B. J. VANIJYA MAHAVIDYALAYA

(Autonomous) (Grant-in-Aid)
(Affiliated to Sardar Patel University)
Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India
Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC
Syllabus as per the NEP 2020 with effect from July – 2026
Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme L-P-T	Total Notional Hours	Course Credits
DSC	P2B01NCCOM01	**Cost and Management Accounting**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**
  On completion of this course, students will be able to:
  CLO1: Describe the fundamental concepts, theories, and classifications of cost and management accounting.
  CLO2: Apply marginal and absorption costing techniques for managerial decision-making and break-even analysis.
  CLO3: Evaluate various product pricing methods and strategic decisions like "Make or Buy".
  CLO4: Demonstrate knowledge of emerging trends such as Activity Based Costing (ABC), Target Costing, and JIT.
  CLO5: Utilize supportive technologies and management skills to solve practical problems in a global business context.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**Basic Aspects of Cost Accounting and Management Accounting** • Meaning: Cost, Costing, Cost Accounting, Cost Accountancy • Objectives, Cost Accounting and Management Accounting: Advantages, Disadvantages • Cost Unit, Cost Centre, Profit Centre, Classification of Costs and Types of Cost • Method and Techniques of Costing • Comparisons of Cost Accounting, Management Accounting and Financial Accounting • Management Accounting: Evolution, Meaning and Definitions Scope, Functions, Tools & Techniques Principles	CL, ICT-Enabled Learning	CLO1
II	**Marginal Costing and Absorption Costing** • Meaning and Definition, Features & Assumption, Advantages and Disadvantages of Marginal and Absorption Costing • Comparison of Marginal and Absorption Costing • Comparison of Marginal and Differential Costing • Managerial uses of Marginal Costing. BEP analysis.	CL, PBL, Practical Problem Solving	CLO2
III	**Concept of Pricing and Pricing Decisions** • Concept of Pricing, Objective, Types of Pricing, Factors	CL, PBL, Practical	CLO3

	affecting Pricing of Product • Methods of Product Pricing: Cost-Based Pricing (Marginal Cost/Variable Cost, Full Cost), Penetration Pricing, Skimming Pricing, Return on Investment (ROI) Pricing. • Special Order Pricing, Make of Buy Decision, Decision relating to Accepting or Rejecting an Order, Product Mix Decision	Problem Solving	
IV	**Emerging Concepts in Cost and Management Accounting** • Activity Based Costing (ABC) • Life Cycle Costing • Target Costing • Kaizen Costing • Just In Time	CL, ICT-Enabled Learning, Seminars	CLO4, CLO5

(*) Learning Pedagogies Acronyms: Classroom Lecture (CL), Seminars (Student-led and Faculty-moderated), Case-Based Learning (CBL), Problem-Based Learning (PBL), and ICT-Enabled Learning (LMS-based Tasks, Digital Resources, Virtual Labs/Webinars).

- **Assessment Methodologies**

(A) Internal Assessment

a. **Internal Formative assessment (30 Marks)**
   (a) Assignment and Terms work
   (b) Seminar and Presentation

b. **Internal Summative Assessment (20 Marks)**
   (a) Mid-term tests

(B) Weightage of Learning Efforts for External Assessment (50 Marks)

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/ Analyse & above (A)	
I	CLO1	30	1	1	11	13
II	CLO2	32	1	1	10	12
III	CLO3	28	1	1	10	13
IV	CLO4, CLO5	30	1	1	11	12
		120	**04**	**04**	**42**	**50**

- **Assessment and Evaluation**

Sr. No.	Assessment/Evaluation	Component	Weightage (%)
1	Continuous Internal Evaluation	Seminars, Assignments, Quizzes, Class Regularity	50
2	End-Semester Examination	Written Examination	50

(F) CLOs – PLOs Matrix

(Scale: 3: Strong, 2: Moderate, 1: Low, 0: No Correlation)

CLO	PLO									
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	1	1	0	1	0	0	0	0	0
CLO2	2	3	3	0	1	2	0	0	1	0
CLO3	2	2	3	0	1	1	1	1	2	0
CLO4	2	1	2	0	2	1	1	1	2	0
CLO5	2	2	3	2	2	3	1	3	3	2

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Cost Accounting: Principles and Practice	M.N. Arora	13th Edition, 2016	Vikas Publishing House
2	Cost Accounting	Jawahar Lal	6th Edition, 2017	McGraw Hill Education
3	Advanced Cost Accounting	V.K. Saxena & C.D. Vashist	2nd Edition, 2010	Sultan Chand & Sons
4	Cost and Management Accounting	Ravi M. Kishore	6th Edition, 2018	Taxmann Publications
5	Management Accounting	S.N. Maheshwari	13th Edition, 2014	Vikas Publishing House
6	Management Accounting	M.Y. Khan & P.K. Jain	7th Edition, 2016	McGraw Hill Education
7	Cost Accounting: A Managerial Emphasis	Charles T. Horngren, Srikant Datar, Madhav Rajan	16th Edition, 2018	Pearson
8	Advanced Management Accounting	Robert S. Kaplan & Anthony A. Atkinson	3rd Edition, 1998	Pearson

Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	e-PG Pathshala (INFLIBNET) – Provides peer-reviewed e-content on Cost and Management Accounting including marginal costing, pricing, and modern techniques	https://epgp.inflibnet.ac.in
2	SWAYAM – Government of India MOOC platform offering courses on Cost Accounting, Management Accounting, and Financial Management	https://swayam.gov.in
3	NPTEL – Online courses developed by IITs/IIMs covering managerial accounting, costing techniques, and business decision-making	https://nptel.ac.in
4	Institute of Cost Accountants of India (ICMAI) – Professional body providing study materials, publications, and practical insights in cost accounting	https://icmai.in
5	Investopedia – Educational platform explaining concepts Like costing, pricing strategies, and financial decision-making in simple terms	https://www.investopedia.com

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Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme L-P-T	Total Notional Hours	Course Credits
DSC	P2B01NCCOM02	**Entrepreneurship Development and Startup Management**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**

  On completion of this course, students will be able to:

  CLO1: Evaluate the multi-faceted roles of entrepreneurs (Women, Social, and Rural) in driving economic development and addressing societal challenges.

  CLO2: Design a comprehensive business plan using Design Thinking and the Business Model Canvas (BMC) to validate market feasibility and MVP development.

  CLO3: Appraise the startup ecosystem, including the roles of incubators, universities, and institutional frameworks (SIDBI, NABARD) in supporting the startup life cycle.

  CLO4: Synthesize various funding strategies—from bootstrapping to Venture Capital—and apply valuation basics to determine startup financial readiness.

