

VANITA VISHRAM WOMEN'S UNIVERSITY

(Managed By: Vanita Vishram, Surat)

1st Women's University of Gujarat



**VANITA VISHRAM
WOMEN'S UNIVERSITY**
— SURAT —

JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT

DEPARTMENT OF COMMERCE

MASTER OF COMMERCE

M.COM.

SYLLABUS

AS PER NEP-2020

W.E.F. 2023-24



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1. PREAMBLE – VVWU

Vanita Vishram Women's University (VVWU) is the First-ever Women's University of Gujarat approved by the Government of Gujarat under the provisions of the Gujarat Private Universities Act, 2009. It is a University committed to achieve Women's Empowerment through Quality Education, Skill Development, and by providing employment opportunities to its girl students through its model curriculum, integration of technology in pedagogy and best-in-class infrastructure. The focus is on prioritizing practical component and experiential learning supported through academia-industry linkages, functional MoUs, skill development training, internships etc. It aims at providing opportunities to the girl students for holistic development and self-reliance.

VISION

Empowerment of women through quality education and skill development, so as to make them strong pillars of stability in the society.

MISSION

To provide Education & Professional Training to all women for their all-round development, so as to enable them to become economically independent and socially empowered citizens.



2. SALIENT FEATURES

- Based on NEP-2020 & CBCS
- Interdisciplinary as well as multidisciplinary.
- Practical-oriented, skill-based & vocation-based.
- Based on experiential learning.
- Greater exposure to internship, hands-on training, project work, field work, presentation etc.
- Mode of teaching shall be Offline
- Qualified & Competent Faculty Members for effective teaching-learning
- Employment-Generating



3. INTRODUCTION OF THE PROGRAM

Masters of Commerce (M. Com.) is a postgraduate course ideal for candidates who aspire to style their career in Education, Banking, Financial Services and Insurance Sectors. This 2-year course delves deeper into the technical functioning of various sectors of the economy and it remains one of the most versatile courses in India.

M.Com is one of the most popular master's degrees in the discipline of commerce. A post graduate student in commerce exhibits disciplinary knowledge in the subjects of Accountancy, Commerce and Taxation; is able to develop critical thinking; possess fine communication and soft skills; learns to work in team and gain research related skills which enables her to easily sink in the world of works and also builds confidence to become an entrepreneur.

The proposed course is designed meticulously to improve logical reasoning, analytical skills, communication skills, mathematical and statistical knowledge, business management skills, teaching and research skills. These attributes aim to make the students employable at coveted positions in different organizations like Banks, Insurance Companies, Broking Firms, Corporates, CA firms etc. M.Com. degree is essential for aspirants in the field of higher education along with a UGC-NET/JRF and Ph. D. Overall, the course aims to work on the enrolled students to make them more productive, self-reliant and constructive for self as well as the society at large.

This PG Programme focusses on Advanced Accounting & Financial Management subjects with practical utility and offer hands on practice and exposure to students. Smart classrooms, state-of-the-art infrastructure, lush green campus, professional, qualified and experienced teachers result into a conducive environment for the learners.



4. PROGRAMME OBJECTIVES (POS)

- PO 1. To acquaint with conventional as well as contemporary areas in the discipline of Commerce.
- PO 2. To provide in-depth knowledge of all the core areas in the field of commerce specifically Advanced Accounting, Management, Financial System, Financial Management and Taxation related matters with practical applications.
- PO 3. To inculcate and develop research orientation in students through practical knowledge of Research.
- PO 4. To enhance the employability of students to higher level positions in Industry and Academia.



5. PROGRAMME SPECIFIC OUTCOMES (PSOS)

- PSO 1. Develop skills in research and data analysis using software(s)
- PSO 2. Apply advanced techniques of cost and management accounting for taking strategic decisions.
- PSO 3. Enhance their understanding of financial management and have an idea about the tools and techniques of financial decision making.
- PSO 4. Understand the intricacies of stock market, construct investment portfolios and undertake technical analysis of the financial statements or performances of various investment options
- PSO 5. Understand dynamic components of management and entrepreneurship
- PSO 6. Gain managerial, analytical and decision-making skills.
- PSO 7. Develop ability to pursue higher education, advanced research, competitive examinations and gain employment.



