



# ANAND COMMERCE COLLEGE

(Managed by Shri Ramkrishna Seva Mandal)  
Opp. Town Hall. ANAND – 388 001. Gujarat State, India.  
Ph.: (02692) (O) 250769, 651559

Inward No.: 6769  
Section: Academic  
Date:

Dr. V.M.Vanar

Principal

Department of Skill Development & Vocational Studies

Ref. No. 145/M.Voc/2022-23

12.07.2022

To

The Registrar-Academic

Sardar Patel University

Vallabh Vidhyanagar

Inward No.:  
Section:  
Date:

Sub: Regarding M.Voc- Banking & Financial Services Syllabus Approval

Ref: अ.सू.स/१०/२१३६ (२०.०५.२०२२)

Sir,

Earlier as per Referecne Letter we already proved you UGC Approval, University Course Approval Letter and Now We here by attach complete syllabus for M.Voc- Banking & Financial Services with SSC-BFSI QP/NOS Approval

Kindly consider it and approve the same in BOS- Commerce.

Regards

PRINCIPAL  
ANAND COMMERCE COLLEGE  
OPP. TOWN HALL  
ANAND-388001. GUJARAT





Encl:

- 1) Semester 1 & 2 Syllabus
- 2) BFSI Approved QP/NOS (Mail Copy)

**Sardar Patel University**  
**Programme: M.Voc- Banking & Financial Services**  
**Semester I**

Semester I						Component of Marks		
	CODE	TITLE	T/P	NO. OF CREDITS	EXAM IN DURATION	INTERNAL	EXTERNAL	Total
<b>General Education (Foundation)</b>		Financial Institutions and Services	T	4	3	12/30	28/70	40/100
		Banking and Insurance Marketing	T	4	3	12/30	28/70	40/100
		Management of Banking and Insurance Companies	T	4	3	12/30	28/70	40/100
<b>Skill Component (Core)</b>		SSC Job Role (Microfinance-Executive)		18	-			
		On the Job Training-Project Report	-	00	-			
<b>Total Credits</b>				<b>30</b>				

  
  
**PRINCIPAL**  
**ANAND COMMERCE COLLEGE**  
**OPP. TOWN HALL**  
**ANAND-388001, GUJARAT**

## Financial Institutions and Services

### UNIT-I

The basic Theoretical Framework: The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking; Financial intermediaries and Financial Innovation; RBI-Central Banking.

### UNIT-II

The Financial Institutions: A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC- The banking Institutions: Commercial banks - the public and the private sectors - structure and comparative performance. The problems of competition; interest rates, spreads, and NPAs. Bank capital - adequacy norms and capital market support.

### UNIT-III

The Non-banking financial institutions: Evolution, control by RBI and SEBI - A perspective on future role. Unit Trust of India and Mutual Funds. Reserve bank of India Framework for/Regulation of Bank Credit . Commercial paper: Features and advantages, Framework of Indian CP Market, effective cost/interest yield.

### UNIT-IV

Insurance: The Economics of Insurance; Life Insurance; Reinsurance; The Insurance Industry and its regulation. Efficiency and the Structure of the Insurance Industry; Pension funds; Pension plans today.

### UNIT-V

Financial services: Asset/fund based Financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

### REFERENCE BOOKS

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, New Delhi, 2004.
2. Harsh V.Verma, Marketing of Services, Global Business Press, 2002
3. Sames L .Heskett, Managing In the Service Economy, Harvard Business School Press, Boston, 2001.
4. M.Y.Khan, Indian Financial System, 4/eTata Mc Graw-Hill, New Delhi, 2004
5. Frank.J.Fabozzi & Franco Modigliani, Foundations of Financial Markets and Institutions, 3/e, Pearson Education Asia, 2002.
6. H,R Machiraju, Indian Financial Systems, Vikas Publishing House Pvt. Ltd.2002.
7. Meir Kohn, Financial Institutions and Markets, Tata McGraw-Hill, New Delhi, 2003.
8. Pathak : Indian Financial Systems – Pearson Education



## **Banking and Insurance Marketing**

### **UNIT I**

Meaning & scope of marketing, modern concepts of marketing, marketing strategy, STP approach, differences between goods & services marketing, Marketing environment with references to Banking & Insurance in India, customers expectation & orientation with references to Banking & Insurance in India.

### **UNIT II**

The concept of Banking Marketing & insurance marketing, formulation of marketing mix for banking and insurance sector, Promotion strategy for banks and insurance sector. Relationship marketing, behavioural profile of customers, factors influencing customer behaviour, Basic problems in life insurance marketing.

### **UNIT III**

Product, New product development process, product life cycle, branding, methods of pricing and strategy with references to Banking & Insurance in India.

### **UNIT IV**

Promotion mix, managing the sales force, selling process, selling skill, distribution strategy with reference to banking and insurance sector.

### **UNIT V**

Delivery of services, the process and measurement, understanding of service quality and building customer relationship. Case studies from Banking & Insurance sector

### **Reference Book:**

1. C B Gupta & Rajan Nair, Marketing Management, Sultan Chand & Sons
2. S Arora, Marketing of Financial Services, Deep and Deep Publications
3. R Keshavanathan, Banking and Insurance Management, Academic Excellence Publications
4. Macmillan, Marketing of Banking Services, Macmillan India Limited.
5. P Saritha Srinivas, Marketing of Banking Financial Services, Serial Publications
6. P K Biswasroy, Marketing of Life Insurance Business, Discovery Publishing House.



## Management of Banking and Insurance Companies

### UNIT I

Management of Banking Companies: Principles of Banking, Debitisation of Bank, Creation of Money, Present Structure of Commercial Banking System in India, Transaction in Working during 1947 to 1991 and there after. Principles of Insurance: Definition of Insurance, Meaning and Definition of Risks

### UNIT II

Management Principles in Banks: Nature of Insurance Business, Nature of Insurance contract, Insurance Contract vs. Wage sing contract, Importance of Insurance, Uses of Insurance Business.

### UNIT III

Management of Deposit and Advances: Role of Development Officer, Meaning, Importance of Development Officer, Duties of Development Officer.

### UNIT IV

Investment Report: Nature of Bank Investment, Role of Insurance Agents, Meaning and Definition of Agents, Recruitment and Selection of Agents, Training of Agents, Duties of Agents, Code of Conduct for Agents, Rights of Agents, Essential Qualifications for Successful Agents, Termination of Agents.

### UNIT V

Management of Finance: Bank Accounts, Records, Reports, Statement of Advances, Profit and Loss Accounts, Balance Sheet and Reports. Management Principles in Insurance: Management Function in Insurance, Hierarchy, Individual and Group Behavior, Management of Personnel of Manager, Management Process of Selection, Training, Promotion etc.

### Reference Book:

1. Vivek Gupta, Management of Insurance Companies, Icfai University Press.
2. Singh, Bhattacharya, Banking Sector Management, Discovery Publishing House.
3. Dr.C.Satyadevi, Financial Services - Banking and Insurance, S.Chand Publications
4. Mishra M N, S B Mishra, Insurance Principles and Practice, S.Chand Publications



Microfinance Executive

(SSC-B PSI)

Unit	Description in Detail
1.	<p><b><u>Financial Inclusion</u></b></p> <ul style="list-style-type: none"> <li>- Describe Financial Inclusion/ Exclusion</li> <li>- Describe Role of Women in Economic up liftmen of families; Reasons for FI, Latest Schemes of Government like PMJDY, Atal Pension Yojana</li> </ul>
2.	<p><b><u>RBI Guidelines</u></b></p> <ul style="list-style-type: none"> <li>- Knowledge of latest RBI Guidelines- NBFC-MFI (RBI) Directives 2015.</li> </ul>
3.	<p><b><u>Deposit and Credit Products</u></b></p> <ul style="list-style-type: none"> <li>- Explain deposit products offered by MFIs, types of customers who can avail of these products, features, application process.</li> <li>- Explain retail loans, MSME loans, Agri Loans, micro loans, features of each type of loan.</li> </ul>
4.	<p><b><u>KYC and Application</u></b></p> <ul style="list-style-type: none"> <li>- Open client Accounts in banks</li> <li>- Apply KYC norms in account opening process</li> <li>- Learn nuances of PMLA, 2002</li> <li>- Perform the KYC process and verify requirements</li> </ul>
5.	<p><b><u>Reading, Writing &amp; Analytical Skills - Form Filling</u></b></p> <ul style="list-style-type: none"> <li>- Filling the Application Forms, legible, error free and accurate information. Skills to read, understand and write required information field by field in Application Forms.</li> </ul>
6.	<p><b><u>Back Office Process for Sanctioning - As per Company Norms</u></b></p> <ul style="list-style-type: none"> <li>- Knowledge of the process involved in Organization to appraise the proposal submitted.</li> <li>- Knowledge on reasons for Rejection.</li> </ul>
7.	<p><b><u>Loan Documentation and Disbursement</u></b></p> <ul style="list-style-type: none"> <li>- Required Documents for loan sanction, terms and conditions.</li> <li>- Branch Confirmatory Meetings, Documents checking, obtaining signatures in relevant documents and disbursement of loan - process involved.</li> </ul>
8.	<p><b><u>Accounting and Settlement</u></b></p> <ul style="list-style-type: none"> <li>- Settlement process, updating of MIS records, accounting for loans, review and follow up</li> </ul>
9.	<p><b><u>Basics of Selling</u></b></p> <ul style="list-style-type: none"> <li>- Need Creation</li> <li>- Importance of benefits on the customer and the sale</li> <li>- Various methods of probing</li> <li>- Distinguish the difference between doubts and objections</li> <li>- Various methods to handle doubts &amp; objections</li> </ul>
10.	<p><b><u>Prepare For Sourcing Customers</u></b></p> <ul style="list-style-type: none"> <li>Assign an area for sourcing clients</li> <li>Acquire potential clients</li> <li>Discussion with clients about loan products</li> <li>Query resolution</li> </ul>



11.	<b><u>Assisting With Application Process</u></b> Obtain requisite documents from customers (all KYC documents). Assist with filling in the application Obtain credit rating Maintain record of the data
12.	<b><u>Loan Disbursement</u></b> Check status of the loan application from credit check team. Ensure the disbursement of loan within the stipulated time period. Assist the customer to come to the branch to complete formalities.
13.	<b><u>Collection&amp; Follow-Up</u></b> Ensure that collection process and legal guidelines are adhered to. Perform all accounting formalities for cash collected Interact with different teams at appropriate verticals and if required engage them for collections. Follow-up and Recovery of overdue from the defaulter/debtors:



# Sardar Patel University

## Programme: M.Voc- Banking & Financial Services Semester II

	CODE	TITLE	T/P	NO. OF CREDITS	EXAM IN DURATION	Component of Marks		
						INTERNAL	EXTERNAL	Total
General Education (Foundation)		Accounting For Management	T	4	3	12/30	28/70	40/100
		Rural Banking And Financial Inclusion	T	4	3	12/30	28/70	40/100
		Non-Banking Financial Companies (Nbfcs)	T	4	3	12/30	28/70	40/100
Skill Component (Core)		Dissertation (College/University) (Completely A Full Internship for 3 Months)	-	18	-			
<b>Total Credits</b>					<b>30</b>			



## ACCOUNTING FOR MANAGEMENT

### Unit-I :

Accounting for Management –Nature and Scope – Management Process and Accounting – Financial Accounting Vs Cost Accounting Vs Accounting for Management – Role of Account in Modern Organization

### Unit – II:

Financial Accounting System – Generally Accepted Accounting Principles and Accounting Standards Governing Financial Statements – Contents of Profit and Loss Account – Balance Sheet (Theory only)

### Unit- III:

Elements of Cost–Cost Sheet Preparation – Absorption Vs Marginal Costing –Cost – Volume – Profit Analysis – Cost Behaviour – Breakeven Analysis – Contribution Approach – Profit Planning.

### Unit-IV:

Cost Concepts for Decision making – Decision Making Process – Decision Situations- Sales Volume Decisions – Pricing and Special Order Pricing – Make / Buy Decisions – Product Decisions- Addition, Deletion and Alteration of Mix – Plant Shutdown Decision.

### Unit- V:

Budgeting – Types of Budgets – Financial Vs Operation Budgets – Short Term Vs Long Term Budgets – Preparation of Sales Budgets – Purchase Budgets- Expenditure Budgets for Material, Labour and Overheads – Construction of Cash Budget- Flexible Budget – Master Budget – Management Control and Budgeting – Performance Budgeting and Zero Based Budgeting. .

(Case Study is compulsory in all Units) Suggested Books:

1. I. M. Pandey : Management Accounting Vikas Publishing House.ND
2. Needles, Financial Accounting, Cengage, New Delhi
3. Jawaharlal, Accounting for Management, Himalaya, Mumbai
4. Hilton,Ramesh & Jayadev, Managerial Accounting, TMH, New Delhi
5. B.Banerjee, Financial Policy & Management Accounting,PHI, New Delhi
6. P Periasamy, A Text Book of Cost & Management Accounting, Himalaya, Mumbai
7. Horngren, C.T., Introduction of Management Accounting,, Prentice Hall of India.
8. Khan and Jain, Management Accounting, Tata Mc Graw Hill , Delhi.
9. Blocher, Chen, Cokins and Lin, Cost Management, A Strategic Emphasis, TMH, ND
10. Porwal, LS, Accounting Theory, TMH, New Delhi



## RURAL BANKING AND FINANCIAL INCLUSION

Objective: To expose the students with the functioning of rural credit institutions in India along with the prospects and problems of financial inclusion including priority sector.

### Unit I –

Rural India: Demographic features-Economic features-Rural poverty-main causes and methods of measuring rural poverty-Rural Infrastructure-Rural Development Policy-Govt. policies and programmes-Economic Reforms and its impact on rural economy

### Unit II-

Financing Rural Development: Functions and policies of RBI and NABARD ;Rural Credit Institutions-Role and functions -Role of Information and Communication Technologies in rural banking- Regulation of Rural Financial Services;

### Unit III-

Financial inclusion: Concept and its role in inclusive growth- Micro credit, micro insurance scheme - Business Facilitators and Business Correspondents in rural financing- SHGs/NGOs, linkages with banking, latest guidelines of GOI and RBI

### Unit IV-

Priority Sector Financing and Govt. initiatives: Components of priority sector-RBI Guidelines; Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes-Rural housing and Urban housing schemes under priority sector- Educational loans

### Unit V-

Problems and prospects of Rural Banking: Problems of rural branches of commercial banks and regional rural banks-emerging trends in rural banking-financing poor as bankable opportunity. (Case Studies are compulsory)

### Suggested Books:

- 1.Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai
- 2.Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
- 3.Pai Panandikar & NC Mehra, Rural Banking, National Institute of Bank Management, Pune
- 4.Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi
- 5.Uppal RK, & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi
- 6.Indian Institute of Banking & Finance, Rural Banking, Mumbai
- 7.Uppal RK & Pooja, Transformation in Indian Banks-Search for better tomorrow, Sarup Book Publisher Private Ltd., New Delhi
- 8.Shyam Ji Mehrotra, New Dimensions of Bank Management, Skylark Publications, New Delhi



## NON-BANKING FINANCIAL COMPANIES (NBFCs)

### Unit I:

The Nature and role of Financial system – Structure of Financial System in India-An overview of Indian Financial System.

### Unit II:

Nature and categories of NBFCs-Importance of NBFCs-Structure and growth of NBFCs in India.

### Unit III:

Regulatory Framework of NBFCs in India-Role of RBI.

### Unit IV:

Progress and Problems of NBFCs – Leasing companies, Hire-purchase Finance Companies, Housing Finance Company, Investment Company, Loan Company, Mutual Benefit Financial Companies, Miscellaneous Non-Banking Company & Residuary Non-Banking Companies.

### Unit V:

Non-Bank Financial Services Companies-Merchant Banks-Venture Capital Funds-Credit Rating Agencies.

### Suggested Books:

#### Text Book:

1. Bhole. LM. Financial Institutions and Markets, Structure, Growth and Innovtions, Tata McGraw-Hill Publishing Company Ltd. New Delhi.

### Reference Books:

1.Srivatsava, RM, Management of Financial Institutions, Himalaya Publishing Company Ltd., Mumbai.

2.Khan, MY, Indian Financial System, Tata McGraw Hill Publishers, New Delhi.

3.Vasant Desai, Financial Markets & Services, HPH, Mumbai.





