style-type: none">• Legal Requirements• Preparation of Profit and Loss Account• Comments on P&L Items• Preparation of Balance Sheet	25%



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	<ul style="list-style-type: none"> • Comments on Balance Sheet Items • Accounting Policies of Banking Sector • Accounting Treatment of Various P&L and Balance Sheet Items 	
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars	
Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to get	
1.	Skill to Analysis and Interpretation of Financial Statements of companies.
2.	Knowledge of How to prepare Final Accounts of Insurance Companies as per the Insurance Act 1938.
3.	Knowledge of How to prepare Final Accounts of Banking Companies as per the Latest rules and regulations.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Maheshwari S. N.and Maheshwari S. K., “ <i>Corporate Accounting</i> ” Vikas Publishing House Pvt Ltd.
2.	Ghosh T. P. (2007)., “ <i>Accounting Standards and Corporate Accounting Practices</i> ” New Delhi Taxmann AlliedServices (P.) Ltd.,
3.	Gupta R. L. and Radhaswamy M. (2006), “ <i>Advanced Accountancy</i> ”Vol.II, New Delhi Sultan Chand & Sons.
4.	Narayanswamy R. (2007)., “ <i>Financial Accounting: A Managerial Perspective</i> ”., New Delhi, Prentice Hall of India Private Ltd.,.
5.	Relevant Literature published by the Reserve Bank of India (RBI)
6.	Relevant Literature published by Security Exchange Board of India (SEBI)
7.	Relevant Literature published by IRDA

On-Line Resources available that can be used as Reference Material

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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ECOM52	CONSUMER BEHAVIOUR	04

Course Objectives	To impart values and soft skills to make students ready for industry / corporate careers
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Course Description		
Unit	Description	Weightage
01	Technology-Driven Consumer Behaviour The marketing concept Technology Enriches the Exchange Between Consumers and Marketers Customer Value, Satisfaction and Retention Consumer Behaviour is Interdisciplinary	25%
02	Segmentation, Targeting and Positioning Market Segmentation and Effective Targeting Bases for Segmentation Behavioral targeting Positioning and Repositioning	25%
03	Consumer Motivation and Personality The Dynamic of Motivation Systems of Needs A Trio of Needs The Measurement of Motives The Nature and Theories of Personality Personality Traits and Consumer Behaviour Product and Brand Personification The Self and Self-Image	25%
04	Consumer Perception The Element of Perception Perceptual Selection Perceptual Organization Perceptual Interpretation: Stereotyping Consumer Imagery Perceived Quality Perceived Risk	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.



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Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand consumer behaviour and its relationship with technology.
2.	To know and understand about market segmentation and positioning.
3.	To know and understand about various motivational theory and types of personality.
4.	To know and understand about consumer perception.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	G. Schiffman, J. Wisenblit and S. Ramesh Kumer, <i>Consumer Behaviour</i> , Pearson India Pvt. Ltd., India. ISBN- 978-93-325-5509-9, 2014
2.	Loudon D. L. and Della Bitta A. J., <i>Consumer Behaviour – Concepts and Applications</i> , , McGrawHill
On-Line Resources available that can be sued as Reference Material	
http://egyankosh.ac.in/handle/123456789/1	



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MASTER OF COMMERCE Semester-IV

Programme Outcome (PO) – For Masters of Commerce Programme	This programme imparts complete knowledge about the concept of leader , manager and managerial ethics.
Programme Specific Outcome (PSO) – For Masters of Commerce in Strategic Human Resource Management Programme	This paper enables students (would be HR managers) to understand, grasp and digest recent techniques, emerging trends in strategic HRM.

Course Code:	PB04ECOM53	Title of the course	Strategic Human Resource Management
Total Credits of the course	Four	Hours per week	4 hours

Course Objective:	To make aware the students about new trends, strategies and horizons in the field of HR.
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Course Description

Unit	Description in detail	Weightage (%)
1	Introduction: Nature of Strategic HRM, Strategic HRM versus Conventional HRM, Role of HR in Strategic Management: Environmental Scanning, Strategy Formulation, Implementation and Evaluation, Barriers to Strategic HRM	25 %
2	Leadership: Leader versus Manager – Concept and Significance, Different Powers of a Leader and Guidelines for use. Theories of Leadership <ul style="list-style-type: none"> • Trait Theory • Behaviourial Theory • Contingency/Situational Theory Modern Theories of Leadership <ul style="list-style-type: none"> • Charismatic Leadership Theory • Transformational Leadership Theory Leadership styles based on Traditional Theories Leadership Styles based on Modern Theories Leadership Lessons from Mount Everest	25 %



