



SARDAR PATEL UNIVERSITY
Faculty of Business Studies
Programme – MCOM
(Under the Choice based Credit Scheme)
STRUCTURE WITH EFFECT FROM: 2022-23
SEMESTER- IV
Master of Commerce (M. COM.)



- To Pass:
1. At least 40% Marks in the University Examination in each paper and
 2. At least 40% Marks in the individual Head of passing or 30% marks in aggregate at the internal tests conducted by the Department /PG Centres

Course Type	Course Code	Name of Course	Credit	Internal	External	Total
Ability Enhancement Course (Any One)	PB04ACOM51	Career Planning-II	5	30/12	70/28	100/40
	PB04ACOM52	Knowledge Management-II	5	30/12	70/28	100/40
	PB04ACOM53	Leadership Skills-II	5	30/12	70/28	100/40
Core Courses (Three)	PB04CCOM51	Research Methodology-II	5	30/12	70/28	100/40
	PB04CCOM52	Entrepreneurship Development-II	5	30/12	70/28	100/40
	PB04CCOM53	Financial Management-II	5	30/12	70/28	100/40
Elective Courses (Any One)						
Advanced Accounting	PB04ECOM51	Corporate Accounting-II	5	30/12	70/28	100/40
Marketing Management	PB04ECOM52	Consumer Behaviour	5	30/12	70/28	100/40
Human Resource Management	PB04ECOM53	Strategic Human Resource Management	5	30/12	70/28	100/40
Financial Management	PB04ECOM54	Strategic Financial Management-II	5	30/12	70/28	100/40
Tax Planning and Management	PB04ECOM55	Indirect Taxes-II	5	30/12	70/28	100/40
		Total	25	150	350/140	500/200

3 (Lectures) + 1 (CSDS) + 1 (Assignments)

Notes: 1. Each student shall have to offer the same Elective Course Paper at Semester I to IV.

2. Class Room Presentation will include CSDS/ Factory Visit/ Field Study /Seminar/ Film Screening/ Audio-Video/ Problem Solving/ Group Study/ Case Study/ Book Review/ Article Review/ Computer Lab /Project work. etc.

3. Computer Application in Business – I & II Examination: Theory 1.1/2 Hrs, Practical 1.1/2 Hrs.

4. Practical are based on MS- Excel 2007 & above upgraded office version.

5. Student of Computer Application in Business – I & II must be remain present both in theory examination as well practical examination.



SARDAR PATEL UNIVERSITY
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Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code PB04ACOM51	Title of the Paper CAREER PLANNING-II	Total Credit 04

Course Objectives	To impart values and soft skills to make students ready for industry / corporate careers
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Course Description		
Unit	Description	Weightage
01	Thinking and Reasoning Introduction- Nature and types of Thinking- Concepts- Reasoning- Theories of Factors related to Thinking- Attribution and its impact on Thinking-Problem Solving	25%
02	Assertiveness and Emotional Intelligence Introduction of Assertiveness – Nature and Types of Assertiveness – Types of Behaviour – Assumptions and Rights in Interpersonal Communication – Skills in Assertiveness – Strategies to Become Assertive – Characteristics of and Assertive Person Nature and Significance of Emotional Intelligence – Scope and Types – Correlates of EI – Strategies to enhance EI	25%
03	Team Building Significance, Nature and Need of Team Building – Difference Between Team and Staff – Stages of Team Building – Types of Teams – Effectiveness – Guidelines for TB – Factors Responsible for Resistance to TB – Agendafor TB	25%
04	Personal Effectiveness Enhancement 7C's Model for Professional Excellence – The 50 New Rules of Work – Professional Etiquettes and Manners – Effective Negotiation Skills – Creative Problem Solving.	25%

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

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

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

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about concept of thinking and reasoning.
2.	To know and understand about assertive behavior and emotional behaviour.
3.	To know and practically understand about team building process and team importance.
4.	To know and practically understand about personal effectiveness.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Joshi Gangadhar (2016), Campus to Corporate, Sage Publication India Pvt Ltd, New Delhi.
2.	Wadkar Alka ((2016), Life Skills for Success, Sage Publication India Pvt Ltd, New Delhi.
On-Line Resources available that can be sued as Reference Material	
http://egyankosh.ac.in/handle/123456789/1	



