



**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

**[Master of Commerce (M.Com.) Semester-II**

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course credits
			L-P-T		
DSC	P2C02NCCOM01	Strategic Cost and Management Accounting	3-0-1	120	04

• **Course Learning Outcomes (CLOs)**

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

- CLO1: Critique budgetary control systems by designing functional and zero-base budgets to optimize organizational resource allocation. (Evaluate)
- CLO2: Appraise specialized accounting frameworks, including Human Resource Accounting (HRA) and Environmental Accounting, to measure non-traditional organizational value. (Evaluate)
- CLO3: Synthesize financial statements adjusted for price-level changes using CPP and CCA methods to reflect true economic reality during inflationary periods. (Create)
- CLO4: Evaluate contemporary management tools such as the Balanced Scorecard, Benchmarking, and Responsibility Accounting to enhance strategic decision-making.
- CLO5: Formulate data-driven solutions for complex managerial problems using transfer pricing and process re-engineering techniques in a global business context. (Create)

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	<b>Budget and Budgetary Control</b> <ul style="list-style-type: none"> <li>• Introduction and Meaning of Budget, Features of Budget, Forecast, Budgeting and Budgetary Control</li> <li>• Budgetary Control: Objectives, Advantages and Limitation, Installation of Budgetary Control System</li> <li>• Classification of Budgets (According to Time, Function and Flexibility)</li> <li>• Zero Base Budgeting: Meaning, Process, Advantages &amp; Limitations</li> <li>• Numerical problems on Flexible Budget and Functional Budgets</li> </ul>	CL, PBL, ICT	CLO1
II	<b>Human Resource Accounting and Environmental Accounting</b> <ul style="list-style-type: none"> <li>• Human Resource Accounting (HRA): Concept, Objectives, Importance</li> <li>• Disclosure and Recording of Human resource Accounting in financial statement, Human Resource Accounting in India</li> <li>• Valuation of HRA - Examples</li> <li>• Environmental Accounting: Meaning, Definition, Approaches, Merits &amp; Demerits</li> <li>• Problems of Environmental Accounting, Environmental Accounting Practices in India</li> </ul>	CBL, S, Research	CLO2



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<p><b>III</b></p>	<p><b>Accounting for price level changes</b></p> <ul style="list-style-type: none"> <li>• Introduction of Accounting for Price Level Changes, Advantages and Disadvantages</li> <li>• Inflation Accounting</li> <li>• Limitations of Conventional Financial Statements</li> <li>• Methods of Accounting for changing prices: Current / General Purchasing Power Method (CPP / GPP), Current Cost Accounting Method (CCA), Hybrid Method (A mixture of CPP and CCA) with Examples</li> </ul>	<p>CL, PBL, SDL</p>	<p>CLO3</p>
<p><b>IV</b></p>	<p><b>Contemporary Concepts and Their Applications in Cost and Management Accounting</b></p> <ul style="list-style-type: none"> <li>• Balance Score Card</li> <li>• Bench Marking</li> <li>• Transfer Pricing</li> <li>• Responsibility Accounting</li> <li>• Process Re-Engraining</li> </ul>	<p>CBL, Simulation, RefP</p>	<p>CLO4, CLO5</p>

\* **Learning Pedagogies Acronyms:** Classroom Lecture (CL), Case-Based Learning (CBL), Seminars (S), Problem-Based Learning (PBL), ICT-Enabled Learning (ICT), Self-Directed Learning (SDL), Reflective Practices (RefP), and Research (Data Analysis Exercises).

• **Assessment Methodologies**

**(A) Internal Assessment**

**a. Internal Formative assessment (30 Marks)**

Assignment, Terms work, Quiz, Seminar, Presentation, Problem-Solving Exercises, Class Tests

**b. Internal Summative Assessment (20 Marks)**

(a) Mid-term tests

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

Unit	Aligned CLOs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/Analyse & above (A)	
I	CLO1, CLO2	30	1	1	11	13
II	CLO3	32	1	2	9	12
III	CLO4	28	1	1	11	13
IV	CLO5	30	1	2	9	12
		<b>120</b>	<b>04</b>	<b>06</b>	<b>40</b>	<b>50</b>



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### [Master of Commerce (M.Com.)] Semester-II

• **Assessment and Evaluation**

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

**(C) CLOs – PLOs Matrix**

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

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

• **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Cost Accounting: A Managerial Emphasis	Hornrgren, Datar & Rajan	16 ( 2017)	Pearson Education
2	A Textbook of Cost and Management Accounting	M N Arora	12 (2024)	Vikas Publishing House
3	Management Accounting	Dr. K. L. Gupta	(2022)	Sahitya Bhawan Publication: Agra
4	Advanced Management Accounting	Robert Kaplan & Anthony Atkinson	3 Revised (1998)	Prentice Hall
5	Cost and Management Accounting – Theory & Problems	M. N. Arora	Latest Revised Edition (e.g., 2023)	Himalaya Publishing House
6	Advanced Cost Accounting	S. P. Jain & K. L. Narang	Latest Edition (e.g., 2022)	Kalyani Publishers
7	Cost Accounting: Principles and Practice	S. N. Maheshwari & S. N. Mittal	Latest Edition (e.g., 2023)	Shree Mahavir Book Depot (Publishers)
8	Management Accounting	I. M. Pandey	6th Edition / Latest Reprint	Vikas Publishing House
9	Strategic Cost Management	V. K. Saxena & C. D. Vashist	Latest Edition (e.g., 2021/2022)	Sultan Chand & Sons



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10	Environmental Accounting in India	N. Das Gupta	2 <sup>nd</sup> Revised (2005)	S. Chand & Company
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#### • Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	e-PG Pathshala (INFLIBNET) – Modules on Budgeting, Budgetary Control, Zero Base Budgeting, and Functional Budgets	<a href="https://epgp.inflibnet.ac.in">https://epgp.inflibnet.ac.in</a>
2	SWAYAM – Courses covering Budgetary Control, Cost Management, and Decision-Making Techniques	<a href="https://swayam.gov.in">https://swayam.gov.in</a>
3	NPTEL – Video lectures on budgeting systems, financial planning, and management control systems	<a href="https://nptel.ac.in">https://nptel.ac.in</a>
4	Institute of Cost Accountants of India (ICMAI) – Study materials on Budgeting, Transfer Pricing, Responsibility Accounting, and Cost Control techniques	<a href="https://icmai.in">https://icmai.in</a>
5	Investopedia – Conceptual explanations on Budgeting, Transfer Pricing, Benchmarking, and Balanced Scorecard	<a href="https://www.investopedia.com">https://www.investopedia.com</a>
6	Coursera – Courses on Balanced Scorecard, Strategic Management, and Process Re-engineering	<a href="https://www.coursera.org">https://www.coursera.org</a>
7	Harvard Business Review (HBR) – Articles on Balanced Scorecard, Benchmarking, and Business Process Re-engineering	<a href="https://hbr.org">https://hbr.org</a>



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**[Master of Commerce (M.Com.)] Semester-II**