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3	Recent Techniques in HRM: Employees for Lease, Moon Lighting by employees: Blue Moon to Full Moon, Dual Career Groups, Flexitime and Flexiwork, Training and Development: Organisation's Educational Institutes, Management Participation in Employees' Organisations, Consumer Participation in collective bargaining, Collaborative Approach, Employee's Proxy, Human Resource Accounting, Organizational Politics, Exit Policy and Practice, Future of HRM	25 %
4	Ethics in HRM: Nature of Ethics, Myths about Ethics Why is Ethics Important? Ethical Dilemmas, HR Ethical Issues, Managing Ethics: Code of Conduct, Ethics Committees, Ethics Training Programmes, Different ways of Resolving Ethical Issues in general	25 %

- Units will have the same weightage in the evaluation as suggested in the course outline.

Teaching – Learning Methodology	The syllabus defines and classifies the different aspects of strategic human resource management and helps students to learn the ethics in HRM.
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Evaluation Pattern

Sr. no.	Details of the Evaluation	Weightage
1.	Internal written/ Practical Examination	15%
2.	Internal Continues Assessment in the form of practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

Course outcome: After completing this course students will be able to learn.

1.	After teaching this unit the students will able to learn the nature of strategic HRM, its comparison with conventional HRM, Role played the HR manager in SRHM. This crucial learning of the unit makes students the actual understanding of how to manage human resource by a HR manager and its functions, strategies undertook, its formulation, implementation and its evaluation and what can be the barriers faced by them in functioning this task.
2.	This unit imparts complete knowledge about the concept of leader and manager, its significance, their different powers and actual guidelines to use that power. The different theories regarding the leaderships are well explained in this unit. Some modern and traditional leadership style theories are also taken into consideration in this unit so make out the difference between both the styles.
3.	This unit includes some of the recent trends in hrm which are faced by the employees during their job work. Employees for Lease, Moon Lighting by Employees, Dual Career, Flexi Work And Flexi Time, Training and Development, Employee's Proxy, Human Resource Accounting, Organizational politics like are some of the trends which employee faces and its detailed effects on his/her life is explained here for future perspective



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4.	The takeaways a student gets from this unit is the use of ethics in HRM, to know how the nature of ethics which can get understandings about to deal with the other employees and pursue in business. Here about the different ethical issues and their different ways to resolve issues are mentioned in detail
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Sr. no	Basic Text & Reference Books:
1.	K. Aswathappa, "Human Resource Management – Text Cases", Tata McGraw Hill Companies, New Delhi, 7 th Reprint 2008.
2.	L. M. Prasad, "Organisational Behaviour", Sultan Chand and Sons, New Delhi, 4 th Edition – Reprint 2008
3.	P. Subba Rao, "Personnel and Human Resource Management – Text and Cases", Himalaya Publishing House, Mumbai, 4 th Edition 2009.
4.	S. S. Khanka, "Human Resource Management- Text and Cases", Sultan Chand and Sons, New Delhi, First Edition – Reprint 2008.



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ECOM54	Strategic Financial Management-II	4

Course Objectives	To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation	
Course Description		
Unit	Description	Weightage
1.	Capital Structure Theories (Theory and Examples): Assumption & Significance, Concept of Optimum Capital Structure, Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani & Miller Approach	25%
2.	Capital Structure Planning & Policy (Theory): Capital Structure Planning and Policy – Elements of Capital Structure – Framework for Capital Structure (The FRICT Analysis) – Approaches to establish target capital structure – Practical considerations in determining capital structure – Manager’s Attitude towards debt	25%
3.	Dividend Theories (Theory and Examples): Walter’s Model, Gordon’s Model, Modigliani – Miller’s Model	25%
4.	Dividend Policy Decision (Theory): Meaning of Dividend, Terminology on Dividend Declaration, Forms of Dividend payment, , Interim Dividend, Variables influencing Dividend Decision, Share Split, Reverse Stock Split, Buyback of Share	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> Lecture method Online Exercises Case study method Activity Based Learning
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.