6. PROGRAM HIGHLIGHTS:

Course Level	PG							
Duration	2 years (4 semesters)							
Examination Type	Semester system (1-4)							
Intake	60 per division							
Eligibility	10+2+3 in Commerce/ Management stream							
Mapping between POs and PSOs		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
	PO1							
	PO2							
	PO3							
	PO4							
Job Positions	Academician, Accountant, Front Desk Executives, Back Office Executive, Sales Executive, Relationship Officer, Marketing Executive in various sectors of Commerce domain such as Banks, Businesses, Financial Services, CA Firms etc.							



7. SCHEME OF ASSESSMENT

Following is the scheme of assessment followed by the university –

Theory & Practical Papers

Internal and External Evaluation Pattern

Examination Head	Weightage (%)
Internal Evaluation	40
End Semester Examination	60
Total	100

Internal Evaluation Pattern

Evaluation Pattern	Marks out of 40
Internal Examination	20
Attendance	05
Faculty Evaluation (any three components) <ul style="list-style-type: none">• Assignment• Article writing• Project work• Report writing• Class exercise• Quiz• Viva-Voce• Book review or Article review• PPT/ Class presentation• Poster presentation• Class participation/ Group Discussion/ Role play• Case Study• Workshop/Seminars• Online courses (e.g., SWAYAM-NPTEL)• Any other mode of evaluation approved by Dean	15
Total	40



8. CREDIT STRUCTURE

M.Com.

Semester	Major (4)	DSE(4)	Project	Dissertation	Total
SEM- 1	5*4=20	Any One Group A Group B	-	-	24
SEM- 2	5*4=20	Any One Group A Group B	-	-	24
SEM- 3	3*4=12	Any One Group A Group B	1*8=8	-	24
SEM- 4	2*4=08	Any One Group A Group B		1*12=12	24
Total	15*4=60	4*4=16	1*8=8	1*12=12	96

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DEPARTMENT OF COMMERCE

MASTER OF COMMERCE (M.COM.)

SEMESTER II

SYLLABUS

AS PER NEP-2020

W.E.F 2023-24

**9. COURSE STRUCTURE – PAPER TITLES SEMESTER II**

Semester	Core (4)	DSE(4)	Project	Dissertation	Total
SEM- 2	1. Tax Laws-II 2. Advanced Financial Accounting 3. Research Methodology-II 4. Strategic Management 5. E- Accounting-II	Any One Recent Trends in Accounting OR Dynamics of MSME	-	-	24



10. TEACHING AND EVALUATION SCHEME FOR M.COM ACADEMIC YEAR 2023-24

Semester	Course Code	Course Category	Course Title	Offering Department	Teaching Scheme				Examination Scheme													
					Contact Hours			Total Credit	Theory					Practical					Total Marks	Total Credits		
					Theory	Practical	Total		Credit	CA		ESE		CA+ESE Passing Max.	Credit	CA		ESE			CA+ESE Passing	
										Max.	Passing	Max.	Passing			Max.	Passing	Max.				Passing
1	CO21260	CC	Tax Laws-II	Commerce	4	0	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO21270	CC	Advanced Financial Accounting	Commerce	4	0	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO21280	CC	Research Methodology-II	Commerce	0	8	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO21290	CC	Strategic Management	Commerce	4	0	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO21300	CC	E- Accounting-II	Commerce	0	8	4	4	-	-	-	-	-	-	4	40	16	60	24	40	100	4
	CO24080	DSE	Recent Trends in Accounting	Commerce	4	0	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO24090	DSE	Dynamics of MSME	Commerce	4	0	4		4	40	16	60	24	40	-	-	-	-	-	-	100	



11. SYLLABUS: SEMESTER 2



VANITA VISHRAM WOMEN'S UNIVERSITY, SURAT
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Department of Commerce
Master of Commerce (M.Com.)
M.Com. Part I
Semester II
COURSE CODE: CO21260
CORE COURSE: TAX LAWS – II

Credit 4

Contact Hour per week 4

Outline of the Course:

Course type	Theory
Level of the Course	500-599 Advanced Level
Course Category	Core Course
Purpose of the Course	The main purpose of this course is to acquaint the students with advanced provisions relating to the assessment procedures under Direct as well as Indirect Tax Regime in India.
Course Objective	CO 1. To have conceptual clarity about the difference in New Tax Regime and Old Tax Regime under the Income Tax Act, 1961. CO 2. To enable students to compute Gross Taxable Income of an individual assessee as per the provision of Income Tax Act, 1961. CO 3. To enable students to compute Taxable Income of an individual assessee as per the provision of Income Tax Act, 1961 under the Old Tax Regime and the New Tax Regime. CO 4. To have an overview of provisions relating to assessment of Partnership Firm and LLP especially computation of its Taxable Income as per the provisions of the Income Tax Act, 1961. CO 5. To have an overview of assessment of other taxable entities like – HUF, AOP, BOI and Charitable Institutions. CO 6. To give an idea about the Customs Act, 1962 CO 7. To enable students to learn about the types of Customs Duty CO 8. To enable students to learn about the classification of goods for the purpose of Customs Duty. CO 9. To enable students to compute Customs Duty payable as per the provisions of the Customs Duty Act, 1962.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of Income Tax and Goods & Service Tax
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)



Course Content

Units	Particulars	% Weightage of Units	Hours
DIRECT TAX LAWS:			
1.	<u>Overview of Assessment of Individual Assessee under the Income Tax Act, 1961</u> <ul style="list-style-type: none"> • Old and New Tax Regime • Computation of Gross Total Income under new and old regime 	30%	18
2.	<u>Overview of Assessment of various taxable entities under the Income Tax Act, 1961</u> <ul style="list-style-type: none"> • Assessment of Partnership Firms including Limited Liability Partnerships • Assessment of HUF [Sums of Computation of Taxable Income of Partnership Firm]	30%	18
3.	<u>Overview of Assessment of various taxable entities under the Income Tax Act, 1961 - B</u> <ul style="list-style-type: none"> • Assessment of BOI & AOP • Assessment of Charitable Trusts [Theory Only]	10%	6
INDIRECT TAX LAWS:			
4.	<u>The Customs Duty Act, 1962</u> <ul style="list-style-type: none"> • Introduction • Levy & Exemptions • Types of duties • Classification of Goods • Valuation of Goods for Customs • Importation, Exportation and Transportation of Goods • Duty Drawback • Refund 	30%	18

REFERENCE	
Core references:	
1. Students' Guide to Income Tax by Dr V K Singhania and Dr Monika Singhania, Taxmann Publication	



	<p>2. A Comprehensive Guide to Indirect Tax Laws by Vandana Bangar and Yogendra Bangar, Bangar's Publication</p> <p>Reference books:</p> <p>1. Direct Taxes – Law & Practice by Dr V. K. Singhania and Dr Kapil Singhania, Taxmann Publication.</p> <p>2. Indirect Taxes – Law & Practice by V. S. Datey, Taxmann Publication</p>
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COURSE OUTCOMES:

Upon successful completion of the course, students will be able to

CO 1.	Differentiate between the New Tax Regime and the Old Tax Regime under the Income Tax Act, 1961.
CO 2.	Compute the Gross Taxable Income of an individual assessee as per the provision of Income Tax Act, 1961.
CO 3.	Compute the Taxable Income of an individual assessee as per the provision of Income Tax Act, 1961 under the Old Tax Regime and the New Tax Regime.
CO 4.	Compute the taxable income of the partnership firms according to the provisions of the Income Tax
CO 5.	Understand the provisions relating to the assessment of other taxable entities like – HUF, AOP, BOI and Charitable Institutions.
CO 6.	Have an idea about the Customs Act, 1962
CO 7.	Have an idea about the types of Customs Duty
CO 8.	Have an idea about the classification of goods for the purpose of Customs Duty.
CO 9.	Compute Customs Duty as per the provisions of the Customs Duty Act, 1962.

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes								
		CO1	CO2	CO3	CO4	CO5	CO6	CO7	CO8	CO9
1	Overview of IT Provisions relating to assessment of Individual assessee									
2	Assessment of Firms & HUF									
3	Assessment of other entities									
4	Customs Law Provisions									

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1							
CO2							
CO3							
CO4							
CO5							
CO6							
CO7							
CO8							
CO9							



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JYOTI DALAL SCHOOL OF COMMERCE & MANAGEMENT
Department of Commerce

Master of Commerce (M.Com.)