Anand Commerce college &lt;accskill2019@gmail.com&gt;

**Re: Regarding M.Voc-Banking & Financial Services Curriculum and QP/NOS**

1 message

Neha Dave &lt;neha.dave@bfsissc.com&gt;

Wed, Jul 6, 2022 at 12:31 PM

To: Anand Commerce college &lt;accskill2019@gmail.com&gt;

Cc: Govind Singh Sailoni &lt;govindsingh.sailoni@bfsissc.com&gt;, Soumya Ranjan &lt;ranjan.soumya@bfsissc.com&gt;

Dear Sir,

After going through the curriculum and the subjects, following are the Qualifications of the BFSI Sector Skill Council, which maybe mapped:

1. Mutual Fund Distributor BSC/Q3802
2. Insurance Agent BSC/Q3801
3. Microfinance Executive BSC/Q2401
4. Business Correspondent/Facilitator BSC/Q8401

You may either select any one of these or can keep all 4 and the students maybe given an option to select from this list.

Please select the appropriate Qualification(s)(QP) based on the subjects which are being taught in Semester 1.

Regards,

Neha Sharma Dave

Head - Standards &amp; Content

BFSI Sector Skill Council of India

Mumbai

Contact No.: 9819268124

From: Anand Commerce college (accskill2019@gmail.com)

Date: 06-07-22 11:14 am

To: Neha Dave (neha.dave@bfsissc.com), Soumya Ranjan (Ranjan.Soumya@bfsissc.com), Hazra Tabassum (hazra.tabassum@bfsissc.com)

Cc: Govind Singh Sailoni (govindsingh.sailoni@bfsissc.com)

Subject: Regarding M.Voc-Banking &amp; Financial Services Curriculum and QP/NOS

Respected Sir/ Madam

We, Anand Commerce College-Department of Skill Development & Vocational Studies Hereby attach Our Proposed Syllabus for your kind consideration.

Kindly Do Suggest QP/NOS Accordingly

Note : (Our Structure and draft of curriculum is attached over here)



# Post Graduate Diploma in Taxation

**Post Graduate Department of Business Studies**

**Sardar Patel University**

**Vallabh Vidyanagar 388120.**

**Effective from June 2023**

**Introduction:**

Post Graduate Diploma in Taxation is designed for people who wish to expand their proficiency & blend it with the wide tax assessment structure. Advance Post Graduate Diploma in Taxation provides the opportunity to learn Indian taxation system and related laws in detail. Taxation is an important part of the work of many tax planners and advisers therefore sound knowledge of laws and procedures become must. Post Graduate Diploma in Taxation caters to the same. Holders of the Post Graduate Diploma shall be eligible to provide tax plan, advice as tax consultant and file various returns. Diploma includes enactments with recent changes in Income Tax Act and Goods and Services Tax Act, 2017. This program is ideal for individuals seeking career as Tax Consultants, Tax Analyst etc.

**Career Opportunities:**

After completing this diploma course a candidate can work as Tax consultant, Tax Accountants, Tax Analyst, Business Tax / Income Tax / Property Tax Advisor

**Duration:** 1 Year (Two Semesters)

**Intake:** 60 Students.

**Eligibility:** Bachelor degree holder / Graduate in any discipline from a recognized University.

**Pedagogy:** Lectures by eminent experts in Taxation, Chartered Accountants, presentation, assignment, case analysis, quiz, Group discussion and video etc.

**Fees Structure:** Rs.6500 payable lump sum at the time of admission.

**Programme Outcome**

- Enhance the application of Direct and Indirect tax polices for the business.
- Develop the decision-making skills through the lens of Taxation policies.
- Develop the skill of tax planning using through proper tax management.

**Course Objectives**

- To Impart Knowledge of Basic Concepts of Direct Taxation
- To Explain and Demonstrate Assessment of Firms ad Companies.
- To Make aware about Tax Management Procedure under Latest Income tax Act.
- To impart knowledge of Corporate Tax Planning in key decision making areas.
- To create understanding about how to take Managerial Decisions in tax planning.
- To aware students about latest development in tax planning.
- 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 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.

## Post Graduate Diploma in Taxation

Semester -1	
Paper -1 Unit-1 GST in India - An Introduction , Supply under GST, Charge of GST, Exemptions from GST Unit-2 Place of Supply Unit-3 Time of Supply Unit-4 Value of Supply	Paper -2 Unit-1 Input Tax Credit Unit-2 Registration Unit-3 Tax Invoice, Credit & Debit Notes Unit-4 Accounts & Records; E-way Bill
Paper -3 Unit-1 An Overview of Income Tax Act, 1961 Unit-2 Computation of Income under the head of Salary Unit-3 Computation of Income under the head of House Property Unit-4 Computation of Income - Profits and Gains from Business and Profession	Paper -4 Unit-1 Computation of Income under the head of Capital Gains Unit-2 Computation of Income from Other Sources Unit-3 Exemptions/Deduction, Clubbing provisions, Set Off and/or Carry Forward of Losses, Rebate and Relief
<b>Paper 5 Project Work -1*</b>	
Semester -2	
Paper -1 Unit-1 Payment of Tax and Return Unit-2 Refunds Unit-3 Assessment & Audit Unit-4 Inspection, Search, Seizure and Arrest	Paper -2 Unit-1 Demands & Recovery Unit-2 Offences & Penalties Unit-3 Appeals & Revisions Unit-4 Advance Ruling , Miscellaneous Provisions
Paper -3 Unit-1 TDS/TCS, Returns, Refund & Recovery Unit-2 Assessment of Firms Unit-3 Taxation of Companies Unit-4 Tax Management	Paper -4 Unit-1 Introduction to Tax Planning Unit-2 Tax Planning and Financial Management Decisions Unit-3 Tax Planning and Managerial Decisions Unit-4 Business Reorganization and latest development
<b>Paper 5 Project Work -2*</b>	

Project work – Students needs to prepare Project based on research - 70 Marks and He needs to give viva voce for the same -30 Marks.

### Total Credit References

- Agrawal Raj K CA and Agrawal Shivangi CA., “*GST for CA Intermediate*”, Taxmann Publication (P) Ltd.
- Datey.V.S., “*GST Law & Practice with Customs and FTP*”, Taxmann Publication (P) Ltd
- Singh Awdhesh., “*GST Made Simple*”, Centax Publication.
- Ahuja Girish and Gupta Ravi., “*Simplified Approach to Corporate Tax Planning and Management*”, New Delhi, Bharat Publication,.
- Singhanian V. K., “*Direct Taxes – Law and Practices*”, New Delhi, Taxmann Publication
- Ahuja Girish and Gupta Ravi., “*Direct Taxes- Law and Practices*”, New Delhi, Bharat Publication
- Publication

**Evaluation:** 30 marks based on Internal Examination of One hour each, seminars and assignments,.. Terminal external examination of three hour 70 marks based on descriptive questions in each semester.

**Minimum Passing percentage:** 40%

### Award of class:

Percentage of Marks	Class
---------------------	-------

70% and Above	Dis.
60% to 69%	First
50% to 59%	Second
40% to 49%	Pass
Less than 40%	Fail

**Budget:**

<b>Income</b>		
<b>Fees Collection</b>	<b>60 x Rs.6500</b>	<b>Rs.390000</b>
<b>Expenses</b>		
Remuneration	<b>Per Session Rs.1000</b>	<b>Rs.240000</b>
Course Material	<b>60 @Rs. 1000</b>	<b>Rs. 60000</b>
Remuneration to course Coordinator		<b>Rs.20,000</b>
Administration and overheads		<b>Rs.40000</b>
Surplus		<b>Rs.30000</b>

**Course Cordinator – Dr. Yagnesh Dalvadi**



**Certificate Course in Train, Earn & Learn  
(Finance ki Pathshala)**

**MoU between Sardar Patel University & WIRC of ICAI**

**for implementation by**

**Post Graduate Department of Business Studies**

**Sardar Patel University**

**Vallabh Vidyanagar 388120**

# Skill Enhancement Program

## Certificate Course in Train, Earn & Learn (Finance ki Pathshala)

<b>Course</b>	:	Certificate Course in Train, Earn & Learn (Finance ki Pathshala)												
<b>Objective</b>	:	Skill based training program with internship opportunity												
<b>Faculty</b>	:	Lectures will be conducted by qualified and experienced CAs.												
<b>Outcome/Gains</b>	:	Opportunities to the students to earn while learn through part-time job and entrepreneurial projects along with their academics.												
<b>For Whom?</b>	:	Students, practicing managers ,executives, leaders, entrepreneurs and general public.												
<b>Duration</b>	:	36 Hours												
<b>Intake</b>	:	150 students												
<b>Eligibility Criteria For Admission</b>	:	Any undergraduate students												
<b>Pedagogy</b>	:	Lectures by eminent experts, Case studies, Activities, video etc.												
<b>Teaching</b>	:	Teaching work will be conducted before/after office hours.												
<b>Fees</b>	:	Rs. 1000 per person												
<b>Evaluation</b>	:	All the participants have to undergo an evaluation of 100 marks MCQ format test after completion of the course. Certificate of Participation will be issued by Department of Business Studies, Sardar Patel University and Institute of Chartered Accountants of India (ICAI) to participants on successful completion of the course and clearing exam.												
<b>Minimum Passing percentage:</b>		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Percentage of Marks</th> <th style="text-align: center;">Class</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">70% and Above -</td> <td style="text-align: center;">Distinction</td> </tr> <tr> <td style="text-align: center;">60% to 69%</td> <td style="text-align: center;">First</td> </tr> <tr> <td style="text-align: center;">50% to 59%</td> <td style="text-align: center;">Second</td> </tr> <tr> <td style="text-align: center;">40% to 49%</td> <td style="text-align: center;">Pass</td> </tr> <tr> <td style="text-align: center;">Less than 40%</td> <td style="text-align: center;">Fail</td> </tr> </tbody> </table>	Percentage of Marks	Class	70% and Above -	Distinction	60% to 69%	First	50% to 59%	Second	40% to 49%	Pass	Less than 40%	Fail
Percentage of Marks	Class													
70% and Above -	Distinction													
60% to 69%	First													
50% to 59%	Second													
40% to 49%	Pass													
Less than 40%	Fail													
<b>Internship</b>	:	WIRC will organise placement for the participants for internship of one year in CA firm. Interested participants will fill in the placement form after successful completion of the course which will be forwarded to the participating CA firms. The participant's placement depends on their performance at the interview process.												
<b>Course Coordinator</b>		Dr. Kamini Shah												

## Course Contents

<b>Skill development for student of all streams</b> <b>Train, Earn &amp; Learn</b> <b>Duration 36 hrs @ 3 hrs = 12 days</b>			
Topic	Subject Description	No. of Session	Duration in hours
<b>Business Communications</b>	<ul style="list-style-type: none"> <li>• Effective Verbal Communication</li> <li>• Active Listening</li> <li>• Business Communication via skype, phone and email</li> <li>• Barriers to Effective Communication</li> <li>• Nonverbal Communication - Body language improving postures &amp; gestures</li> </ul>	1	3hrs
<b>Personality Development</b>	<ul style="list-style-type: none"> <li>• Social Technology – Personality Branding</li> <li>• Importance of Personality Development</li> <li>• Evaluate yourself</li> <li>• Networking</li> <li>• Body Language</li> </ul>	1	3hrs
<b>Social &amp; Business Etiquette</b>	<ul style="list-style-type: none"> <li>• Social Etiquette</li> <li>• Business &amp; Meeting Etiquette</li> <li>• Interview Etiquette</li> <li>• Telephone Etiquette</li> <li>• Email Etiquette</li> </ul>	1	3hrs
<b><u>Effective Office Management:</u></b>	Basics of Income Tax	2	6hrs
<b>a) E-filing under Income tax</b>	Nature of Income and It's Taxability & Heads – Income from Salary, Profits and Gains of Business, Capital Gains, Income from Other Sources		
	Overview of Deductions & Eligible claims under Chapter VIA of the Income Tax Act		
	Filing of ITRs based on nature of Income		
	ITR-1 to ITR-5, its selection. Registration on ITD Portal and Step by Step procedure to upload		
	Nature of payments and deductions related provisions under the Income Tax Act		
<b>b) GST</b>	<b>Introduction</b>		

	<p><b>Overview of GST</b></p> <ol style="list-style-type: none"> <li>What is GST</li> <li>Features of GST</li> <li>B2B and B2C Transactions</li> <li>Destination based tax on consumptions</li> <li>Different GST Acts</li> <li>Classification of Goods and Services HSN/SAC Code</li> </ol> <p><b>Supply:</b></p> <ol style="list-style-type: none"> <li>Scope of Supply</li> <li>Mixed Supply / Composition Supply</li> <li>Forward Charge / Reverse Charge Mechanism</li> </ol> <p><b>Registration:</b></p> <ol style="list-style-type: none"> <li>Section 22 Persons liable for registration</li> <li>Section 23 Persons not liable for registration</li> <li>Compulsory Registration</li> <li>Registration Procedure</li> </ol> <p><b>Input Tax Credit:</b></p> <ol style="list-style-type: none"> <li>Meaning of ITC</li> <li>ITC Set off as per GST LAW</li> <li>Eligible and Condition for ITC</li> <li>Negative list for ITC</li> </ol> <p><b>GST Payments</b></p> <p><b>Different Types of GST Returns</b></p>	2	6hrs
c) Tally Accounting	<p><b>1. Introduction to tally:</b></p> <ol style="list-style-type: none"> <li>Tally as a company</li> <li>Tally Technology</li> <li>Tally Product</li> <li>Introduction to tally prime</li> <li>Basic Navigation &amp; Commands</li> <li>Creating Masters</li> <li>Passing basic accounting entries</li> </ol> <p><b>2. Basic Inventory management in Tally</b></p> <p><b>3. Advanced Inventory management in Tally</b></p> <p><b>4. GST Compliance from tally</b></p> <p><b>5. Auditing to tally - Audit features of tally</b></p> <p><b>6. Financial &amp; MIS reporting from Tally</b></p>	2	6hrs
d) Knowledge of Excel – Audit Tool & Analysis	<p><b>EXCEL BASICS:</b></p> <ol style="list-style-type: none"> <li>Getting Started with Excel</li> <li>Data Entry, Data Editing, and Number Formatting</li> <li>Data Formatting</li> <li>Working with Cells and Ranges in Excel</li> <li>Managing Worksheets</li> </ol> <p><b>EXCEL ESSENTIALS:</b></p> <ol style="list-style-type: none"> <li>Introduction to Excel Tables</li> </ol>		

	2. Auto-fill, Custom Lists, and Flash Fill 3. Number Formatting in Excel <b>EXCEL FORMULAS:</b> 1. Excel Formula Basics 2. Logical Formulas in Excel 3. Math Formulas in Excel 4. Lookup and Reference Formulas in Excel 5. Stats Formulas in Excel 6. Text Formulas in Excel 7. Date and Time Formulas in Excel <b>DATA ANALYSIS:</b> 1. Named Ranges in Excel 2. Data Validation in Excel 3. Data Sorting and Filtering in Excel 4. Using Conditional Formatting in Excel	2	6hrs
<b>e) TDS under IT</b>	1. What is TDS? 2. When should TDS be deducted and by whom? 3. What is the due date for depositing the TDS to the government? 4. How to deposit TDS? 5. How and When to file TDS returns? 6. What is a TDS certificate? 7. TDS credits in Form 26AS 8. SMS Alerts for Higher Transparency 9. Tax liability in a case where TDS is already deducted from Income 10. Registration on Traces, Filling up of Form 24Q and Form 26Q and uploading	1	3hrs
<b>References</b>	ICAI study Material		

**Budget:**

<b>Income</b>		
<b>Fees Collection</b>	<b>150 x Rs.1000</b>	<b>Rs.150,000</b>
<b>Expenses</b>		
Course fee payment to WIRC of ICAI	<b>150 x Rs.413/- Per Student</b>	<b>Rs.61,950</b>
Course Material	<b>150 @Rs. 100</b>	<b>Rs. 15,000</b>
Remuneration to course Coordinator		<b>Rs.10,000</b>
Administration and overheads		<b>Rs.7000</b>
Assessment and Certificate		<b>Rs.5000</b>
Surplus		<b>Rs.51,050</b>



