SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	**UB07HMACOM01**	**Title of the Course**	**Advanced Cost and Management Accounting - I**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	1	Understand the fundamental reasons for disagreements between profits in cost accounts and financial accounts, and learn the exact procedure to prepare a formal reconciliation statement.
	2	Gain practical knowledge of non-integrated accounting systems by learning how to process books of original entries, manage specific control accounts, and record accounting entries across various ledgers like Cost, Store, Work-in-progress, and Finished Stock ledgers.
	3	Analyze the core concepts, objectives, and factors that influence product pricing, while learning to apply diverse pricing methods such as Cost-Based (Marginal/Variable and Full Cost), Penetration, Skimming, and Return on Investment (ROI) pricing.
	4	Develop insight into contemporary and emerging concepts in cost and management accounting, specifically focusing on the application of Activity Based Costing (ABC), Life Cycle Costing, Target Costing, Kaizen Costing, and Just In Time (JIT) practices.

Unit	Course Content	Weightage (%)
I	**Reconciliation of Profit as per Cost Accounts with Profit as per Financial Accounts (theory & examples)** • Reasons for disagreement in profit • Procedure for Reconciliation • Preparation of Reconciliation statement • Examples of two products are not expected	25%
II	**Non-Integrated Accounts (cost control accounts) [only examples]** • Introduction • Books of original entries • Ledgers like Cost Ledger, Store Ledger, Work-in-progress Ledger, Finished Stock Ledger • Control Accounts • Accounting Entries	25%
III	**Concept of Pricing and Pricing Decisions** • Concept of Pricing, Objective, Types of Pricing, Factors affecting Pricing of Product • Methods of Product Pricing: Cost-Based Pricing (Marginal Cost/Variable Cost, Full Cost), Penetration Pricing, Skimming Pricing, Return on Investment (ROI) Pricing.	25%
IV	**Emerging Concepts in Cost and Management Accounting** • Activity Based Costing (ABC) • Life Cycle Costing • Target Costing • Kaizen Costing • Just In Time	25%

Bachelor of Commerce (B.Com.) Semester-VII

Teaching-Learning Methodology	Classroom Lecture Seminars (Student-led and Faculty-moderated) Case-Based Learning Problem-Based Learning ICT-Enabled Learning (LMS-based Tasks, Digital Resources, Virtual Labs/Webinars).

Course Outcomes	
1.	Describe the fundamental concepts, theories, and classifications of cost and management accounting.
2.	Apply marginal and absorption costing techniques for managerial decision-making and break-even analysis.
3.	Evaluate various product pricing methods and strategic decisions like "Make or Buy".
4.	Demonstrate knowledge of emerging trends such as Activity Based Costing (ABC), Target Costing, and JIT.
5.	Utilize supportive technologies and management skills to solve practical problems in a global business context.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
	Total Internal (%)	50 (100%)
	University Examination (%)	50 (100%)

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Cost Accounting: Principles and Practice	M.N. Arora	13th Edition, 2016	Vikas Publishing House
2	Cost Accounting	Jawahar Lal	6th Edition, 2017	McGraw Hill Education
3	Advanced Cost Accounting	V.K. Saxena & C.D. Vashist	2nd Edition, 2010	Sultan Chand & Sons
4	Cost and Management Accounting	Ravi M. Kishore	6th Edition, 2018	Taxmann Publications
5	Management Accounting	S.N. Maheshwari	13th Edition, 2014	Vikas Publishing House
6	Management Accounting	M.Y. Khan & P.K. Jain	7th Edition, 2016	McGraw Hill Education

7	Cost Accounting: A Managerial Emphasis	Charles T. Horngren, Srikant Datar, Madhav Rajan	16th Edition, 2018	Pearson
8	Advanced Management Accounting	Robert S. Kaplan & Anthony A. Atkinson	3rd Edition, 1998	Pearson

- **Online Resources (Open Source)**

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

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	**UB07HMACOM02**	**Title of the Course**	**Entrepreneurship Development and Startup Management**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	1	To understand the concepts, classifications, and processes of entrepreneurship, including women, social, and rural ventures.
	2	To utilize design thinking and lean startup methods for idea generation, MVP development, and crafting Business Model Canvases.
	3	To examine the startup life cycle and evaluate the support provided by universities, incubators, and the broader ecosystem.
	4	To differentiate between startup funding stages from bootstrapping to venture capital and explore alternative investment landscapes.
	5	To assess national and student-centric policies and initiatives that promote and support new startups.

