



SARDAR PATEL UNIVERSITY

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

Vallabh Vidyanagar

Gujarat

Academic Program Structure

&

Curriculum

(Aligned with NEP-2020)

[Master of Commerce]

NHEQF Level: 6.0/6.5

Entry NHEQF Level	:	5.5/6
Duration	:	Two Years (Four Semesters)
Total Courses	:	24
Total Learning Hours	:	2640
Total Credits	:	88
Total Marks	:	2200



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Graduate Attributes (GAs) [12-15]

GA1: Demonstrate in-depth knowledge of commerce, accounting, finance, taxation, economics, and business laws relevant to academic, professional, and organizational contexts.

GA2: Apply advanced accounting standards, financial reporting practices, and auditing principles for analysis and interpretation of financial information.

GA3: Use quantitative, statistical, and financial tools to analyse business, economic, and financial problems and support decision-making.

GA4: Conduct independent research using appropriate methodologies, data analysis techniques, and academic writing guidelines.

GA5: Interpret and apply taxation laws, corporate regulations, and compliance frameworks in business and professional contexts

GA6: Analyse the impact of global economic trends, trade policies, and financial systems on national and international business environments

GA7: Use accounting software, data analysis tools, and digital platforms effectively for commerce-related applications

GA8: Apply commercial and financial knowledge to entrepreneurship, business planning, and organizational decision-making

GA9: Integrate principles of social responsibility, sustainability, and inclusive growth into commercial and financial decision-making.

GA10: Exhibit adaptability, resilience, and readiness for careers in academia, finance, accounting, taxation, banking, and corporate sectors

GA11: Critically evaluate commercial, financial, and economic issues and propose logical, evidence-based solutions.

GA12: Engage in continuous learning, professional development, and upskilling to adapt to evolving commercial practices and regulatory environments

Programme Educational Objectives (PEOs): [5-8]

PEO1: Apply advanced knowledge of commerce, accounting, finance, taxation, economics, and business laws in academic, professional, and organizational contexts.

PEO2: Engage in critical analysis, quantitative reasoning, and research-based inquiry to address complex business, financial, and economic issues.

PEO3: Demonstrate ethical reasoning, professional integrity, and social responsibility in commerce-related decision-making and practices.



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PEO4: Pursue successful careers in academia, finance, accounting, taxation, banking, corporate sectors, or entrepreneurship, adapting to evolving business environments.

PEO5: Engage in continuous learning and professional development with awareness of global economic trends, digital transformation, and sustainable development goals

PEO6:

Program Learning Outcomes (PLOs): [10-12]

PLO1: Apply advanced knowledge of commerce, management, economics, and global business practices to analyse complex business situations.

PLO2: Critically evaluate business, economic, financial, and international trade issues using appropriate theoretical frameworks and analytical tools.

PLO3: Conduct independent and collaborative research to investigate business problems and generate evidence-based solutions

PLO4: Demonstrate the ability to interpret, assess, and synthesize national and international business policies, regulations, and legal frameworks.

PLO5: Formulate strategic decisions and policy recommendations considering ethical, social, and sustainability dimensions of business.

PLO6: Utilize digital tools, quantitative techniques, and data analytics for business decision-making and research.

PLO7: Communicate effectively in professional and academic contexts through reports, presentations, and policy briefs.

PLO8: Demonstrate leadership, teamwork, and lifelong learning capabilities required for professional growth in global business environments.

Program Specific Learning Outcomes (PSLOs): [2-3]

PSLO1: Evaluate complex financial statements by applying advanced accounting standards (Ind AS/IFRS) and auditing principles to provide insights for organizational decision-making

PSLO2: Integrate quantitative tools, statistical software, and research methodologies to investigate commercial problems and generate data-driven.

PSLO3: Critically interpret and apply direct and indirect tax laws, corporate regulations, and compliance frameworks to formulate tax-efficient business strategies.



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PSL O4: Synthesize the impact of global economic trends, international trade policies, and financial systems on national business environments to predict market shifts

PSLO5: Create comprehensive business plans that integrate principles of social responsibility, ethical governance, and environmental sustainability into entrepreneurial ventures



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Master of Commerce
Semester-I

Course Type	Course Code	Course Title	Teaching-Learning Scheme		Credits	Assessment Scheme & Marks				
			L-P-T	Total Notional Hours		Internal Assessment			External Assessment	Total Marks
						FA	SA	Total		
DSC	P2C01NCCOM01	Cost and Management Accounting	3-0-1	120	04	30	20	50	50	100
DSC	P2C01NCCOM02	Entrepreneurship Development and Startup Management	3-0-1	120	04	30	20	50	50	100
DSC	P2C01NCCOM03	Business Environment and Policy Framework	3-0-1	120	04	30	20	50	50	100
DGE	P2C01NGCOM01	Management and Organizational Behaviour	3-0-1	120	04	30	20	50	50	100
DSE Discipline Specific Elective (Any one Group)	P2C01NECOM01	Accounting: Financial Reporting	3-0-1	120	04	30	20	50	50	100
	P2C01NECOM02	Finance: Financial Systems and Markets	3-0-1	120	04	30	20	50	50	100
	P2C01NECOM03	Marketing: Consumer Behaviour	3-0-1	120	04	30	20	50	50	100
	P2C01NECOM04	HRM: Human Resource Management	3-0-1	120	04	30	20	50	50	100
	P2C01NECOM05	Taxation: Direct Tax Management	3-0-1	120	04	30	20	50	50	100
	P2C01NECOM06	Banking & Insurance: Indian Financial System, Banking and Risk Management	3-0-1	120	04	30	20	50	50	100
SBC	P2C01NSCOM01	Adv. Excel for Business Analytics	0-2-0	60	02	15	10	25	25	50
				660	22	165	110	275	275	550



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Semester-II

Course Type	Course Code	Course Title	Teaching-Learning Scheme		Credits	Assessment Scheme & Marks				
			L-P-T	Total Notional Hours		Internal Assessment			External Assessment	Total Marks
						FA	SA	Total		
DSC	P2C02NCCOM01	Strategic Cost and Management Accounting	3-0-1	120	04	30	20	50	50	100
DSC	P2C02NCCOM02	Strategic Management	3-0-1	120	04	30	20	50	50	100
DSC	P2C02NCCOM03	Supply Chain & Logistic Management	3-0-1	120	04	30	20	50	50	100
DGE	P2C02NGCOM01	Indian Ethos in Business Management	3-0-1	120	04	30	20	50	50	100
DSE: Discipline Specific Elective (Any one Group)	P2C02NECOM01	Accounting: Accounting Standards-I	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM02	Finance: Financial Markets and Services	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM03	Marketing: Service Marketing	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM04	HR: Organizational Culture and Dynamics	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM05	Taxation: Direct Tax Planning	3-0-1	120	04	30	20	50	50	100
	P2C02NECOM06	Banking & Insurance: Commercial Banking Regulations and Insurance	3-0-1	120	04	30	20	50	50	100
SBC	P2C02NSCOM01	Tally ERP with GST	0-2-0	60	02	15	10	25	25	50
				660	22	165	110	275	110	550