Course Type	Course Code	Course Title	Teaching-Learning Scheme (L-P-T)	Total Notional Hours	Course Credit
DSC	P2C02NCCOM02	Strategic Management	3-0-1	120	04

**Course Learning Outcomes (CLOs)**

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

- CLO1: Appraise the theoretical underpinnings of business policy and strategic management to determine the role of vision and mission in driving organizational success.**
- CLO2: Synthesize environmental variables using frameworks like Porter’s Five Forces and Value Chain Analysis to identify sustainable competitive advantages in complex markets.**
- CLO3: Formulate comprehensive corporate and business-level strategies, including growth, integration, and retrenchment, to address specific organizational challenges.**
- CLO4: Critique the interrelationship between strategy formulation and implementation, identifying potential barriers in resource allocation and organizational structure.**
- CLO5: Design strategic control systems and quality frameworks, such as Six Sigma, to monitor organizational performance and ensure strategic alignment.**

**Unit-wise Course Content and Pedagogies**

Unit	Course Content	Learning Pedagogies*	Aligned CLO(s)
I	<b>Business Policy and Strategic Management</b> <ul style="list-style-type: none"> <li>• Meaning, Features and Importance</li> <li>• Strategic management process</li> <li>• Reasons for failure of strategic management</li> <li>• Strategists and their role in strategic management</li> <li>• Strategic intent- Nature, Vision and Mission</li> </ul>	CL, RefP, SDL	CLO1
II	<b>Analysis of Internal and External Environment</b> <ul style="list-style-type: none"> <li>• External Environment: Micro and Macro environment</li> <li>• Process, competitive environment, Porter’s Five forces model</li> <li>• Internal Environment: Process, measuring strength and weaknesses, competencies and competitive advantage</li> <li>• SWOT analysis, Value chain Analysis</li> </ul>	CBL, PBL, Research	CLO2



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<b>III</b>	<b>Corporate and Business Level Strategy</b> <ul style="list-style-type: none"> <li>• Nature of Corporate Strategy</li> <li>• Growth strategy, Integration and Diversification strategy</li> <li>• Mergers and Acquisition- types and benefits</li> <li>• Stability and Retrenchment strategy</li> <li>• Business level strategies</li> </ul>	CBL, S, Collaborative	CLO3
<b>IV</b>	<b>Strategy Implementation and Control</b> <ul style="list-style-type: none"> <li>• Nature of strategy implementation</li> </ul>	CL,	CLO4, CLO5
	<ul style="list-style-type: none"> <li>• Interrelationship between formulation and implementation</li> <li>• Issues in strategy implementation</li> <li>• Resource allocation- techniques</li> <li>• Types of organizational control</li> <li>• Process of effective strategic control</li> <li>• Six sigma</li> </ul>		

(\* **Learning Pedagogies Acronyms:** CL: Classroom Lecture; CBL: Case-Based Learning; S: Seminars; PBL: Problem-Based Learning; ICT: ICT-Enabled Learning; Research: Data Analysis Exercise; RefP: Reflective Practices; SDL: Self-Directed Learning; Collaborative: Joint Presentations.

### • Assessment Methodologies

#### (A) Internal Assessment

##### a. Internal Formative assessment (30 Marks)

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

##### b. Internal Summative Assessment (20 Marks)

##### (a) Mid-term tests

#### (B) Weightage of Learning Efforts for External Assessment

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



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#### • Assessment and Evaluation

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

#### CLO – PLO Correlation Matrix

Scale: 3: High, 2: Moderate, 1: Low, 0: No Correlation

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

#### • Suggested Learning Materials

Sr. No.	Title	Author(s)	Publisher
1	Strategic Management	G. Sudarsana Reddy	Himalaya Publishing House
2	Management Policy and Strategic Management	R. M. Srivastava	Himalaya Publishing House
3	Strategic Management and Business Policy	Azhar Kazmi	Tata McGraw Hill
4	Competitive Advantage	Michael E. Porter	Free Press

#### • Online Resources and MOOCs

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



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**[Master of Commerce (M.Com.) Semester-II**

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course credits
			L-P-T		
DSC	P2C02NCCOM03	Supply Chain and Logistics Management	3-0-1	120	04

**• Course Learning Outcomes (CLOs)**

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

- **CLO1:** Describe the core processes, functions, and evolution of supply chain management and logistics systems.
- **CLO2:** Design and evaluate distribution networks and frameworks within a supply chain context.
- **CLO3:** Analyze the impact of internet technologies and digital tools on modern logistics and Customer Relationship Management (CRM).
- **CLO4:** Examine transportation networks, sourcing strategies, and the role of 3PL (Third- party logistic) /4PL Fourth-party logistic) providers.
- **CLO5:** Synthesize integrative management and analytical skills to optimize total cost and strategic fit.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	<p><b>Introduction to Logistic Management:</b></p> <ul style="list-style-type: none"> <li>• Nature and Concepts-Evolution of the logistics concept</li> <li>• Logistical Mission and Strategic Issues</li> <li>• Logistic in India Growing</li> <li>• Importance of Logistics Management</li> <li>• logical Competitive Advantage</li> <li>• Strategic Logistics planning Process</li> <li>• operational objectives</li> <li>• Components of logistics management</li> <li>• functions of logistics management</li> <li>• integrated logistic system</li> <li>• Total cost Analysis</li> </ul>	CL, CBL, Industrial Visit, ICT	CLO 1 & CLO 5
II	<ul style="list-style-type: none"> <li>• <b>Introduction to Supply Chain Management-</b> Definition</li> <li>• Objectives</li> <li>• Importance Decision phases</li> <li>• Process view</li> <li>• Competitive and supply chain strategies</li> <li>• Achieving strategies fit</li> <li>• impellers of supply chain</li> <li>• Financial measures of performance</li> <li>• Framework</li> <li>• Facilities Inventory</li> <li>• Transportation</li> </ul>	CL, CBL, PBL, ICT, Collaborative	CLO 1 & CLO 5



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**[Master of Commerce (M.Com.)] Semester-II**

	<ul style="list-style-type: none"> <li>• Information</li> <li>• Sourcing</li> <li>• Pricing</li> <li>• Infrastructure</li> <li>• International Logistics</li> </ul>		
III	<p><b>Designing the Supply Chain Management</b></p> <ul style="list-style-type: none"> <li>• Designing the distribution network-</li> <li>• Role of distribution</li> <li>• Factors influencing distribution</li> <li>• Design options-e-business and its impact</li> <li>• Distribution networks in practice</li> <li>• Networking design in the supply chain</li> <li>• Role of network Factors affecting the networking design decisions</li> <li>• Models for Facility Location and capacity Allocation.</li> </ul>	CL, ICT, S	CLO 2 & CLO 5
IV	<p><b>Designing Global supply chain Networks &amp; Information Technology in Supply chain</b></p> <ul style="list-style-type: none"> <li>• Drivers</li> <li>• The impact of Globalization on Supply chain Networks the offshoring Decision Total Cost</li> <li>• Risk Management in Global supply Chains</li> <li>• Evaluating Network Design Decision using decision tree.</li> <li>• Coordination in a supply chain</li> <li>• Lack of supply chain Co-ordination and the bullwhip Effect</li> <li>• Obstacles to Coordination in a supply chain</li> <li>• Role of IT in supply chain</li> <li>• Internal supply chain management</li> <li>• Supplier relationship management</li> <li>• Future of IT in supply chain</li> <li>• Risk Management in IT.</li> </ul>	CL, CBL, Research-Tasks, ICT	CLO 3, CLO 4 & CLO 5