  CLO5: Critique national schemes (SSIP, Startup India, AIM) to leverage government support for promoting sustainable entrepreneurial ventures.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**Foundations of Entrepreneurship** • Entrepreneurs: Concept, Definition, Characteristics, Classification of Entrepreneurs • Concept and Definition of entrepreneurship, Process of Entrepreneurship, Types of Entrepreneurships, Role of Entrepreneurship in Economic Development • Women Entrepreneurship, challenges of women entrepreneurs, • Social Entrepreneurship, who is a social entrepreneur-characteristics- • Rural Entrepreneurship- need for rural Entrepreneurship, Problems of rural Entrepreneurship.	CL, RefP,	CLO1
II	**Business Idea Generation and Creating Business Plan** • Business Idea Generation: Design Thinking, Sources of ideas generation, Methods of generating ideas, Lean Startup Methodology • Market Feasibility: Feasibility study, types, features, outline of feasibility study, Minimum Viable Product (MVP) development	CL, CBL, PBL, Simulation	CLO2

	• Crafting Business Plan: Business Model Canvas (BMC), Nature and scope of Business plan, Preparation of Business Plan, Evaluating Business plans, Reasons for success and • failure of Business Plan, Business Idea Pitching		
III	**Introduction to Start-Up** • Defining start-up, Start-up life cycle, Challenges faced by Start-ups, Reasons for the failure of Start-ups. • Start-up Ecosystem: Elements of start-up ecosystem; Government, Universities, Incubators • Business Incubation: Definition, Services provided by incubators • Institutional Framework: Role of SIDBI, NABARD, NSIC, and DICs	CL, S, Field Visit, ICT	CLO3
IV	**Startup Finance & Institutional Support** • Startup Funding Stages: Bootstrapping, Seed Capital, Angel Investment, Venture Capital (VC), and Private Equity (PE). • Indian Funding Landscape: Role of SEBI-registered AIFs (Alternative Investment Funds); Crowdfunding and MUDRA loans. • Schemes and Policies for Promoting Startups: Student Startup and Innovation Policy (SSIP), Startup India, Stand Up India, Make in India, Atal Innovation Mission (AIM) • Valuation Basics: Simple methods of startup valuation (Pre-money Vs. Post-money)	CL, CBL, Simulation	CLO4, CLO5

(*) Learning Pedagogies Acronyms: CL: Classroom Lecture; RefP: Reflective Practices; CBL: Case-Based Learning; PBL: Problem-Based Learning; Simulation: Business Pitching/Mock Valuation; S: Seminars; Field Visit: Incubator/Startup Visit; ICT: ICT-Enabled Learning.

- **Assessment Methodologies**

(D) Internal Assessment

a. Internal Formative assessment (30 Marks)

(c) Assignment, Quiz, Terms work, Seminar and Presentation

b. Internal Summative Assessment (20 Marks)

(b) Mid-term tests

(E) Weightage of Learning Efforts for External Assessment (50 Marks)

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/ Analyse & above (A)	
I	CLO1	30	2	2	9	13
II	CLO2	32	2	2	8	12

III	CLO3	28	2	2	9	13
IV	CLO4, CLO5	30	2	2	8	12
		120	**08**	**08**	**34**	**50**

- **Assessment and Evaluation**

Sr. No.	Assessment/Evaluation	Component	Weightage (%)
1	Continuous Internal Evaluation	Seminars, Assignments, Quizzes, Class Regularity	50
2	End-Semester Examination	Written Examination	50

(F) CLOs – PLOs Matrix

(Scale: 3: Strong, 2: Moderate, 1: Low, 0: No Correlation)

CLO	PLO									
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	-	2	1	1	-	2	-	2	3
CLO2	2	-	3	3	2	3	-	2	3	2
CLO3	3	2	2	2	-	2	3	-	2	3
CLO4	2	2	3	2	3	-	1	2	3	2
CLO5	3	1	2	1	1	2	3	3	2	3

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Entrepreneurial Development	S. S. Khanka	2026	S. Chand Publishing
2	The Lean Startup	Eric Ries	2011	Penguin Books
3	Entrepreneurship: New Venture Creation	David H. Holt	2016	Pearson Education
4	Business Model Generation	Alexander Osterwalder	2010	Wiley

- **Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
1	**Swayam/NPTEL:** "Entrepreneurship Essentials" by IIT Kharagpur.	https://swayam.gov.in/
2	**Swayam:** Innovation and Start-up Policy	https://onlinecourses.swayam2.ac.in/imb20_mg22/preview
3	**Swayam:** Innovation, Business Models and Entrepreneurship	https://onlinecourses.nptel.ac.in/noc21_mg63/preview
4	**Startup India Learning Program:** Free entrepreneurship course by Invest India.	https://www.startupindia.gov.in/
5	**MUDRA/SIDBI Portal:** Resources for institutional support and schemes.	https://www.mudra.org.in/

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Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course Credits
			L-P-T		
DSC	P2B01NCCOM03	**Business Environment and Policy Framework**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**
  On completion of this course, students will be able to:
  CLO1: Apply environmental forecasting techniques and stages of environmental analysis to strategic business decision-making.
  CLO2: Evaluate the legal and financial frameworks governing industrial licensing, intellectual property rights, and Industrial Sickness.
  CLO3: Appraise the role of the RBI and Government through monetary and fiscal policies and the importance of privatization and globalization
  CLO4: Apply the mechanisms for consumer protection and Social Responsibility and Social Audit

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**Basic Overview of Business Environment** • **Environmental Analysis and Forecasting:** Stages of Environmental Analysis-Approaches to Environmental Analysis; Steps In/Approaches to Environmental Analysis; Techniques for Environmental Forecasting- Types of Environmental Forecasting; Techniques for Environmental Forecasting; Benefits/Importance of Environmental Analysis; Limitations of Environmental Forecasting.	Classroom Lecture, Case-Based Learning, Problem-Based Learning & Self Direct Learning (Guided Readings)	CLO1, CLO2
II	**Regulatory Business Environment** • **IDRA and Industrial Licensing:** The Industries (Development and Regulation) Act (IDR Act) 1951- Industrial Licensing. • **Patents And Trade Marks-** Patents; Patent protection in India, Trademarks; The Trade Marks Act, 1999- • **Industrial Sickness**: Definition, causes of sickness, preventive and curative measures, sick industrial companies Act.	Classroom Lecture (CL), Self-Directed Learning (SDL), Industrial Visit/Field Visit	CLO3
III	**Macro-Economic Policies** • **The Current Monetary Policy of RBI:** Nature of Monetary Policy-Extent of Money -Expansion of Money-	Classroom Lecture (CL), Seminars (Student-led and	CLO4

	Contraction of Money-Instruments of Monetary Policy-General (Quantitative) and Selective (Quantitative). • **The Fiscal Policy of The Government:** Meaning-The Union Budget-Structure of the Budget-State Budget. • **Privatization -**Meaning of Privatization, Objectives of Privatization, Various Forms of Privatizing the Public Sector Enterprises, Merits and Demerits of Privatization, Disinvestment in India. • **Globalization:** Meaning of Globalization-Features of Current Globalization, Essential Conditions for Globalization, The Foreign Market Entry Strategies/ Strategies of Globalization.	Faculty-moderated), ICT-Enabled Learning	
IV	**Business and Society** • **Consumer Rights, Consumerism and Business:** Consumer Rights, Exploitation of Consumers, Consumerism, The Consumer Protection Act, 2019. • **Social Responsibility of Business (SRB)-** Classical and Contemporary Views, Social Orientations of Business, The Factors Affecting Social Orientations, SRB Towards Different Sections- (Shareholders, Employees, Consumers, Society/Community). **Social Audit-**Nature/Meaning/Feature of Social Audit, Evolution of Social Audit, Objectives and Benefits of Social Audit, Methods of Social Audit, Obstacles to Social Audit, Organization for Social Audit, Audit Programs, Social Audit in India	Case-Based Learning (CBL), Simulation and Role-Play, Problem-Based Learning (PBL)	CLO4