M.Com. Part I

Semester II

COURSE CODE: CO21270

CORE COURSE: ADVANCED FINANCIAL ACCOUNTING

Credit 4

Contact Hour per week 4

Outline of the Course:

Course type	Theory
Level of the Course	500-599 Advanced Level
Course Category	Core Course
Purpose of the Course	The main purpose of this course is to explore accounting techniques adopted by different business establishments and decision making based on accounting information.
Course Objective	CO 1. To enable the students to acquire the knowledge of single-entry system of accounting, preparation of books under single entry system and also to learn to prepare final accounts from limited information or incomplete records. CO 2. Calculate Net Profit for Managerial Remuneration CO 3. Understand the computation of Managerial Remuneration CO 4. Make them aware about concept of Cost-Volume-Profit Analysis and its importance in decision making CO 5. Acquire conceptual knowledge of Corporate Social Responsibility and its legislation in India
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of Accountancy and Preparation of Financial Statements
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)

**Course Content**

Units	Particulars	% Weightage of Units	Hours
(1)	Single Entry System, Accounts from incomplete records: <ul style="list-style-type: none">• Introduction• Limitations of Single-Entry System• Preparation of Final Accounts• Preparation of Final Accounts from incomplete data / limited information.	25%	20
(2)	Managerial Remuneration: <ul style="list-style-type: none">• Provisions under the Companies Act, 2013• Computation of Managerial Remuneration	25%	18
(3)	Cost-Volume-Profit Analysis: <ul style="list-style-type: none">• Objectives, assumptions and limitations of CVP analysis• Types of Breakeven Analysis• Assumptions and limitations of Breakeven charts• Problems of Cost-Volume Analysis	20%	14
(4)	Corporate Social Responsibility: <ul style="list-style-type: none">• Introduction to CSR: Meaning & Definition of CSR, History & Evolution of CSR.• Concept of Charity & Corporate philanthropy• Chronological evolution of CSR in India; models of CSR in India• CSR-Legislation in India (Section 135 of Companies Act 2013)• Scope for CSR Activities	10%	8

REFERENCE
Core references: <ol style="list-style-type: none">1. Modern Accountancy Volume 1 & 2 by M Hanif & A. Mukerjee, Mc Graw Hill (India) Education Private Limited.2. Cost Accounting by S. P. Jain and K. L. Narang, Kalyani Publication, New Delhi.3. Advanced Accountancy – Volume 1 by S. P. Jain, K. L. Narang, Simmi Agarwal and Monika Sehgal, Kalyani Publication Reference books: <ol style="list-style-type: none">1. Advance Accountancy Volume I & II by R. L. Gupta, Sultan Chand & Company, New Delhi2. Corporate Social Responsibility - Replicable Models on Sustainable Development by Sanjay K Agarwal, SAGE Publications, New Delhi.

**COURSE OUTCOMES:**

Upon successful completion of the course, students will be able to

CO 1	Obtain knowledge of preparation of accounts under Single Entry System of Accounting and preparation of Final Accounts from limited information / incomplete records.
CO 2	Do the calculation of Net Profit for the Managerial Remuneration and they will be able to compute managerial remuneration for the different managerial person
CO 3	Imbibe the concept of Cost-Volume-Profit Analysis and they will be able to solve problems of Cost-Volume-Profit Analysis
CO 4	Acquire conceptual knowledge of Corporate Social Responsibility, its Chronological evolution in India, Models of legislation of CSR in India

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes			
		CO1	CO2	CO3	CO4
1	Single Entry System, Accounts from incomplete records				
2	Managerial Remuneration				
3	Cost-Volume - Profit Analysis				
4	Corporate Social Responsibility				

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1							
CO2							
CO3							
CO4							



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JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT

Department of Commerce

M.Com Program

M.Com. Part I

Semester II

COURSE CODE: CO21280

CORE COURSE: RESEARCH METHODOLOGY-II

Credit 4

Contact Hour per week 8

Outline of the Course:

Course type	Practical
Course Category	Core Course
Purpose of Course	To impart knowledge of research and data analysis to the students so that they can apply the knowledge in doing research in their discipline.
Course Objective	CO 1. Enhance knowledge and skills to carry out research CO 2. Understand different steps of research planning CO 3. Understand the process of conducting review of literature CO 4. Familiarize students with different methods of data analysis CO 5. Understand how to write research proposal
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of Research Methodology
Teaching Methodology	Hands-on practice, discussion and project work
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)