Unit	Course Content	Weightage (%)
I	**Foundations of Entrepreneurship** • Entrepreneurs: Concept, Definition, Characteristics, Classification of Entrepreneurs • Concept and Definition of entrepreneurship, Process of Entrepreneurship, Types of Entrepreneurships. • Women Entrepreneurship, challenges of women entrepreneurs, • Social Entrepreneurship, who is a social entrepreneur-characteristics- • Rural Entrepreneurship- need for rural Entrepreneurship, Problems of rural Entrepreneurship.	25%
II	**Business Idea Generation and Creating Business Plan** • Business Idea Generation: Design Thinking, Sources of ideas generation, Methods of generating ideas, Lean Startup Methodology • Market Feasibility: Feasibility study, types, features, outline of feasibility study, Minimum Viable Product (MVP) development • Crafting Business Plan: Business Model Canvas (BMC), Nature and scope of Business plan, Preparation of Business Plan, Evaluating Business plans, Reasons for success and failure of Business Plan, Business Idea Pitching	25%
III	**Introduction to Start-Up** • Defining start-up, Start-up life cycle, Challenges faced by Start-ups, Reasons for the failure of Start-ups. • Start-up Ecosystem: Elements of start-up ecosystem; Government, Universities, Incubators • Business Incubation: Definition, Services provided by incubators	25%

Bachelor of Commerce (B.Com.) Semester-VII

IV	**Startup Finance & Institutional Support** • Startup Funding Stages: Bootstrapping, Seed Capital, Angel Investment, Venture Capital (VC), and Private Equity (PE). • Indian Funding Landscape: Role of SEBI-registered AIFs (Alternative Investment Funds); Crowdfunding and MUDRA loans. • Schemes and Policies for Promoting Startups: Student Startup and Innovation Policy (SSIP), Startup India, Stand Up India, Make in India, Atal Innovation Mission (AIM)	25%

Teaching-Learning Methodology	Classroom Lecture Reflective Practice Case-Based Learning Problem-Based Learning Simulation: Business Pitching/Mock Valuation Seminars Field Visit: Incubator/Startup Visit

Course Outcomes	
1.	Evaluate the multi-faceted roles of entrepreneurs (Women, Social, and Rural) in driving economic development and addressing societal challenges.
2.	Design a comprehensive business plan using Design Thinking and the Business Model Canvas (BMC) to validate market feasibility and MVP development.
3.	Appraise the startup ecosystem, including the roles of incubators, universities, and institutional frameworks (SIDBI, NABARD) in supporting the startup life cycle.
4.	Synthesize various funding strategies—from bootstrapping to Venture Capital—and apply valuation basics to determine startup financial readiness.
5.	Critique national schemes (SSIP, Startup India, AIM) to leverage government support for promoting sustainable entrepreneurial ventures.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials Books:**

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

- **Online Resources (Open Source)**

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

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	**UB07HMACOM03**	**Title of the Course**	**Business Environment and Policy Framework**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To understand business systems and analyze micro and macro environmental factors using forecasting techniques.
	2	To understand industrial licensing, patent and trademark laws, and short- to long-term financing options.
	3	To learn how RBI instruments regulate the stock, expansion, and contraction of money.
	4	To evaluate corporate social responsibilities toward stakeholders and the methods of conducting social audits.
	5	To appraise the impacts of privatization, disinvestment, and globalization alongside consumer protection laws.