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

**• Assessment Methodologies**

**(D) Internal Assessment**

- a) **Internal Formative Assessment (30 Marks):**  
Assignments, Quizzes, and Class Regularity, Seminars & Presentations
- b) **Internal Summative Assessment (20 Marks):**  
Mid-term written examination



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**(E) Weightage of Learning Efforts for External Assessment : 50**

Unit	Aligned COs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/ Analyse & above (A)	
I	CLO 1 & CLO 5	30	1	1	11	13
II	CLO 2 & CLO 5	30	1	1	10	12
III	CLO 3 & CLO 5	28	1	1	11	13
IV	CLO 3, CLO 4 & CLO 5	32	1	1	10	12
		<b>120</b>	<b>04</b>	<b>04</b>	<b>42</b>	<b>50</b>

• **Assessment and Evaluation**

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

**(F) CLOs – PLOs Matrix**

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

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



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#### • Suggested Learning Materials Books:

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Logistics and Supply Chain Management	D K Agrawal	Reprint 2009	Macmillan India Limited
2	Supply Chain Management: Strategy, Planning and Operation	Sunil Chopra and Peter Meindl, Dharam Vir Kalra.	6th Edition, 2015	Pearson Education Pvt. Ltd, Noida
3	Logistics and Supply Chain Management	Christopher Martin	(2016) 5th Edition	FT Publishing International, India
4	Supply Chain Management	Sahay, B.S	2 <sup>nd</sup> edition, 2009	Macmillan Publishers India

#### • Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	MIT -Supply Chain Management	<a href="https://ocw.mit.edu/courses/supply-chain-management">https://ocw.mit.edu/courses/supply-chain-management</a>
2	Coursera – Supply Chain Management Specialization (Free Audit Option)	<a href="https://www.coursera.org/specializations/supply-chain-management">https://www.coursera.org/specializations/supply-chain-management</a>
3	SWAYAM – Supply Chain Management	<a href="https://swayam.gov.in/course/126-supply-chain-management">https://swayam.gov.in/course/126-supply-chain-management</a>
4	NPTEL – Supply Chain Management (IIT Kharagpur)	<a href="https://nptel.ac.in/courses/110105093">https://nptel.ac.in/courses/110105093</a>



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**[Master of Commerce (M.Com.)] Semester-II**

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course credits
			L-P-T		
DGE	P2C02NGCOM02	Indian Ethos in Business Management	3-0-1	120	04

• **Course Learning Outcomes (CLOs)**

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

- **CLO1:** Critically evaluate Indian philosophical concepts and their relevance to modern business management.
- **CLO2:** Apply principles of Karma, Dharma, and values to resolve complex organizational and ethical dilemmas.
- **CLO3:** Integrate scriptural wisdom into leadership, governance, and strategic decision-making.
- **CLO4:** Demonstrate reflective and experiential learning by connecting Indian ethos to contemporary management practices.
- **CLO5:** Design sustainable and value-driven business models rooted in Indian cultural and ethical traditions.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	<p><b>Foundations of Indian Ethos:</b></p> <ul style="list-style-type: none"> <li>• Action– Inaction, KaramYoga, Karamas Dharma or Duty, Dutyor Task or Enterprise as Yagna</li> <li>• Cosmic Systemis Also Based onTapa or doing Duty</li> <li>• Doing Duty as per Natural Attributes without Ego of ‘I’</li> <li>• Action-non-action Theory, Karam, Akarama-Vikarma Classification ‘Yogah Karam suKaushalam’ Dictum</li> <li>• Knowledge vs. Money-Karam Yoga Gyanyoga Linkage</li> <li>• Karam Sanyasa– Detached from Karam and its Fruits, Duty as Dharma or Service or Offering to God, Duty for Loksamgraha (ToSet Example for Others in the Society)</li> <li>• Types of Task/Mission, Types of Actions, Types of Karata– Satvik, Rajsik and Tamsik</li> <li>• Five Factor Theory of Action</li> <li>• Attributes of a KarmaYogi or an Ideal Performer</li> <li>• Doctrine of Svadharma</li> <li>• Role of Leadership in Work Ethos</li> <li>• Causes of Poor Work Ethics</li> <li>• Linkage of Indian Work Ethos to Indian Management Model</li> </ul>	CL, CBL, ICT	CLO 1 & CLO 5



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**[Master of Commerce (M.Com.) Semester-II**

II	<p><b>Indian Systems of Learning:</b></p> <ul style="list-style-type: none"> <li>• Gurukul System of Learning: Meaning, Features, Advantages, Disadvantages.</li> <li>• Modern System of Learning: Meaning, Features, Advantages, Disadvantages.</li> <li>• Karma: Meaning, Importance of Karma to Managers, Nishkama Karma.</li> <li>• Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection.</li> <li>• Corporate Karma: Meaning, Methodology, Guidelines for Good Corporate Karma.</li> <li>• Self-management: Personal Growth and Lessons from Ancient Indian Education System.</li> <li>• Personality Development: Meaning, Determinants, Indian Ethos and Personality Development.</li> </ul>	CL, CBL, PBL, ICT	CLO 1 & CLO 5
III	<p><b>Management Lessons from Scriptures</b></p> <ul style="list-style-type: none"> <li>• Management Lessons from Vedas,</li> <li>• Management Lessons from Mahabharata,</li> <li>• Management Lessons from Bible,</li> <li>• Management Lessons from Quran,</li> <li>• Management Lessons from Kautilya's Arthashastra.</li> <li>• Indian Heritage in Business Management, Production and Consumption.</li> <li>• Ethics v/s Ethos.</li> <li>• Indian Management v/s Western Management</li> </ul>	CL, ICT, PBL, EL	CLO 2 & CLO 5
IV	<p><b>Values for Managers and Leaders</b></p> <ul style="list-style-type: none"> <li>• Concept of Values and their Relationship with Ethics and Ethos</li> <li>• Classification of Values</li> <li>• Human Values for Managers</li> <li>• Professional Values for Managers</li> <li>• Role of Values in Management</li> <li>• Human Values in Globalizing World</li> <li>• Linkage with Indian Model of Management</li> </ul>	CL, CBL, EL, ICT	CLO 4 & CLO 5

**\*Learning Pedagogies Acronyms:**

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



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### [Master of Commerce (M.Com.)] Semester-II

• **Assessment Methodologies**

**(G) Internal Assessment**

- c) **Internal Formative Assessment (30 Marks):**  
Assignments, Quizzes, and Class Regularity, Seminars & Presentations
- d) **Internal Summative Assessment (20 Marks):**  
Mid-term written examination