**Course Content:**

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	Conducting Review of Literature and Questionnaire design <ul style="list-style-type: none">• Role and importance of review of literature• Finding relevant research papers through different online data bases• Summarizing selected research papers on making summary sheet in excel• Identification of research gap• Positioning of research based on research gap• Questionnaire design and generating digital survey form	15%	24
2	Introduction to Data Analysis using software <ul style="list-style-type: none">• Different types of variables and specification of variables in software• Classification and presentation of data through different softwares• Normality testing based on different datasets using software• Identification of appropriate measures of central tendency and measures of variation based on given data through distributional property using software• Different methods of correlation analysis with assumption check based on data set.• Regression analysis, getting regression line based on data sets using software.	25 %	24
3	Hypothesis Testing – I through Case studies <ul style="list-style-type: none">• Meaning and types of hypotheses, Different types of error in hypothesis testing, Framing of hypothesis• Difference between parametric and non-parametric tests and assumption check for parametric tests• Identification of appropriate t-test for given problem, running it on software and interpretation of results	20 %	24
4	Hypothesis Testing -II through Case studies <ul style="list-style-type: none">• Analysis of Variance (ANOVA): One-way, Two-way and factorial ANOVA, application of different ANOVA for various research questions• Use of Chi-square measure of association for various research questions, running it on software and check its assumption• Reliability and validity testing of questionnaire through different measures	20 %	24



	<ul style="list-style-type: none">• Appropriateness of Non parametric tests in different situations and running different tests on software		
5	Research Proposal Writing <ul style="list-style-type: none">• Meaning and purpose of Research proposal• Format/Layout of Research proposal• Steps and principles of Writing Research proposal• Writing research proposal using Microsoft word	20 %	24

REFERENCE**Core references:**

1. Business Research Methods by William G Zikmund.
2. Marketing Research : An applied approach by Naresh K. Malhotra and David Birks
3. Business Research Methods by Dr.Sue Greener
4. Research Methodology: Methods and Techniques by C.R. Kothari
5. Statistics for Research students by Erich C. Fein et al.
6. Statistical Methods for Research by K Kalyanaraman And Hareesh N Ramanathan And P N Harikumar
7. Business Statistics: Problems and Solutions by J. K. Sharma

Reference books:

1. Methodology of Research in Social Sciences by O.R. Krishnaswami, M Ranganatham
2. Introduction to Research Methods 4th edition: A Practical Guide for Anyone Undertaking a Research Project by Catherine Dawson
3. Research Methodology by R. Panneerselvam
4. Research Methodology: A step-by-step guide for beginners by Ranjit Kumar

COURSE OUTCOMES:

Upon successful completion of the course,

CO 1.	Conduct review of literature and design questionnaire.
CO 2.	Understand different data types and use appropriate descriptive statistics.
CO 3.	Frame appropriate hypothesis based on research objectives.
CO 4.	Identify appropriate test based on given data.
CO 5.	Write research proposal.

**COURSE OUTCOMES MAPPING**

Unit No.	Title of the Unit	Course Outcomes				
		CO 1	CO 2	CO 3	CO 4	CO 5
1	Conducting Review of Literature and Questionnaire design					
2	Introduction to Data Analysis using software					
3	Hypothesis Testing - I through case studies					
4	Hypothesis Testing -II through case studies					
5	Research proposal Writing					

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO 7
CO1							
CO2							
CO3							
CO4							
CO5							



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Department of Commerce

M.Com. Program

M.Com. Part I

Semester II

COURSE CODE: CO21290

CORE COURSE: STRATEGIC MANAGEMENT

Credit 4

Contact Hour per week 4

Outline of the Course:

Course type	Theory
Level of the Course	500-599 Advanced Level
Course Category	Core Course
Purpose of the Course	The main objective of this course is to enable students to understand higher level planning for getting competitive edge through advanced techniques of management
Course Objective	To help learners: CO 1: To understand competitive strategy and competitive advantage CO 2: To have idea about different types of strategic choices CO 3: To integrate knowledge of strategic management for problem solving
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of Strategic Management
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)



Course Content

Module	Content	Weightage	Minimum no. of hours
1.	Introduction to Strategic Management <ul style="list-style-type: none"> • The Strategic Management Process • The Strategist & Strategic Decision Making • Establishing Corporate Direction • Internal Environment • External Environment 	30%	18
2.	A. Corporate level Strategies <ul style="list-style-type: none"> • Strategy Formulation: Situational Analysis • Stability Strategies • Growth Strategies • Retrenchment Strategies • Combination Strategies B. Business Unit Level Strategies <ul style="list-style-type: none"> • Generic Strategies: Cost Leadership, Differentiation and Focus C. Functional Level Strategies <ul style="list-style-type: none"> • Production Strategies • Marketing Strategies • Human Resource Strategies 	35%	21
3.	A. Strategic Analysis & Choice <ul style="list-style-type: none"> • Concept and Process • Evaluation of Strategic Alternatives • The Decision Stage B. Strategic Implementation <ul style="list-style-type: none"> • Concept of Strategy Implementation • Mc Kinsey 7-S Framework, • AT Kearney's Framework 	25%	15
4.	Strategic Evaluation & Control <ul style="list-style-type: none"> • Introduction • Process of Strategic Control 	10%	6