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Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ACOM52	KNOWLEDGE MANAGEMENT – II	04

Course Objectives	To develop limitless horizons & boundless vision for management of twenty-first century Organization
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Course Description		
Unit	Description	Weightage
01	MANAGEMENT IN FUTURE: Introduction Challenges Before Future Managers Tasks of Management Managerial Process in Future Managerial Obsolescence A Flexible System of Management	25%
02	INTERNATIONAL MANAGEMENT: Concept of Multinational Corporation Stages and Forms of International Business Reasons for Growth of Multinationals Criticism of Multinationals Concept of International Management Environment of International Management Managerial Functions at International Level Global Executives Trends in International Management	25%
03	CRISIS MANAGEMENT: Introduction Concept of Crisis Management Causes of Crisis Crisis Management Behaviour Crisis Management Techniques Developing a Crisis Management Programme Qualities of a Crisis manager Can You Cope with Crisis? Points to Remember	25%
04	CORPORATE GOVERNANCE & SUPERVISION: Concept of Corporate Governance Need and Significance of Corporate Governance	25%



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	Fundamental Principles of Corporate Governance Corporate Governance in India Meaning of Supervision Responsibilities of a Supervisor Qualities of a Good Supervisor Functions of a Supervisor Fundamentals of Effective Supervision	
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

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

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand about future management.
2.	To know and understand about international management.
3.	To know and understand about crisis management
4.	To know and understand about basic of corporate governance and supervision.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Elias M. A. and Hassan M. G., Knowledge management, Pearson Education, India
2.	Debowski Shelda, Knowledge management, Wiley India, New Delhi
On-Line Resources available that can be sued as Reference Material	
http://egyankosh.ac.in/handle/123456789/1	



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code PB04ACOM53	Title of the Paper LEADERSHIP SKILL –II	Total Credit 04

Course Objectives	To empower and nurture the students with skills of leadership.
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Course Description		
Unit	Description	Weightage
01	Participative Leadership & Empowerment Nature of Participative Leadership ➤ Varieties of Participation ➤ Benefits of participative leadership ➤ Objectives of different participants Normative Decision Model ➤ Decision acceptance and Quality ➤ Situational Variables ➤ Decision Rules Guidelines for Participative leadership ➤ Diagnosing decision situation ➤ Encouraging participation ➤ Limitation of Participative Decision-Making Perceived Empowerment & Empowerment Programs	25%
02	Contingency Theories & Adaptive Leadership General Description of Contingency Theories ➤ Types of variables ➤ Casual effect of Situational variables Early Contingency Theories ➤ Path- Goal theory ➤ Leadership substitute theory ➤ Situational Leadership theory ➤ The LPC Contingency Model ➤ Cognitive Resource theory Multiple-Linkage Model, Weaknesses in Contingency Theories, Guidelines for Adaptive leadership	25%
03	Strategic Leadership in Organizations Determinants of organizational performance ➤ adaption to the environment	25%



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	<ul style="list-style-type: none"> ➤ Efficiency and Process Reliability ➤ Human Resources & Relations ➤ Competitive strategy ➤ Management programs, systems and structures <p>How leader influence organizational performance, Situations affecting strategic leadership, Executive teams, Emerging conceptions of organizational leadership, Guidelines for strategic leadership</p>	
04	<p>Cross-culture Leadership & Diversity Introduction to cross-culture leadership, Cultural influences on leadership behaviour Cultural Value Dimension & Leadership</p> <ul style="list-style-type: none"> ➤ Power distance ➤ Uncertainty Avoidance ➤ Individualism vs. Collectivism ➤ Gender Egalitarianism ➤ Performance orientation ➤ Human orientation <p>Culture Clusters Gender & Leadership</p> <ul style="list-style-type: none"> ➤ Sex-based Discrimination ➤ Theories of Male Advantage ➤ Theories of Feminine Advantage ➤ Glass Ceiling ➤ Identifying Causes and Reducing Discrimination Managing Diversity 	25%