**(H) Weightage of Learning Efforts for External Assessment : 50**

Unit	Aligned COs	Total Learning Hours	Approximate weightage (Marks) to Learning levels (BT)			Total Marks
			Remember (R)	Understanding (U)	Application/Analyse & above (A)	
I	CLO 1 & CLO 5	30	1	1	11	13
II	CLO 2 & CLO 5	30	1	1	10	12
III	CLO 3 & CLO 5	28	1	1	11	13
IV	CLO 4 & CLO 5	32	1	1	10	12
		<b>120</b>	<b>04</b>	<b>04</b>	<b>42</b>	<b>50</b>

• **Assessment and Evaluation**

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

**(I) CLOs – PLOs Matrix**

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

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



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### [Master of Commerce (M.Com.)] Semester-II

- Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Indian Ethos in Management	Tushar Agrawal & Nidhi Chandorkar	2 <sup>nd</sup> Edition-2019	Himalaya Publishing House
2	Indian Ethos and Values for Management	N. M. Khandelwal	3 <sup>rd</sup> Edition-2019	Himalaya Publishing House
3	Ethical Management	S.A. Sherlekar & K G Bhat	1 <sup>st</sup> Edition-2015	Himalaya Publishing House
4	Indian Ethos and Modern Management	B. L. Bajpai	1 <sup>st</sup> Edition-2024	New Royal Book Co.

- Online Resources (Open Source)**

Sr. No.	Description of Resource(s)	Weblink
1	NPTEL: Indian Ethos & Business Ethics	<a href="https://swayam.gov.in/explorer%3FsearchText%3Dindian%20ethos">https://swayam.gov.in/explorer%3FsearchText%3Dindian%20ethos</a>
2	PG Pathshala: Indian Ethos Modules	<a href="https://epgp.inflibnet.ac.in/">https://epgp.inflibnet.ac.in/</a>
3	Coursera: Leadership & Eastern Philosophy	<a href="https://www.coursera.org/">https://www.coursera.org/</a>
4	Veda Vidya Portal: Ancient Administration	<a href="http://vedavidya.com/">http://vedavidya.com/</a>



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## [Master of Commerce (M.Com.)] Semester-II

Course Type	Course Code	Course Title	Teaching-Learning Scheme (L-P-T)	Total Notional Hours	Course Credits
DSE	P2C02NECOM01	Accounting Standards - 1	3-0-1	120	04

### Course Learning Outcomes (CLOs)

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

- CLO1: Evaluate the complex implications of income taxes and the effects of foreign exchange rate fluctuations on corporate financial statements.
- CLO2: Analyze organizational performance by interpreting revenue structures, evaluating operating segments, and computing Earnings Per Share (EPS).
- CLO3: Formulate accurate accounting treatments for specialized sectors and state interactions, particularly focusing on agricultural assets and government grants.
- CLO4: Construct comprehensive cash flow statements and critically assess the strict recognition criteria for provisions, contingent liabilities, and contingent assets.
- CLO5: Synthesize diverse Indian Accounting Standards (Ind AS) to deliver professional, compliance-driven solutions for multifaceted financial reporting challenges.

### Unit-wise Course Content and Pedagogy

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	<b>Taxes and Exchange Rates</b> • Ind AS 12 Income Taxes • Ind AS 21 The Effects of Changes in Foreign Exchange Rates	CL, IBL, SDL	CLO1
II	<b>Entity Performance Evaluation</b> • Ind As 108 Operating Segment • Ind As 115 Revenue from Contracts with Customers • Ind AS 33 Earnings per Share	CBL, CL, RP	CLO2
III	<b>Specialized Accounting &amp; Grants</b> • Ind AS 41 Agriculture • Ind AS 20 Accounting for Government Grants and Disclosure of Government Assistance	PBL, MP, CL	CLO3, CLO5
IV	<b>Cash Flows and Provisions</b> • Ind AS 7 Statement of Cash Flows • Ind AS 37 Provisions, Contingent Liabilities and Contingent Assets	CBL, RL, CL	CLO4, CLO5

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

### Assessment and Evaluation

#### 1. Internal Assessment (50% Weightage)

##### (A) Internal Assessment

- Internal Formative assessment (30 Marks)  
Quiz, Assignment, Regularity and Terms work, Seminar and Presentation
- Internal Summative Assessment (20 Marks)  
Mid-term tests



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## [Master of Commerce (M.Com.)] Semester-II

### 2. External Assessment (50% Weightage)

- End-Semester Examination: Written exam – 50 Marks

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

### CLOs – PLOs Mapping Matrix

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

CLO	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 0	PSO 1	PSO 2
CLO1	3	3	2	1	-	2	1	1	-	2	3	1
CLO2	3	3	3	2	-	2	1	2	-	3	3	2
CLO3	3	2	2	2	-	1	1	1	-	2	3	1
CLO4	3	3	3	1	-	2	-	2	-	3	3	2
CLO5	2	3	3	3	2	3	1	2	2	3	3	3

### Suggested Learning Materials Textbooks

Sr.	Title	Author(s)	Edition/Year	Publisher
1	Students' guide to Ind ASs – Converged with IFRS	Rawat, D. S., & Patel, P.	11th Ed. / 2023	Taxmann
2	Taxmann's illustrated guide to Indian Accounting Standards (Ind AS)	Chatterjee, B. D., & Jain, J.	9th Ed. / 2024	Taxmann
3	Taxmann's Indian Accounting Standards (Ind AS)	Taxmann's Editorial Board	2024	Taxmann
4	Indian Accounting Standards (Ind AS) - Interpretation, issues & practical application	D'souza, D.	7th Ed. / 2025	Snowwhite
5	Practical guide to Ind AS & IFRS	Garg, K.	10th Ed. / 2025	Bharat Law House

### Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	ICAI BoS Knowledge Portal (Final Paper 1 - May 2026 onwards)	<a href="https://www.icai.org/post/sm-final-p1-may2026">https://www.icai.org/post/sm-final-p1-may2026</a>
2	Compendium of Indian Accounting Standards (Year 2025-2026): Volume I & II	<a href="https://www.icai.org/">https://www.icai.org/</a>
3	Ministry of Corporate Affairs (MCA) - Standard Disclosures	<a href="https://www.mca.gov.in/content/mca/global/en/standards/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/standards/accounting-standards.html</a>
4	IFRS Foundation - Educational Framework	<a href="https://www.ifrs.org/issued-standards/">https://www.ifrs.org/issued-standards/</a>
5	SEBI - Indian Corporate Financial Disclosures	<a href="https://www.sebi.gov.in/">https://www.sebi.gov.in/</a>



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## [Master of Commerce (M.Com.)] Semester-II

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course credits
			L-P-T		
DSE	P2C02NECOM02	Financial Markets and Services	3-0-1	120	04

### • Course Learning Outcomes (CLOs)

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

- CLO 1: Explain the structure, instruments, and trading mechanisms of the Indian capital market.
- CLO 2: Analyse marketing strategies and the competitive environment for financial services.
- CLO 3: Evaluate the functioning of financial services such as mutual funds, leasing, venture capital, and merchant banking.
- CLO 4: Assess the operational and regulatory aspects of insurance, factoring, depositories, and securitization.
- CLO 5: Apply knowledge of financial markets and services to real-world investment and service delivery scenarios.