**REFERENCE:****Core Reference:**

1. Business Policy and Strategic Management by P. Subba Rao, Himalaya Publishing House
2. Strategic Management and Business Policy by Azhar Kazmi, McGrawHill
3. Contemporary Strategic Management by Robert Grant, Wiley India Pvt. Ltd.
4. Competitive Advantage: Creating and Sustaining Superior Performance by Michael Porter, Free Press

Reference Books:

1. Business Policy and Strategic Management by Francis Cherunilam, Himalaya Publishing House
2. Strategic Management by G. Sudarsana Reddy, Himalaya Publishing House
3. Business Environment for Strategic Management by K. Aswathappa, G. Sudarsanna Reddy, Himalaya Publishing House
4. Strategic Management by L.M.Prasad, Sultan Chand & Sons

COURSE OUTCOMES:

Upon successful completion of the course, students will be able to

CO 1.	Understand the meaning of strategy and strategic management;
CO 2.	Understand the strategies at corporate, business and functional levels.
CO 3.	Understand the process of strategy implementation and evaluation

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes		
		CO1	CO2	CO3
1	Introduction to Strategic Management			
2	A. Corporate level Strategies B. Business Unit Level C. Functional Level Strategies			
3	A. Strategic Analysis & Choice B. Strategic Implementation			
4	Strategic Evaluation & Control			

COURSE ARTICULATION MATRIX

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							



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JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT

Department of Commerce
Master of Commerce (M.Com.)

M.Com. Part I

Semester II

COURSE CODE: CO21300

CORE COURSE: E-ACCOUNTING – II

Credit 4

Contact Hour per week 8

Outline of the Course:

Course type	Practical
Level of the Course	500-599 Advanced level
Course Category	Core Course
Purpose of the Course	The main purpose of this course is to acquaint the students computerized accounting with operating Tally Software with special emphasis on accounting for GST, TDS and other practical aspects of accounting.
Course Objective	<p>CO 1. To enable students to understand creating entries in the books of account that are compliant with the provisions of GST Act relating to Registration, Tax Invoice, Debit and Credit Notes, E-Way bills, accounts and records, GST Returns and refund using Tally.</p> <p>CO 2. Understand Provisions of GST relating to TDS, TCS and Accounting Data Management and its entry in accounting records.</p> <p>CO 3. Have a hands-on experience through Tally Accounting Package for generating GST related documents and reports.</p> <p>CO 4. Understand the procedure of GST Returns preparation and filing using Tally.</p> <p>CO 5. Maintain GST Database in Tally</p> <p>CO 6. Entries required for transition to next financial year.</p>
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of GST Provisions and IT Provisions relating to IT Returns, TDS and TCS.
Teaching Methodology	Lab Practical, Class Room Teaching and Business Case Studies
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)

**Course Content:**

Units	Particulars	% Weightage of Units	Hours
1	<u>Goods and Services Tax</u> 1.1 Introduction to GST 1.2 E-Way Bill 1.3 GST E-Invoicing 1.4 GST in Tally Prime 1.5 Hierarchy in calculation of Tax Transactions 1.6 Recording GST Compliant Transactions 1.7 E-Way Bill Report in Tally 1.8 Input Tax Credit Set Off against the Credit 1.9 GST Tax Payment 1.10 Generating GST Returns for regular dealer 1.11 Filing GST Returns in Tally 1.12 Generating E-Invoice in Tally Prime 1.13 Quarterly Return and Monthly Payment Scheme 1.14 Composition Dealer under GST	25%	15
2	<u>Tax Deducted at Source</u> 2.1 Introduction to TDS 2.2 Basic Concepts of TDS 2.3 TDS Process 2.4 TDS in Tally Prime 2.5 TDS Statutory Masters 2.6 Configuration of TDS at different levels 2.7 Recording TDS Compliant transaction in Tally Prime 2.8 TDS Exceptions 2.9 TDS Payment to department 2.10 TDS Reports 2.11 Updated TDS Rates	25%	15
3	<u>Management of Business Data</u> 3.1 Introduction 3.2 Exportation of Data in available formats 3.4 Export and Import of Data 3.5 Open Database Connectivity 3.6 Printing of Company Logo on Vouchers, Invoices and Reports	25%	15
4	<u>Moving to the Next Financial Year</u> 4.1 Introduction 4.2 Changing Current Period & Continue Voucher Entry 4.3 Data handling through Export & Import of data 4.4 Split Company data 4.5 Create new company and maintain books of accounts 4.6 Creating Group Company Data 4.7 Comparative Financial Reports of Two Companies	25%	15