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

Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
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Course Outcomes: Having Completed this course, the students will be able to

1.	To know and understand about participative leadership and empowerment.
2.	To know and understand about contingency theories and adaptive leadership.
3.	To know and understand about leadership strategies in organization.
4.	To know and understand about cross culture leadership and diversity

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Gary Yukl & Nishant Uppal, Leadership in Organisations, Pearson (8 th Edition), New Delhi (2013).
2.	P. Guggenheima & M. Diana Szule, Understanding Leadership Competencies, Viva Books, New Delhi.

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

<http://egyankosh.ac.in/handle/123456789/1>



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Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04CCOM51	Research Methodology - II	4

Course Objectives	To provide the students an understanding of research techniques.
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Course Description		
Unit	Description	Weightage
1.	Collection of data (A) Primary Data : Personal interview Telephone interview Mail & Self administered questionnaire Schedule v/s Questionnaire (B) Secondary Data: Advantages of secondary data Sources of secondary data Classification & Limitations	25%
2.	Processing and Data Analysis Processing Operations Some Problems in processing Elements & Types of Analysis Statistics in research	25%
3.	Analysis of Variance (ANOVA) What is ANOVA? Basic principles of ANOVA techniques t- test Short-cut method for one way ANOVA Two way ANOVA	25%
4.	Research Report Significance of research report Types of research report Steps of research report Precautions for research report Synopsis of research report Limitations of research report Plagiarism Research paper publication process	25%



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Teaching-Learning Methodology	
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

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

Course Outcomes: Having Completed this course, the students will be able to	
1.	Developed understanding on Collection of data (Primary data and Secondary data)
2.	Having basic knowledge on Processing and Data Analysis
3.	Having adequate knowledge on Analysis of Variance and t-test
4.	Having basic awareness Plagiarism
5.	Knowledge about Research synopsis of research report
6.	It is Very useful for his / her further study like M.Phil and Ph.D.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	//ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php
On-Line Resources available that can be sued as Reference Material	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/330	



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MASTER OF COMMERCE Semester-IV

Programme Outcome (PO) – For Masters of Commerce Programme	Knowledge about entrepreneurship motivation, their development, about project report and appraisal are briefly discussed.
Programme Specific Outcome (PSO) – For Masters of Commerce in Entrepreneurship Development-II Programme	After studying Project identification, preparation of project report, project evaluation, students can easily start their own business venture.

Course Code:	PB04CCOM52	Title of the course	Entrepreneurship Development-II
Total Credits of the course	Four	Hours per week	4 hours

Course Objective:	To understand the basic concept of project management.
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Course Description

Unit	Description in Detail	Weightage
1.	Entrepreneurial Motivation <ul style="list-style-type: none">• Concept• Internal Motivating Factors• External Motivating Factors• Achievement Motivation• Motivational Stories of Successful Entrepreneurs	25%
2.	Project Management <ul style="list-style-type: none">• Concept of Project,• Classification of Project• Project Life Cycle• Aspects of Project	25%
3.	Project Identification and Formulation <ul style="list-style-type: none">• Concept of Project Identification• Importance of Project Identification• Concept of Project Formulation• Stages of Project Formulation	25%



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Syllabus with effect from the Academic Year 2022-2023

4.	Project Report and Project Appraisal <ul style="list-style-type: none">• Concept of Project Report• Importance of Project Report• format of Project Report• Concepts of Project Appraisal• Stages of Project Appraisal	25%
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*Units will have the same weightage in the evaluation as suggested in the course outline.

Teaching Learning Methodology	– The syllabus defines and classifies the different aspects of organizational behavior and helps students to learn the actual reality.
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Course outcome: After completing this course students will be able to learn

1.	This unit guides students about the entrepreneurial motivation, its concept and its internal-external motivating factors which are very much helpful for students in their practical world. Need for motivation and how it can be beneficial to an employee is clearly described in this unit for better understanding
2.	From this unit the learning which student gets is about the project management, its concept and broad classification. Here for better understanding of students project life cycle is also mentioned and precisely explained.
3.	This unit gives better understandings about the project identification, its formulation and its identification too. By this the student can also get aware about the importance of project and its concerned stages for formulation.
4.	What is project report and how it is formed, its importance, concepts and prepared format is explained in the detail by the author in this unit. Meaning of project appraisal and its concerned stages is also described for the better knowledge of students.