### • Course Content and Learning Pedagogies

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	<b>Indian Capital Market</b> <ul style="list-style-type: none"> <li>• Constituents of Indian Capital Market;</li> <li>• Stock Exchanges – Meaning, Functions;</li> <li>• Employee Stock Option Plans (ESOP); Distinction between ESOP and ESPS;</li> <li>• Securities Lending and Borrowing Scheme; Short Selling; Green Shoe Option;</li> <li>• Systems of Trading on Stock Markets – Screen Based Trading, Scripless Trading, Demat Trading, Alternative Trading System;</li> <li>• Risk Management in Stock Markets, Circuit Breaker and Circuit Filter System;</li> <li>• Nature of Transactions – Cash Market, Carry Forward, Ready Forward, Forward Trading, Rolling Settlements, Margin Trading; Stock Market Indices; Corporatization and Demutualization of Stock Exchanges; Bought-out Deal; Book Building; Insider Trading.</li> </ul>	CL, CBL, ICT	CLO1, CLO2
II	<b>Marketing of Financial Services</b> <ul style="list-style-type: none"> <li>• Introduction; New Challenges in Financial Services Marketing; Special Features of Service Marketing;</li> <li>• Basic Bricks for Marketing Strategies;</li> <li>• Financial Services and Marketing Mix;</li> <li>• The Marketing and Competitive Environment; Need for Meeting Global Competition; Customer Satisfaction.</li> </ul>	CL, Seminars, Experiential Learning	CLO2, CLO3



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III	<b>Financial Services – I</b> <ul style="list-style-type: none"> <li>• Mutual Funds – Concept, Types, Significance, Organisation and Operation, Concept of NAV;</li> <li>• Leasing – Concept and Types;</li> <li>• Venture Capital – Concept, Features, Stages, Process;</li> <li>• Merchant Banking – Concept and Services.</li> </ul>	CL, PBL, CBL	CLO3, CLO4
IV	<b>Financial Services – II</b> <ul style="list-style-type: none"> <li>• Insurance – Nature, Principles, Functions, Classification;</li> <li>• Factoring – Concept, Modus Operandi, Functions, Types; Distinction between Bills Discounting, Factoring and Forfaiting;</li> <li>• Depositories – Depository System in India, Benefits, Difference between Bank and Depository;</li> <li>• Securitization – Concept, Modus Operandi, Structure, Benefits.</li> </ul>	CL, CBL, ICT,	CLO4, CLO5

(\* Note on Pedagogies: CL=Classroom Lecture; CBL=Case-Based Learning; PBL=Problem-Based Learning; ICT=ICT-Enabled Learning.

- Assessment Methodologies

### (A) Internal Assessment

#### a. Internal Formative assessment (30 Marks)

- Assignment, Quiz
- Seminar/Presentation

#### b. Internal Summative Assessment (20 Marks)

#### (a) Mid-term test

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

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

- Assessment and Evaluation

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



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## Master of Commerce (M.Com.) Semester - II

### • CLOs – PLOs Matrix

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

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

### • Suggested Learning Materials

Sr.	Title	Author(s)	Edition/Year	Publisher
1	Financial Market and Institutions	Gurusamy, S.	4th ed., 2015	Vijay Nicole Imprints Pvt Ltd, Chennai
2	Financial Services	Gurusamy, S.	2nd ed., 2009	McGraw Hill Education India, New Delhi
3	Financial Markets and Services	Gordon, E. & Natrajan, K.	11th Rev. 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
6	Marketing of Services	Kaur, J. & Wadera, D.	Rev. ed., 2015	Global Academic Publishers & Distributors, New Delhi

### • ONLINE RESOURCES (OPEN SOURCE)

Sr.	Description	Weblink
1	NSE India – National Stock Exchange of India	<a href="https://www.nseindia.com">https://www.nseindia.com</a>
2	BSE India – Bombay Stock Exchange	<a href="https://www.bseindia.com">https://www.bseindia.com</a>
3	SEBI – Securities and Exchange Board of India	<a href="https://www.sebi.gov.in">https://www.sebi.gov.in</a>
4	AMFI – Association of Mutual Funds in India	<a href="https://www.amfiindia.com">https://www.amfiindia.com</a>
5	IRDA – Insurance Regulatory and Development Authority	<a href="https://www.irdai.gov.in">https://www.irdai.gov.in</a>
6	Mutual Funds: A Beginner's Module	<a href="https://www.nseindia.com/static/learn/self-study-ncfm-modules-foundation-mutual-funds">https://www.nseindia.com/static/learn/self-study-ncfm-modules-foundation-mutual-funds</a>
7	Securities Market (Basic) Module	<a href="https://www.nseindia.com/static/learn/self-study-ncfm-modules-foundation-securities-market">https://www.nseindia.com/static/learn/self-study-ncfm-modules-foundation-securities-market</a>



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## Master of Commerce (M.Com.) Semester - II

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course credits
			L-P-T		
DSE	P2C02NECOM03	Services Marketing	3-0-1	120	04

### • Course Learning Outcomes (CLOs)

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

- **CLO1:** Analyze the distinct characteristics of services versus goods and categorize service sectors to evaluate their impact on the global trade environment.
- **CLO2:** Design an integrated service marketing mix (Product and Price) by synthesizing new service development models and dynamic pricing techniques.
- **CLO3:** Formulate strategic promotion and distribution frameworks tailored to specific service industries to optimize market reach and engagement.
- **CLO4:** Evaluate branding strategies and demand-supply management frameworks within the hospitality, travel, and tourism sectors.
- **CLO5:** Critique service delivery processes and corporate image management initiatives to ensure customer-centric value and organizational sustainability.

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	<b>Fundamental Concepts in Service Marketing:</b> <ul style="list-style-type: none"> <li>• Meaning and components of services</li> <li>• Services vs. Goods</li> <li>• Characteristics and Classification of Services</li> <li>• Tracking Customer Behavior</li> </ul>	CL, CBL, ICT	CLO1
II	<b>Service Marketing Mix (Product &amp; Price):</b> <ul style="list-style-type: none"> <li>• Product decisions in services</li> <li>• New service development</li> <li>• Pricing strategies and techniques specific to service products.</li> </ul>	CL, CBL, PBL, ICT	CLO2
III	<b>Service Promotion and Distribution Mix:</b> <ul style="list-style-type: none"> <li>• Service promotion strategies</li> <li>• Distribution methods for services</li> <li>• Factors considered for selection of channels.</li> </ul>	CL, S, RP, ICT	CLO3
IV	<b>Branding, Service Delivery &amp; Industry Applications:</b> <ul style="list-style-type: none"> <li>• Corporate Image Management</li> <li>• Brand building</li> <li>• Marketing of Hospitality, Travel, and Tourism</li> <li>• Managing Demand and Supply</li> <li>• Service Delivery strategies</li> </ul>	CL, CBL, Project, CT	CLO4, CLO5