- **Assessment Methodologies**

  (A) Internal Formative Assessment: Assignment, Seminars, Presentation, Case Study, Self-Learning, Group Discussion, Book Lessons, Quizzes, MCQs (30%)
  (B) Internal Summative Assessment: Mid-term Written Examination: (20%)
  Total Internal Assessment: Total: 50 % (50 Marks)
  - **End of term Examination (University):** 50% (50 Marks)

(B) Weightage of Learning Efforts for External Assessment

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/ Analyse & above (A)	
I	CLO1, CLO2	30	3	4	6	13
II	CLO3	32	3	3	6	12
III	CLO4	28	2	4	7	13
IV	CLO4	30	2	4	6	12
		120	**10**	**15**	**25**	**50**

- **Assessment and Evaluation**

Sr. No.	Assessment/Evaluation	Component	Weightage (%)
1	Continuous Internal Evaluation	Seminars, CSDS, Assignments, MCQ Tests, Case Study, Quizzes, Class Regularity, Presentations, Viva	50 (50 Marks)
2	End-Semester Examination	Written Exam	50 (50 Marks)

(C) CLOs – PLOs Matrix

Values: 3 (Strong), 2 (Moderate), 1 (Low), - (No correlation)

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	2	1	2	1	1	1	2	-	2
CLO2	1	3	2	1	1	-	1	3	1	1
CLO3	2	3	2	1	-	-	-	1	-	1
CLO4	3	1	2	3	2	1	2	2	1	3

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Business Environment: Text and Cases	Cherunilam Francis.	32nd Revised Edition, 2025	Himalaya Publishing House Private Limited.
2	Essentials of Business Environment	Ashwathappa K.	10th Revised Enlarged Edition, 2008	Himalaya Publishing House Private Limited.
3	Indian Economy	Datt and Sundaram updated/revised by Gaurav Datt & Biswajit Nag)	73rd Edition (2024)	S. Chand

- **Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
1	**Unit 1: Introduction & Analysis** – SWAYAM/CEC modules on the Concept and Significance of Business Environment, including internal and external factors and environmental scanning techniques.	https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_pg/389
2	**Unit 2: Industrial Policy & Finance** – NPTEL Video Lectures on "Understanding the Financial Environment," covering financial instruments, intermediaries, and debt markets.	https://nptel.ac.in/courses/130104711
3	**Unit 2: Legal Framework** – Controller General of Patents, Designs & Trademarks (Official Site) for the latest updates on the Trade Marks Act, 1999 and Patent filing procedures in India.	https://ipindia.gov.in/
4	**Unit 3: Policy Framework** – RBI Database on Monetary Policy: Provides access to current policy rates, instruments, and official reports on the Indian banking system.	https://www.rbi.org.in/scripts/BS_ViewMonetaryPolicyStatements.aspx
5	**Unit 3: Social Responsibility** – e-GyanKosh (IGNOU) Block on Socio-Political Environment: Detailed study materials on Business Ethics and the Social Responsibility of Business.	https://www.egyankosh.ac.in/handle/123456789/3157

6	**Unit 4: Global Trends** – OECD iLibrary on Industry and Services: Global reports on privatization trends, SME policies, and international business strategies.	https://www.oecd-ilibrary.org/industry-and-services
7	**Unit 4: Consumer Protection** – Department of Consumer Affairs (Jagrit Grahak): Access to the Consumer Protection Act, 2019, and resources regarding consumer rights in India.	https://consumeraffairs.nic.in/
8	**General Reference** – NITI Aayog Reports: Essential for understanding the Union Budget impact, disinvestment policies, and strategic national development goals.	https://www.niti.gov.in/reports-niti-aayog

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Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course Credits
			L-P-T		
DGE	P2B01NGCOM01	**Management and Organisational Behaviour**	3-0-1	**120**	04

Course Learning Outcomes (CLOs)

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

CLO1: Synthesize classical and contemporary management functions (Planning, Directing, Controlling) to develop effective decision-making frameworks for complex organizational environments.

CLO2: Appraise the design and efficiency of Management Information Systems (MIS) and coordination techniques to optimize organizational communication and control.

CLO3: Evaluate the impact of individual psychological factors—including personality theories, perception, and attitudes—on workplace behavior and organizational culture.

CLO4: Critique various leadership styles and motivational theories to formulate strategies that enhance employee engagement and mitigate dysfunctional conflict.

CLO5: Design effective negotiation and communication strategies to resolve interpersonal conflicts and facilitate productive workplace relationships.

Unit-wise Course Content and Pedagogies

Unit	Course Content	Learning Pedagogies*	Aligned CLO(s)
I	**Introduction to Management** • Concept of management, Features, Functions, Importance of management, Levels of management, Managerial roles and Skills • Planning- Types, Process • Decision making Concept, Decision making process, Principles of decision making, Types of decisions • Contemporary trends and issues in management	CL, CBL, SDL	CLO1
II	**Directing, Coordination and Controlling** • Directing- Principles, importance and process • Coordination-Need for coordination, Types of coordination, Techniques of effective coordination • Controlling- Process, Techniques • Management Information System-Meaning, Objectives, Importance, Factors, Types of information, Process	CL, PBL, ICT	CLO2
III	**Introduction to Organisational Behaviour (OB)**	CBL,	CLO3

	• Concept, Historical evolution of OB, Disciplines contributing to OB, Individual behaviour- Factors • Emotion and Moods, • Personality- theories, • Perception, Attitude • Learning- theories	RefP, S	
IV	**Individual Behaviour** • Motivation-Theories • Leadership- types, traits and styles • Communication- types, barriers and types of Behaviour • Conflict- Process • Negotiation- Bargaining strategies, Process	RP, Collaborative	CLO4, CLO5

(*) Learning Pedagogies Acronyms: CL: Classroom Lecture; CBL: Case-Based Learning; S: Seminars; PBL: Problem-Based Learning; ICT: ICT-Enabled Learning; SDL: Self-Directed Learning; RefP: Reflective Practices; RP: Role-Play; Collaborative: Group Tasks

- **Assessment Methodologies**

(A) Internal Assessment

a. Internal Formative assessment (30 Marks)

(a) Assignment and Terms work, Regularity, Seminar and Presentation

b. Internal Summative Assessment (20 Marks)

(b) Mid-term tests

(B) Weightage of Learning Efforts for External Assessment

Unit	**Aligned CLOs**	**Total Learning Hours**	**Approximate weightage (Marks) to Learning levels (BT)**			**Total Marks**
			Remember (R)	**Understanding (U)**	**Application/ Analyse & above (A)**	
I	CLO1	30	1	1	11	13
II	CLO2	32	1	1	10	12
III	CLO3	28	1	1	11	13
IV	CLO4, CLO5	30	1	1	10	12
		120	**04**	**04**	**42**	**50**

- **Assessment and Evaluation**

Sr. No.	**Assessment/Evaluation**	**Component**	**Weightage (%)**
1	Continuous Internal Evaluation	Seminars, Assignments, Quizzes, Class Regularity, Mid-term examination	50
2	End-Semester Examination	Written Examination	50

- **CLO – PLO Correlation Matrix**

(Scale: 3: Strong, 2: Moderate, 1: Low, 0: No Correlation)