Unit	Course Content	Weightage (%)
I	• **Nature, Scope and Objectives of Business:** Business System/Process, Classification of Business, Classification of Industries, Characteristics of Business and Goals of Business. • **A Glimpse of Business Environment:** Meaning of Business Environment, Types of Environments, Internal and External Environment (**Micro and Macro Environment)**-Economic Environment Political and Government Environment- Natural and Technological Environment, Demographic Environment. • **Environmental Analysis and Forecasting:** Stages of Environmental Analysis-Approaches to Environmental Analysis; Steps In/Approaches to Environmental Analysis; Techniques for Environmental Forecasting-Types of Environmental Forecasting; Techniques for Environmental Forecasting.	25%
II	• **IDRA and Industrial Licensing:** The Industries (Development and Regulation) Act (IDR Act) 1951- Industrial Licensing. • **Patents And Trade Marks-** Patents; Trademarks; The Trade Marks Act, 1999- Falsifying and Falsely Representing Trademarks; Falsely Representing Trademarks as Registered. **Industrial Finance-Types of Industrial Financing-** Short Term Finance; Medium Term Finance; Long Term Finance.	25%
III	• **The Current Monetary Policy of RBI:** Nature of Monetary Policy-Extent of Money (Measures of Money Stock)-Expansion of Money-Contraction of Money-Instruments of Monetary Policy- General (Quantitative) and Selective (Quantitative). • **Social Responsibility of Business (SRB)-** Classical and Contemporary Views, Social Orientations of Business, The Factors Affecting Social Orientations, SRB Towards Different Sections- (Shareholders, Employees, Consumers, Society/Community).	25%

	• **Social Audit-**Nature/Meaning/Feature of Social Audit, Evolution of Social Audit, Objectives and Benefits of Social Audit, Methods of Social Audit, Obstacles to Social Audit, Organization for Social Audit, Audit Programs, Social Audit in India	
IV	• **Privatization -**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. • **Globalization:** Meaning of Globalization-Features of Current Globalization, Essential Conditions for Globalization, The Foreign Market Entry Strategies/ Strategies of Globalization. • **Consumer Rights, Consumerism and Business:** Consumer Rights, Consumerism in India, The Consumer Protection Act, 2019.	25%

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning Self-Directed Learning Industrial Visit/Field Visit, Seminars (Student-led and Faculty-moderated) ICT-Enabled Learning, Simulation and Role-Play

Course Outcomes	
1.	Analyse the nature, scope, and multi-dimensional components of the business environment and their impact on organizational goals.
2.	Apply environmental forecasting techniques and stages of environmental analysis to strategic business decision-making.
3.	Evaluate the legal and financial frameworks governing industrial licensing, intellectual property rights, and corporate securities in India.
4.	Appraise the role of the RBI and Government through monetary and fiscal policies and the importance of Social Responsibility and Social Audit.
5.	Critique the implications of privatization and globalization on the Indian economy and the mechanisms for consumer protection.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
	Total Internal (%)	50 (100%)
	University Examination (%)	50 (100%)

- **Suggested Learning Materials Books:**

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

- **Online Resources (Open Source)**

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

Bachelor of Commerce (B.Com.) Semester-VII

Sr. No.	Description of Resource(s)	Weblink
7	**Unit 4: Consumer Protection** – Department of Consumer Affairs (Jagrit Grahak): Access to the Consumer Protection Act, 2019, and resources regarding consumer rights in India.	https://consumeraffairs.nic.in/
8	**General Reference** – NITI Aayog Reports: Essential for understanding the Union Budget impact, disinvestment policies, and strategic national development goals.	https://www.niti.gov.in/reports-niti-aayog

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar
NAAC 'A' Grade (10-01-2023 To 09-01-2028)
NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	**UB07HGECOM01**	**Title of the Course**	**Management and Organisational Behaviour**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To comprehend the fundamental concepts, levels, roles, and skills of management while mastering planning and decision-making processes.
	2	To evaluate the principles and techniques of directing, coordination, and controlling within an organization.
	3	To examine the historical evolution of organizational behaviour and analyze how individual factors like emotions, personality, perception, and learning shape actions.
	4	To evaluate core motivation theories and leadership traits, types, and styles to manage workplace dynamics.
	5	To analyze the conflict process and apply strategic bargaining and negotiation techniques to resolve organizational issues.

Unit	Course Content	Weightage (%)
I	**Introduction to Management** • Concept of management, Features, Functions, Importance of management, Levels of management, Managerial roles and Skills • Planning- Types, Process • Decision making Concept, Decision making process, Principles of decision making, Types of decisions • Contemporary trends and issues in management	25%
II	**Directing, Coordination and Controlling** • Directing- Principles, importance and process • Coordination-Need for coordination, Types of coordination, Techniques of effective coordination • Controlling- Process, Techniques	25%
III	**Introduction to Organisational Behaviour (OB)** • Concept, Historical evolution of OB, Disciplines contributing to OB, Individual behaviour- Factors • Emotion and Moods, • Personality- theories, • Perception, Attitude • Learning- theories	25%
IV	**Individual Behaviour** • Motivation-Theories • Leadership- types, traits and styles • Conflict- Process • Negotiation- Bargaining strategies, process	25%