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

- **Assessment Methodologies**

**(J) Internal Assessment**

a. **Internal Formative Assessment (30 Marks):**

Assignments, Quizzes, and Class Regularity, Seminars & Presentations

b. **Internal Summative Assessment (20 Marks):**

Mid-term written examination

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

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

- **Assessment and Evaluation**

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

**(L) CLOs – PLOs Matrix**

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

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

- **Suggested Learning Materials Books:**

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Service Marketing: Concept, Practices and Cases from Indian Environment	Shajahan, S.	2008	Himalaya Publishing House
2	Managing Services: Marketing Operations and Human Resources	Lovelock, C. H.	2010	Prentice Hall of India Pvt



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### Master of Commerce (M.Com.) Semester - II

3	Marketing Management	Kotler, P.	2013	Prentice Hall of India Pvt
4	Services Marketing: Integrating Customer Focus Across the Firm	Zeithaml, V. A., & Bitner, M. J	2013	McGraw-Hill

#### • Online Resources (Open Source)

Sr. No	Description of Resource(s)	Weblink
1	<b>SWAYAM – Digital Marketing</b>	<a href="https://onlinecourses.swayam2.ac.in/e-learning/preview/imb21_mg51">https://onlinecourses.swayam2.ac.in/e-learning/preview/imb21_mg51</a>
2	<b>NPTEL – Services Marketing: A Practical Approach)</b>	<a href="https://nptel.ac.in/courses/110105053">https://nptel.ac.in/courses/110105053</a>
3	<b>NPTEL – Strategic Services Marketing</b>	<a href="https://nptel.ac.in/courses/110107199">https://nptel.ac.in/courses/110107199</a>



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## Master of Commerce (M.Com.) Semester - II

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course credits
			L-P-T		
DSE	P2C02NECOM04	Organizational Culture and Dynamics	3-0-1	120	04

• **Course Learning Outcomes (CLOs)**

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

**CLO1: Analyze group dynamics and stages of group development to foster team building and manage organizational power and politics effectively**

**CLO2: Evaluate conflict management techniques and negotiation strategies to resolve workplace disputes and mitigate executive stress**

**CLO3: Critique organizational culture dimensions and workplace ethics to enhance organizational effectiveness through improved leadership and communication.**

**CLO4: Design change management models and Organizational Development (OD) interventions to lead transition in learning organizations**

**CLO5: Synthesize knowledge management and employee empowerment strategies to sustain organizational growth in a diverse workforce environment.**

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	<b>Group Behaviour and Team Dynamics</b> <ul style="list-style-type: none"> <li>Nature and Types of Groups, Stages of Group Development,</li> <li>Group Cohesiveness, Group Decision Making,</li> <li>Team Building and Team Effectiveness,</li> <li>Power and Politics: Bases (Types) of Power,</li> <li>Management of Organisational Politics, Workplace Behaviour,</li> <li>Transactional Analysis.</li> </ul>	CL, CBL, RP	CLO1
II	<b>Conflict, Negotiation and Executive Stress</b> <ul style="list-style-type: none"> <li>Meaning and Types of Conflict, Stages of Conflict,</li> <li>Functional vs Dysfunctional Conflict, Conflict Management Techniques,</li> <li>Negotiation: Types and Process,</li> <li>Concepts of Stress and Executive Stress, Causes of Stress, Effects of Stress,</li> <li>Individual and Organisational strategies for managing stress.</li> </ul>	PBL, Simulation, RefP	CLO2



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III	<b>Organisational Culture and Effectiveness</b> <ul style="list-style-type: none"> <li>• Meaning and Components of Organisational Culture,</li> <li>• Creating and Sustaining Culture, Cultural Dimensions,</li> <li>• Workplace Ethics, Workforce Diversity Management,</li> <li>• Introduction of effectiveness, Nature and Importance,</li> <li>• Approaches to Organisational Effectiveness,</li> <li>• Determinants of Organisational Effectiveness,</li> <li>• Leadership and Communication for Effectiveness.</li> </ul>	CBL, S, Collaborative	CLO3
IV	<b>Organisational Change and Development</b> <ul style="list-style-type: none"> <li>• Meaning and Need for Change, Resistance to Change,</li> <li>• Change Management Models,</li> <li>• Organisational Development (OD): Techniques (Sensitivity Training, Grid Training),</li> <li>• Learning Organization, Knowledge Management, Employee Empowerment.</li> </ul>	CL, Research, ICT	CLO4, CLO5

**(\*) Learning Pedagogies Acronyms:** CL: Classroom Lecture; CBL: Case-Based Learning; RP: Role-Play; PBL: Problem-Based Learning; Simulation: Negotiation Exercises; RefP: Reflective Practices; S: Seminars; Collaborative: Group Tasks; Research: Literature Review; ICT: ICT-Enabled Learning

• **Assessment Methodologies**

**(A) Internal Assessment**

a. **Internal Formative assessment (30 Marks)**

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

b. **Internal Summative Assessment (20 Marks)**

**(a) Mid-term tests**

**(B) Weightage of Learning Efforts for External Assessment**

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



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### • Assessment and Evaluation

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

### • CLOs – PLOs Matrix

Scale: 3: High, 2: Moderate, 1: Low, 0: No Correlation

CLO	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PSO 1	PSO 2
CLO 1	3	1	2	2	2	2	1	2	1	3	3	2
CLO 2	2	2	3	3	3	2	1	2	1	2	3	3
CLO 3	3	1	2	2	2	2	3	3	1	3	2	3
CLO 4	2	3	3	3	2	3	1	2	2	3	2	3
CLO 5	3	2	2	2	2	2	1	2	3	3	3	3

### • Suggested Learning Materials Books:

Sr. No.	Title	Author(s)	Publisher
1	Organizational Behavior	Robbins, S. P., & Judge, T. A.	Pearson Education
2	Organizational Development	French, W. L., & Bell, C. H.	Prentice Hall
3	Management of Organisational Behaviour	Hersey, P., & Blanchard, K.	PHI Learning
4	Personnel and Human Resource Management	P. Subba Rao	Himalaya Publishing House

### • Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	<b>Swayam/NPTEL:</b> "Organizational Behaviour-II" (Focusing on Groups and Teams).	<a href="https://swayam.gov.in/">https://swayam.gov.in/</a>
2	<b>e-PG Pathshala (UGC):</b> Modules on Organisational Culture and OD Interventions.	<a href="https://epgp.inflibnet.ac.in/">https://epgp.inflibnet.ac.in/</a>
3	<b>Coursera:</b> "Leading Organizations" by HEC Paris (Audit mode for culture/change).	<a href="https://www.coursera.org/">https://www.coursera.org/</a>
4	<b>Harvard Business Review:</b> Articles on "Managing Conflict" and "Corporate Culture."	<a href="https://hbr.org/">https://hbr.org/</a>
5	<b>MIT Open CourseWare:</b> Organizational Processes and Change Management resources.	<a href="https://ocw.mit.edu/">https://ocw.mit.edu/</a>



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Course Type	Course Code	Course Title	Teaching-Learning Scheme (L-P-T)	Total Notional Hours	Course Credits
DSE	P2C02NECOM05	Direct Tax Planning	3-0-1	120	04

### Course Learning Outcomes (CLOs)

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

CLO1: Differentiate between tax planning, avoidance, and evasion under the new statutory code, and formulate individual and corporate tax strategies aligned with the latest budget provisions.