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	3	1	2	3	2	2	1	2	1	3
CLO2	3	2	2	3	2	2	1	1	3	2
CLO3	3	3	1	3	2	3	1	2	1	2
CLO4	2	2	1	3	3	2	1	2	1	3
CLO5	2	1	1	3	3	2	1	2	1	3

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Publisher
1	Principles of Management	T. Ramasamy	Himalaya Publishing House
2	Principles and Practice of Management	Prasad L.M.	Sultan Chand & Company
3	Organizational Behavior	Robbins, S. P., & Judge, T. A.	Pearson Education
4	MGMT	Chuck Williams & M.R. Tripathy	Cengage Learning
5	Management	James A. F. Stoner, R. Edward Freeman, Daniel R. Gilbert	Pearson Education

- **Online Resources and MOOCs**

Sr. No.	Description of Resource(s)	Weblink
1	Swayam/NPTEL: "Strategic Management" by Prof. Kalyan Chakravarti (IIT Kharagpur).	https://swayam.gov.in/
2	e-PG Pathshala (UGC): Dedicated modules on Business Policy and Strategic Intent.	https://epgp.inflibnet.ac.in/
3	Harvard Business Review (HBR): Access to classic strategy articles like "The Five Competitive Forces".	https://hbr.org/
4	Coursera (Audit Mode): "Strategic Management Specialization" by University of Virginia.	https://www.coursera.org/
5	National Digital Library (NDLI): Advanced research papers on "Corporate Strategy" and "M&A".	https://ndl.iitkgp.ac.in/

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Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course Credits
			L-P-T		
DSE	P2B01NECOM01	**Financial Reporting**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**
  On completion of this course, students will be able to:
  CLO1: Evaluate the conceptual framework for financial reporting and the strategic applicability of Indian Accounting Standards (Ind AS) across diverse reporting entities.
  CLO2: Analyze and Construct comprehensive financial statements, including first-time adoption procedures, ensuring full compliance with Ind AS 1 and Ind AS 101.
  CLO3: Critically Assess accounting policies and Formulate interim financial reports while accurately adjusting for complex changes in estimates and errors.
  CLO4: Execute and Validate measurement and disclosure requirements for inventories and tangible assets (Property, Plant, and Equipment) under Ind AS 2 and 16.
  CLO5: Synthesize multifaceted financial data to provide professional interpretations of reporting issues and their practical industrial applications.

Unit-wise Course Content and Pedagogies

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**Introduction & Framework** • Introduction to Accounting Standards • Framework for Presentation of Financial Statements • Applicability of Accounting Standards • Conceptual Framework under Ind AS	CL, IBL, SDL	CLO1
II	**Core Financial Statements** • Ind AS 1: Presentation of Financial Statements • Ind AS 101: First-time Adoption of Ind AS	CL, CBL, RP	CLO2
III	**Reporting & Policies** • Ind AS 34: Interim Financial Reporting • Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors	PBL, RL, CL	CLO3, CLO5
IV	**Asset Accounting** • Ind AS 2: Inventories • Ind AS 16: Property, Plant, and Equipment	CBL, MP, CL	CLO4, CLO5

(*) Pedagogy Key: Classroom Lecture; IBL: Inquiry-Based Learning; SDL: Self-Directed Learning; CBL: Case-Based Learning; RP: Reflective Practices; PBL: Problem-Based

Learning; RL: Research-Oriented Learning; MP: Micro-Projects

- **Assessment and Evaluation**

 1.Internal Assessment (50% Weightage)

(G) Internal Assessment

 a. Internal Formative assessment (30 Marks)
 Quiz, Assignment, Regularity and Terms work, Seminar and Presentation

 b. Internal Summative Assessment (20 Marks)
 Mid-term tests

 2.External Assessment (50% Weightage)

- End-Semester Examination: Written exam – 50 Marks

Unit	**Aligned CLOs**	**Total Learning Hours**	**Approximate weightage (Marks) to Learning levels (BT)**			**Total Marks**
			Remember (R)	**Understanding (U)**	**Application/ Analyse & above (A)**	
I	CLO1	30	1	1	11	13
II	CLO2	32	1	1	10	12
III	CLO3, CLO5	28	1	1	11	13
IV	CLO4, CLO5	30	1	1	10	12
Total		**120**	**4**	**4**	**42**	**50**

CLOs – PLOs Mapping Matrix

Mapping values: 3 (Strong), 2 (Moderate), 1 (Low), - (No correlation).

CLO	**PLO1**	**PLO2**	**PLO3**	**PLO4**	**PLO5**	**PLO6**	**PLO7**	**PLO8**	**PLO9**	**PLO10**	**PSO1**	**PSO2**
CLO1	3	2	2	1	-	2	-	1	-	2	3	1
CLO2	3	3	2	2	-	1	-	1	-	3	3	2
CLO3	3	2	3	2	-	2	-	1	-	2	3	2
CLO4	3	3	2	1	-	1	-	1	-	2	3	2
CLO5	2	2	3	3	2	3	1	2	2	3	3	3

Suggested Learning Materials

Sr. No.	**Title**	**Author(s)**	**Edition/Year**	**Publisher**
1	Students' guide to Ind ASs	Rawat, D. S., & Patel, P.	11th Ed. / 2023	Taxmann
2	Illustrated guide to Ind AS	Chatterjee, B. D., & Jain, J.	9th Ed. / 2024	Taxmann
3	Practical guide to Ind AS & IFRS	Garg, K.	10th Ed. / 2025	Bharat Law House
4	Ind AS - Interpretation & Issues	D'souza, D.	7th Ed. / 2025	Snowwhite

- **Online Resources (Open Source)**

Sr. No.	**Description of Resource(s)**	**Weblink**
1	ICAI BoS Knowledge Portal (Final Paper 1)	https://www.icai.org/post/sm-final-p1-may2026
2	Compendium of Ind AS (2025-26)	https://www.icai.org/
3	MCA - Indian Accounting Standards Page	https://www.mca.gov.in/
4	IFRS Foundation - Educational Resources	https://www.ifrs.org/
5	SEBI - Financial Disclosures Archive	https://www.sebi.gov.in/

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Syllabus as per the NEP 2020 with effect from July – 2026
Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme L-P-T	Total Notional Hours	Course Credits
DSE	P2B01NECOM02	**Financial Systems and Markets**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**
  On completion of this course, students will be able to:
  CLO1: Develop a comprehensive conceptual understanding of the Indian financial system, its structure, and its role in economic development.
  CLO2: Analyze the functions, constituents, and regulatory framework of Indian money and capital markets.
  CLO3: Evaluate the scope, characteristics, and evolving landscape of financial services in the post-liberalization era.
  CLO4: Classify and appraise equity, debt, hybrid, and money market instruments, including their valuation and financial engineering dimensions.
  CLO5: Apply knowledge of financial systems and markets to practical investment and financial management scenarios.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**The Financial System of India** • Functions of the Financial Market; • Financial Concepts; Financial Assets – Properties of Financial Assets; Financial Intermediaries; Financial Markets; Financial Rates of Return; Financial Instruments; • Development of Financial System in India; • Financial System and Economic Development; • Weaknesses of Indian Financial System.	CL, CBL, SDL	CLO 1, CLO 5
II	**Financial Markets** • Concept, Role and Functions of Financial Markets; Constituents of Financial Markets; • Indian Money and Capital Markets — Money Market: Definition, Characteristics, Importance, Functions; Capital Market: Meaning, Characteristics, Functions, SEBI as Regulating Body; • Call Money Market: Meaning, Features, Benefits, Participants, Nature of Dealings, Mode of Operations; • Debt Markets: Meaning, Advantages, Functions, Role of	CL, ICT, PBL	CLO 2, CLO 5