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Teaching-Learning Methodology	Classroom Lecture Case-Based Learning Problem-Based Learning Self Direct Learning ICT-Enabled Learning, Simulation and Role-Play Collaborative: Group Tasks

Course Outcomes	
1.	Synthesize classical and contemporary management functions (Planning, Directing, Controlling) to develop effective decision-making frameworks for complex organizational environments.
2.	Appraise the design and efficiency of Management Information Systems (MIS) and coordination techniques to optimize organizational communication and control.
3.	Evaluate the impact of individual psychological factors including personality theories, perception, and attitudes on workplace behaviour and organizational culture.
4.	Critique various leadership styles and motivational theories to formulate strategies that enhance employee engagement and mitigate dysfunctional conflict.
5.	Design effective negotiation and communication strategies to resolve interpersonal conflicts and facilitate productive workplace relationships.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials**

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

Bachelor of Commerce (B.Com.) Semester-VII

- **Online Resources and MOOCs**

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

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	UB07HMICOM01	Title of the Course	Financial Reporting
Total Credits of the Course	04	Hours per Week	04

Course Objectives	**1**	To grasp the core principles, applicability, and framework regulating modern Accounting Standards.
	2	To master the structural presentation of core financial statements and navigate first-time adoption rules under Ind AS.
	3	To implement guidelines for interim financial reporting and manage changes in accounting policies, estimates, and errors.
	4	To accurately measure, value, and account for inventories alongside property, plant, and equipment.

Unit	Course Content	Weightage (%)
I	Introduction & Framework • Introduction to Accounting Standards • Framework for Presentation of Financial Statements • Applicability of Accounting Standards	25%
II	Core Financial Statements • Ind AS 1: Presentation of Financial Statements • Ind AS 101: First-time Adoption of Ind AS	25%
III	Reporting & Policies • Ind AS 34: Interim Financial Reporting • Ind AS 8: Accounting Policies, Changes in Accounting Estimates and Errors	25%
IV	Asset Accounting • Ind AS 2: Inventories • Ind AS 16: Property, Plant, and Equipment	25%

Teaching-Learning Methodology	Classroom Lecture Inquiry-Based Learning Case-Based Learning Self Direct Learning Research-Oriented Learning Micro-Projects

Bachelor of Commerce (B.Com.) Semester-VII

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

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

Suggested Learning Materials

Sr.	Title	Author(s)	Edition/Year	Publisher
1	Students' guide to Ind ASs	Rawat, D. S., & Patel, P.	11th Ed. / 2023	Taxmann
2	Illustrated guide to Ind AS	Chatterjee, B. D., & Jain, J.	9th Ed. / 2024	Taxmann
3	Practical guide to Ind AS & IFRS	Garg, K.	10th Ed. / 2025	Bharat Law House
4	Ind AS - Interpretation & Issues	D'souza, D.	7th Ed. / 2025	Snowwhite

Online Resources (Open Source)

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

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	UB07HMICOM01	Title of the Course	Financial Systems and Markets
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To evaluate the structure, functions, and development of the Indian financial system and its impact on economic growth.
	2	To understand the roles, constituents, and operations of money, capital, debt, forex, and derivative markets regulated by SEBI.
	3	To examine the evolution, innovations, and operational challenges facing the financial services sector before and after liberalization.
	4	To analyze equity, debt, hybrid, and money market instruments alongside the core concepts of financial engineering.

Unit	Course Content	Weightage (%)
I	**The Financial System of India** • Functions of the Financial Market; • Financial Concepts; Financial Assets – Properties of Financial Assets; Financial Intermediaries; Financial Markets; Financial Rates of Return; Financial Instruments; • Development of Financial System in India; • Financial System and Economic Development.	25%
II	**Financial Markets** • Concept, Role and Functions of Financial Markets; Constituents of Financial Markets; • Indian Money and Capital Markets — Money Market: Definition, Characteristics, Importance, Functions; Capital Market: Meaning, Characteristics, Functions, SEBI as Regulating Body; • Call Money Market: Meaning, Features, Benefits, Participants, Nature of Dealings, Mode of Operations; • Debt Markets: Meaning, Advantages, Functions, Role of Bond Market; • Conceptual Discussion of Forex Market and Derivative Market.	25%
III	**Financial Services: Conceptual Framework** • Meaning, Characteristics, Objectives, and Scope of Financial Services; • Factors Retarding Growth Prior to Economic Libralisation; Causes for Financial Innovations; • Innovative Financial Instruments; • Problems/Challenges Facing the Financial Services Sector; • Present Scenario	25%