CLO2: Evaluate financial management decisions—including capital structure, dividends, bonus shares, and ESOPs—to optimize tax liabilities for both the company and its recipients.

CLO3: Critically Assess core managerial dilemmas (e.g., own vs. lease, make vs. buy) by analyzing the impact of modernized block depreciation rules and the treatment of unabsorbed losses.

CLO4: Analyze the legal and taxation aspects of business reorganizations, such as amalgamations, demergers, and slump sales, leveraging the IT Act 2025 and contemporary Companies Act provisions.

CLO5: Synthesize rationalized tax concessions for free trade zones, infrastructure sectors, and exporters to design comprehensive, legally compliant business growth models.

### Unit-wise Course Content and Pedagogy

Unit	Course Content	Learning Pedagogies*	CLO(s)
I	<b>Introduction to Tax Planning</b> <ul style="list-style-type: none"> <li>• Concept of Tax Planning, Tax Avoidance, and Tax Evasion under the new statutory code.</li> <li>• Tax Management; Objectives of Tax Planning; Factors driving corporate tax strategy.</li> <li>• Corporate Taxation and the impact of the consolidated dividend tax regime on shareholders.</li> <li>• Individual Tax planning hints as per the latest budget provisions.</li> </ul>	CL, IBL, SDL	CLO1
II	<b>Tax Planning and Financial Management Decisions</b> <ul style="list-style-type: none"> <li>• Tax Planning through Capital Structure Decision (Equity vs. Debt in the modern framework).</li> <li>• Tax Liability of Dividend payouts for the company and recipient.</li> <li>• Tax Planning via Bonus Shares and Buybacks.</li> <li>• Structuring Employees Remuneration and ESOPs under the simplified salary framework.</li> </ul>	PBL, CBL, CL	CLO2, CLO5
III	<b>Tax Planning and Managerial Decisions</b> <ul style="list-style-type: none"> <li>• Own or Lease, Make or Buy Decisions.</li> <li>• Sale of Assets Used for Scientific Research under the modernized block depreciation rules.</li> <li>• Repair, Replacement, Renewal or Renovation.</li> <li>• Shutdown or Continue Decisions and the treatment of unabsorbed losses.</li> </ul>	CBL, RP, CL	CLO3, CLO5
IV	<b>Business Reorganization and latest development</b> <ul style="list-style-type: none"> <li>• Legal aspects of amalgamation as per the latest Companies Act provisions.</li> <li>• Amalgamation, Demerger, and Slump Sale under the IT Act 2025 – contemporary provisions and tax concessions available in each case.</li> <li>• Rationalized tax provisions relating to free trade zones, infrastructure sector, and backward areas.</li> <li>• Remaining tax incentives for exporters (incorporating all latest</li> </ul>	PBL, MP, CL	CLO4, CLO5



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

### Assessment and Evaluation

#### 1. Internal Assessment (50% Weightage)

##### (M) Internal Assessment

- a. Internal Formative assessment (30 Marks)  
Quiz, Assignment, Regularity and Terms work, Seminar and Presentation
- b. Internal Summative Assessment (20 Marks)  
Mid-term tests

#### 2. External Assessment (50% Weightage)

- End-Semester Examination: Written exam – 50 Marks

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

### CLOs – PLOs Mapping Matrix

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

CL O	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 0	PSO 1	PSO 2
CLO1	3	2	2	1	-	2	1	1	-	2	3	-
CLO2	3	3	3	2	-	2	1	1	1	3	3	-
CLO3	3	3	3	3	-	2	-	2	1	3	3	-
CLO4	3	3	3	3	2	3	1	2	1	3	3	-
CLO5	2	3	3	3	2	3	2	2	2	3	3	-

### Suggested Learning Materials Books

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

### Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	Income Tax Department (Official Tax Portal)	<a href="https://www.incometax.gov.in/">https://www.incometax.gov.in/</a>
2	Central Board of Direct Taxes (CBDT) - Circulars & Notifications	<a href="https://incometaxindia.gov.in/">https://incometaxindia.gov.in/</a>
3	ICAI BoS Knowledge Portal (Direct Tax Laws)	<a href="https://boslive.icai.org/">https://boslive.icai.org/</a>
4	Ministry of Corporate Affairs (Companies Act Updates)	<a href="https://www.mca.gov.in/">https://www.mca.gov.in/</a>



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5	SEBI - Corporate Restructuring Disclosures	<a href="https://www.sebi.gov.in/">https://www.sebi.gov.in/</a>
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Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course Credits
			L-P-T		
DSE	<b>P2C02NECOM06</b>	Commercial Banking, Regulations and Insurance	3-0-1	120	04

• **Course Learning Outcomes (CLOs)**

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

**CLO1:** Analyse the different types of relationships between a banker and a customer and evaluate the legal duties a bank has when handling checks and keeping accounts secret.

**CLO2:** Compare the features of Commercial Banking, Differentiated Banking (like Payment and Small Finance Banks), and Retail Banking to understand how these structures drive economic growth.

**CLO3:** Examine the rules of the Banking Regulation Act-1949 regarding how banks are started, managed, and controlled in India.

**CLO4:** Evaluate how the Banking Ombudsman Scheme helps customers solve their complaints and protects their rights as bank users.

**CLO5:** Appraise the basic principles of insurance and critique the legal rules required to register and run an insurance business.

Unit	Course Content	Learning Pedagogies	CLO(s)
I	<ul style="list-style-type: none"> <li><b>Banking and Customer Relationship-I (General Relationship):</b> Introduction- Banker-Customer-General Relationship between Banker &amp; Customer.</li> <li><b>Banking and Customer Relationship-II (Special Relationship):</b> Special Relationship between Banker &amp; Customer-Banker's Right of General Lien, Right to Charge Interest, Commission, Incidental Charges &amp; Commitment Charges-Right of Set-Off-Right to Appropriate Payments, Right Under Garnishee Order-Obligation of Banker-To Honor Cheques-To Maintain Secrecy of Accounts-Collection of Cheques-giving Notice Before Closure-Termination of Relationship.</li> <li><b>Collecting Banker:</b> Meaning-Collection Procedure-Holder for Value-Meaning, Rights &amp; Liabilities-Precautions to be taken as Holder for Value-An Agent for his Customer-Liabilities-Some Aspects of Collection-Risk involved in Collection-Statutory Protection-Banker acting as both Collecting and Paying Banker.</li> </ul>	Classroom Lecture (CL), Case-Based Learning (CBL), Students analyse real legal cases to see how courts decide on a banker's right of lien or duty of secrecy. Self-Directed Learning (SDL)	CLO1
II	<ul style="list-style-type: none"> <li><b>Commercial Banking-I (Meaning and Classification)</b> The Role of Commercial Bank in Economic</li> </ul>	Classroom Lecture (CL), Problem-Based Learning (PBL), ICT-Enabled	CLO2