Sr. no	Basic Text & Reference Books:
1.	Dynamics of Entrepreneurship and Management Vasant Desai, H.P. House, New Delhi, 2016
2.	Entrepreneurial Development Gupta and Srinivasan, Sultan Chand and Sons, New Delhi, 2014
3.	Business Environment Dr. K. Ashwathappa H.P. House, New Delhi 2016

Online resources to be used if available as referenced material

1. https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/199



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25)
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04CCOM53	Financial Management - II	4

Course Objectives	The objective of this course is to acquaint students with the Indian financial system, Investment environment, stock markets and application of security analysis and portfolio management.
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Course Description

Unit	Description	Weightage
1.	The Investment Environment and Stock Markets Overview of Indian Financial System : Functions, Financial Concepts, Weakness; Organization of Stock Exchanges in India, Stock Exchange: Concept, Functions, Regulation and Reforms, New Issue Market and Secondary Market, Stock Exchanges in India – NSE, BSE, Various Securities and their characteristics, Stock Market Terminology, Role and Powers of SEBI, Deficiencies and Defects of Stock Markets, Method of Trading in Stock Exchange, On-line Trading, Basics of Commodities Markets in India, Derivatives Trading in India	25%
2.	Fundamental Analysis Introduction to Fundamental Analysis, Economic Analysis : Tools, Industry Analysis : Tools, Company Analysis : Du Pont Analysis with examples , Going beyond the numbers, Technical Analysis : Concept, Distinction between Fundamental and Technical Analysis, Basic premises of Technical Analysis, Charting : The basic tool of Technical Analysis, Price and Volume Charts - Bar charts, Line charts/Line and volume charts, Candlestick chart, Point and figure chart, Limitations of Technical Analysis	25%
3.	Security Analysis Meaning of Security Analysis, Factors affecting Security Prices, Concepts of Value, Basic Valuation Model, Bond Valuation, Basic Bond Valuation Model, Bond Value Theorems, Yield to Maturity, Bond values with Semi-annual Interest, Present Value of Preference Shares, Valuation of Equity-Dividend Capitalization approach, Single Period Valuation, Multiperiod valuation, Valuation with Normal as well as Supernormal growth, Earnings capitalization approach, Linkages between share price, earnings and dividends	25%
4.	Portfolio Management Introduction, Traditional Versus Modern Portfolio Analysis, Growth investing, Value investing, Markowitz Theory, Return and Risk of	25%



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Syllabus with effect from the Academic Year 2022-2023

	Portfolio, Measurement of Portfolio Risk, Efficient Portfolio Risk, Diversification of Risk, Capital Asset Pricing Model, Examples Based on CAPM, Arbitrage Pricing Theory, Random Walk theory, Efficient Market Hypothesis	
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture method • Caselet/Project based Learning • Group Discussion • Activity Based Learning
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

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

Course Outcomes: Having Completed this course, the students will be able to	
1.	Develop understanding of Indian Financial System, role of SEBI as a regulating body and basics of online stock trading thru' use of apps and mock trading
2.	Learn fundamental analysis and will be able to interpret Financial Statements and Charts.
3.	Learn about use of the present value concepts in the valuation of shares and bonds, the linkage between the share values, earnings and dividends and the required rate of return on the share
4.	Understand the theories of Portfolio management, differentiate between value investing and growth investing and its application



Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Kishore, R. M. (2020). Taxmann's Financial Management (Reprint 8th Edition 2020 ed.). India: Taxmann's Publication.
2.	Gordon, E., & Natrajan, K. (2016). <i>Financial Markets and Services</i> (11th Revised ed.). Mumbai, India: Himalaya Publishing House.
3.	Bhalla , V. K. (2008). <i>Investment Management</i> (19th ed.). New Delhi, India: S Chand & Company Pvt. Ltd.
4.	Singh, P. (2019). <i>Investment Management Security Analysis and Portfolio Management</i> (20th ed.). Mumbai, India: Himalaya Publishing House.
5.	Ranganatham , M., & Madhumathi , R. (2004). <i>Investment Analysis and Portfolio Management</i> (1st ed.). Chennai, India: Pearson Education.
6.	Pandian, P. (2012). <i>Security Analysis and Portfolio Management</i> (2nd ed.). New Delhi, India: Vikas Publishing House Pvt Ltd.
7.	Chandra, P. (2017). <i>Investment Analysis and Portfolio Management</i> (5th ed.). Chennai, India: McGraw Hill Education Publication.

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

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392

SUBJECT	COMMERCE
Paper No. and Title	Paper No 8: Financial Management
Module No. and Title	Module No 14: Cost of Debt
	Module No 15: Cost of Preference share capital
	Module No 16: Cost of equity and CAPM



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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ECOM51	Corporate Accounting -II	4

Course Objectives	To Impart the Advanced Level Knowledge of Corporate Accounting. To understand Analysis and Interpretation of Financial Statements for decision making. To make student expert in preparation of Final Accounts of Insurance Companies as per The Insurance Act 1938. To make student expert in preparation of Final Accounts of Banking Companies as per present law.
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Course Description		
Unit	Description	Weightage
1.	Financial Statement Analysis – Using of Techniques (Theory and Example): Objectives of Financial Statement Analysis, Standards of Comparison, Sources of Information, Quality of Earnings, Techniques of Financial Statement Analysis <ul style="list-style-type: none">• Horizontal analysis• Trend analysis• Vertical analysis• Ratio analysis	25%
2.	Analysis and Interpretation of Financial Statements (Theory and Example): Use and Rationale of Ratios <ul style="list-style-type: none">• Liquidity Ratios, Leverage Ratios,• Turnover Ratios, Profitability Ratios,• Valuation Ratios, Du-Pont Analysis.	25%
3.	Final Accounts of Insurance Companies as per The Insurance Act 1938 <ul style="list-style-type: none">• Introduction and Insurance Business in India• Appointment of Ombudsmen• Insurance Regulatory and Development Authority of India (IRDA)• Financial Statements of Insurance Business• Important terms, Life Insurance and General Insurance	25%
4.	Final Accounts of Banking Companies as per The Banking Regulation Act 1949 <ul style="list-style-type: none">• Legal Requirements• Preparation of Profit and Loss Account• Comments on P&L Items• Preparation of Balance Sheet	25%



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	<ul style="list-style-type: none"> • Comments on Balance Sheet Items • Accounting Policies of Banking Sector • Accounting Treatment of Various P&L and Balance Sheet Items 	
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

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

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

Course Outcomes: Having Completed this course, the students will be able to get	
1.	Skill to Analysis and Interpretation of Financial Statements of companies.
2.	Knowledge of How to prepare Final Accounts of Insurance Companies as per the Insurance Act 1938.
3.	Knowledge of How to prepare Final Accounts of Banking Companies as per the Latest rules and regulations.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Maheshwari S. N.and Maheshwari S. K., “ <i>Corporate Accounting</i> ” Vikas Publishing House Pvt Ltd.
2.	Ghosh T. P. (2007)., “ <i>Accounting Standards and Corporate Accounting Practices</i> ” New Delhi Taxmann AlliedServices (P.) Ltd.,
3.	Gupta R. L. and Radhaswamy M. (2006), “ <i>Advanced Accountancy</i> ”Vol.II, New Delhi Sultan Chand & Sons.
4.	Narayanswamy R. (2007)., “ <i>Financial Accounting: A Managerial Perspective</i> ”., New Delhi, Prentice Hall of India Private Ltd.,.
5.	Relevant Literature published by the Reserve Bank of India (RBI)
6.	Relevant Literature published by Security Exchange Board of India (SEBI)
7.	Relevant Literature published by IRDA