IV	**Financial Market Instruments** • Equity Market Instruments: Equity Shares, Preference Shares, Deferred/Founders Shares, Non-voting Shares, Tracking Stocks. • Debt Market Instruments: Debentures, Kinds of Debentures, Distinction between Debentures and Share Capital, Convertible Debentures, Valuation of Convertibles. Hybrid Debt Instruments: Zero Interest Bond, Equity Warrants with NCDs, Secured Premium Notes, Deep Discount Bond, Zero Coupon Convertible Note, Step-up and Step-down Debentures, Coupon Stripping, Debt for Equity Swap, Junk Bonds, Mezzanine Debt, Floating Rate Bonds, Multi-option Secured Redeemable Convertible Debentures, Callable Bonds, Option Tender Bonds, Guaranteed Debentures, Subordinated Debentures, Indexed Bonds, Inflation Adjusted Bonds, Credit Wrapping, STRIPS, Oil Bonds, Call and Put Options in Debenture Issue. • Money Market Instruments: Treasury Bills, Central Government Securities (Gilt-edged), State Government/Public Sector/Municipality Securities, Commercial Papers, Certificate of Deposit, Bills Rediscounting, Call Money, Repurchase Agreements, Interbank Participation Certificates, Bank Deposits, Term Money, Corporate Debentures and Bonds, Banker's Acceptance, Commercial Bills. • Financial Engineering: Meaning and Features.	25%

Teaching-Learning Methodology	Classroom Lecture Problem-Based Learning Case-Based Learning ICT-Enabled Learning

Course Outcomes	
1.	Develop a comprehensive conceptual understanding of the Indian financial system, its structure, and its role in economic development.
2.	Analyze the functions, constituents, and regulatory framework of Indian money and capital markets.
3.	Evaluate the scope, characteristics, and evolving landscape of financial services in the post-liberalization era.
4.	Classify and appraise equity, debt, hybrid, and money market instruments, including their valuation and financial engineering dimensions.
5.	Apply knowledge of financial systems and markets to practical investment and financial management scenarios.

Bachelor of Commerce (B.Com.) Semester-VII

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials**

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

- **Online Resources (Open Source)**

Sr. No.	Description	Weblink
1	Financial Markets: A Beginner's Module	https://www.nseindia.com/static/learn/self-study-ncfm-modules-foundation-financial-markets
2	SEBI – Investor Education and Resources	https://www.sebi.gov.in
3	RBI – Financial Markets and Publications	https://www.rbi.org.in
4	NPTEL – Financial Institutions and Markets	https://nptel.ac.in/courses/110105121

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	UB07HMICOM03	Title of the Course	Consumer Behaviour
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1	To comprehend the concept, core characteristics, and distinct managerial and operative functions of human resource management.
	2	To analyze the implementation of HRMS frameworks and execute strategic talent acquisition processes.
	3	To evaluate employee training methods, executive development programs, and performance appraisal techniques like MBO and 360-degree feedback.
	4	To navigate digital HR analytics, workforce diversity, ethical issues, and future trends shaping global HRM.

Unit	Course Content	Weightage (%)
I	**Technology-Driven Consumer Behaviour**: • The marketing concepts • Technology's role in consumer-marketer exchange Customer Value, Satisfaction, and Retention • Interdisciplinary nature of consumer behaviour	25%
II	**Segmentation, Targeting, and Positioning**: • Bases for segmentation • Effective targeting • Behavioural targeting • Strategic positioning and repositioning	25%
III	**Consumer Motivation and Personality**: • Dynamics of motivation • Systems of needs (Trio of Needs) • Measurement of motives • Brand personification • Self-image	25%
IV	**Consumer Perception:** • Elements of perception • Perceptual selection and organization • Stereotyping; Consumer imagery • Managing perceived quality and risk	25%

Teaching-Learning Methodology	Classroom Lecture Problem-Based Learning Case-Based Learning ICT-Enabled Learning Role-Play/Student Presentations