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Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand the theories of the relationship between capital structure and the value of the firm
2.	Learn about arbitrage in financial markets
3.	Formulate basic understanding of designing capital structure in the organization
4.	Know relation between dividend policy and value of the firm
5.	Understand the factors that influence a firm's dividend policy
6.	Get insights on the importance of the stability of dividend, bonus shares and stock splits and the share buyback

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Pandey, I. M. (2016). <i>Financial Management</i> (Eleventh ed.). New Delhi, India: Vikas Publishing House.
2.	Chandra, P. (2019). <i>Financial Management, Theory and Practice</i> (Tenth ed.). Chennai, India: McGraw-Hill.
3.	Khan, M. Y., & Jain, P. K. (2011). <i>Financial Management</i> (Sixth ed.). New Delhi, India: McGraw Hill Education.
4.	Van Horne, J. C. (2008). <i>Fundamentals of Financial Management</i> (13th ed.). Chennai, India: Pearson Education.
5.	e-Finance – ICFAI UNIVERSITY (not Available)
6.	Gupta, J. B. (2016). <i>Strategic Financial Management</i> (9th ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.
7.	Kishore, R. M. (2017). <i>Strategic Financial Management</i> (3rd ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.

On-Line Resources available that can be used as Reference Material	
COURSE SITE ADDRESS	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392	
SUBJECT	COMMERCE
Paper No. and Title	Paper No. 8: Financial Management
Module No. and Title	Module No. 23: Capital Structure II: NOI and Traditional Approach
	Module No: 29 Theories of Dividend I: Walter's Model and Gordon's Model



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ECOM55	Indirect Taxes-II	4

Course Objectives	<ul style="list-style-type: none">• To impart knowledge of Documentation and Return procedure under GST regime.• To Make student understand Imports, Exports, Special Economic Zones (SEZ) and Refunds Concept.• To give practical training for Accounting and Audit under GST using technology.• To explain Offences, Penalties and Prosecution under GST regime.
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Course Description		
Unit	Description	Weightage
1.	Documentation and Returns Procedures <ul style="list-style-type: none">• Tax Invoice / Bill of Supply – Features and Components• Debit and Credit Notes – Need and Formats• E>Returns – Part 1, Part 1A, Part 2, Part 2A – Need and Functions• Payment of Tax	25%
2.	Imports, Exports, Special Economic Zones (SEZ) and Refunds <ul style="list-style-type: none">• Import, Definition, Levy, Customs Levy• Input Tax Credits on Imports• Exports, Deemed Exports, Duty Levy, Zero rated Goods and Services,• Returns and Options• Special Economic Zones Act (SEZ Act) 2005• Refunds – Criteria, Eligibility and Process	25%
3.	Accounts and Audit under GST Regime <ul style="list-style-type: none">• Accounting and changes from current system of accounting.• Book-keeping process and Impact• Audit by Department• Demand Raising and Recovery Provisions	25%
4.	Offences, Penalties and Prosecution <ul style="list-style-type: none">• Offences under GST regime• Penalties on Non-Compliance• Procedures for Penalty and Prosecution• Compounding of Offences• Appeals and Revision• Advance Rulings	25%

Note: All latest development in the above topic should be covered



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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Demonstrate Documentation and Return procedure under GST regime.
2.	Explain Imports, Exports, Special Economic Zones (SEZ) and Refunds Concept.
3.	To write Accounting for GST using technology.
4.	To explain Offences, Penalties and Prosecution under GST regime.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Agrawal Raj K CA and Agrawal Shivangi CA.,“Taxmann’s GST for CA Intermediate” Taxmann Publication (P) Ltd.
2.	Datey.V.S.,“GST Law & Practice with Customs and FTP”, Taxmann Publication (P) Ltd
3.	Nitya Tax Associates - Basics of GST – Taxmann Publication (P) Ltd.
4.	Singh Awdhesh., “GST Made Simple”., Centax Publication.

On-Line Resources available that can be used as Reference Material	
Mooc:	
Students can opt Subject : Introduction to GST of SwaymPlatfrom for SEM III and IV Examination for code PB03ECOM25 and PB04ECOM25 of four credits of Introduction to GST By Professor AnirbanGhosh, NetajiSubhas Open University.	