**Certificate Course in Train, Earn & Learn  
(Finance ki Pathshala)**

**MoU between Sardar Patel University & WIRC of ICAI**

**for implementation by**

**Post Graduate Department of Business Studies**

**Sardar Patel University**

**Vallabh Vidyanagar 388120**

# Skill Enhancement Program

## Certificate Course in Train, Earn & Learn (Finance ki Pathshala)

<b>Course</b>	:	Certificate Course in Train, Earn & Learn (Finance ki Pathshala)												
<b>Objective</b>	:	Skill based training program with internship oppoertunity												
<b>Faculty</b>	:	Lectures will be conducted by qualified and experienced CAs.												
<b>Outcome/Gains</b>	:	Opportunities to the students to earn while learn through part-time job and entrepreneurial projects along with their academics.												
<b>For Whom?</b>	:	Students, practicing managers ,executives, leaders, entrepreneurs and general public.												
<b>Duration</b>	:	36 Hours												
<b>Intake</b>	:	150 students												
<b>Eligibility Criteria For Admission</b>	:	Any undergraduate students												
<b>Pedagogy</b>	:	Lectures by eminent experts, Case studies, Activities, video etc.												
<b>Teaching</b>	:	Teaching work will be conducted before/after office hours.												
<b>Fees</b>	:	Rs. 1000 per person												
<b>Evaluation</b>	:	All the participants have to undergo an evaluation of 100 marks MCQ format test after completion of the course. Certificate of Participation will be issued by Department of Business Studies, Sardar Patel University and Institute of Chartered Accountants of India (ICAI) to participants on successful completion of the course and clearing exam.												
<b>Minimum Passing percentage:</b>		<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Percentage of Marks</th> <th style="text-align: center;">Class</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">70% and Above -</td> <td style="text-align: center;">Distinction</td> </tr> <tr> <td style="text-align: center;">60% to 69%</td> <td style="text-align: center;">First</td> </tr> <tr> <td style="text-align: center;">50% to 59%</td> <td style="text-align: center;">Second</td> </tr> <tr> <td style="text-align: center;">40% to 49%</td> <td style="text-align: center;">Pass</td> </tr> <tr> <td style="text-align: center;">Less than 40%</td> <td style="text-align: center;">Fail</td> </tr> </tbody> </table>	Percentage of Marks	Class	70% and Above -	Distinction	60% to 69%	First	50% to 59%	Second	40% to 49%	Pass	Less than 40%	Fail
Percentage of Marks	Class													
70% and Above -	Distinction													
60% to 69%	First													
50% to 59%	Second													
40% to 49%	Pass													
Less than 40%	Fail													
<b>Internship</b>	:	WIRC will organise placement for the participants for internship of one year in CA firm. Interested participants will fill in the placement form after successful completion of the course which will be forwarded to the participating CA firms. The participant's placement depends on their performance at the interview process.												
<b>Course Coordinator</b>		Dr. Kamini Shah												



## Course Contents

<b>Skill development for student of all streams</b> <b>Train, Earn &amp; Learn</b> <b>Duration 36 hrs @ 3 hrs = 12 days</b>			
Topic	Subject Description	No. of Session	Duration in hours
<b>Business Communications</b>	<ul style="list-style-type: none"> <li>• Effective Verbal Communication</li> <li>• Active Listening</li> <li>• Business Communication via skype, phone and email</li> <li>• Barriers to Effective Communication</li> <li>• Nonverbal Communication - Body language improving postures &amp; gestures</li> </ul>	1	3hrs
<b>Personality Development</b>	<ul style="list-style-type: none"> <li>• Social Technology – Personality Branding</li> <li>• Importance of Personality Development</li> <li>• Evaluate yourself</li> <li>• Networking</li> <li>• Body Language</li> </ul>	1	3hrs
<b>Social &amp; Business Etiquette</b>	<ul style="list-style-type: none"> <li>• Social Etiquette</li> <li>• Business &amp; Meeting Etiquette</li> <li>• Interview Etiquette</li> <li>• Telephone Etiquette</li> <li>• Email Etiquette</li> </ul>	1	3hrs
<b><u>Effective Office Management:</u></b> <b>a) E-filing under Income tax</b>	Basics of Income Tax Nature of Income and It's Taxability & Heads – Income from Salary, Profits and Gains of Business, Capital Gains, Income from Other Sources Overview of Deductions & Eligible claims under Chapter VIA of the Income Tax Act Filing of ITRs based on nature of Income ITR-1 to ITR-5, its selection. Registration on ITD Portal and Step by Step procedure to upload Nature of payments and deductions related provisions under the Income Tax Act	2	6hrs
<b>b) GST</b>	<b>Introduction</b>		

	<p><b>Overview of GST</b></p> <ol style="list-style-type: none"> <li>What is GST</li> <li>Features of GST</li> <li>B2B and B2C Transactions</li> <li>Destination based tax on consumptions</li> <li>Different GST Acts</li> <li>Classification of Goods and Services HSN/SAC Code</li> </ol> <p><b>Supply:</b></p> <ol style="list-style-type: none"> <li>Scope of Supply</li> <li>Mixed Supply / Composition Supply</li> <li>Forward Charge / Reverse Charge Mechanism</li> </ol> <p><b>Registration:</b></p> <ol style="list-style-type: none"> <li>Section 22 Persons liable for registration</li> <li>Section 23 Persons not liable for registration</li> <li>Compulsory Registration</li> <li>Registration Procedure</li> </ol> <p><b>Input Tax Credit:</b></p> <ol style="list-style-type: none"> <li>Meaning of ITC</li> <li>ITC Set off as per GST LAW</li> <li>Eligible and Condition for ITC</li> <li>Negative list for ITC</li> </ol> <p><b>GST Payments</b></p> <p><b>Different Types of GST Returns</b></p>	2	6hrs
<p><b>c) Tally Accounting</b></p>	<p><b>1. Introduction to tally:</b></p> <ol style="list-style-type: none"> <li>Tally as a company</li> <li>Tally Technology</li> <li>Tally Product</li> <li>Introduction to tally prime</li> <li>Basic Navigation &amp; Commands</li> <li>Creating Masters</li> <li>Passing basic accounting entries</li> </ol> <p><b>2. Basic Inventory management in Tally</b></p> <p><b>3. Advanced Inventory management in Tally</b></p> <p><b>4. GST Compliance from tally</b></p> <p><b>5. Auditing to tally - Audit features of tally</b></p> <p><b>6. Financial &amp; MIS reporting from Tally</b></p>	2	6hrs
<p><b>d) Knowledge of Excel – Audit Tool &amp; Analysis</b></p>	<p><b>EXCEL BASICS:</b></p> <ol style="list-style-type: none"> <li>Getting Started with Excel</li> <li>Data Entry, Data Editing, and Number Formatting</li> <li>Data Formatting</li> <li>Working with Cells and Ranges in Excel</li> <li>Managing Worksheets</li> </ol> <p><b>EXCEL ESSENTIALS:</b></p> <ol style="list-style-type: none"> <li>Introduction to Excel Tables</li> </ol>		

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<b>e) TDS under IT</b>	1. What is TDS? 2. When should TDS be deducted and by whom? 3. What is the due date for depositing the TDS to the government? 4. How to deposit TDS? 5. How and When to file TDS returns? 6. What is a TDS certificate? 7. TDS credits in Form 26AS 8. SMS Alerts for Higher Transparency 9. Tax liability in a case where TDS is already deducted from Income 10. Registration on Traces, Filling up of Form 24Q and Form 26Q and uploading	1	3hrs
<b>References</b>	ICAI study Material		

**Budget:**

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Administration and overheads		<b>Rs.7000</b>
Assessment and Certificate		<b>Rs.5000</b>
Surplus		<b>Rs.51,050</b>



# Certificate Course in Leadership

**Post Graduate Department of Business Studies**

**Sardar Patel University**

**Vallabh Vidyanagar 388120.**

**Effective from June 2023**

# Certificate Course in Leadership

## Introduction:

The purpose of the Leadership Certificate is to educate and empower students to become proactive leaders in our society regardless of chosen profession. The Certificate provides an interdisciplinary course of study with a focus on the theoretical and experiential understanding of leadership. Students will benefit from a broad spectrum of classes that entail a leadership component. Collectively, these courses will provide a rich compilation of perspectives on leadership. Students will also benefit from the thorough examination and critique of their evolving leadership style.

## Proposed Course - Certificate Course in Leadership

### For Whom?

Students, practicing managers, executives, leaders, entrepreneurs and general public.

**Duration:** 30 Hours

**Intake:** 50 Students.

**Eligibility Criteria For Admission** - Any standard 12 Pass students

**Pedagogy:** Lectures by eminent experts in management, Industry Leaders, seminar, presentation, assignment, case analysis, quiz, role plays and Group discussion, film video etc.

**Teaching work:** Teaching work will be conducted in the evening Two days a week except national holidays and Sundays. Session timing may change according to the need.

**Fees Structure:** Rs.3000 payable lump sum at the time of admission. It is not refundable in any circumstances.

### Student Learning Outcomes:

1. Participants will assess potential leadership philosophy, traits, skills, behaviors, and develop a leadership portfolio.
2. Participants will exercise an understanding of the fundamental ways leadership is practiced in on-going organizations.
3. Participants will evaluate fundamental leadership practices relevant to contemporary organizations.

### Syllabus

**Introduction to Leadership** : Roles, functions and characteristics of a leader; evolution and growth of leadership;

**Understanding Philosophy and Styles :**

Leadership traits and ethics; Attitude, Behaviour, Personality traits and leadership; Types and Styles of leadership, Theories of Leadership -Trait Theory, Behavioural theories, Contingency Theories, Transactional Theories and Transformational Leadership Theory.

**Self Discovery :** Awareness of personal values, beliefs and vision that motivates behaviour; Personal SWOT; Trust: Openness, confidentiality, blind spot and unknown part of personality; Self-disclosure, seeking feedback, self-reflection, introspection and self management.

**Leadership in Action:** Coaching fundamentals , Creating a Vision, Establishing a Constructive Climate, Listening to Out Group Members, Handling Conflict, Addressing Ethics in Leadership, Overcoming Obstacles

**REFERENCE BOOKS :**

Northouse, P. G. (2012). Introduction to Leadership: Concepts and Practice (2nd ed.). SAGE ISBN: 9781412989527  
Kellerman, Barbara. (2010). Leadership: Essential Selections on Power, Authority, and Influence (1st ed.). McGraw-Hill  
Komives, S. R., Lucas, N., & McMahon, T. R. (2013). Exploring leadership: For college students who want to make a difference (3rd Edition). San Francisco, CA: Jossey--Bass.  
Ozgun Demirtas (2020) A Handbook of Leadership Styles, Cambridge Scholars Publishing.

**Evaluation:** Continuous evaluation - 30 marks based on seminars and assignments. Terminal external examination of one hour 70 marks based on 70 MCQ's of one mark each.

**Minimum Passing percentage:** 40%

**Award of class:**

Percentage of Marks	Class
70% and Above -	Dis.
60% to 69%	First
50% to 59%	Second
40% to 49%	Pass
Less than 40%	Fail

**Budget:**

<b>Income</b>		
<b>Fees Collection</b>	<b>50 x Rs.3000</b>	<b>Rs.150,000</b>
<b>Expenses</b>		
Remuneration	<b>Per Session Rs.1000</b>	<b>Rs.30,000</b>
Course Material	<b>50 @Rs. 1000</b>	<b>Rs. 50000</b>
Training Materials		<b>Rs. 5000</b>
Remuneration to course Coordinator		<b>Rs.10,000</b>
Administration and overheads		<b>Rs.7000</b>
Assessment and Certificate		<b>Rs.5000</b>
Surplus		<b>Rs.43000</b>

**Course Coordinator – Dr. Yagnesh Dalvadi**



**Multi-Disciplinary Research Themes**  
**P G Department of Business Studies**  
**Sardar Patel University**

<b>Sr. No.</b>	<b>Themes</b>
1	Behavioural Finance and Sciences
2	Digital Finance and Fintech
3	Financial Markets and Economics
4	Woman Entrepreneurship & Rural Problems
5	Financial Crime & Diaspora
6	HRM Practices in Agri Business
7	Investor's Psychology
8	Business Law & IPR, IT Act
9	Business Environment & International Business
10	Bhagwad Geeta and Business



**SARDAR PATEL UNIVERSITY Vallabh Vidyanagar, Gujarat**  
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))**

**Post Graduate Diploma in Business Studies**  
**with effect from the Academic Year 2023-2024**

**Detailed Syllabus for Semester I and II**





# SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar, Gujarat

(Reaccredited with 'A' Grade by NAAC (CGPA 3.25)  
Syllabus with effect from the Academic Year 2021-2022



## PROGRAMME STRUCTURE

Master of Commerce

M.Com. Semester: 1

Programme Outcome (PO) - For M.Com Programme	<b>After successful completion of this course, the student will be able to:</b> <ol style="list-style-type: none"> <li>To understand about soft skills chosen by the students. i.e. MS Excel, E Commerce, Corporate Communications etc.</li> <li>Learn various concepts of Strategic Management.</li> <li>Get familiarity with aspects of Business Environment.</li> <li>Learn concepts of Cost and Management Accounting.</li> <li>Get insights of elective subjects in various areas viz. Accounting, Marketing, HRM, Financial Management etc.</li> </ol>
Programme Specific Outcome (PSO) - For M.Com. Semester - 1	<b>After successful completion of this semester, the student will be able to:</b> <ol style="list-style-type: none"> <li>Get familiarity with computer and its application in Business.</li> <li>Get insights to various new concepts of accounting like Environmental Accounting, Human Resource Accounting etc.</li> <li>Gain familiarity with recent developments of specific areas like Advanced Accounting, Marketing Management, Human Resource Management, Financial Management and Tax Planning and Management.</li> </ol>

To Pass:	<ol style="list-style-type: none"> <li>At least 40% Marks in the University Examination in each paper and</li> <li>At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the Department /PG Centers</li> </ol>
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Course Type	Course Code	Course Title	T/P	Credit	Exam Duration Hours	Component of Marks		
						Internal	External	Total
Ability Enhancement Course (Any One)	PB01ACOM51	Computer Application in Business-I	T	4	3	30/12	70/28	100/40
	PB01ACOM52	E-Commerce-I	T	4	3	30/12	70/28	100/40
	PB01ACOM53	Corporate Communications-I	T	4	3	30/12	70/28	100/40
Core Courses (Three)	PB01CCOM51	Strategic Business Management-I	T	4	3	30/12	70/28	100/40
	PB01CCOM52	Business Environment-I	T	4	3	30/12	70/28	100/40
	PB01CCOM53	Cost and Management Accounting-I	T	4	3	30/12	70/28	100/40

Elective Courses (Any One)								
Advanced Accounting	PB01ECOM51	Management Control System-I	T	4	3	30/12	70/28	100/40
Marketing Management	PB01ECOM52	Rural Marketing	T	4	3	30/12	70/28	100/40
Human Resource Management	PB01ECOM53	Organizational Behaviour	T	4	3	30/12	70/28	100/40
Financial Management	PB01ECOM54	Financial Markets and Services-I	T	4	3	30/12	70/28	100/40
Tax Planning and Management	PB01ECOM55	Direct Tax Planning-I	T	4	3	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.



Prof. Sandip K. Bhatt  
Dean & Head



Dr. Kamlesh Dave  
Chairman  
Board of Commerce



Dr. V M Vanar  
Chairman  
Accountancy Board



**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
<b>Paper Code</b> <b>PB01ACOM51</b>	<b>Title of the Paper</b> COMPUTER APPLICATION IN BUSINESS-I	<b>Total Credit</b> 04

<b>Course Objectives</b>	To introduce the students with MS Excel with practical knowledge which enable them to analyze and interpret of data for decision making and also enhance their technical skill based learning.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>01</b>	<b>Introduction To Ms Excel-2007</b> <b>Setting Up A Workbook:</b> Creating Workbook, Modifying Workbook, Modifying Worksheet <b>Working With Data &amp; Data Tables:</b> Entering & Revising Data, Moving, Finding & Replacing Data, Correcting & Expanding upon Worksheet Data, Defining Tables	<b>25%</b>
<b>02</b>	<b>Performing Calculation on Data:</b> Naming Group of Data, Creating Formulas to Calculate Values (Math's, Logical, String etc.), Summarizing Data to Meet Specific Condition, Finding and Correcting Errors <b>Changing Documents Appearance:</b> Formatting Cells, Defining Styles, Applying Workbook Theory & Table Styles, Making No. Easier to Read, Changing the Appearance of Data, Based on its Value, Adding Images	<b>25%</b>
<b>03</b>	<b>Focusing on Specific Data Using Filters:</b> Limiting the Data, Manipulating the Data, Defining the Valid Sets of Values for Ranges of Cells <b>Reordering &amp; Summarizing Data:</b> Sorting Data, Organizing Data, Looking up Information <b>Creating Dynamic Lists with Pivot Tables:</b> Creating Dynamic Lists With Pivot Tables, Filter, Show & Hide the Pivot Table Data, Edit & Format Pivot Table Data	<b>25%</b>
<b>04</b>	<b>Creating Charts:</b> Create Charts, Customize the Appearance of The Charts ,Finds Trends in your Data <b>Printing:</b> Adding of Headers and Footers, Prepare Worksheets for Printing, Prints Data List, Part of Data List & Charts	<b>25%</b>

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

\*Practical's to be performed on MS-Excel 2007.