Course Outcomes	
1.	Analyze the impact of digital technology on technology-driven consumer exchanges and customer value retention.
2.	Formulate strategic Market Segmentation, Targeting, and Positioning (STP) models using behavioural targeting techniques.
3.	Evaluate psychological drivers including motivational theories and personality traits to predict consumer behaviour.
4.	Manage consumer perception and imagery to effectively address perceived quality and mitigate consumer risk.
5.	Conduct applied consumer research using appropriate methodologies and evidence-based problem-solving techniques.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials Books:**

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

- **Online Resources (Open Source)**

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

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	**UB07HMICOM04**	**Title of the Course**	**Human Resource Management**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To understand how technology influences the consumer-marketer exchange and shapes customer value, satisfaction, and retention.
	2	To evaluate the bases for market segmentation and implement effective behavioural targeting and strategic repositioning.
	3	To examine the dynamics of consumer needs, measure buying motives, and analyze brand personification and self-image.
	4	To interpret how consumers select and organize information, and how businesses manage perceived quality, risk, and stereotyping.

Unit	Course Content	Weightage (%)
I	**Meaning, Nature and Scope of HRM**: • Concept and definition of HRM, • Scope and characteristics; • Functions- Managerial and Operative; • Changing role of HR in modern organizations; • Role of HRM in improving efficiency and productivity.	25%
II	**HRMS and Talent Acquisition**: • Objectives, • Features, Components/Modules, Functions, and Process Flow of HRMS; • Advantages, Challenges, and Implementation; • HRMS in Indian Context; • Concept, Strategic importance, and framework of Talent Acquisition; • Challenges in Talent Acquisition.	25%
III	**Employee Training, Appraisal and Performance Management**: • Training: Meaning, Need and Methods; • Executive Development Programmes; • Performance Appraisal: Methods and Techniques (360-degree Feedback and MBO).	25%
IV	**Contemporary Issues and Challenges in HRM**: • Globalization and workforce diversity; • Digital HRM and HR analytics; • Ethical issues and corporate social responsibility; Future challenges in HRM.	25%

Teaching-Learning Methodology	Classroom Lecture Problem-Based Learning Case-Based Learning ICT-Enabled Learning Role-Play/Student Presentations Collaborative: Joint Presentations Research: Data Analysis Tasks

Bachelor of Commerce (B.Com.) Semester-VII

Course Outcomes	
1.	Appraise the evolving role of HRM in modern organizations to determine how managerial and operative functions contribute to organizational efficiency and productivity.
2.	Design a strategic Talent Acquisition framework and HRMS process flow to address contemporary recruitment challenges in the Indian context.
3.	Synthesize employee training needs and executive development programs to create integrated career planning and performance management systems (MBO & 360-degree feedback).
4.	Critique the impact of globalization, workforce diversity, and HR analytics on organizational behaviour and digital HR transformation.
5.	Formulate ethical guidelines and CSR-driven HR policies to address future challenges and sustainability in human resource management.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

- **Suggested Learning Materials Books:**

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

- **Online Resources (Open Source)**

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

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	**UB07HMICOM05**	**Title of the Course**	**Direct Tax Management**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To determine residential status, compute total income and tax liability, and evaluate tax rates under the current default regime.
	2	To analyze the legal position of firms and compute partner remuneration, book profits, and total firm income under updated tax laws.
	3	To calculate taxable income, handle corporate loss set-offs, and apply Minimum Alternate Tax (MAT) and dividend taxation rules.
	4	To navigate faceless assessments, API-driven filing, advance payments, and digital refund or appeal processes.

Unit	Course Content	Weightage (%)
I	**Introduction** • Basic Concept, Residential Status and incidence of Tax under the 2025 framework . • Exempted Incomes (Rationalized list) and Existing Tax Rates under the Default Regime . • Computation of Total Income and Tax Liability . • Securities Transaction Tax, Tonnage Tax.	25%
II	**Assessment of Firms** • Definition of firm and partner; Position of a firm under the IT Act 2025 . • Essential conditions for a firm to be eligible for deduction of interest and salary to partners under the modernized statutory framework. • Computation of book profit; Treatment of share of profit, interest, and remuneration received by a partner. • Streamlined provisions regarding set-off and carry forward of losses; Computation of Total income of the firm.	25%
III	**Taxation of Companies** • Definitions, Taxable income, and tax liability computation under the latest corporate tax regime . • Carry forward and set-off of losses in the cases of certain companies .• Transition rules and applicability of Minimum Alternate Tax (MAT) under the 2025 Act. • Taxation of dividends directly in the hands of shareholders (replacing DDT); Tax on income received from venture capital companies/funds.	25%
IV	**Tax Management** • Return of income & faceless assessment; Updated PAN/TAN compliance. • Forms and API-driven Filing of Returns; Revised Penalties & Prosecutions. • Advance Payment of Tax and Interest calculations; • Faceless Appeals & Revisions; Digital Refunds; Settlement of Cases.	25%