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

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M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ECOM52	CONSUMER BEHAVIOUR	04

Course Objectives	To impart values and soft skills to make students ready for industry / corporate careers
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Course Description		
Unit	Description	Weightage
01	Technology-Driven Consumer Behaviour The marketing concept Technology Enriches the Exchange Between Consumers and Marketers Customer Value, Satisfaction and Retention Consumer Behaviour is Interdisciplinary	25%
02	Segmentation, Targeting and Positioning Market Segmentation and Effective Targeting Bases for Segmentation Behavioral targeting Positioning and Repositioning	25%
03	Consumer Motivation and Personality The Dynamic of Motivation Systems of Needs A Trio of Needs The Measurement of Motives The Nature and Theories of Personality Personality Traits and Consumer Behaviour Product and Brand Personification The Self and Self-Image	25%
04	Consumer Perception The Element of Perception Perceptual Selection Perceptual Organization Perceptual Interpretation: Stereotyping Consumer Imagery Perceived Quality Perceived Risk	25%

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



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Teaching-Learning Methodology	Lecture, class discussion, case-study, seminars, problem solving and students presentation based learning methodology adopted for teaching all units in this course.
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

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

Course Outcomes: Having Completed this course, the students will be able to	
1.	To know and understand consumer behaviour and its relationship with technology.
2.	To know and understand about market segmentation and positioning.
3.	To know and understand about various motivational theory and types of personality.
4.	To know and understand about consumer perception.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	G. Schiffman, J. Wisenblit and S. Ramesh Kumer, <i>Consumer Behaviour</i> , Pearson India Pvt. Ltd., India. ISBN- 978-93-325-5509-9, 2014
2.	Loudon D. L. and Della Bitta A. J., <i>Consumer Behaviour – Concepts and Applications</i> , , McGrawHill
On-Line Resources available that can be sued as Reference Material	
http://egyankosh.ac.in/handle/123456789/1	



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

MASTER OF COMMERCE Semester-IV

Programme Outcome (PO) – For Masters of Commerce Programme	This programme imparts complete knowledge about the concept of leader , manager and managerial ethics.
Programme Specific Outcome (PSO) – For Masters of Commerce in Strategic Human Resource Management Programme	This paper enables students (would be HR managers) to understand, grasp and digest recent techniques, emerging trends in strategic HRM.

Course Code:	PB04ECOM53	Title of the course	Strategic Human Resource Management
Total Credits of the course	Four	Hours per week	4 hours

Course Objective:	To make aware the students about new trends, strategies and horizons in the field of HR.
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Course Description

Unit	Description in detail	Weightage (%)
1	Introduction: Nature of Strategic HRM, Strategic HRM versus Conventional HRM, Role of HR in Strategic Management: Environmental Scanning, Strategy Formulation, Implementation and Evaluation, Barriers to Strategic HRM	25 %
2	Leadership: Leader versus Manager – Concept and Significance, Different Powers of a Leader and Guidelines for use. Theories of Leadership <ul style="list-style-type: none"> • Trait Theory • Behaviourial Theory • Contingency/Situational Theory Modern Theories of Leadership <ul style="list-style-type: none"> • Charismatic Leadership Theory • Transformational Leadership Theory Leadership styles based on Traditional Theories Leadership Styles based on Modern Theories Leadership Lessons from Mount Everest	25 %



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

3	Recent Techniques in HRM: Employees for Lease, Moon Lighting by employees: Blue Moon to Full Moon, Dual Career Groups, Flexitime and Flexiwork, Training and Development: Organisation's Educational Institutes, Management Participation in Employees' Organisations, Consumer Participation in collective bargaining, Collaborative Approach, Employee's Proxy, Human Resource Accounting, Organizational Politics, Exit Policy and Practice, Future of HRM	25 %
4	Ethics in HRM: Nature of Ethics, Myths about Ethics Why is Ethics Important? Ethical Dilemmas, HR Ethical Issues, Managing Ethics: Code of Conduct, Ethics Committees, Ethics Training Programmes, Different ways of Resolving Ethical Issues in general	25 %

- Units will have the same weightage in the evaluation as suggested in the course outline.