<b>Teaching-Learning Methodology</b>	Computer practical based learning methodology adopted for teaching all units in this course.
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written / Practical Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination (Written-35% + Practical-35%)	70%

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

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know and understand about basic of Ms excel.
2.	To know and practically understand about use of various Ms excel functions and excel sheet formatting
3.	To know and practically understand about use of Ms excel filter, sorting and pivot table.
4.	To know and practically understand about use of Ms excel charts and excel sheet printing.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Curtis D. Frye , Step-By-Step Microsoft Excel-2007, Publish By Microsoft Press, 2007
2.	Paul McFedries , Formulas and Functions with Microsoft® Office Excel 2007, ISBN-10: 0-7897-3668-3, Publish by Pearson Education, Inc, 2007
<b>On-Line Resources available that can be used as Reference Material</b>	
➤ <a href="https://ptgmedia.pearsoncmg.com/images/9780735623040/samplepages/9780735623040.pdf">https://ptgmedia.pearsoncmg.com/images/9780735623040/samplepages/9780735623040.pdf</a>	



**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
<b>Paper Code</b> PB01ACOM52	<b>Title of the Paper</b> E-COMMERCE-I	<b>Total Credit</b> 04

<b>Course Objectives</b>	To enhance the ability of students in the field of E-Commerce as a part of integrity of new business trend & modern technology.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>01</b>	<b>Introduction</b> Definition Objectives Benefits and Limitations of E-Commerce Driving force of E- Commerce Impacts of E-Commerce (Accounting & Taxation, Banking & Finance, Marketing, Human Resource, Law & Legal Services Hospitality & Tourism, Entertainment)	<b>25%</b>
<b>02</b>	<b>Electronic Payment Systems</b> Introduction of Plastic Cards (Debit Card, Credit card, RuPay Card, Prepaid Money Card) Benefits and Limitations Internet and fund transfer through NEFT and RTGS Fund transfer through Debit Card and credit card E-Payment Protocol-Major Securities	<b>25%</b>
<b>03</b>	<b>E-commerce and Online Service</b> Online financial services Online travel services Online career services. E-Banking and its Operation Online trading	<b>25%</b>
<b>04</b>	<b>E-Business</b> Introduction Characteristics of e-Business Benefits and Limitations of E-Business E-Business v/s E-commerce E-business Requirements Business models & E-business strategies	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	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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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of 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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know and understand about basic of E-commerce.
2.	To know and understand about use of various e-payment systems
3.	To know and understand about current online e-commerce services.
4.	To know and understand about e-business.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Henry Chan , E-Commerce Fundamentals and application, 978-8126514694 ,Wiley publication-2007
2.	Jeffrey F Rayport, Bernard J Jaworski , Introduction To E Commerce, Tata Mcgraw Hill Publishing Co Ltd, 2008
3.	Laudon, Kenneth C. and Carol Guercio Traver, E-commerce: business, technology, society, New Delhi : Pearson Education, 2002
<b>On-Line Resources available that can be used as Reference Material</b>	
➤ <a href="https://study.com/academy/course/e-commerce-help-tutorials.html">https://study.com/academy/course/e-commerce-help-tutorials.html</a>	

**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-II</b>		
<b>Paper Code</b> PB02ACOM52	<b>Title of the Paper</b> E-COMMERCE-II	<b>Total Credit</b> 04

<b>Course Objectives</b>	To enhance the ability of students in the field of E-Commerce as a part of integrity of new business trend & modern technology.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>01</b>	<b>E-Commerce: A Managerial Perspective</b> Introduction & Definition Business Process Perspective, Service Perspective and Communication Perspective Legal environment of E-Commerce Jurisdiction on the Internet Use and protection of Intellectual Property in Online Business	<b>25%</b>
<b>02</b>	<b>E-Commerce and Entrepreneurship</b> Introduction Concept of Entrepreneurship Common characteristics of successful e- entrepreneurs Benefits of Selling on the Web B2B, B2C, C2C, C2B New Startups: Factors to consider before launching into E- Commerce Online Shopping Malls: Advantages and Disadvantages	<b>25%</b>
<b>03</b>	<b>E-Commerce &amp; CRM</b> Introduction Meaning of CRM (Customer Relationship Management) Types of CRM, Benefits and Limitations of CRM Issues in CRM implementations Relationship Marketing (3ORs)	<b>25%</b>
<b>04</b>	<b>Mobile Commerce</b> An Introduction Benefits of Mobile Commerce Limitations of Mobile Commerce Mobile Commerce Application Mobile Commerce Products and Services Mobile-Banking Mobile Commerce in India	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	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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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of 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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know and understand about basic of e-commerce with managerial perspective.
2.	To know and understand about entrepreneurship with e-commerce.
3.	To know and understand about CRM in e-commerce.
4.	To know and understand about basic of m-commerce.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Henry Chan , E-Commerce Fundamentals and application, 978-8126514694 ,Wiley publication-2007
2.	Jeffrey F Rayport, Bernard J Jaworski , Introduction To E Commerce, Tata Mcgraw Hill Publishing Co Ltd, 2008
3.	Laudon, Kenneth C. and Carol Guercio Traver, E-commerce: business, technology, society, New Delhi : Pearson Education, 2002
4.	S. Jaiswal, Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): Galgotia Publications.
<b>On-Line Resources available that can be used as Reference Material</b>	
➤ <a href="https://study.com/academy/course/e-commerce-help-tutorials.html">https://study.com/academy/course/e-commerce-help-tutorials.html</a>	

**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
<b>Paper Code</b> <b>PB01ACOM53</b>	<b>Title of the Paper</b> <b>CORPORATE COMMUNICATION-I</b>	<b>Total Credit</b> <b>04</b>

<b>Course Objectives</b>	To deal with many types of audience and find that one can perform better and with finer skill in dealing with corporate stakeholder.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>01</b>	<b>Corporate Communication: An Overview</b> Introduction Importance of Corporate Communication Objectives & Functions of Corporate Communication Forms of Corporate Communication Myths and realities of Communication 7Cs of Communication (Completeness, Conciseness, Consideration, Concreteness, Clarity, Courtesy & Correctness)	<b>25%</b>
<b>02</b>	<b>Negotiation and Decision Making</b> The features of negotiation 4Ps of Negotiation ( Purpose, Plan, Pace & Personalities) The ground realities of negotiation The factors for ideal negotiation Steps for Negotiation The language of negotiation Elements of effective negotiation	<b>25%</b>
<b>03</b>	<b>Meetings, Conference &amp; Memorandum</b> Meetings, Conference, Seminars, Workshops & Training Events of Meeting Purposes and golden rules for Meeting Good vs. Bad Meetings Conduct of Meeting ( Conduct a mock meeting ) Circulars, Notices, Agenda, Minutes, Orders, Notification Tender & Memorandum	<b>25%</b>
<b>04</b>	<b>Case Study:</b> Concept and objectives of case analysis. How to analyze a Case? Process of Case Analysis. Limitation of Case Analysis. Role of Manager during the Case Analysis. Barriers of Communication during Case Analysis.	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	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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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of 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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know and understand about basic of Corporate Communication and Seven C model for communication.
2.	To know and understand about negotiation and decision making.
3.	To know and understand about meeting, conference and memo.
4.	To know and understand about use of case study

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Pradhan Homni & Pradhan N. S., "Business Communication", Himalaya Publishing House, Mumbai.
2.	Rao Nageshwar and Das Rajendra "Communication Skills", Himalaya Publishing House, Mumbai.
3.	Devaraj A & Antonysamy K, :Executive Communication" 4 <sup>th</sup> Edition, Tata McGraw Hill Education Private limited
<b>On-Line Resources available that can be used as Reference Material</b>	
➤ <a href="https://www.studocu.com/da/document/copenhagen-business-school/corporate-communication/foredragsnoter/lecture-notes-all-lectures-corporate-communication/730409/view">https://www.studocu.com/da/document/copenhagen-business-school/corporate-communication/foredragsnoter/lecture-notes-all-lectures-corporate-communication/730409/view</a>	

**SARDAR PATEL UNIVERSITY**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-II</b>		
<b>Paper Code</b> PB02ACOM53	<b>Title of the Paper</b> CORPORATE COMMUNICATION-II	<b>Total Credit</b> 04
<b>Course Objectives</b>	To deal with many types of audience and find that one can perform better and with finer skill in dealing with corporate stakeholder.	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>01</b>	<b>Corporate Presentation</b> Preparing the presentation: (Purpose, People, Place, Seating, Equipment) Presenting yourself, Using your voice & Profile of a good presenter Timing & Use of audio-visuals Body language during Presentation Presentation phrase, Pre & Post Evaluation of Presentation	<b>25%</b>
<b>02</b>	<b>Managerial Writing Skills</b> Introduction Objectives of Written Communication Clarity – Style & Tone Language of Corporate Writing: Avoiding business Jargon, Dealing with Technical Terms, Meanings and Associations of Words, Essentials of Effective Written Communication Committee report writing	<b>25%</b>
<b>03</b>	<b>Corporate Relationship</b> Introduction Objective of CR, The Need for CR, The ‘Publics’ of PR Internal & External PR The Public Relations Society of India (PRSI) Image Building , Use of Mass & Social Media for CR	<b>25%</b>
<b>04</b>	<b>Corporate Communication in the New Millennium:</b> Corporate Communication – Yesterday, Today and Tomorrow Global communication, Crisis Communication Information Technology in Corporate Communication Word processor – Telex – Facsimile – e-mail – voice mail – Intranet - Multimedia – Teleconferencing – Video conferencing. ( Meaning, Advantages & Disadvantages)	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	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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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of 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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know and understand about basic of corporate presentation.
2.	To know and understand about managerial writing skills.
3.	To know and understand about corporate and public relation.
4.	To know and understand about corporate communication in new millennium.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Pradhan Homni & Pradhan N. S., "Business Communication", Himalaya Publishing House, Mumbai.
2.	Rao Nageshwar and Das Rajendra "Communication Skills", Himalaya Publishing House, Mumbai.
3.	Anne laws, Presentations, The Business Skills Series Published by Orient Black Swan ISBN 10: 8125041575
4.	Rai Urmila and Rai S. M. "Managerial Communication", Himalaya Publishing House, Mumbai.
<b>On-Line Resources available that can be used as Reference Material</b>	
➤ <a href="https://www.studocu.com/da/document/copenhagen-business-school/corporate-communication/foredragsnoter/lecture-notes-all-lectures-corporate-communication/730409/view">https://www.studocu.com/da/document/copenhagen-business-school/corporate-communication/foredragsnoter/lecture-notes-all-lectures-corporate-communication/730409/view</a>	



**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
<b>Paper Code</b> PB01CCOM51	<b>Title of the Paper</b> STRATEGIC BUSINESS MANAGEMENT-I	<b>Total Credit</b> 04

<b>Course Objectives</b>	To enable students to learn basic concepts of business management and contemporary aspect of business management.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>BASIC MANAGEMENT AND DECISION MAKING:</b> Concept of management, Functions of management, Importance of management, Managerial Roles, Concept of decision making, Characteristics of Decision making, Decision making process, Principles of decision making, Characteristics of effective decision making, Types of decisions	<b>25%</b>
<b>2.</b>	<b>MANAGEMENT INFORMATION SYSTEM:</b> Meaning and definition of information and data, Objectives of management information system, Elements of management information system, Areas of management information system, Importance of management information system, Factors affecting the management information system, Types of information, Process of management information system, Causes of poor management information system	<b>25%</b>
<b>3.</b>	<b>CONFLICT AND CO-ORDINATION:</b> Concept, Functional and dysfunctional aspect of conflict, Individual level and Intergroup conflict, Conflict management, Need and Importance of coordination, Principles of Coordination, Types of coordination, Techniques of coordination	<b>25%</b>
<b>4.</b>	<b>MANAGING CHANGE AND INNOVATION:</b> Forces for Change, Process of Planned Change, Resistance to Change, Overcoming Resistance to Change, Role of Change Agent, Concept of Organisational Development (OD), Types of OD activities, Managing Creativity and Innovation	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	Use of PowerPoint presentation, small caselets discussion, real life company examples, group discussion, Seminar presentation
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	understand the basic concepts of management
2.	develop techniques of effective decision-making skills
3.	familiarize with the usage of MIS and managing change in organisation

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Prasad, L. M. (2007). Principles and Practices of Management. New Delhi: Sultan Chand & Sons.
2.	Ramaswami, T. (2008). Principles of Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
3.	Robbins, S. P. (2017). Management. Noida: Pearson India Education Services Pvt. Ltd.
4.	Stoner, J. (1995). Management. New Delhi: Prentice Hall of India.
<b>On-Line Resources available that can be used as Reference Material</b>	
<b>UGC-MOOCs courses:</b> Management concept and organizational behaviour Organisation Behaviour	

**SARDAR PATEL UNIVERSITY**  
**M.COM. (BUSINESS STUDIES)**  
**SEMESTER-I (Effect from June, 2021-22)**

<b>Course Code</b>	<b>PB01CCOM52</b>	<b>Title Of The Course</b>	<b>Business Environment-I</b>
Total Credits Of The Course	4	Hours Per Week	15

<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To Make the Students understand Business and Business System , to help them in developing the ability to Understand, Scan Business Environment and to make them aware of the Recent Trends in Business and Business Environment.</li> <li>2. To Make the Students understand and analyze the Economic Planning System in India, the Reforms implemented under 1991 Industrial Policy and the functioning of Monetary Policy, Fiscal Policy, EXIM Policy and the Science, Technology and Innovation Policy 2013 <b>(STIP 2013)</b>.</li> <li>3. To Make the Students define, understand, differentiate and discuss the Liberalization, Privatization and Globalization of Business and various Methods of Privatization and Globalization of Business.</li> <li>4. To Make the Students define, discuss, understand and evaluate the Responsibilities of Business towards society, Social Audit, Business Ethics and the Consumer Protection Act, 1986 to protect the Consumers from exploitation.</li> </ol>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<ul style="list-style-type: none"> <li>• <b>NATURE, SCOPE AND OBJECTIVES OF BUSINESS</b> Business System/Process, Classification of Business, Classification of Industries, Characteristics of Business and Goals of Business</li> <li>• <b>A GLIMPSE OF BUSINESS ENVIRONMENT</b> Meaning of Business Environment, Types of Environment , Internal and External Environment, Micro and Macro Environment, Competitive Structure of Industries</li> <li>• <b>ECONOMIC ENVIRONMENT</b> Nature of Economy, Structure of Economy, Economic Policies, Economic Conditions</li> <li>• <b>POLITICAL AND GOVERNMENT ENVIRONMENT</b> Classifications of Functions of State, Economic Roles of Government in India, Government and Legal Environment, the Constitutional</li> </ul>	<b>25%</b>