Bachelor of Commerce (B.Com.) Semester-VII

Teaching-Learning Methodology	Classroom Lecture Inquiry-Based Learning Reflective Practices Research-Oriented Learning Micro-Projects.

Course Outcomes	
1.	Evaluate residential status and the incidence of tax under the 2025 framework, and assess the applicability of rationalized exempted incomes.
2.	Analyze the essential conditions for partnership firms and calculate book profits, set-offs, and total income under the modernized IT Act 2025.
3.	Critically Assess corporate tax liabilities, evaluate transition rules for MAT, and formulate strategies for handling dividends and venture capital income.
4.	Execute contemporary tax management practices, including API-driven return filings, automated TDS mechanisms, and faceless assessments.
5.	Synthesize tax regulations and recent developments to design comprehensive, compliant tax strategies for diverse legal entities.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
	Total Internal (%)	50 (100%)
	University Examination (%)	50 (100%)

Suggested Learning Materials Books

Sr.	Title	Author(s)	Edition/Year	Publisher
1	Simplified Approach to Corporate Tax Planning and Management	Ahuja Girish and Gupta Ravi	Latest (2025-26)	Bharat Publication
2	Direct Taxes - Law and Practices	Singhania V. K.	Latest (2025-26)	Taxmann Publication
3	Direct Taxes- Law and Practices	Ahuja Girish and Gupta Ravi	Latest (2025-26)	Bharat Publication

Online Resources (Open Source)

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

SARDAR PATEL UNIVERSITY

Vallabh Vidyanagar

NAAC 'A' Grade (10-01-2023 To 09-01-2028)

NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	**UB07HMICOM06**	**Title of the Course**	**Indian Financial System, Banking and Risk Management**
Total Credits of the Course	**04**	**Hours per Week**	**04**

Course Objectives	**1**	To evaluate the structure, functions, and historical evolution of the Indian financial system and banking sector, including modern digital banking developments.
	2	To grasp the regulatory, monetary, and supervisory functions of the Reserve Bank of India (RBI), including credit control instruments and compliance norms.
	3	To examine the objectives and roles of specialized development financial institutions and Regional Rural Banks (RRBs) in economic growth.
	4	To differentiate between risk and uncertainty, identify types of risks, and apply strategic risk management processes and financing techniques.

Unit	Course Content	Weightage (%)
I	• **Indian Financial System and Banking Sector** Financial System-Functions of Financial System-Classification of Financial System- (Financial Markets- Financial Institutions- Financial Instruments- Financial Services)-Benefits of Financial Services, Banking & Non-Banking Financial Institutions in India. • **Banking-A Retrospect** A Brief History of the Growth of Indian Banking Sector-Evolution of Modern Banking-Merchant Banking-Capital Markets Reforms-Various Committees on Banking Sector-(Reforms-other Developments supportive to Commercial Banks)-2014 onwards Developments (PM Narendra Modi Era)-Information Technology in Banking Sector.	25%
II	• **Central Banking (Reserve Bank of India-RBI)** Introduction-Need for a Central Bank- Organization & Management of RBI-Monetary Functions of RBI- Monopoly of Note Issue (Issuer of Currency)-Banker to the Government-Banker's Bank & Lender of Last Resort-Controller of Credit-Bank Rate Policy-Bank Rate-Repo Rate-Reverse Repo Rate-Marginal Standing Facility Rate (MSF Rate)-Open Market Operations -Variable Reserve Ratio Method-Liquidity Adjustment Facility-Market Stabilization Fund-Selective Credit Controls-Moral Suasion & Other Methods-Manager of Custodian of Foreign Exchange Reserves-Regulation of Payment System-Non-Monetary Functions-Branch Licensing-Regulatory Functions-Maintenance of Statutory Reserves-Risk Management-regulation of Interest Rate- KYC Norms-Disclosure Norms-M&As-Para Banking-Supervising Function-Conducting Periodic Meeting-Monitoring Financial Institutions-Development Functions.	25%