	Bond Market; • Conceptual Discussion of Forex Market and Derivative Market.		
III	**Financial Services: Conceptual Framework** • Meaning, Characteristics, Objectives, and Scope of Financial Services; • Factors Retarding Growth Prior to Economic Libralisation; Causes for Financial Innovations; • Innovative Financial Instruments; • Problems/Challenges Facing the Financial Services Sector; • Present Scenario	CL, CBL, Seminar, ICT	CLO 3, CLO 5
IV	**Financial Market Instruments** • Equity Market Instruments: Equity Shares, Preference Shares, Deferred/Founders Shares, Non-voting Shares, Tracking Stocks. • Debt Market Instruments: Debentures, Kinds of Debentures, Distinction between Debentures and Share Capital, Convertible Debentures, Valuation of Convertibles. Hybrid Debt Instruments: Zero Interest Bond, Equity Warrants with NCDs, Secured Premium Notes, Deep Discount Bond, Zero Coupon Convertible Note, Step-up and Step-down Debentures, Coupon Stripping, Debt for Equity Swap, Junk Bonds, Mezzanine Debt, Floating Rate Bonds, Multi-option Secured Redeemable Convertible Debentures, Callable Bonds, Option Tender Bonds, Guaranteed Debentures, Subordinated Debentures, Indexed Bonds, Inflation Adjusted Bonds, Credit Wrapping, STRIPS, Oil Bonds, Call and Put Options in Debenture Issue. • Money Market Instruments: Treasury Bills, Central Government Securities (Gilt-edged), State Government/Public Sector/Municipality Securities, Commercial Papers, Certificate of Deposit, Bills Rediscounting, Call Money, Repurchase Agreements, Interbank Participation Certificates, Bank Deposits, Term Money, Corporate Debentures and Bonds, Banker's Acceptance, Commercial Bills. • Financial Engineering: Meaning and Features.	CL, PBL, CBL	CLO 4, CLO 5

(*) Learning Pedagogies Acronyms: CL=Classroom Lecture; CBL=Case-Based Learning; PBL=Problem-Based Learning; ICT=ICT-Enabled Learning.

- **Assessment Methodologies**

(A) Internal Assessment

a. Internal Formative assessment (30 Marks)

(a) Assignment, Quiz
(b) Seminar and Presentation

b. Internal Summative Assessment (20 Marks)

(b) Mid-term tests

(B) Weightage of Learning Efforts for External Assessment (50 Marks)

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/ Analyse & above (A)	
I	CLO 1, CLO 5	30	3	4	6	13
II	CLO 2, CLO 5	30	3	3	6	12
III	CLO 3, CLO 5	30	2	4	7	13
IV	CLO 4, CLO 5	30	2	4	6	12
		120	**10**	**15**	**25**	**50**

- **Assessment and Evaluation**

Sr. No.	Assessment/Evaluation	Component	Weightage (%)
1	Continuous Internal Evaluation	Seminar, Assignment, Quiz,	50
2	End-Semester Examination	Written Exam	50

- **CLOs – PLOs Matrix**

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PSO1	PSO2
CLO1	3	2	2	-	-	2	-	3	-	2	3	2
CLO2	3	2	3	-	-	3	-	2	-	2	3	2
CLO3	2	2	2	-	-	2	-	2	-	2	2	2
CLO4	3	3	3	-	-	2	-	2	-	2	3	3
CLO5	3	3	3	2	2	2	2	2	2	3	2	3

Correlation Value: 3=Strong; 2=Moderate; 1=Low; -=No correlation

- **Suggested Learning Materials**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Financial Market and Institutions	Gurusamy, S.	4th Ed., 2015	Vijay Nicole Imprints, Chennai
2	Financial Services	Gurusamy, S.	2nd Ed., 2009	McGraw Hill Education India, New Delhi
3	Financial Markets and Services	Gordon, E. & Natarajan, K.	11th Ed., 2016	Himalaya Publishing House, Mumbai
4	Financial Services and System	Sasidharan, K. & Mathews, A.K.	2008	McGraw Hill Education, Delhi
5	Financial Services in India	Avadhani, V.A.	3rd Rev. Ed., 2015	Himalaya Publishing House, Mumbai

- **Online Resources (Open Source)**

Sr. No.	Description	Web link
1	Financial Markets: A Beginner's Module	https://www.nseindia.com/static/learn/self-study-ncfm-modules-foundation-financial-markets

2	SEBI – Investor Education and Resources	https://www.sebi.gov.in
3	RBI – Financial Markets and Publications	https://www.rbi.org.in
4	NPTEL – Financial Institutions and Markets	https://nptel.ac.in/courses/110105121

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Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme L-P-T	Total Notional Hours	Course Credits
DSE	P2B01NECOM03	**Consumer Behaviour**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**
  On completion of this course, students will be able to:
- **CLO1:** Analyze the impact of digital technology on technology-driven consumer exchanges and customer value retention.
- **CLO2:** Formulate strategic Market Segmentation, Targeting, and Positioning (STP) models using behavioural targeting techniques.
- **CLO3:** Evaluate psychological drivers including motivational theories and personality traits to predict consumer behaviour.
- **CLO4:** Manage consumer perception and imagery to effectively address perceived quality and mitigate consumer risk.
- **CLO5:** Conduct applied consumer research using appropriate methodologies and evidence-based problem-solving techniques.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**Technology-Driven Consumer Behaviour:** • The marketing concepts • Technology's role in consumer-marketer exchange, Customer Value, Satisfaction, and Retention • Interdisciplinary nature of consumer behaviour	CL, CBL, ICT	CLO1
II	**Segmentation, Targeting, and Positioning:** • Bases for segmentation • Effective targeting • Behavioural targeting • Strategic positioning and repositioning	CL, CBL, PBL, ICT	CLO2
III	**Consumer Motivation and Personality:** • Dynamics of motivation • Systems of needs (Trio of Needs) • Measurement of motives • Personality theories • Brand personification • Self-image	CL, S, RP, ICT	CLO3
IV	**Consumer Perception:**		

	• Elements of perception • Perceptual selection and organization • Stereotyping; Consumer imagery • Managing perceived quality and risk	CL, CBL, PBL, ICT	CLO4, CLO5

(*) Learning Pedagogies Acronyms:

- CL: Classroom Lecture;
- CBL: Case-Based Learning;
- S: Seminars;
- PBL: Problem-Based Learning;
- ICT: ICT-Enabled Learning;
- RP: Role-Play/Student Presentations.