	<p>Environment</p> <ul style="list-style-type: none"> <li>• <b>NATURAL AND TECHNOLOGICAL ENVIRONMENT</b> Natural Environment, Technological Environment, Innovation, Technological Leadership and Fellowship, Technology and Competitive Advantages, Sources of Technological Dynamics, Time Lags in Technology Introduction/Absorption, Appropriate Technology and Technology Adaption, Impact of Technology on Globalization, ICT and Marketing, Transfer of Technology</li> <li>• <b>DEMOGRAPHIC ENVIRONMENT</b> Importance of Demographic Environment, Population Size, Falling Birth Rate and Changing Age Structure, Migration and Ethnic Aspects</li> </ul>	
2.	<p><b>REVIEW OF SELECTED MACRO POLICIES OF INDIAN BUSINESS AND GOVERNMENT</b></p> <ul style="list-style-type: none"> <li>• Brief Review of Economic Planning in India ( With Special emphasis on latest five year plans</li> <li>• The Industrial Policy of 1991 of Government of India</li> <li>• The current Monetary Policy of RBI</li> <li>• The Fiscal and EXIM Policy of the Government</li> <li>• Science, Technology and Innovation Policy 2013 (<b>STIP 2013</b>)</li> </ul>	25%
3.	<p><b>MACRO STRATEGIES AND REGULATORY ACTS OF INDIAN BUSINESS AND GOVERNMENT</b></p> <ul style="list-style-type: none"> <li>• <b>LIBERALIZATION</b> Concepts, Issues and Implications on Indian Economy</li> <li>• <b>PRIVATIZATION</b> Meaning of Privatization, Nature, History and Objectives of Privatization, Various Forms of privatizing the Public Sector Enterprises, Merits and Demerits of Privatization, Disinvestment in India</li> <li>• <b>GLOBALIZATION</b> Globalization of Business: Meaning and Dimensions, Globalization of World Economy, Features of Current Globalization, Stages of Globalization, Essential Conditions for Globalization, The Foreign Market Entry Strategies/ Strategies of Globalization, The Pros and Cons of Globalization, Policy Options, globalization of Indian Business.</li> </ul>	25%
4.	<p><b>BUSINESS AND SOCIETY</b></p> <ul style="list-style-type: none"> <li>• <b>SOCIAL RESPONSIBILITY OF BUSINESS (SRB)</b> Classical and Contemporary Views, Social Orientations of Business, The Factors affecting Social Orientations, SRB towards different Sections (Shareholders, Employees, Consumers, Society/Community), The Indian Situation, The Arguments for and against Social Involvement,</li> <li>• <b>SOCIAL AUDIT</b> 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</li> </ul>	25%

Programmes, Social Audit in India, <ul style="list-style-type: none"> <li>• <b>CONSUMER RIGHTS, CONSUMERISM AND BUSINESS</b>            Consumer Rights, Exploitation of Consumers, Consumerism, Consumer Protection, UN Guidelines for Consumer Protection, Consumer Protection and Consumerism in India, the Consumer Protection Act, 1986.</li> <li>• <b>BUSINESS ETHICS</b>            Nature of Ethics, Sources of Ethics, Why is Ethics Important? Are Business Ethical? Ethical Dilemmas, Managing Ethics.</li> </ul>	
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<b>Teaching-Learning Methodology</b>	Direct Lecture, Power Point Presentations, Seminars, Students Presentations and Questions-Answers during lectures.
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
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%

<b>Course Outcomes:</b> Having Completed this Course, the Learners will be able to Understand/Analyze/Learn and can Discuss	
1.	Concept of Business Environment, Types of Business Environment, it's importance and Analyzing the impact of these environments on Business.
2.	The Economic Planning System in India, why 1991 Industrial Policy was introduced, reforms implemented under the 1991 Industrial Policy, the functioning of Monetary Policy, Fiscal Policy, EXIM Policy and the Science, Technology and Innovation Policy of India 2013 (STIP 2013).
3.	The Concept of Liberalization, Assessing the impact of liberalization on Indian economy , and issues of liberalization, what is Privatization, different Forms/ Methods of Privatization, the Concept of Globalization, the Stages and Strategies of Globalization, its implications for India and Globalization of Indian Economy
4.	The Relationship between Society and Business, Rationale of Social Responsibility of Business, Social Audit, Consumerism, Consumer Rights and the Consumer Protection Act, 1986 and the Importance of Business Ethics and Ethical Dilemmas.

<b>Suggested References</b>	
<b>Sr. No</b>	<b>References</b>
<b>1.</b>	<b>Cherunilam Francis. (2013). "Business Environment: Text and Cases"</b> 22nd Revised Edition, 2013. Himalaya Publishing House Private Limited.
<b>2.</b>	<b>Ashwathappa K. (2008). "Essentials of Business Environment"</b> 10 <sup>th</sup> Revised Enlarged Edition, 2008. Himalaya Publishing House Private Limited.
<b>3.</b>	<b>Datt and Sundaram. "Indian Economy"</b> S. Chand Publishing.

<b>On-Line Resources available that can be used as Reference Material</b>	
<b>On-Line Resources</b>	
<p><b>The Students can make a Choice of this Course on UGC MOOCs a Vertical of SWAYAM Portal</b>  <b>SITE ADDRESS: <a href="https://ugcmoocs.inflibnet.ac.in/moocs_courses.php">https://ugcmoocs.inflibnet.ac.in/moocs_courses.php</a></b>  <a href="https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/389">https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/389</a></p> <p><b>SUBJECT: COMMERCE</b>  <b>Paper Number and Title: 5: Business Environment</b></p>	

**POST GRADUATE DEPARTMENT OF BUSINESS STUDIES**  
**SARDAR PATEL UNIVERSITY**

<b>Course Objectives</b>	To understand fundamentals of cost accounting and application of costing for managerial decisions
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<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
Paper Code	Title of the Paper	Total Credit
	<b>Cost and Management Accounting-I</b>	<b>4</b>
Course Description		
Unit	Description	Weightage
1.	<p style="text-align: center;"><b>Basic Aspects of Cost Accounting</b></p> <p>Evolution of Cost Accounting, Meaning: Cost, Costing, Cost Accounting, Cost Accountancy, Objectives, Cost Accounting and Financial Accounting Advantages, Disadvantages, Installation of Cost Accounting Cost Unit, Cost Centre, Profit Centre, Classification of Costs, Methods and Techniques of Costing, Specific order costing : Theory &amp; Example</p> <p>Special Cost for Managerial Decisions (in brief): Relevant Cost, Sunk Cost, Differential Cost, Marginal Cost, Out of Pocket Cost, Imputed Cost, Future Costs, Conversion Costs, Production Costs.</p>	25%
2.	<p style="text-align: center;"><b>Marginal Costing and Absorption Costing (Theory &amp; Example)</b></p> <p>Meaning and Definition, Features, Advantages and Disadvantages Comparison of Marginal and Absorption Costing, Comparison of Marginal and Differential Costing, Managerial uses of Marginal Costing Examples : Profit Planning, Foreign Offer, Sales/Product Mix, Key Factor</p>	25%
3.	<p style="text-align: center;"><b>Emerging Concepts in Cost and Management Accounting</b></p> <ul style="list-style-type: none"> <li>• <b>Activity Based Costing (ABC) (Theory &amp; Example)</b> Introduction, Performing Step, Cost Drivers Classification of Activities in Manufacturing Organizations Advantages and Disadvantages, Conventional Costing System and ABC System</li> <li>• <b>Life Cycle Costing</b></li> <li>• <b>Target Costing</b></li> <li>• <b>Kaizen Costing</b></li> </ul>	25%
4.	<p style="text-align: center;"><b>Cost Audit</b></p> <p>Meaning, Types, Advantages, Disadvantages, Techniques Cost Audit Programme, Cost Auditors: Functions, Appointment: Qualification, Disqualification, Rights, Duties, Cost Audit V/s Financial Audit</p> <p>Cost Audit Report and Financial Audit Report, Cost Audit and Cost Investigation, Sachar Committee's Report, Cost Audit in India, List of products/ Industries required to maintain Cost Records.</p>	25%

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

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Group Discussion</li> <li>• Practical Problem Solving</li> </ul>
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<b>Evaluation Pattern</b>		
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To understand Concept, theories and Approaches of Cost Accounting using appropriate supportive technologies in global context.
2.	Having Knowledge about Emerging Concepts in Cost and Management Accounting like Activity Based Costing, Target Costing etc.
3.	Management Skills will be developed
4.	It is very useful in further study like CA and CS.

<b>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)</b>	
Sr. No	References
1.	Arora M. N. (2004), A Textbook of Cost Accountancy, Vikas Publishing House Pvt. Ltd., New Delhi.
2.	Gupta Kamal (2007), Contemporary Auditing, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
3.	Jain S. P. and Narang K. L. (2008), Cost Accounting, Kalyani Publishers, New Delhi.
4.	Shah Paresh (2009), Management Accounting, Oxford University Press, New Delhi.

<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390</a>	
<b>SUBJECT</b>	<b>COMMERCE</b>
Paper Number and Title	Paper 6 Accounting For Managerial Decisions
Module No and Title	06: RESPONSIBILITY CENTERS-OBJECTIVES AND DETERMINANTS



**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Total Credit</b>
<b>PB01ECOM51</b>	<b>Management Control System - I</b>	<b>4</b>

<b>Course Objectives</b>	To learn about an application of tools and techniques for management control.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Management Control Systems</b> Introduction Management Control and Strategic Planning Operational Control Management Control Process Budgeting – Theory & Examples Reporting : Models Requisites Steps Preparation of report – Examples Review of report	<b>25%</b>
<b>2.</b>	<b>Audit Under Computer System</b> Meaning of Computer, Data - Information and Data Processing Methods of Computer Data Processing Coding and Classification Types of Computer Processing Auditing Problems in E.D.P Records Role of Computer in Accounting	<b>25%</b>
<b>3.</b>	<b>Responsibility Accounting</b> The conceptual dimension Cost allocation in Responsibility Accounting Types of Responsibility Centers Performance Appraisal : Meaning, techniques and factors	<b>25%</b>
<b>4.</b>	<b>Management Audit</b> Concept Objectives Aspects of Management Audit	<b>25%</b>

	Significance and Scope Problems of Management Audit	
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\*Units will have the same Weightage in the evaluation as suggested in the course outline.

<b>Teaching- Learning Methodology</b>	
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	Having Knowledge about Budgeting, Reporting, E.D.P Records and Responsibility Accounting
2.	Skill to analyze and develop effects of Audit under Computer system
3.	Developed Management Skills
4.	It is very useful for his/ her further study like CA and CS.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	SITE ADDRESS: <a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php</a>
<b>On-Line Resources available that can be sued as Reference Material</b>	
<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390</a>	

# SARDAR PATEL UNIVERSITY

(Effect from June, 2021-22)

M.COM. (BUSINESS STUDIES) SEMESTER-I		
<b>Paper Code</b> PB01ECOM52	<b>Title of the Paper</b> RURAL MARKETING	<b>Total Credit</b> 04

<b>Course Objectives</b>	To aware students about basic aspects and issues of rural marketing in India.
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Course Description		
Unit	Description	Weightage
1.	<b>Rural Marketing – Overview and Scenario</b> Definition Rural Market Environment Rural Population Infrastructure facility Distinction between rural and urban society Rural requirements	25%
2.	<b>Problems in Rural Marketing</b> Underdeveloped People Underdeveloped market Mediaforruralcommunication Low per Capita income Storage andtransportation Product positioning	25%
3.	<b>Rural Marketing Strategies</b> Rural Market Segmentation Targeting Selection of Segments Product strategies Pricing Strategies Distribution Strategies Promotion Strategies	25%
4.	<b>Agricultural Marketing</b> Introduction–ConceptandDefinition Objectives of Agricultural marketing Scope of Agriculturalmarketing Challenges of Agricultural marketing	25%

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

<b>Teaching-Learning Methodology</b>	Use of PowerPoint presentation, small caselets discussion, real life company examples, group discussion, Seminar presentation
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	Develop understanding of issues in rural markets.
2.	Categorize issues in rural markets.
3.	Understanding the Overview and Scenario of rural marketing in India.
4.	Analyze marketing environment, consumer behaviour, distribution channels, marketing strategies, etc. in the context of rural markets in India.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Badi R.V. and Badi N. V (2016),Rural Marketing, Himalaya Publishing House, Mumbai.
2.	Desai Vasant, (1998), Rural Development, Himalaya Publishing House, Mumbai.
3.	Kotler Philip. (2013),Marketing Management, Prentice Hall of India Pvt. Ltd., New Delhi.
<b>On-Line Resources available that can be used as Reference Material</b>	
<b>UGC-MOOCs courses:</b> Principles of Marketing, Marketing Management	

**MASTER OF COMMERCE (Semester-I)**

**Syllabus with effect from the Academic Year 2021-2022**

<b>Course Code:</b>	<b>PB01ECOM53</b>	<b>Title of the course</b>	<b>ORGANIZATIONAL BEHAVIOR</b>
<b>Total Credits of the course</b>	<b>Four</b>	<b>Hours per week</b>	<b>4 hours</b>

<b>Programme Outcome (PO) – For Masters of Commerce Programme</b>	Here learning imparts organizational politics, power, motivation and executive stress is also observed.
<b>Programme Specific Outcome (PSO) – For Masters of Commerce in Organizational behavior Programme</b>	By various topics of OB students as HR managers very well understand the perceptions and psychology of employees, workers, government officers, suppliers, consumers which ultimately results in smooth flow of business.

<b>Course Objective:</b>	To make students aware about organizational policies, practices, strategies in corporate world.
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**Course Description**

<b>Unit</b>	<b>Description in detail</b>	<b>Weightage (%)</b>
1	<b>Organisational Behavior</b> Concept of Organisation and Behaviour Nature of Organisational Behaviour Disciplines contributing to Organisational Behaviour Role of Organisational Behaviour Challenges in Organisational Behavior	25%
2	<b>Organisational Motivation</b> Concept and importance of Motivation Motivational Cycle Group Motivation Types of Motivation Critical analysis of Motivational Theories given by : Maslow, McGregor, Herzberg, William Ouchi (Theory Z)	25%
3	<b>Power and Politics</b> Concepts and importance of Authority & Power Bases (Types) of Power Tactics to gain power Reasons for Organizational Politics Management of Organisational Politics	25%

4	<b>Executive Stress</b> Concepts of Stress and Executive Stress Causes of Stress Effects of Stress Individual strategies for managing stress Organisational strategies for managing stress	25%
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\*Units will have the same weightage in the evaluation as suggested in the course outline.

<b>Teaching – Learning Methodology</b>	The syllabus defines and classifies the different aspects of organizational behavior and helps students to learn the actual reality.
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<b>Evaluation Pattern</b>
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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 learning of this unit will help the students to get awareness about the concept of organization and the prevalent behaviors of the employees working in actual corporate world. The dynamic disciplines and nature of organization will help to know how the present working conditions. Students will also be enhancing knowledge about the challenges and role of OB in today's world which will clear their vision for the future steps.
2.	As motivation is the boosting factor one needs at frequent couple of times in the organization. Here the students will understand the concept and importance of motivation thoroughly. Students will be more aware about the types of motivation they can take into consideration during the job work. Further the famous theories imparted by renowned authors are explained well and its criticism makes broad view over the problems faced by the managers during motivation.
3.	Politics and power is present in every business or job and its detailed review and awareness to the students is being mentioned here in this unit. The concept of power and politics and its detailed types teaches students the present environment of the working condition and how to tackle it actually. Further how to gain the power and how to use it in an effective way is mentioned here so that the students get alert from it during their job work. There are some of the reasons mentioned in this unit of organizational politics.
4.	In this unit the student learns about the executive stress and the causes of it. What is the stress level of an executive and the effects of it, in his/her personal and professional life, an attempt has been made to describe the whole. An individual and team strategy to manage the stress level of organization is very much prevalent and necessary in today's digital and corporate world so students will get the essence of it.

Sr. no	Basic Text & Reference Books:
1.	Organisational Behaviour by L M. Prasad
2.	Management by T. Ramasamy
3.	Management: Concepts and Practices By Dr. Manmohan Prasad
4.	Personnel and HRM By P. Subba Rao HRM By K. Ashwathappa

Online resources to be used if available as referenced material
1. <a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/331">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/331</a>
2. <a href="https://ugcmoocs.inflibnet.ac.in/moocs_courses.php">https://ugcmoocs.inflibnet.ac.in/moocs_courses.php</a>
3. <a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/229">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/229</a>

**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
<b>Paper Code</b> PB01ECOM54	<b>Title of the Paper</b> FINANCIAL MARKETS AND SERVICES -I	<b>Total Credit</b> 4

<b>Course Objectives</b>	To create awareness and provide basic understanding about various concepts and practical dynamics of Financial Markets and Financial Services.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>The Financial System of India</b> 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, Weakness of Indian Financial System	<b>25%</b>
<b>2.</b>	<b>Financial Markets</b> Concept, Role of financial markets, 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 a regulating body; Call money market - Meaning, Features, Benefits, Participants, Nature of dealings, Mode of operations; Debt markets - Meaning, Advantages, Functions, Role of Bond market; Conceptual Discussion of Forex Market and Derivative Market	<b>25%</b>
<b>3.</b>	<b>Financial Services: Conceptual Framework</b> Meaning, Characteristics, Objectives, Scope of financial services, Factors retarded the growth of financial services sector prior to the economic liberalization, causes for financial innovations, Innovative Financial Instruments, Problems/Challenges facing the financial services sector, Present scenario	<b>25%</b>
<b>4.</b>	<b>Financial Markets Instruments</b> <u>Equity Market Instruments</u> –Equity Shares, Preference Shares, Deferred/Founders Shares, Non-voting Shares, Tracking Stocks. <u>Debt Market Instruments</u> – Debentures, Kinds of Debentures,	<b>25%</b>



	<p>Debentures and Share Capital: Distinction, Convertible Debentures, Valuation of Convertibles.</p> <p><u>Hybrid Debt Instruments</u> – 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, Other Hybrid Debt Instruments – Multi-option Secured Redeemable Convertible Debenture; Callable Bond; Option tender Bonds; Guaranteed Debentures; Subordinated Debentures; Indexed Bonds; Inflation Adjusted Bonds; Credit Wrapping; STRIPS; Oil Bonds; Call and Put Option in Debenture Issue</p> <p><u>Money market instruments</u> – Treasury Bills, Central Government Securities (Gilt-edged Securities), State Government/Public Sector/Municipality Issued Securities, Commercial Papers, Certificate of Deposit, Bills Rediscounting, Call Money, Repurchase Agreements, Interbank Participation Certificates, Other Money Market Instruments – Bank Deposits; Term Money; Corporate Debentures and Bonds; Banker's Acceptance; Commercial Bills and Fringe Market, Selection of Securities</p> <p><u>Financial Engineering</u> – Meaning and Features</p>	
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\*Units will have the same Weightage in the evaluation as suggested in the course outline.