Bachelor of Commerce (B.Com.) Semester-VII

III	• **Development Banking (DB)** Introduction- Definition of Development Bank (DB)-Objectives of DB-IDBI-IFCI-ICICI & ICICI Bank-SFCs-SIDCs-EXIM Bank-SIDBI-NABARD. • **Regional Rural Banks (RRBs)** Background Information-Ownership-Objectives-Features of RRBs-Controlling Authority-Role of Sponsor Bank-Functions-Process-Problems-Reformation Process.	25%
IV	• **Risk Management and Control** The Concept of Risk- Risk vs. Uncertainty- Types of Risks-Classifying Pure Risks- Losses and Methods of Handling Pure Risk-Risk Management Process- Risk Financing Techniques- Risk Management Objectives- Risk Management Information Systems (RMIS)- Organization of Risk Management Department- Risk Management vs. Insurance Management.	25%

Teaching-Learning Methodology	Classroom Lecture Reflective Practice Case-Based Learning Problem-Based Learning Simulation: Business Pitching/Mock Valuation Seminars Field Visit: Incubator/Startup Visit

Course Outcomes	
1.	Appraise the structure and functions of the Indian Financial System, including both banking and non-banking institutions
2.	Analyse the evolution of the Indian banking sector and the impact of modern technological reforms.
3.	Evaluate the regulatory and monetary functions of the Reserve Bank of India (RBI) and its role in financial stability.
4.	Critique the roles and objectives of Development Banks (IDBI, NABARD, etc.) and Regional Rural Banks in national growth**.**
5.	Apply risk management principles and financing techniques to identify and mitigate institutional and pure risks.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
Total Internal (%)		50 (100%)
University Examination (%)		50 (100%)

Bachelor of Commerce (B.Com.) Semester-VII

- **Suggested Learning Materials Books:**

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

- **Online Resources (Open Source)**

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

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar
NAAC ‘A’ Grade (10-01-2023 To 09-01-2028)
NEP-2020 aligned Curriculum with effect from Academic Year 2026-27

Bachelor of Commerce (B.Com.) Semester-VII

Course Code	UB07HSECOM01	Title of the Course	Advance Excel For Business Analytics
Total Credits of the Course	02	Hours per Week	02

Course Objectives	1	To proficiently enter, revise, and format worksheet data using math, logical, lookup, text, and date & time functions.
	2	To synthesize large datasets using PivotTables, Pivot Charts, advanced charting techniques, and conditional formatting.
	3	To ensure data accuracy and integrity by applying data validation, cleaning techniques, auto-filters, and sorting.
	4	To streamline repetitive tasks and improve efficiency through the use of Macros.
	5	To import and reshape data from various sources using Power Query for advanced data transformation.

Unit	Course Content	Weightage (%)
1	**Advanced Excel with Data Handling & Functions** • Preparing and Modifying excel worksheets with formatting • Enter, revise and modifying data in worksheet • Maths functions • Logical functions • Lookup functions • Text functions • Date & time functions	50%
2	**Data Analysis & Visualization** • PivotTables & Pivot Charts • Conditional formatting • Data validation & Data Cleaning • Advanced charting techniques • Auto filter and Sorting • Macros • Power Query for data transformation	50%

Teaching-Learning Methodology	Theory (50%) + Practical (50%) Classroom Lecture Experimental Learning Case-Based Learning Problem-Based Learning ICT-Enabled Learning

Bachelor of Commerce (B.Com.) Semester-VII

Course Outcomes	
1.	Apply advanced functions (Maths, Logical, Lookup, Text, Date/Time) to solve complex business and financial problems.
2.	Analyze, visualize, and automate repetitive tasks for large datasets to facilitate managerial decision-making.

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	25 Marks (%)
1	Class Test (at least one)	10 (40%)
2	Quiz (at least one)	05 (20%)
3	Active Learning	----
4	Home Assignment	05 (20%)
5	Class Assignment	----
6	Attendance	05 (20%)
Total Internal (%)		25 (100%)
University Examination (%)		25 (100%)

- **Suggested Learning Materials Books:**

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

- **Online Resources (Open Source)**

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