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	<p>Development-Definition of Bank-Classification of Bank-Functions of Commercial Bank-Pure Banking Versus Mixed Banking-Commercial Banking-Traditional Structure- Branch Banking- (Advantages &amp; Disadvantages).</p> <ul style="list-style-type: none"> <li>• <b>Commercial Banking-II (Differentiated Banking)</b> Differentiated Banking-The Concept-Payment Banks-Small Finance Banks-Difference between Payment Banks-Small Finance Banks Whole Sale Bank-Home Loan Bank-MUDRA Bank-Local Area Bank-Offshore Banking.</li> <li>• <b>Commercial Banking-III (Retail Banking)</b> Retail Banking-Meaning-Features of Retail Banking-Functions of Retail Banking-Scope-Significance of Retail Banking- Advantages of Retail Banking in India- Retail Banking Trends in India-Retail Banking Activities-Challenges to Retail Banking in India-Future of Retail Banking in India</li> </ul>	<p>Learning (ICT) Collaborative Learning (CL): Groups work together to research and present how different bank types serve specific customer needs.</p>	
III	<ul style="list-style-type: none"> <li>• <b>Banking Regulation Act-1949</b> Origin of the Act-Definition of Banking-Business of Banking Company-Capital Requirements-Management-Maintenance of Liquid Assets-Licensing of Banks-opening of New Branches-New Licensing Policy-Loans &amp; Advances-inspection of Banks-Powers of the reserve Bank of India&gt;Returns to be Submitted-Acquisitions of Business-Winding Up of Banking Companies-Amalgamation of Banking Companies-Miscellaneous Provisions-Application of the Act to Co-Operative Banks-Banking Laws (Amendment) Act 2012.</li> <li>• <b>The Banking Ombudsman Scheme 1995</b> The Banking Ombudsman (BO)-Meaning-Objectives-Duties &amp; Powers of BO 1995-Redressal Process-Processing Complaint-Settlement-BO Scheme 2006-BO Scheme 2009-Achievement-Internal Ombudsman (IO)-2018-Charter of Customer Rights.</li> </ul>	<p>Classroom Lecture (CL), ICT-Enabled Learning (ICT): Students use digital resources to navigate the RBI's portal and study the process for filing an Ombudsman complaint. Case Understanding</p>	CLO3, CLO4
IV	<ul style="list-style-type: none"> <li>• <b>Insurance-Basics and Overview</b> Insurance Defined-Costs and Benefits of Insurance -Elements of an Insurable Risk-Principles of Insurance- Insurance Contracts -Kinds of Insurance</li> <li>• <b>Legal and Economic Environment of Insurance Business:</b> Need for Regulation- Legal Framework of Insurance Business- Other Laws Applicable to General Insurance Business- Registration and Licensing of Insurance.</li> </ul>	<p>Classroom Lecture (CL), Case-Based Learning (CBL)- Problem-Based Learning (PBL): Students are given a risk scenario and must determine which insurance principle applies to ensure the claim is valid.</p>	CLO5

### Assessment Methodologies

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

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

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



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

### (B) Weightage of Learning Efforts for External Assessment

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

- Assessment and Evaluation

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

### (C) CLOs – PLOs Matrix

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

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

- Suggested Learning Materials Books:

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Banking: Theory and Practice	- H. R. Appannaiah & H. A. Bhaskar	Edition 2022) (First-Edition- 2021)	Himalaya Publishing House
2	Fundamentals of Insurance- , Himalaya Publishing House-	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	Weblink
I & II	<b>SWAYAM Portal:</b> Courses on Principles of Banking and Financial Markets.	<a href="http://swayam.gov.in">swayam.gov.in</a>
III	<b>RBI Website:</b> Banking Regulation Act details and Ombudsman Scheme reports.	<a href="http://rbi.org.in">rbi.org.in</a>
IV	<b>IRDAI Portal:</b> Insurance laws, licensing rules, and regulatory framework.	<a href="http://irdai.gov.in">irdai.gov.in</a>



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Unit	Description of Resource	Weblink
All	Investopedia: Simple explanations for banking and insurance terms.	<a href="https://www.investopedia.com">investopedia.com</a>

Course Type	Course Code	Course Title	Teaching-Learning Scheme	Total Notional Hours	Course credits
			L-P-T		
SBC	P2C02NSCOM01	Tally ERP with GST	0-2-0	60	02

### • Course Learning Outcomes (CLOs)

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

- **CLO1:** Demonstrate proficiency in setting up companies, ledgers, and vouchers in Tally Prime.
- **CLO2:** Apply GST rules in Tally Prime to record transactions and generate compliance reports.

Unit	Course Content	Learning Pedagogies*	CLO(s)
1	<b>Fundamentals of Tally Prime &amp; Accounting</b> <ul style="list-style-type: none"> <li>• Introduction to Tally Prime interface, installation, features and steps</li> <li>• Company creation, ledger, group creation, stock group, stock items, measurement unit, stock category, day book</li> <li>• Accounting Voucher entry</li> <li>• Inventory Voucher entry</li> <li>• Reports: Trial balance, profit &amp; loss account, balance sheet</li> </ul>	CL, EL, ICT, SDL	CLO1
2	<b>GST in Tally Prime &amp; Compliance</b> <ul style="list-style-type: none"> <li>• GST concepts and structure</li> <li>• Configuring GST in Tally Prime</li> <li>• Recording GST transactions (sales, purchases, returns)</li> <li>• Generating GST reports (GSTR-1, GSTR-3B)</li> <li>• Filing and compliance procedures</li> </ul>	CL, EL, PBL, ICT	CLO2

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

### • Assessment Methodologies

#### (N) Internal Assessment – 25 Marks

- Internal Formative Assessment (10 Marks):**  
Assignments, Quizzes, and Class Regularity.
- Internal Summative Assessment (15 Marks):**



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Mid-term Practical examination

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

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

### • Assessment and Evaluation

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

### (P) CLOs – PLOs Matrix

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

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

### • Suggested Learning Materials Books:

Sr. No.	Title	Author(s)	Edition/Year	Publisher
1	Tally Prime for Beginners to Advance: A Practical Guide	Sani Srivastava	Kindle Direct Publishing	Kindle Edition, 2022
2	Tally Prime with GST (University Edition)	R.K. Mittal & N. Jain	Sultan Chand & Sons	Revised Edition, 2023
3	Tally Prime with GST: A Comprehensive Textbook	Dr. S.K. Singh	Vikas Publishing House	2023 Edition
4	Practical Approach to Tally Prime with GST	K.K. Sharma	BPB Publications	1st Edition, 2022

### • Online Resources (Open Source)

Sr. No.	Description of Resource(s)	Weblink
1	SWAYAM – Accounting with Tally ERP	<a href="https://swayam.gov.in/course/126-accounting-with-tally-erp">https://swayam.gov.in/course/126-accounting-with-tally-erp</a>
2	NPTEL – Accounting and Finance for Managers (with ERP focus)	<a href="https://nptel.ac.in/courses/110105121">https://nptel.ac.in/courses/110105121</a>
3	Tally Solutions – Official	<a href="https://tallysolutions.com">https://tallysolutions.com</a>



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	Learning Hub	
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