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture method</li> <li>• Learning from web-based contents</li> <li>• Group Discussion</li> <li>• Activity Based Learning</li> </ul>
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<b>Evaluation Pattern</b>		
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	Develop conceptual understanding about Indian financial system and economic development
2.	Get insights about Financial Markets

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 basic tax concept so he can calculate taxable amount and tax liability of various person.
2.	Calculate taxable income and tax liabilities of Firm and Companies.
3.	Synthesize Tax Management procedure up to the date.

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.	Ahuja Girishand Gupta Ravi., " <i>Simplified Approach to Corporate Tax Planning and Management</i> ", New Delhi, Bharat Publication,.
2.	Singhania V. K., " <i>Direct Taxes – Law and Practices</i> ", NewDelhi, Taxmann Publication
3.	Ahuja Girish and Gupta Ravi., " <i>Direct Taxes- Law and Practices</i> ", New Delhi, Bharat Publication,.
On-Line Resources available that can be sued as Reference Material	
<b>Mooc:</b>	
1.	Students can opt Subject: Corporate Tax Planning (43) of SwaymPlatfrom for SEM I and II Examination for code for PB01ECOM25 and PB02ECOM25four credits of Introduction to GST By Anirban Ghosh, Netaji Subhas Open University.



**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar, Gujarat**  
 (Reaccredited with 'A' Grade by NAAC (CGPA 3.25)  
 Syllabus with effect from the Academic Year 2021-2022



**PROGRAMME STRUCTURE**

**Master of Commerce**

**M.Com. Semester: II**

Programme Outcome (PO) - For M.Com Programme	<p><b>After successful completion of this course, the student will be able to:</b></p> <ol style="list-style-type: none"> <li>To understand about soft skills chosen by the students. i.e. Tally, E Commerce, Corporate Communications etc.</li> <li>Learn various concepts of Strategic Management.</li> <li>Get familiarity with aspects of Business Environment.</li> <li>Learn concepts of Cost and Management Accounting.</li> <li>Get insights of elective subjects in various areas viz. Accounting, Marketing, HRM, Financial Management etc.</li> </ol>
Programme Specific Outcome (PSO) - For M.Com. Semester - 1	<p><b>After successful completion of this semester, the student will be able to:</b></p> <ol style="list-style-type: none"> <li>Get familiarity with computer and its application in Business.</li> <li>Get insights to various new concepts of accounting like Environmental Accounting, Human Resource Accounting etc.</li> <li>Gain familiarity with recent developments of specific areas like Advanced Accounting, Marketing Management, Human Resource Management, Financial Management and Tax Planning and Management.</li> </ol>

To Pass:	<ol style="list-style-type: none"> <li>At least 40% Marks in the University Examination in each paper and</li> <li>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</li> </ol>
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Course Type	Course Code	Course Title	T/P	Credit	Exam Duration in Hours	Components of Marks		
						Internal	External	Total
<b>Ability Enhancement Course (Any One)</b>	PB02ACOM51	Computer Application in Business-II	T	4	3	30/12	70/28	100/40
	PB02ACOM52	E-Commerce-II	T	4	3	30/12	70/28	100/40
	PB02ACOM53	Corporate Communications-II	T	4	3	30/12	70/28	100/40
<b>Core Courses (Three)</b>	PB02CCOM51	Strategic Business Management-II	T	4	3	30/12	70/28	100/40
	PB02CCOM52	Business Environment-II	T	4	3	30/12	70/28	100/40
	PB02CCOM53	Cost and Management Accounting-II	T	4	3	30/12	70/28	100/40
<b>Elective Courses (Any One)</b>								
Advanced Accounting	PB02ECOM51	Management Control System-II	T	4	3	30/12	70/28	100/40
Marketing Management	PB02ECOM52	Service Marketing	T	4	3	30/12	70/28	100/40
Human Resource Management	PB02ECOM53	Human Resource Development	T	4	3	30/12	70/28	100/40
Financial Management	PB02ECOM54	Financial Markets and Services-II	T	4	3	30/12	70/28	100/40
Tax Planning and Management	PB02ECOM55	Direct Tax Planning-II	T	4	3	30/12	70/28	100/40
		<b>Total</b>		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.



**Prof. Sandip K Bhatt**  
Dean & Head



**Dr Kamlesh Dave**  
Chairman  
Board of Commerce



**Dr. V M Vanar**  
Chairman  
Accountancy Board

**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-II</b>		
<b>Paper Code</b> PB02ACOM51	<b>Title of the Paper</b> COMPUTER APPLICATION IN BUSINESS-II	<b>Total Credit</b> 04

<b>Course Objectives</b>	To introduce the students with Tally ERP 9.0 which enable them to learn and use of tally software to prepare and analyze financial statements for decision making and also enhance their skill based learning.	
<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
01	<b>Computerized Accounting System:</b> A short history of accounting- Early technology- Use of computers in accounting- Role of computers in accounting- Need and requirements of computerized accounting-Basic Requirements of the Computerized Accounting System- Limitations of a Computer and Computerized Accounting- Popular Accounting Software around the world.	25%
02	<b>Basic of Accounting:</b> What is accounting- Type of accounting- Classification of Income & Expenditures -Rules for Debit and Credit- Type of vouchers- Transaction of business -Journal Entry- Adjustments- Final Accounts, Accounting terminology	25%
03	<b>Steps for working in the Tally:</b> Create Company-Creates Groups-Create Ledgers-Voucher Entries for all kinds of Transaction-Display Reports and all features of software. (Practical training in detail for all features)	25%
04	<b>GST &amp; Inventory Management:</b> <b>GST:</b> Introduction, meanings, types, benefits, rates & special features of GST. <b>Inventory Management:</b> Need and Importance of Inventory Management, Vouchers for Inventory transactions, Creating Groups, Categories, Unit of Measures, Go down and Stock Items, Transaction of inventory of a business, Display and reporting of Inventory statements- Accounting and inventory reports in tally. (Practical training in detail for all features)	25%

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

\*Practical's to be performed on Tally ERP 9.0 and upgraded version.

<b>Teaching-Learning Methodology</b>	Computer practical based learning methodology adopted for teaching all units in this course.
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written / Practical Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination (Written-35% + Practical-35%)	70%

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

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know and understand about basic of Computerized accounting system.
2.	To know and understand about basic of accounting.
3.	To know and practically understand about use of Tally ERP 9.0 with all features.
4.	To know and practically understand about use of Inventory management and GST entry in Tally software.

**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)**

<b>Sr. No</b>	<b>References</b>
1.	Shraddha Singh & Navneet Mehra (2015), Tally Erp 9 Power of Simplicity Book, ISBN: 9789350571316, V & S Publication.
2.	Tally Education Pvt. Ltd (2019), GST Using Tally ERP9. , ISBN: 0 978-81-934845-4-8, Sahaj Enterprises Publication.

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

➤ <a href="https://tallysolutions.com/learning-hub/">https://tallysolutions.com/learning-hub/</a>
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**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-II</b>		
<b>Paper Code</b> PB02ACOM52	<b>Title of the Paper</b> E-COMMERCE-II	<b>Total Credit</b> 04

<b>Course Objectives</b>	To enhance the ability of students in the field of E-Commerce as a part of integrity of new business trend & modern technology.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>01</b>	<b>E-Commerce: A Managerial Perspective</b> Introduction & Definition Business Process Perspective, Service Perspective and Communication Perspective Legal environment of E-Commerce Jurisdiction on the Internet Use and protection of Intellectual Property in Online Business	<b>25%</b>
<b>02</b>	<b>E-Commerce and Entrepreneurship</b> Introduction Concept of Entrepreneurship Common characteristics of successful e- entrepreneurs Benefits of Selling on the Web B2B, B2C, C2C, C2B New Startups: Factors to consider before launching into E- Commerce Online Shopping Malls: Advantages and Disadvantages	<b>25%</b>
<b>03</b>	<b>E-Commerce &amp; CRM</b> Introduction Meaning of CRM (Customer Relationship Management) Types of CRM, Benefits and Limitations of CRM Issues in CRM implementations Relationship Marketing (30Rs)	<b>25%</b>
<b>04</b>	<b>Mobile Commerce</b> An Introduction Benefits of Mobile Commerce Limitations of Mobile Commerce Mobile Commerce Application Mobile Commerce Products and Services Mobile-Banking Mobile Commerce in India	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	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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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of 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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know and understand about basic of e-commerce with managerial perspective.
2.	To know and understand about entrepreneurship with e-commerce.
3.	To know and understand about CRM in e-commerce.
4.	To know and understand about basic of m-commerce.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Henry Chan , E-Commerce Fundamentals and application, 978-8126514694 ,Wiley publication-2007
2.	Jeffrey F Rayport, Bernard J Jaworski , Introduction To E Commerce, Tata Mcgraw Hill Publishing Co Ltd, 2008
3.	Laudon, Kenneth C. and Carol Guercio Traver, E-commerce: business, technology, society, New Delhi : Pearson Education, 2002
4.	S. Jaiswal, Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): Galgotia Publications.
<b>On-Line Resources available that can be used as Reference Material</b>	
➤ <a href="https://study.com/academy/course/e-commerce-help-tutorials.html">https://study.com/academy/course/e-commerce-help-tutorials.html</a>	



## SARDAR PATEL UNIVERSITY

<b>M.COM. (BUSINESS STUDIES) SEMESTER-II</b>		
<b>Paper Code</b> PB02ACOM53	<b>Title of the Paper</b> <b>CORPORATE COMMUNICATION-II</b>	<b>Total Credit</b> <b>04</b>
<b>Course Objectives</b>	To deal with many types of audience and find that one can perform better and with finer skill in dealing with corporate stakeholder.	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>01</b>	<b>Corporate Presentation</b> Preparing the presentation: (Purpose, People, Place, Seating, Equipment) Presenting yourself, Using your voice & Profile of a good presenter Timing & Use of audio-visuals Body language during Presentation Presentation phrase, Pre & Post Evaluation of Presentation	<b>25%</b>
<b>02</b>	<b>Managerial Writing Skills</b> Introduction Objectives of Written Communication Clarity – Style & Tone Language of Corporate Writing: Avoiding business Jargon, Dealing with Technical Terms, Meanings and Associations of Words, Essentials of Effective Written Communication Committee report writing	<b>25%</b>
<b>03</b>	<b>Corporate Relationship</b> Introduction Objective of CR, The Need for CR, The ‘Publics’ of PR Internal & External PR The Public Relations Society of India (PRSI) Image Building , Use of Mass & Social Media for CR	<b>25%</b>
<b>04</b>	<b>Corporate Communication in the New Millennium: Corporate Communication – Yesterday, Today and Tomorrow Global communication, Crisis Communication</b> Information Technology in Corporate Communication Word processor – Telex – Facsimile – e-mail – voice mail – Intranet - Multimedia – Teleconferencing – Video conferencing. ( Meaning, Advantages & Disadvantages)	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	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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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of 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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know and understand about basic of corporate presentation.
2.	To know and understand about managerial writing skills.
3.	To know and understand about corporate and public relation.
4.	To know and understand about corporate communication in new millennium.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	Pradhan Homni & Pradhan N. S., "Business Communication", Himalaya Publishing House, Mumbai.
2.	Rao Nageshwar and Das Rajendra "Communication Skills", Himalaya Publishing House, Mumbai.
3.	Anne laws, Presentations, The Business Skills Series Published by Orient Black Swan ISBN 10: 8125041575
4.	Rai Urmila and Rai S. M. "Managerial Communication", Himalaya Publishing House, Mumbai.
<b>On-Line Resources available that can be used as Reference Material</b>	
➤ <a href="https://www.studocu.com/da/document/copenhagen-business-school/corporate-communication/foredragsnoter/lecture-notes-all-lectures-corporate-communication/730409/view">https://www.studocu.com/da/document/copenhagen-business-school/corporate-communication/foredragsnoter/lecture-notes-all-lectures-corporate-communication/730409/view</a>	

**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
<b>Paper Code</b> PB02CCOM51	<b>Title of the Paper</b> STRATEGIC BUSINESS MANAGEMENT-II	<b>Total Credit</b> 04

<b>Course Objective</b>	To enable students for strategic approach in managing business
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>BUSINESS POLICY AND STRATEGIC MANAGEMENT</b> Define business, policy, and business policy Features of business policy Scope and Importance of business policy Purpose of developing business policy Essentials of effective business policy Hierarchical level of Strategy Strategic Management process Reasons for failure of strategic management Strategists and their role in strategic management	<b>25%</b>
<b>2.</b>	<b>MERGERS AND ACQUISITIONS</b> Nature of mergers and acquisitions Evolution of mergers in India Types of mergers Reasons for corporate mergers Benefits of mergers Impact of mergers on consumers and workers Reasons for failure of mergers and acquisitions Strategies for successful acquisitions	<b>25%</b>
<b>3.</b>	<b>STRATEGIC EVALUATION AND CONTROL</b> Nature of strategy evaluation Benefits of strategy evaluation Principles of strategy evaluation Types of organizational control Types of strategic controls Operational control systems Process of effective strategic control	<b>25%</b>
<b>4.</b>	<b>CORPORATE AND BUSINESS LEVEL STRATEGY AND STRATEGY IMPLEMENTATION</b> Nature of Corporate Strategy	<b>25%</b>

	Growth strategy Diversification strategy Nature of stability and Retrenchment strategy Nature of Business level strategy Nature of strategy implementation Interrelationship between formulation and implementation Issues in strategy implementation	
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\*Units will have the same Weightage in the evaluation as suggested in the course outline.