- **Assessment Methodologies**

(H) Internal Assessment (50 Marks)

a) **Internal Formative Assessment (30 Marks):**
Assignments, Quizzes, and Class Regularity, Seminars and Presentations

b) **Internal Summative Assessment (20 Marks)**
Mid-term written examination

(I) Weightage of Learning Efforts for External Assessment: 50 Marks

Weightage of Learning Efforts for External Assessment

Unit	Aligned CLOs	Total Learning Hours	Remember (R)	Understanding (U)	Apply/Analyse & Above (A)	Total Marks
I	CLO1	30	3	4	6	13
II	CLO2	30	3	3	6	12
III	CLO3	30	2	4	7	13
IV	CLO4, CLO5	30	2	4	6	12
Total		**120**	**10**	**15**	**25**	**50**

- **Assessment and Evaluation**

Sr. No.	Assessment/Evaluation	Component	Weightage (%)
1	Continuous Internal Evaluation	Seminars, Assignments, Quizzes, Class Regularity, Mid-term written examination	50
2	End-Semester Examination	Written Examination	50

(J) CLOs – PLOs Matrix
(Scale: 3: Strong, 2: Moderate, 1: Low, 0: No Correlation)

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PSO1	PSO2
CLO1	2	2	1	0	1	3	0	1	1	1	3	1
CLO2	3	3	2	0	1	0	0	1	3	1	3	2
CLO3	3	1	3	1	1	0	1	0	2	1	3	1
CLO4	2	1	3	0	1	0	2	0	2	1	3	1
CLO5	2	1	3	3	2	2	1	2	1	2	2	1

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Consumer Behavior	G. Schiffman, J. Wisenblit and S. Ramesh Kumer	12th Edition,2018	Pearson Education
2	Consumer Behavior	Loudon, D. L., & Della Bitta, A. J	4th edition, 2017	Tata McGraw Hill
3	Consumer Behavior: Buying, Having, and Being	Solomon, M. R.,	12th edition, 2016	Pearson Education

- **Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
1	Coursera-Consumer behaviour	https://www.coursera.org/courses?query=consumer%20behavior
2	NPTEL-Consumer Behaviour	https://onlinecourses.nptel.ac.in/noc23_mg45/preview
3	MOOC-Buyer Behaviour	https://www.mooc-list.com/course/buyer-behaviour-and-analysis-edx

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Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme L-P-T	Total Notional Hours	Course Credits
DSE	P2B01NECOM04	**Human Resource Management**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**

  On completion of this course, students will be able to:

  CLO1: Appraise the evolving role of HRM in modern organizations to determine how managerial and operative functions contribute to organizational efficiency and productivity.

  CLO2: Design a strategic Talent Acquisition framework and HRMS process flow to address contemporary recruitment challenges in the Indian context.

  CLO3: Synthesize employee training needs and executive development programs to create integrated career planning and performance management systems (MBO & 360-degree feedback).

  CLO4: Critique the impact of globalization, workforce diversity, and HR analytics on organizational behaviour and digital HR transformation.

  CLO5: Formulate ethical guidelines and CSR-driven HR policies to address future challenges and sustainability in human resource management.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**Meaning, Nature and Scope of HRM:** • Concept and definition of HRM, • Scope and characteristics; • Functions- Managerial and Operative; • Changing role of HR in modern organizations; • Role of HRM in improving efficiency and productivity.	CL, RefP, SDL	CLO1
II	**HRMS and Talent Acquisition:** • Objectives, • Features, Components/Modules, Functions, and Process Flow of HRMS; • Advantages, Challenges, and Implementation; • HRMS in Indian Context; • Concept, Strategic importance, and framework of Talent Acquisition; • Challenges in Talent Acquisition.	CBL, ICT, Simulation	CLO2
III	**Employee Training, Development and Performance Management:** • Training: Meaning, Need and Methods;	PBL, RP, Collaborative	CLO3

	• Executive Development Programmes; • Career Planning and Development; • Performance Appraisal: Methods and Techniques (360-degree Feedback and MBO).		
IV	**Contemporary Issues and Challenges in HRM:** • Globalization and workforce diversity; • Digital HRM and HR analytics; • Ethical issues and corporate social responsibility; Future challenges in HRM.	CBL, Research, S	CLO4, CLO5

(*) Learning Pedagogies Acronyms: CBL: Case-Based Learning; S: Seminars; PBL: Problem-Based Learning; ICT: ICT-Enabled Learning; SDL: Self-Directed Learning; RefP: Reflective Practices; RP: Role-Play; Collaborative: Joint Presentations; Research: Data Analysis Tasks

- **Assessment Methodologies**

(K) Internal Assessment

a. **Internal Formative Assessment (30 Marks)**
(d) Assignments, Quizzes, and Class Regularity, Seminars & Presentations

b. **Internal Summative Assessment (20 Marks)**
(c) Mid-term written examination

(L) Weightage of Learning Efforts for External Assessment (50 Marks)

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/ Analyse & above (A)	
I	CLO1	30	3	4	6	13
II	CLO2	30	3	3	6	12
III	CLO3	30	2	4	7	13
IV	CLO4, CLO5	30	2	4	6	12
		120	**10**	**15**	**25**	**50**

- **Assessment and Evaluation**

Sr. No.	Assessment/Evaluation	Component	Weightage (%)
1	Continuous Internal Evaluation	Seminars, Assignments, Quizzes, Class Regularity, Mid-term written examination	50
2	End-Semester Examination	Written Examination	50

(M) CLOs – PLOs Matrix

(Scale: 3: Strong, 2: Moderate, 1: Low, 0: No Correlation)

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PSO1	PSO2
CLO1	3	1	2	1	2	2	1	2	1	3	3	2
CLO2	2	2	3	1	3	2	1	2	3	2	3	3
CLO3	3	2	2	1	2	2	1	2	2	3	3	3

CLO4	2	3	3	1	3	3	2	2	3	2	2	3
CLO5	2	2	2	1	2	2	3	3	2	3	2	3

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Human Resource Management: Text and Cases	K. Aswathappa	Latest	McGraw Hill
2	Personnel and Human Resource Management	P. Subba Rao	Latest	Himalaya Publishing House
3	Personnel Management	C.B. Mamoria & S. Mamoria	Latest	Himalaya Publishing House

- **Online Resources (Open Source)**

Sr. No.	Description	Weblink
1	**Swayam/NPTEL:** "Principles of Human Resource Management" by IIT faculty.	https://swayam.gov.in/
2	**e-PG Pathshala (UGC):** Comprehensive modules on HRMS and Performance Management.	https://epgp.inflibnet.ac.in/
3	**SHRM (Society for HRM):** Articles on contemporary global HR trends and ethics.	https://www.shrm.org/

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Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course Credits
			L-P-T		
DSE	P2B01NECOM05	**Direct Tax Management**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**
  On completion of this course, students will be able to:
  CLO1: Evaluate residential status and the incidence of tax under the 2025 framework, and assess the applicability of rationalized exempted incomes.
  CLO2: Analyze the essential conditions for partnership firms and calculate book profits, set-offs, and total income under the modernized IT Act 2025.
  CLO3: Critically Assess corporate tax liabilities, evaluate transition rules for MAT, and formulate strategies for handling dividends and venture capital income.
  CLO4: Execute contemporary tax management practices, including API-driven return filings, automated TDS mechanisms, and faceless assessments.
  CLO5: Synthesize tax regulations and recent developments to design comprehensive, compliant tax strategies for diverse legal entities.