Teaching – Learning Methodology	The syllabus defines and classifies the different aspects of strategic human resource management and helps students to learn the ethics in HRM.
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Evaluation Pattern

Sr. no.	Details of the Evaluation	Weightage
1.	Internal written/ Practical Examination	15%
2.	Internal Continues Assessment in the form of practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance	15%
3.	University Examination	70%

Course outcome: After completing this course students will be able to learn.

1.	After teaching this unit the students will able to learn the nature of strategic HRM, its comparison with conventional HRM, Role played the HR manager in SRHM. This crucial learning of the unit makes students the actual understanding of how to manage human resource by a HR manager and its functions, strategies undertook, its formulation, implementation and its evaluation and what can be the barriers faced by them in functioning this task.
2.	This unit imparts complete knowledge about the concept of leader and manager, its significance, their different powers and actual guidelines to use that power. The different theories regarding the leaderships are well explained in this unit. Some modern and traditional leadership style theories are also taken into consideration in this unit so make out the difference between both the styles.
3.	This unit includes some of the recent trends in hrm which are faced by the employees during their job work. Employees for Lease, Moon Lighting by Employees, Dual Career, Flexi Work And Flexi Time, Training and Development, Employee's Proxy, Human Resource Accounting, Organizational politics like are some of the trends which employee faces and its detailed effects on his/her life is explained here for future perspective



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

4.	The takeaways a student gets from this unit is the use of ethics in HRM, to know how the nature of ethics which can get understandings about to deal with the other employees and pursue in business. Here about the different ethical issues and their different ways to resolve issues are mentioned in detail
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Sr. no	Basic Text & Reference Books:
1.	K. Aswathappa, "Human Resource Management – Text Cases", Tata McGraw Hill Companies, New Delhi, 7 th Reprint 2008.
2.	L. M. Prasad, "Organisational Behaviour", Sultan Chand and Sons, New Delhi, 4 th Edition – Reprint 2008
3.	P. Subba Rao, "Personnel and Human Resource Management – Text and Cases", Himalaya Publishing House, Mumbai, 4 th Edition 2009.
4.	S. S. Khanka, "Human Resource Management- Text and Cases", Sultan Chand and Sons, New Delhi, First Edition – Reprint 2008.



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
 (Reaccredited with 'A' Grade by NAAC (CGPA 3.25)
 Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ECOM54	Strategic Financial Management-II	4

Course Objectives	To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation	
Course Description		
Unit	Description	Weightage
1.	Capital Structure Theories (Theory and Examples): Assumption & Significance, Concept of Optimum Capital Structure, Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani & Miller Approach	25%
2.	Capital Structure Planning & Policy (Theory): Capital Structure Planning and Policy – Elements of Capital Structure – Framework for Capital Structure (The FRICT Analysis) – Approaches to establish target capital structure – Practical considerations in determining capital structure – Manager’s Attitude towards debt	25%
3.	Dividend Theories (Theory and Examples): Walter’s Model, Gordon’s Model, Modigliani – Miller’s Model	25%
4.	Dividend Policy Decision (Theory): Meaning of Dividend, Terminology on Dividend Declaration, Forms of Dividend payment, , Interim Dividend, Variables influencing Dividend Decision, Share Split, Reverse Stock Split, Buyback of Share	25%

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

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture method • Online Exercises • Case study method • Activity Based Learning
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination	20%
2.	Internal Continuous Assessment in the form of Practical , Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	University Examination	70%

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



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand the theories of the relationship between capital structure and the value of the firm
2.	Learn about arbitrage in financial markets
3.	Formulate basic understanding of designing capital structure in the organization
4.	Know relation between dividend policy and value of the firm
5.	Understand the factors that influence a firm's dividend policy
6.	Get insights on the importance of the stability of dividend, bonus shares and stock splits and the share buyback