<b>Teaching-Learning Methodology</b>	Use of PowerPoint presentation, small caselets discussion, real life company examples, group discussion, Seminar presentation
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	discuss the need of strategic management and role of strategists
2.	grasp the significance of mergers and acquisitions in current period
3.	understand various levels at which Strategy exist namely Corporate, Business and Functional level
4.	analyze how firms make entry into global markets and implement and evaluate strategy at an International level

**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)**

<b>Sr. No</b>	<b>References</b>
1.	Sudarshana Reddy, G. (2008).Strategic Management. Himalaya publishing House Pvt. Ltd , New Delhi
2.	Srivastava, R. M. (2006).Management Policy and Strategic Management,Himalaya Publishing House Pvt. Ltd. New Delhi

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

**UGC-MOOCs courses:**

Strategic Management

**SARDAR PATEL UNIVERSITY**  
**M.COM. (BUSINESS STUDIES)**  
**SEMESTER-II**

<b>Course Code</b>	<b>PB02CCOM52</b>	<b>Title Of The Course</b>	<b>Business Environment-II</b>
Total Credits Of The Course	4	Hours Per Week	15

<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. The Students can learn the importance of International Business and can classify and analyze the Recent Trends in International Business and International Business Environment.</li> <li>2. The Students can describe, assess and classify International Investment and the factors that influence Foreign Investment and the Growth of FDI in India.</li> <li>3. To Make the Students understand what is Multinational Corporations, their Organizational Models, and how Transfer of Technology is done by MNCs and the Role of WTO in International Trade.</li> <li>4. To Make Students evaluate and understand the Importance of Foreign Trade in today's globalized world, how Foreign Trade is regulated and the use of various INCOTERMS in Foreign Trade and the Foreign Exchange Management Act, 1999.</li> </ol>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
1.	<p><b>THE INTERNATIONAL BUSINESS AND INTERNATIONAL BUSINESS ENVIRONMENT</b></p> <p><b>INTERNATIONAL BUSINESS</b></p> <ul style="list-style-type: none"> <li>• International Business and Its Evolution</li> <li>• the Nature and Scope of International Business</li> <li>• The Characteristics/Features of International Business</li> <li>• The Significance/Importance of International Business</li> <li>• The Changing Scenario of International Business</li> <li>• The Advantages of International Business</li> <li>• The Problems of International Business</li> </ul> <p><b>THE INTERNATIONAL BUSINESS ENVIRONMENT</b></p> <ul style="list-style-type: none"> <li>• The Meaning of International Business Environment</li> <li>• The Features of International Business Environment</li> <li>• The Significance/Importance of International Business Environment</li> <li>• The International Business Environment: A System Approach</li> <li>• Business Environment and Strategic Decisions in International Business.</li> <li>• The Factors affecting International Business Environment/The Environment of International Business ( <b>Internal And External Factors</b>)</li> </ul> <p><b>EXTERNAL FACTORS</b></p> <ul style="list-style-type: none"> <li>• Economic Environment</li> </ul>	25%

	<ul style="list-style-type: none"> <li>• Social-Cultural Environment</li> <li>• Political and Regulatory Environment</li> <li>• Legal Environment</li> <li>• Geographical and Ecological Environment</li> <li>• Technological Environment</li> <li>• Demographic Environment</li> <li>• Suppliers Environment</li> <li>• Competitors Environment</li> <li>• Customers Environment</li> </ul>	
<b>2.</b>	<b>THE INTERNATIONAL INVESTMENT</b> <ul style="list-style-type: none"> <li>• The Types of Foreign Investment</li> <li>• Significance of foreign Investment</li> <li>• Limitations and Dangers of foreign Capital</li> <li>• Factor affecting International Investment</li> <li>• Growth of FDI</li> <li>• Directional Trend</li> <li>• Sectoral Trend</li> <li>• Cross boarder Ms &amp; As</li> <li>• Foreign Investment in India</li> <li>• Foreign Investment by Indian Companies</li> </ul>	<b>25%</b>
<b>3.</b>	<b>MULTINATIONAL CORPORATIONS</b> <ul style="list-style-type: none"> <li>• Introduction of MNCs</li> <li>• Meaning and Definition of MNCs</li> <li>• Organizational Models</li> <li>• Dominance of MNCs</li> <li>• MNCs and International Trade</li> <li>• Merits and Demerits of MNCs</li> <li>• Perspective of MNCs</li> <li>• Code of Conduct</li> <li>• Multinationals in India</li> </ul> <b>THE TRANSFER OF TECHNOLOGY</b> <ul style="list-style-type: none"> <li>• Levels Transfer of Technology, Channels of Technology flow</li> <li>• Methods of Technology, Issues in Transfer of Technology, Promotion and Regulation</li> </ul> <b>GATT/WTO AND GLOBAL LIBERALIZATION</b> <ul style="list-style-type: none"> <li>• GATT</li> <li>• The Uruguay Round</li> <li>• Salient Features of UR Agreement</li> <li>• GATS</li> <li>• TRIMS</li> <li>• TRIPS</li> <li>• Evaluation of the Uruguay Round</li> <li>• Evaluation of WTO</li> <li>• Doha Declaration</li> <li>• WTO and Developing Countries</li> <li>• WTO and India</li> </ul>	<b>25%</b>
<b>4.</b>	<b>DEVELOPMENT AND REGULATION OF FOREIGN TRADE</b> <ul style="list-style-type: none"> <li>• Regulation of Foreign trade</li> </ul>	<b>25%</b>

<ul style="list-style-type: none"> <li>• The Foreign Trade (Development and Regulation Act) 1992</li> <li>• Export promotion</li> </ul> <p><b>ECONOMIC INTEGRATION</b></p> <ul style="list-style-type: none"> <li>• Free Trade Area, Economic Union</li> <li>• The Customs Union and Common Market</li> <li>• European Union (<b>EU</b>)</li> <li>• North American Free Trade Agreement (<b>NAFTA</b>)</li> <li>• South Asian Association for Regional Co-Operation (<b>SAARC</b>)</li> <li>• <b>Incoterms</b> : Ex-Works (<b>EXW</b>), Free on Board (<b>FOB</b>), Free Carrier (<b>FCA</b>), Cost, Insurance and Freight (<b>CIF</b>), Delivery Duty Paid (<b>DDP</b>) , and Delivery Duty Unpaid (<b>DDU</b>)</li> </ul> <p><b>FOREIGN EXCHANGE MANAGEMENT ACT, 1999</b></p> <ul style="list-style-type: none"> <li>• Regulation of Foreign Exchange Transactions</li> <li>• Foreign Exchange Management Act, 1999</li> <li>• FERA 1973 and FEMA 1999: A Comparison</li> </ul>	
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<b>Teaching-Learning Methodology</b>	Direct Lecture, Power Point Presentations, Seminars, Students Presentations and Questions-Answers during lectures.
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
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.

<b>Course Outcomes:</b> Having Completed this Course, the Learners will be able to Understand/Analyze/and Learn	
1.	Concept of International Business, International Environment, Types of International Business Environment, its importance, why analysis of international environment is essential and how they affect the important decisions of International Business .
2.	Concept of International Investment, its Types, factors that influence Foreign Investment, Identifying the Limitations and Dangers associated with Foreign Investment, Directional & Sectoral Trend and Foreign Investment in India, Growth of FDI, foreign investment in India and foreign investments made by the Indian Companies
3.	The Concept of Multinational Corporations, Organizational Models of MNCs, Dominance of MNCs and Meaning of Transfer of Technology, Methods of Transfer of Technology and Issues in Transfer of Technology, The GATT/WTO and WTO and India, the impact on WTO on India developing countries.
4.	How Foreign Trade is regulated, Measures of Export Promotion, different Trade Blocks, INCOTERMS, how these Incoterms are used and the Foreign Exchange Management Act, 1999 and Comparison between FERA and FEMA.

**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.	<b>Subba Rao P. (2008). "International Business Environment"</b> 2 <sup>ND</sup> Revised Edition 2008. Himalaya Publishing House Pvt. Ltd.
2.	<b>Porkodi S. &amp; Haque Ansarul (2010). "International Business Environment"</b> 1st Edition, 2010. Global Vision Publishing House, New Delhi.
3.	<b>Cherunilam Francis. (2011). "International Business Environment"</b> 5th Revised Edition, July 2011, Himalaya Publishing House Pvt. Ltd.
4.	<b>Cherunilam Francis. (2013). "Business Environment: Text and Cases"</b> 22nd Revised Edition, 2013. Himalaya Publishing House Private Limited.
5.	<b>Cherunilam Francis. (2007). "International Trade and Export Management"</b> 15th Revised Edition, Himalaya Publishing House Pvt. Ltd.

<b>On-Line Resources available that can be used as Reference Material</b>
<b>On-Line Resources</b>
<p>The Students can Make a Choice of this Course on UGC MOOCs a Vertical of SWAYAM Portal</p>
<p><b>SITE ADDRESS: <a href="https://ugcmoocs.inflibnet.ac.in/moocs_courses.php">https://ugcmoocs.inflibnet.ac.in/moocs_courses.php</a></b></p>
<p><a href="https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/389">https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/389</a></p>
<p><a href="https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/395">https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/395</a></p>
<p><b>SUBJECT: COMMERCE</b></p>
<p>Paper Number and Title: 5: Business Environment</p>
<p>Paper Number and Title: International Business</p>



**SARDAR PATEL UNIVERSITY**

**(Effect from June, 2021-22)**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-I</b>		
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Total Credit</b>
<b>PB02CCOM53</b>	<b>Cost and Management Accounting-II</b>	<b>4</b>

<b>Course Objectives</b>	To provide the students an understanding of application of accounting techniques for better management.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Management Accounting</b> Evolution, Meaning and Definitions Scope, Functions Tools & Techniques Principles Financial Accounting, Cost Accounting and Management – Accounting comparison The Management Accountant Limitations Decision making-meaning and process	<b>25%</b>
<b>2.</b>	<b>Human Resource Accounting ( Theory and Example)</b> Concept, Objectives Importance Valuation of HRA – Examples Disclosure and recording in financial statement Human Resource Accounting in India	<b>25%</b>
<b>3.</b>	<b>Accounting for price level changes ( Theory and Example)</b> Introduction Inflation Accounting Limitations of historical financial statement CCA & CPP – Preparation of price level adjusted financial statement - Examples Advantages and Disadvantages	<b>25%</b>

<b>4.</b>	<b>Environmental Accounting</b> Meaning & Definition Approaches Merits & Demerits Problems of Environmental Accounting Environmental Accounting Practices in India	<b>25%</b>
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\*Units will have the same Weightage in the evaluation as suggested in the course outline.

<b>Teaching-Learning Methodology</b>	
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<b>Evaluation Pattern</b>		
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To understand Concept, theories and Approaches of Cost Accounting using
2.	Appropriate supportive technologies in global context.
3.	Having Knowledge about Environmental Accounting Practices in India
4.	Developed Management Skills
5.	It is very useful for his/ her further study like CA and CS.

<b>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)</b>	
Sr. No	References
1.	<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php</a>
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390</a>	

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<b>M.COM. (BUSINESS STUDIES) SEMESTER-II</b>		
<b>Paper Code</b> PB02ECOM51	<b>Title of the Paper</b> Management Control System - II	<b>Total Credit</b> 4
<b>Course Objectives</b>	To acquaint the students for contemporary issues and techniques for management control	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<p style="text-align: center;"><b>Funds Flow and Cash Flow Analysis</b></p> Meaning of Funds Flow and Cash Flow Statements Difference between Cash Flow and Funds Flow Analysis Utility of Cash Flow Analysis Limitations of Cash Flow Analysis Preparation of Cash Flow Statement	<b>25%</b>
<b>2.</b>	<p style="text-align: center;"><b>Pricing Decisions &amp; Divisional Performance</b></p> Concept of Pricing Objectives of Pricing Types of Prices Factors affecting Pricing of a Product Product Pricing Methods Divisional Performance Intra-company Transfer Pricing Examples	<b>25%</b>
<b>3.</b>	<p style="text-align: center;"><b>Social Accounting Definitions Objectives</b></p> Micro & Macro Approach Concept of Social Cost Benefits Social Accounting Reporting Social Accounting in India	<b>25%</b>
<b>4.</b>	<p style="text-align: center;"><b>Carbon Credit Accounting and Environmental Audit</b></p> Meaning Kyoto Protocol Global Warming Carbon Trading Carbon Credit Accounting in India Definition of Environmental Audit Objectives of Environmental Audit Accounting Treatment of Environmental Audit Specific Issues Relating to Environmental Audit	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Practical Problem Solving</li> </ul>
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<b>Evaluation Pattern</b>		
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	Student will learn about Funds Flow and Cash Flow Analysis
2.	Student will learn about new areas in the area of accounting like Social Accounting, Carbon Credit Accounting and Environmental Audit etc.
3.	Student will develop Management Skills
4.	It is very useful for his/ her further study like CA and CS.

<b>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)</b>	
Sr. No	References
1.	Arora, M. N., Management Accounting - Theory, Problems and Solutions, Himalaya Publishing House, New Delhi, 2004.
2.	Kulshrestha, N. K., Management Accounting – Concepts & Cases, Tata McGraw Hill Publishing House Company Ltd., New Delhi, 1999.
3.	Maheshwari, S. N., Management Accounting & Financial Control, Sultan Chand & Sons, New Delhi, 2006.
4.	Sonara, C.K., Corporate Environmental Accounting & Reporting: An Empirical Study of Different Groups of Selected Companies in India, Sarth Publication, Anand, 2014.
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390</a>	
<b>SUBJECT</b>	<b>COMMERCE</b>
Paper No. and Title	06: ACCOUNTING FOR MANAGERIAL DECISIONS
Module No. and Title	32: CASH FLOW ANALYSIS

## SARDAR PATEL UNIVERSITY

(Effect from June, 2021-22)

<b>M.COM. (BUSINESS STUDIES) SEMESTER-II</b>		
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Total Credit</b>
<b>PB02ECOM52</b>	<b>SERVICE MARKETING</b>	<b>04</b>

<b>Course Objectives</b>	To orient students regarding basic principles and practices of service Marketing
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Fundamental Concept in Service Marketing</b> Meaning – Goods and services Components of service Characteristics of Services Classification of Services Other fundamental concepts in Service Marketing Tracking Customer behavior	<b>25%</b>
<b>2.</b>	<b>Designing suitable Product and Price Mix</b> Service Marketing Mix Product Decisions in Service Marketing New service Development Pricing the service Products Pricing Techniques	<b>25%</b>
<b>3.</b>	<b>Designing service Promotion and Distribution Mix</b> Service Promotion Distribution Method for services Factors Considered for Selection Corporate Image Management Building service Brand	<b>25%</b>
<b>4.</b>	<b>Marketing of Hospitality, Travel and Tourism Products</b> Hospitality Products Managing Demand and Supply Tourism Promotion Evolving an Integrated Tourism Development strategy Emerging Strategies for Hospitality Industry Service Delivery	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	Use of PowerPoint presentation, small caselets discussion, real life company examples, group discussion, Seminar presentation
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
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.

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
1.	To know the services vision and mission.
2.	To study services positioning and differentiation.
3.	To familiarize service marketing mix.
4.	To analyze the customer focused services

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
1.	S. Shajahan (2008), Service Marketing-Concept, Practices and Cases from Indian Environment, Himalaya Publishing House, Mumbai.
2.	Lovelock, Christopher H. (2010), Managing Services: Marketing Operations and Human Resources; Englewood Cliffs. New Jersey, PHI.
3.	Kotler Philip. (2013), Marketing Management, Prentice Hall of India Pvt. Ltd., New Delhi.
<b>On-Line Resources available that can be used as Reference Material</b>	
<b>UGC-MOOCs courses:</b> Principles of Marketing, Marketing Management	

**SARDAR PATEL UNIVERSITY**  
**M.COM. (BUSINESS STUDIES)**  
**SEMESTER-II**

<b>Course Code</b>	<b>PB02ECOM53</b>	<b>Title Of The Course</b>	<b>Human Resource Development</b>
Total Credits Of The Course	4	Hours Per Week	15

<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. The Students can understand and evaluate the Historical Development of HRD, why there is a need of HRD, the HRD System and Why HRD is very important?</li> <li>2. To Make the Students evaluate the HRD System, HRD Climate and the Importance of Training and Development for HRD.</li> <li>3. Students can define, understand and discuss the HRD Mechanism, the concept of Quality of Work Life and can analyze and identify the specific issues and the Barriers to Quality of Work Life.</li> <li>4. Students will learn the Concept of Career Planning, Career Development, HRD Process; they can understand why proper Career Planning is very important, and how they can make effective Career Planning.</li> </ol>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>HRD AN INTRODUCTION</b> <ul style="list-style-type: none"> <li>• Historical Development</li> <li>• Concept of HRD</li> <li>• Characteristics of HRD</li> <li>• Objectives of HRD</li> <li>• Need for HRD</li> <li>• HRD as a Total System</li> <li>• Functions of HRD</li> <li>• HRD and Personnel Management</li> </ul>	<b>25%</b>
<b>2.</b>	<b>HRD SYSTEM, HRD CLIMATE AND CULTURE</b> <ul style="list-style-type: none"> <li>• The Process of designing HRD System</li> <li>• The Principals in designing HRD System</li> <li>• Factors affecting in HRD System designing</li> <li>• Concept of Climate</li> <li>• Factors affecting HRD Climate</li> <li>• Indian Culture and HRD</li> <li>• The Development Dimensions</li> </ul> <b>TRAINING AND EXECUTIVE DEVELOPMENT</b>	<b>25%</b>

	<ul style="list-style-type: none"> <li>• Concept Of Training And Development</li> <li>• Principles Of Training</li> <li>• Need And Importance Of Training</li> <li>• Training And Development Methods</li> </ul>	
<b>3.</b>	<b>HRD MECHANISM AND QUALITY OF WORK LIFE</b> <ul style="list-style-type: none"> <li>• Pre –Requisites for Human Resource Development</li> <li>• The variables in HRD Mechanism</li> <li>• The HRD Process</li> <li>• HRD Outcomes</li> <li>• Organizational Effectiveness</li> </ul> <b>QUALITY OF WORK LIFE (QWL)</b> <ul style="list-style-type: none"> <li>• Concept</li> <li>• Specific Issues in QWL</li> <li>• QWL and productivity</li> <li>• Barriers to Quality of Work Life</li> </ul>	<b>25%</b>
<b>4.</b>	<b>CAREER PLANNING AND DEVELOPMENT</b> <ul style="list-style-type: none"> <li>• Concept of Career Planning</li> <li>• Objectives of Career Planning</li> <li>• Process of Career Planning</li> <li>• Advantages of Career Planning</li> <li>• Limitations of Career Planning</li> <li>• Making Career Planning Effective</li> <li>• Succession Planning</li> <li>• Concept of Career Development</li> <li>• Individual Career Development</li> <li>• Organizational Career Development</li> <li>• Steps involved in establishing a Career Development System</li> <li>• Suggestions for Effective Career Development</li> <li>• HRD and Career Planning and Development</li> </ul>	<b>25%</b>

<b>Teaching-Learning Methodology</b>	Direct Lecture, Power Point Presentations, Seminars, Students Presentation and Questions-Answers during lectures
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
<b>1.</b>	Internal/Written Examination	<b>20%</b>
<b>2.</b>	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	<b>10%</b>
<b>3.</b>	University Examination	<b>70%</b>



<b>Course Outcomes:</b> Having Completed this Course, the Students will be able to Understand/Analyze/and Learn	
1.	How the Concept of HRD has evolved, what are the Characteristics of HRD, what are the major Objectives of HRD in any Organizations, Why there is a need of HRD in Organizations and finally they can analyze HRD as a Total System in the Organizations and how HRD and Personnel Management are related?
2.	The Students can evaluate the HRD System, HRD Climate and HRD Culture. They can learn what Process is followed by Organizations while designing HRD System, what Principles they have to follow while designing the HRD System, they can identify the Factors that affect the HRD System designing, they can make an analysis of HRD Climate and the Factors that affect the HRD Climate and can understand and evaluate different Development Dimensions and the Indian Culture and the HRD. They can analyze the importance of Training and can learn different Training Methods.
3.	Students can understand the HRD Mechanism, the important Pre-requisites of HRD Mechanism in Organizations, what is the Concept of Quality of Work Life; they can analyze the specific issues in QWL and relate the QWL to productivity and can identify the Barriers to QWL.
4.	Students will learn the Concept of Career Planning, Succession Planning, Career Development, Individual Career development and Organizational Career Development System. They will understand why Career Planning is important, what objectives are served by Career Planning, and how they can make effective career planning.