Unit-wise Course Content and Pedagogy

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**Introduction** • Basic Concept, Residential Status and incidence of Tax under the 2025 framework. • Exempted Incomes (Rationalized list) and Existing Tax Rates under the Default Regime. • Computation of Total Income and Tax Liability. • Securities Transaction Tax, Tonnage Tax, and recent developments in Direct Tax.	CL, IBL, SDL	CLO1, CLO5
II	**Assessment of Firms** • Definition of firm and partner; Position of a firm under the IT Act 2025 . • Essential conditions for a firm to be eligible for deduction of interest and salary to partners under the modernized statutory framework. • Computation of book profit; Treatment of share of profit, interest, and remuneration received by a partner. • Streamlined provisions regarding set-off and carry forward of losses; Computation of Total income of the firm.	PBL, CBL, CL	CLO2, CLO5

III	**Taxation of Companies** • Definitions, Taxable income, and tax liability computation under the latest corporate tax regime. • Carry forward and set-off of losses in the cases of certain companies • Transition rules and applicability of Minimum Alternate Tax (MAT) under the 2025 Act. • Taxation of dividends directly in the hands of shareholders (replacing DDT); Tax on income distributed to unit holders; Tax on income received from venture capital companies/funds.	CBL, RL, CL	CLO3, CLO5
IV	**Tax Management** • Return of income & faceless assessment; Updated PAN/TAN compliance. • Forms and API-driven Filing of Returns; Revised Penalties & Prosecutions. • Advance Payment of Tax and Interest calculations; Automated TDS mechanisms. • Faceless Appeals & Revisions; Digital Refunds; Settlement of Cases.	MP, PBL, CL	CLO4, CLO5

(*) Pedagogy Key: CL: Classroom Lecture; IBL: Inquiry-Based Learning; SDL: Self-Directed Learning; CBL: Case-Based Learning; RP: Reflective Practices; PBL: Problem-Based Learning; RL: Research-Oriented Learning; MP: Micro-Projects.

- **Assessment and Evaluation**
  1. Internal Assessment (50% Weightage)
     (A) Internal Assessment
       a. Internal Formative Assessment (30 Marks)
          Quiz, Assignments, Regularity and Teams work, Seminar and Presentation
       b. Internal Summative Assessment (20 Marks)
          Mid-term written tests
  2. External Assessment (50% Weightage)

- End-Semester Examination: Written exam – 50 Marks

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Apply/Analyse & Above (A)	
I	CLO1, CLO5	30	1	1	11	13
II	CLO2, CLO5	32	1	1	10	12
III	CLO3, CLO5	28	1	1	11	13
IV	CLO4, CLO5	30	1	1	10	12
Total		**120**	**4**	**4**	**42**	**50**

CLOs – PLOs Matrix

Mapping values: 3 (Strong), 2 (Moderate), 1 (Low), - (No correlation).

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PSO1	PSO2
CLO1	3	2	1	1	-	1	-	1	-	2	3	-

CLO2	3	3	3	2	-	2	1	2	1	3	3	-
CLO3	3	3	3	3	1	2	1	2	1	3	3	-
CLO4	3	2	3	3	3	3	1	2	2	3	3	-
CLO5	2	3	3	3	2	3	1	2	2	3	3	-

Suggested Learning Materials Books:

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Simplified Approach to Corporate Tax Planning and Management	Ahuja Girish and Gupta Ravi	Latest (2025-26)	Bharat Publication
2	Direct Taxes - Law and Practices	Singhania V. K.	Latest (2025-26)	Taxmann Publication
3	Direct Taxes- Law and Practices	Ahuja Girish and Gupta Ravi	Latest (2025-26)	Bharat Publication

Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	Income Tax Department (E-Filing and API Frameworks)	https://www.incometax.gov.in/
2	Central Board of Direct Taxes (CBDT) - Latest Circulars & Notifications	https://incometaxindia.gov.in/
3	ICAI BoS Knowledge Portal (Direct Tax Laws and Practice)	https://boslive.icai.org/
4	Ministry of Finance - Updates on Corporate Tax Regimes	https://finmin.nic.in/

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Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course Credits
			L-P-T		
DSE	P2B01NECOM06	**Indian Financial System, Banking and Risk Management**	3-0-1	**120**	04

- **Course Learning Outcomes (CLOs)**
  On completion of this course, students will be able to:
  CLO1: Appraise the structure and functions of the Indian Financial System, including both banking and non-banking institutions.
  CLO2: Analyse the evolution of the Indian banking sector and the impact of modern technological reforms.
  CLO3: Evaluate the regulatory and monetary functions of the Reserve Bank of India (RBI) and its role in financial stability.
  CLO4: Critique the roles and objectives of Development Banks (IDBI, NABARD, etc.) and Regional Rural Banks in national growth.
  CLO5: Apply risk management principles and financing techniques to identify and mitigate institutional and pure risks.

Unit	Course Content	Learning Pedagogies	CLO(s)
I	• **Indian Financial System and Banking Sector** Financial System-Functions of Financial System-Classification of Financial System- (Financial Markets-Financial Institutions- Financial Instruments- Financial Services)-Benefits of Financial Services, Banking & Non-Banking Financial Institutions in India-Banking Institutions in Indian Context-Non-Banking Financial Institutions in India. • **Banking-A Retrospect** A Brief History of the Growth of Indian Banking Sector-Evolution of Modern Banking-Indian Scenario-Merchant Banking-Capital Markets Reforms- Various Committees on Banking Sector-(Reforms-other Developments supportive to Commercial Banks)-2014 onwards Developments (PM Narendra Modi Era)-Information Technology in Banking Sector.	Classroom Lecture (CL), Case-Based Learning (CBL), Self-Directed Learning (SDL)- Researching recent banking reforms since 2014.	CLO1, CLO2

II	• **Central Banking (Reserve Bank of India-RBI)** Introduction-Need for a Central Bank-Organization & Management of RBI-Monetary Functions of RBI-Monopoly of Note Issue (Issuer of Currency)-Banker to the Government-Banker's Bank & Lender of Last Resort-Controller of Credit-Bank Rate Policy-Bank Rate-Repo Rate-Reverse Repo Rate-Marginal Standing Facility Rate (MSF Rate)-Open Market Operations - Variable Reserve Ratio Method-Liquidity Adjustment Facility-Market Stabilization Fund-Selective Credit Controls-Moral Suasion & Other Methods-Manager of Custodian of Foreign Exchange Reserves-Regulation of Payment System-Non-Monetary Functions-Branch Licensing-Regulatory Functions-Maintenance of Statutory Reserves-Risk Management-regulation of Interest Rate-KYC Norms-Disclosure Norms-M&As-Para Banking-Supervising Function-Conducting Periodic Meeting-Monitoring Financial Institutions-Development Functions.	Classroom Lecture (CL), Problem-Based Learning (PBL), ICT-Enabled Learning (ICT) Using digital resources to track real-time RBI Repo/Reverse Repo rate changes. Inquiry-Based Learning: Investigating the impact of KYC norms on fraud prevention.	CLO3
III	• **Development Banking (DB)** Introduction- Definition of Development Bank (DB)-Objectives of DB-IDBI-IFCI-ICICI & ICICI Bank-SFCs-SIDCs-EXIM Bank-SIDBI-NABARD. • **Regional Rural Banks (RRBs)** Background Information-Ownership-Objectives-Features of RRBs-Controlling Authority-Role of Sponsor Bank-Functions-Process-Problems-Reformation Process.	Classroom Lecture (CL), Industrial/Institutional Visit (IV), Project - Oriented Learning (ROL) Collaborative Learning: Group discussion on the role of bank in development and international trade.	CLO4
IV	• **Risk Management and Control** The Concept of Risk- Risk vs. Uncertainty- Types of Risks- Classifying Pure Risks- Losses and Methods of Handling Pure Risk- Risk Management Process- Risk Financing Techniques- Risk Management Objectives-Risk Management Information Systems (RMIS)-Organization of Risk Management Department-Risk Management vs. Insurance Management.	Classroom Lecture (CL), Case-Based Learning (CBL)-Analysing real-world financial losses to identify risk types., Simulation and Role-Play (SRP)-Acting out a risk assessment committee meeting for a new bank loan.	CLO5