**COURSE OUTCOMES:**

Upon successful completion of the course, students will be able to

CO 1.	Have a clear operational understanding of recording transaction in accordance with the provisions of GST Act relating to Registration, Returns, Maintenance of records, Issuance of Bills in Tally
CO 2.	Understand the accounting aspects of Tax deducted at source using Tally Prime
CO 3.	Generate various reports relating to GST Accounting and maintain GST Database for future use.
CO 4.	Close the books of accounts for current year and move to next year maintaining the continuity of business

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes			
		CO1	CO2	CO3	CO4
1	Goods & Service Tax				
2	Tax Deducted at Source				
3	Management of Business Data				
4	Moving to next Financial Year				

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1							
CO2							
CO3							
CO4							



VISHRAM WOMEN'S UNIVERSITY, SURAT
JYOTI DALAL SCHOOL OF COMMERCE & MANAGEMENT

Department of Commerce
Master of Commerce (M.Com.)

M.Com. Part I

Semester II

COURSE CODE: CO24080

**DISCIPLINE SPECIFIC ELECTIVE COURSE: RECENT TRENDS IN
ACCOUNTING**

Credit 4

Contact Hour per week 4

Outline of the Course:

Course type	Theory
Level of the Course	500-599 Advanced-level
Course Category	Discipline Specific Elective
Purpose of the Course	The main objective of the course is to make students aware and acquaint them with the most recent developments and latest trends in the field of Accountancy.
Course Objective	CO 1. To know theoretical concept of Environmental, Social and Governance. CO 2. To understand the concept of Human Resource Accounting its importance, valuation and disclosure. CO 3. To make them aware with the new concept of Forensic Accounting CO 4. To acquaint with Social Accounting and its implication. CO 5. To get knowledge of Value-Added Accounting.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of various emerging concept in the field of accounting
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)



Course Content:

Units	Particulars	% Weightage of Units	Hours
(1)	Environmental Social and Governance Accounting: <ul style="list-style-type: none"> • Introduction of ESG • Emergence and Evolution of ESG • Types of ESG Criteria • ESG Accounting • Difference between ESG Accounting and Traditional Financial Accounting • Challenges and Complexities in ESG Accounting 	20%	15
(2)	Human Resource Accounting: <ul style="list-style-type: none"> • Need, Development & Concept of Human Resource Accounting • Valuation of Human Resource • Recording & Disclosure in Financial Statement • Importance of Human Resource Accounting • Human Resource Accounting in India 	20%	15
(3)	Forensic Accounting: <ul style="list-style-type: none"> • Introduction to Forensic Accounting (History, Meaning, Definition, Scope and Need of Forensic Accounting) • Overview of Financial Crime (The Prevalence of Financial Crime, Types of Financial Crime, Types of Fraud and Channels of Financial Crime Preparation) • Conducting the Forensic Investigation (Evidence Collection, The interview process, Evidence Preservation and Evidence Analysis.) 	25%	15
(4)	Value Added Accounting: <ul style="list-style-type: none"> • Definition - Generation of Value-Added Application statement • Difficulties in preparation of Value-Added statement • Uses of Value-Added Product Pricing - High- tech Accounting and Value Added - Group Value Added Statement • Preparing Value Addition Statement • Economic Value Added 	25%	15

REFERENCE	
Core references: <ol style="list-style-type: none"> 1. Modern Accountancy Volume 1 & 2 by M Hanif & A. Mukerjee, Mc Graw Hill (India) 2. Cost Accounting by S. P. Jain and K. L. Narang, Kalyani Publication, New Delhi. 	
Reference books: <ol style="list-style-type: none"> 1. Advance Accountancy Volume I & II by R. L. Gupta, Sultan Chand & Company, New Delhi 2. Corporate Social Responsibility - Replicable Models on Sustainable Development by Sanjay K Agarwal, SAGE Publications, New Delhi. 	