**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.	<b>Gupta Santosh and Gupta Sachin. (2008). "HRD: Concepts and Practice"</b> Second Edition, 2008, Deep and Deep Publications Pvt. Ltd. New Delhi.

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

The Students can Make a Choice of this Course on UGC MOOCs a Vertical of SWAYAM Portal

**SITE ADDRESS:** [https://ugcmoocs.inflibnet.ac.in/moocs\\_courses.php](https://ugcmoocs.inflibnet.ac.in/moocs_courses.php)

- [https://ugcmoocs.inflibnet.ac.in/view\\_module\\_ug.php/237](https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/237)
- [https://ugcmoocs.inflibnet.ac.in/view\\_module\\_ug.php/240](https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/240)
- **Paper Number and Title:** HRD System & Strategies
- **Paper Number and Title:** HRM for HRM for Non-HR Managers.



**SARDAR PATEL UNIVERSITY**  
(Effect from June, 2021-22)

<b>M.COM. (BUSINESS STUDIES) SEMESTER-II</b>		
<b>Paper Code</b> PBO2ECOM54	<b>Title of the Paper</b> FINANCIAL MARKETS AND SERVICES -II	<b>Total Credit</b> 4
<b>Course Objectives</b>	To create awareness and provide basic understanding about various concepts and practical dynamics of Financial Markets and Financial Services.	
<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<p style="text-align: center;"><b>Indian Capital Market</b></p> Constituents of Indian capital market; Stock Exchanges - Meaning, Functions; Employee Stock Option Plans; Distinguish between ESOP and ESPS (Employee Stock Purchase Scheme); Securities Lending and Borrowing Scheme; Short Selling; Green Shoe Option; Systems of Trading on Stock Markets – Screen Based Trading System, Scripless Trading, Demat Trading, Alternative Trading System, Risk Management in Stock Markets, Circuit Breaker and Circuit Filter System; Nature of Transactions in Stock Market – Cash Market Transactions, Carry Forward Transactions, Ready Forward Transactions, Forward Trading, Rolling Settlements, Margin Trading; Stock Market Indices; Corporatization and Demutualization of Stock Exchanges – Objectives and Advantages; Bought-out Deal – Meaning, Advantages and Drawbacks; Book Building; Insider Trading	<b>25%</b>
<b>2.</b>	<p style="text-align: center;"><b>Marketing of Financial Services</b></p> Introduction; New Challenges; Special features of service marketing; Basic bricks for Marketing Strategies; Financial Services and Marketing Mix; The Marketing and Competitive Environment; Need for Meeting Global Competition; Customer Satisfaction	<b>25%</b>
<b>3.</b>	<p><b>Financial Services I:</b></p> Mutual funds – Concept, Types, Significance, Organization & Operation of the fund, Concept of NAV; Leasing – Concept, Types; Venture capital – Concept, Features, Stages, Process; Merchant banking – Concept, Services	<b>25%</b>
<b>4.</b>	<p style="text-align: center;"><b>Financial Services II:</b></p> Insurance – Nature, Principles, Functions, Classification; Factoring – Concept, Modus Operandi, Functions, Types, Distinction between Bills Discounting, Factoring and Forfaiting; Depositories – Depository System in India, Benefits, Difference between Bank and Depository; Securitization - Concept, Modus Operandi, Structure for securitization, Benefits	<b>25%</b>
*Units will have the same Weightage in the evaluation as suggested in the course outline.		
<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture method</li> <li>• Learning through web-based contents</li> <li>• Group Discussion</li> <li>• Activity Based Learning</li> </ul>	

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.	Different types of financial markets instruments with real life examples
2.	Understand strategies of marketing of financial services of banks, insurance co. etc.
3.	Learn about basics of various financial services like venture capital, mutual funds, leasing, securitization, factoring etc.
4.	Know about Depository System in India, Demat, KYC, Documents and process for beginning with online trading, mock trading, apps for learning virtual trading
5.	Get 'On the job' training at investment firm on voluntary basis.

**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.	Gurusamy, D. S. (2015). <i>Financial Market and Institutions</i> (Forth ed.). Chennai: Vijay Nicole Imprints Pvt Ltd.
2.	Financial Institutions and Markets - Dr.Mukund Mahajan,Nirali Prakashan (In Marathi Language hence it is excluded)
3.	Gurusamy, D. (2009). <i>Financial Services</i> (Second ed.). New Delhi, India: McGraw Hill Education India.
4.	Gordon, E., & Natrajan, K. (2016). <i>Financial Markets and Services</i> (11th Revised ed.). Mumbai, India: Himalaya Publishing House.
5.	Sasidharan , K., & Mathews, A. K. (2008). <i>Financial Services and System</i> . Delhi, India: McGraw Hill Education.
6.	Avadhani, V. A. (2015). <i>Financial Services in India</i> (Third Revised ed.). Mumbai, India: Himalaya Publishing House.
7.	Kaur, J., & Wadera, D. (2015). <i>Marketing of Services</i> (Revised ed.). New Delhi, India: Global Academic Publishers & Distributors.

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

**Not Available**

## SARDAR PATEL UNIVERSITY

(Effect from June, 2021-22)

M.COM. (BUSINESS STUDIES) SEMESTER-II		
Paper Code	Title of the Paper	Total Credit
PB02ECOM55	DIRECT TAX PLANNING- II	4

<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>To impart knowledge of Corporate Tax Planning in key decision making areas.</li> <li>To create understanding about how to take Managerial Decisions in tax planning.</li> <li>To aware students about latest development in tax planning.</li> </ul>
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Course Description		
Unit	Description	Weightage
1.	<b>Introduction to Tax Management</b> Concept of Tax Planning, Tax Avoidance and Tax Evasion, Tax Management, Objectives of Tax Planning, Factors on the basis of which Tax Planning is done., Corporate Taxation and Dividend Tax, Tax planning hints as per latest budget provision.	25%
2.	<b>Tax Planning and Financial Management Decisions</b> Tax Planning through Capital Structure Decision, Tax Liability of Dividend, Tax Planning via Bonus Shares, Employees Remuneration	25%
3.	<b>Tax Planning and Managerial Decisions</b> Own or Lease, Make or Buy Decisions, Sale of Assets Used for Scientific Research, Repair, Replacement, Renewal or Renovation, Shutdown or Continue Decisions.	25%
4.	<b>Business Reorganization and latest development</b> Legal aspects of amalgamation as per companies act., Amalgamation, Demerger and slump sale under income tax act- various Provision, tax concession available in each case., Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters. (all latest development)	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 to	
1.	Understand tax management concepts and evaluate the tax planning tools.
2.	Knowledge about the various financial management Decision of the companies related to tax planning.
3.	Ability to calculate tax of firm and companies.

**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.	Ahuja Girish and Gupta Ravi., " <i>Simplified Approach to Corporate Tax Planning and Management</i> ", New Delhi, Bharat Publication,.
2.	Singhania V. K., " <i>Direct Taxes – Law and Practices</i> ", New Delhi, Taxmann Publication
3.	Ahuja Girish and Gupta Ravi., " <i>Direct Taxes- Law and Practices</i> ", New Delhi, Bharat Publication,.

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

**Mooc:**

Students can opt Subject: Corporate Tax Planning (43) of SwaymPlatfrom for SEM I and II Examination for code for PB01ECOM25 and PB02ECOM25four credits of Introduction to GST By Anirban Ghosh, Netaji Subhas Open University.

**POST GRADUATE DEPARTMENT OF BUSINESS STUDIES**  
**SARDAR PATEL UNIVERSITY**  
**Multidisciplinary Course offered for students of Master of Business**  
**Administration**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-IV</b>		
<b>Paper Code</b>	<b>Title of the Paper</b>	<b>Total Credit</b>
PB03MCOM51	Indirect Taxes-I	4
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To impart knowledge of Basic Knowledge of GST and its related concept.</li> <li>• To Explain Time, Value and Place of Supply in detail.</li> <li>• To demonstrate Registration Procedure and issuing e-way bill.</li> <li>• To impart knowledge of ITC.</li> </ul>	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Model and Overview of GST</b> 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	<b>25%</b>
<b>2.</b>	<b>Time, Value and Place of Supply</b> Time of Supply of Goods and Services Rules. -Valuation of Supply of Goods and Services Rules. -Place of Supply of Goods and Services Rules.	<b>25%</b>
<b>3.</b>	<b>Registration Provisions</b> 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	<b>25%</b>
<b>4.</b>	<b>Input Tax Credit (along with transitional provisions)</b> 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.	<b>25%</b>

**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.

<b>Teaching-Learning Methodology</b>	<b>Lecture, Assignment, Quiz, Seminars</b>
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>

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.

<b>Course Outcomes: Having Completed this course, the students will be able</b>	
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.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
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 &amp; 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.
<b>On-Line Resources available that can be used as Reference Material</b>	
<b>Mooc:</b>	
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 Anirban Ghosh, Netaji Subhas Open University.	



**POST GRADUATE DEPARTMENT OF BUSINESS STUDIES  
SARDAR PATEL UNIVERSITY**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-IV</b>		
Paper Code PB04MCOM51	Title of the Paper Indirect Taxes-II	Total Credit 4
<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To impart knowledge of Documentation and Return procedure under GST regime.</li> <li>• To Make student understand Imports, Exports, Special Economic Zones (SEZ) and Refunds Concept.</li> <li>• To give practical training for Accounting and Audit under GST using technology.</li> <li>• To explain Offences, Penalties and Prosecution under GST regime.</li> </ul>	

<b>Course Description</b>		
Unit	Description	Weightage
<b>5.</b>	<b>Documentation and Returns Procedures</b> <ul style="list-style-type: none"> <li>• Tax Invoice / Bill of Supply – Features and Components</li> <li>• Debit and Credit Notes – Need and Formats</li> <li>• E&gt;Returns – Part 1, Part 1A, Part 2, Part 2A – Need and Functions</li> <li>• Payment of Tax</li> </ul>	<b>25%</b>
<b>6.</b>	<b>Imports, Exports, Special Economic Zones (SEZ) and Refunds</b> <ul style="list-style-type: none"> <li>• Import, Definition, Levy, Customs Levy</li> <li>• Input Tax Credits on Imports</li> <li>• Exports, Deemed Exports, Duty Levy, Zero rated Goods and Services,</li> <li>• Returns and Options</li> <li>• Special Economic Zones Act (SEZ Act) 2005</li> <li>• Refunds – Criteria, Eligibility and Process</li> </ul>	<b>25%</b>
<b>7.</b>	<b>Accounts and Audit under GST Regime</b> <ul style="list-style-type: none"> <li>• Accounting and changes from current system of accounting.</li> <li>• Book-keeping process and Impact</li> <li>• Audit by Department</li> <li>• Demand Raising and Recovery Provisions</li> </ul>	<b>25%</b>
<b>8.</b>	<b>Offences, Penalties and Prosecution</b> <ul style="list-style-type: none"> <li>• Offences under GST regime</li> <li>• Penalties on Non-Compliance</li> <li>• Procedures for Penalty and Prosecution</li> <li>• Compounding of Offences</li> <li>• Appeals and Revision</li> <li>• Advance Rulings</li> </ul>	<b>25%</b>

**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.

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

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

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
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.

<b>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)</b>	
<b>Sr. No</b>	<b>References</b>
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.
<b>On-Line Resources available that can be used as Reference Material</b>	
<b>Mooc:</b>	
Students can opt Subject : Introduction to GST of SwaymPlatform for SEM III and IV Examination for code PB03ECOM25 and PB04ECOM25 of four credits of Introduction to GST By Professor Anirban Ghosh, Netaji Subhas Open University.	

**POST GRADUATE DEPARTMENT OF BUSINESS STUDIES**  
**SARDAR PATEL UNIVERSITY**  
**Multidisciplinary Course offered for students of Master of Business**  
**Administration**

<b>Course Objectives</b>	To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation.
<b>Course Description</b>	

<b>M.COM. (BUSINESS STUDIES) SEMESTER-III</b>		
Paper Code PB03MCOM52	Title of the Paper Strategic Financial Management-I	Total Credit 4
Unit	Description	Weightage
<b>1.</b>	<b>Financial Policy and Corporate Strategy (Theory)</b> 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)	<b>25%</b>
<b>2.</b>	<b>Project Planning</b> 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	<b>25%</b>
<b>3.</b>	<b>Investment Decisions (Theory &amp; Examples)</b>	<b>25%</b>

	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	
4.	<b>eFinance: (Theory)</b> 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%

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

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture method</li> <li>• Learning from web-based contents</li> <li>• Group Discussion</li> <li>• Activity Based Learning</li> </ul>
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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

**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 – ICAI 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](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

**POST GRADUATE DEPARTMENT OF BUSINESS STUDIES  
SARDAR PATEL UNIVERSITY**

<b>M.COM. (BUSINESS STUDIES) SEMESTER-IV</b>		
<b>Paper Code</b> PB04MCOM52	<b>Title of the Paper</b> <b>Strategic Financial Management-II</b>	<b>Total Credit</b> <b>4</b>
<b>Course Objectives</b>	To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation	
<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>5.</b>	<b>Capital Structure Theories (Theory and Examples):</b> Assumption & Significance, Concept of Optimum Capital Structure, Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani & Miller Approach	<b>25%</b>
<b>6.</b>	<b>Capital Structure Planning &amp; Policy (Theory):</b> 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	<b>25%</b>
<b>7.</b>	<b>Dividend Theories (Theory and Examples):</b> Walter’s Model, Gordon’s Model, Modigliani – Miller’s Model	<b>25%</b>
<b>8.</b>	<b>Dividend Policy Decision (Theory):</b> 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	<b>25%</b>

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

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture method</li> <li>• Online Exercises</li> <li>• Case study method</li> <li>• Activity Based Learning</li> </ul>
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<b>Evaluation Pattern</b>		
<b>Sr.No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
<b>4.</b>	Internal/Written Examination	<b>20%</b>
<b>5.</b>	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	<b>10%</b>

6.	University Examination	70%
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\* 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 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	Gupta, J. B. (2016). <i>Strategic Financial Management</i> (9th ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.
6	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	
<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392</a>	
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