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Pandey, I. M. (2016). <i>Financial Management</i> (Eleventh ed.). New Delhi, India: Vikas Publishing House.
2.	Chandra, P. (2019). <i>Financial Management, Theory and Practice</i> (Tenth ed.). Chennai, India: McGraw-Hill.
3.	Khan, M. Y., & Jain, P. K. (2011). <i>Financial Management</i> (Sixth ed.). New Delhi, India: McGraw Hill Education.
4.	Van Horne, J. C. (2008). <i>Fundamentals of Financial Management</i> (13th ed.). Chennai, India: Pearson Education.
5.	e-Finance – ICFAI UNIVERSITY (not Available)
6.	Gupta, J. B. (2016). <i>Strategic Financial Management</i> (9th ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.
7.	Kishore, R. M. (2017). <i>Strategic Financial Management</i> (3rd ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.

On-Line Resources available that can be used as Reference Material	
COURSE SITE ADDRESS	
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392	
SUBJECT	COMMERCE
Paper No. and Title	Paper No. 8: Financial Management
Module No. and Title	Module No. 23: Capital Structure II: NOI and Traditional Approach
	Module No: 29 Theories of Dividend I: Walter's Model and Gordon's Model



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

M.COM. (BUSINESS STUDIES) SEMESTER-IV		
Paper Code	Title of the Paper	Total Credit
PB04ECOM55	Indirect Taxes-II	4

Course Objectives	<ul style="list-style-type: none">• To impart knowledge of Documentation and Return procedure under GST regime.• To Make student understand Imports, Exports, Special Economic Zones (SEZ) and Refunds Concept.• To give practical training for Accounting and Audit under GST using technology.• To explain Offences, Penalties and Prosecution under GST regime.
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Course Description		
Unit	Description	Weightage
1.	Documentation and Returns Procedures <ul style="list-style-type: none">• Tax Invoice / Bill of Supply – Features and Components• Debit and Credit Notes – Need and Formats• E>Returns – Part 1, Part 1A, Part 2, Part 2A – Need and Functions• Payment of Tax	25%
2.	Imports, Exports, Special Economic Zones (SEZ) and Refunds <ul style="list-style-type: none">• Import, Definition, Levy, Customs Levy• Input Tax Credits on Imports• Exports, Deemed Exports, Duty Levy, Zero rated Goods and Services,• Returns and Options• Special Economic Zones Act (SEZ Act) 2005• Refunds – Criteria, Eligibility and Process	25%
3.	Accounts and Audit under GST Regime <ul style="list-style-type: none">• Accounting and changes from current system of accounting.• Book-keeping process and Impact• Audit by Department• Demand Raising and Recovery Provisions	25%
4.	Offences, Penalties and Prosecution <ul style="list-style-type: none">• Offences under GST regime• Penalties on Non-Compliance• Procedures for Penalty and Prosecution• Compounding of Offences• Appeals and Revision• Advance Rulings	25%

Note: All latest development in the above topic should be covered



SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar, Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))
Syllabus with effect from the Academic Year 2022-2023

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

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

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

Course Outcomes: Having Completed this course, the students will be able to	
1.	Demonstrate Documentation and Return procedure under GST regime.
2.	Explain Imports, Exports, Special Economic Zones (SEZ) and Refunds Concept.
3.	To write Accounting for GST using technology.
4.	To explain Offences, Penalties and Prosecution under GST regime.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)	
Sr. No	References
1.	Agrawal Raj K CA and Agrawal Shivangi CA.,“Taxmann’s GST for CA Intermediate” Taxmann Publication (P) Ltd.
2.	Datey.V.S.,“GST Law & Practice with Customs and FTP”, Taxmann Publication (P) Ltd
3.	Nitya Tax Associates - Basics of GST – Taxmann Publication (P) Ltd.
4.	Singh Awdhesh., “GST Made Simple”., Centax Publication.

On-Line Resources available that can be used as Reference Material	
Mooc:	
Students can opt Subject : Introduction to GST of SwaymPlatfrom for SEM III and IV Examination for code PB03ECOM25 and PB04ECOM25 of four credits of Introduction to GST By Professor AnirbanGhosh, NetajiSubhas Open University.	