- **Assessment Methodologies**

  (C) Internal Formative Assessment: Assignment, Seminars, Presentation, Case Study, Self-Learning, Group Discussion, Book Lessons, Quizzes, MCQs (30%)

  (D) Internal Summative Assessment: Mid Term Written Examination: (20%)

  Total Internal Assessment: Total: 50% (50 Marks)

- **End of term Examination (University):** 50% (50 Marks)

(D) Weightage of Learning Efforts for External Assessment

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/ Analyse & above (A)	
I	CLO1, CLO2	30	3	4	6	13
II	CLO3	32	3	3	6	12
III	CLO4	28	2	4	7	13
IV	CLO5	30	2	4	6	12
		120	**10**	**15**	**25**	**50**

- **Assessment and Evaluation**

Sr. No.	Assessment/Evaluation	Component	Weightage (%)
1	Continuous Internal Evaluation	Seminars, CSDS, Assignments, MCQ Tests, Case Study, Quizzes, Class Regularity, Presentations, Viva	50 (50 Marks)
2	End-Semester Examination	Written Exam	50 (50 Marks)

(E) CLOs – PLOs Matrix
Values: 3 (Strong), 2 (Moderate), 1 (Low), - (No correlation)

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PSO1	PSO2
CLO1	3	2	1	-	1	-	1	2	-	2	2	1
CLO2	2	1	2	-	1	3	-	2	2	2	1	3
CLO3	3	3	2	1	2	-	2	3	-	2	3	2
CLO4	2	1	-	2	1	-	-	2	2	1	2	1
CLO5	2	2	3	2	-	2	3	1	2	3	3	3

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Banking: Theory and Practice	H. R. Appannaiah & H. A. Bhaskar	Edition 2022) (First-Edition- 2021)	Himalaya Publishing House
2	Fundamentals of Insurance	Dr. P. K. Gupta	Revised Edition 2008	Himalaya Publishing House
3	Banking: Theory, Law and Practice	E. Gordon & K. Natarajan	27th Revised Edition 2019.	Himalaya Publishing House

- **Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
I	Indian Financial System: Overview of financial markets, instruments, and the evolution of the Indian banking sector.	SWAYAM: Indian Financial System
I	Banking Reforms & History: Insights into the growth and modern developments of the Indian banking sector.	Investopedia: Banking Evolution

II	RBI Functions & Monetary Policy: Official data on Repo rates, KYC norms, and regulatory frameworks.	Reserve Bank of India (RBI)
II	Payment System Regulation: Information on how the central bank manages and supervises financial institutions.	SEBI: Capital Market Reforms
III	Development Banking & NABARD: Resources on rural finance, agriculture development, and institutional objectives.	NABARD: Development Banking
III	Financial Institutions & Markets: Detailed courses on the role of IDBI, SIDBI, and EXIM banks in the economy.	NPTEL: Banking & Economics
IV	Risk Management Principles: Theoretical and practical modules on identifying, classifying, and financing risks.	SWAYAM: Principles of Insurance
IV	Insurance Sector Regulation: Guidelines and development strategies for the evolving insurance industry.	IRDAI: Insurance Regulation

B. J. VANIJYA MAHAVIDYALAYA

(Autonomous) (Grant-in-Aid)
(Affiliated to Sardar Patel University)
Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India
Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC
Syllabus as per the NEP 2020 with effect from July – 2026
Master of Commerce (M. Com.) Semester – I

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course Credits
			L-P-T		
SBC	P2B01NSCOM01	**Advance Excel for Business Analytics**	0-2-0	**60**	02

- **Course Learning Outcomes (CLOs)**
  On completion of this course, students will be able to:
- **CLO1:** Apply advanced functions (Maths, Logical, Lookup, Text, Date/Time) to solve complex business and financial problems.
- **CLO2:** Analyze, visualize, and automate repetitive tasks for large datasets to facilitate managerial decision-making.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	**Advanced Excel with Data Handling & Functions** • Preparing and Modifying excel worksheets with formatting • Enter, revise and modifying data in worksheet • Maths functions • Logical functions • Lookup functions • Text functions • Date & time functions	CL, EL, ICT, SDL	CLO1
II	**Data Analysis & Visualization** • Pivot Tables & Pivot Charts • Conditional formatting • Data validation & Data Cleaning • Advanced charting techniques • Auto filter and Sorting • Macros • Power Query for data transformation	CL, EL, PBL, ICT	CLO2

***Learning Pedagogies Acronyms:**
- CL: Classroom Lecture;
- EL: Experimental Learning
- CBL: Case-Based Learning;
- PBL: Problem-Based Learning;
- ICT: ICT-Enabled Learning;

- **Assessment Methodologies**
  (B) Internal Assessment (25 Marks)

a. **Internal Formative Assessment (10 Marks):**
   Assignments, Quizzes, and Class Regularity, Seminars & Presentations
b. **Internal Summative Assessment (15 Marks):**
   Mid-term written examination

(C) Weightage of Learning Efforts for External Assessment: 25 Marks

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/ Analyse & above (A)	
I	1	30	0	0	13	13
II	2	30	0	0	12	12
		60	**0**	**0**	**25**	**50**

- **Assessment and Evaluation**

Sr. No.	Assessment/Evaluation	Component	Weightage (%)
1	Continuous Internal Evaluation	Practical Exam & Lab Work	50
2	End-Semester Examination	Practical Exam and Viva Voce	50

(D) CLOs – PLOs Matrix
(Scale: 3: Strong, 2: Moderate, 1: Low, 0: No Correlation)

CLO	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10
CLO1	2	3	2	2	1	3	0	1	2	2
CLO2	2	3	3	2	2	3	0	1	3	2

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365)	Paul McFedries	1st Edition, 2023	Pearson Education
2	Mastering Advanced Excel – with ChatGPT Integration	Ritu Arora	1st Edition, 2023	BPB Publications
3	Microsoft Excel Step by Step (Office 2021 and Microsoft 365)	Curtis Frye	1st Edition, 2021	Microsoft Press

- **Online Resources (Open Source)**

Sr. No.	Description	Web link
1	Microsoft Excel Help & Learning (Official Microsoft)	https://support.microsoft.com/en-us/excel
2	Trump Excel – Free Online Training	https://trumpexcel.com/free-excel-training
3	Coursera – Data Analysis and Visualization with Excel	https://www.coursera.org/specializations/excel-data-analysis-visualization
4	Great Learning – Free Data Analytics Using Excel Course	https://www.mygreatlearning.com/academy/learn-for-free/courses/data-analytics-using-excel