COURSE OUTCOMES:

Upon successful completion of the course, students will be able to

CO 1	Acquire knowledge of environmental, social and Governance accounting its merits, demerits, development of environmental accounting in different countries
CO 2	Absorb the concept of Human Resource Accounting its importance, valuation, disclosure and human resource accounting in India
CO 3	Understand the new concept of Forensic Accounting, its usefulness in the business and procedure for conducting Forensic Accounting.
CO 4	Learn concept & theory of social accounting.
CO 5	Understand the value-added accounting and its importance and how to prepare value added statement

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes				
		CO1	CO2	CO3	CO4	CO5
1	Environmental, Social and Governance Accounting					
2	Human Resource Accounting					
3	Forensic Accounting					
4	Value Added Accounting					

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1							
CO2							
CO3							
CO4							
CO5							



VANITA VISHRAM WOMEN'S UNIVERSITY, SURAT
JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT

Department of Commerce

M.Com. Program

M.Com. Part I

Semester II

COURSE CODE: CO24090

DISCIPLINE SPECIFIC ELECTIVE COURSE: DYNAMICS OF MSME

Credit 4

Contact Hour per week 4

Outline of the Course:

Course type	Theory
Level of the Course	500-599 Advanced Level
Course Category	Discipline Specific Elective
Purpose of the Course	The main purpose of this course is to enable students understand the nuances of starting and running MSME effectively.
Course Objective	CO 1. Learn Conceptual Aspects of MSME. CO 2. Acquaint with governance and support aspects related to MSME CO 3. Gain insights regarding functional and managerial aspects of MSME CO 4. Develop the understanding of contemporary matters of MSME
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of Management of Business Operations
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)

**Course Content**

Units	Particulars	% Weightage of Units	Hours
1.	Introduction to MSME <ul style="list-style-type: none">• Micro, Small and Medium Enterprises: An Overview• Starting a MSME• Project Identification• Project Report• Forms of Ownership	25%	15
2.	Support to MSME <ul style="list-style-type: none">• Institutional Support• Institutional Finance• Incentives to MSME Units• Cluster Development Programme	25%	15
3.	Management of MSME <ul style="list-style-type: none">• Marketing Management• Financial Management• Production Management• Human Resource Management	25%	15
4.	Contemporary Issues of MSME <ul style="list-style-type: none">• Startups• Franchising• SME Credit Rating Service• Sickness in MSME and its Remedies	25%	15

REFERENCE:**Core Reference:**

1. Entrepreneurship Development by E.Gordon & K. Natarajan, Himalaya Publishing House
2. Entrepreneurial Development and Small Business Enterprises by Poornima M. Charantimath Pearson
3. Entrepreneurial Development by Dr. S. S. Khanka, S. Chand
4. Management of a Small-Scale Industry by Vasant Desai, Himalaya Publishing House

REFERENCE BOOKS:

1. Entrepreneurship and New Venture Creation by A. Sahay and V. Sharma, Excel Books
2. Entrepreneurship and Small Business Development by M.B.Shukla, Kitab Mahal
3. Entrepreneurship and Small Industry (Theory and Practice) by Neeta Baporikar, Himalaya Publishing House

**COURSE OUTCOMES:**

Upon successful completion of the course, students will be able to

CO 1.	Understand the basics of MSME.
CO 2.	Identify and analyze the small business opportunity in current business scenario
CO 3.	Identify the support system of MSME in India
CO 4.	Learn how to manage a small-scale business.
CO 5.	Understand the recent issues of MSME

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes				
		CO1	CO2	CO3	CO4	CO5
1	Introduction to MSME					
2	Support to MSME					
3	Management of MSME					
4	Contemporary Issues of MSME					

COURSE ARTICULATION MATRIX

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							
CO5							



12. TEACHING METHODOLOGY

A teaching method comprises the principles and methods used by teachers to enable student learning. In order to achieve its objective of focused process- based learning and holistic development, the teacher/faculty may use a variety of knowledge delivery methods:

A. LECTURES/CLASS WORKS:

Lectures should be designed to provide the learners with interesting and fresh perspectives on the subject matter. Lectures should be interactive in a way that students work with their teachers to get new insights in the subject area, on which they can build their own bridges to higher learning. Classwork has the ability to enhance relationships between teachers and students. Create goal- oriented tasks for students to prepare and enable self-learning.

B. DISCUSSIONS/ SEMINARS/PRESENTATION:

Discussions / seminars / presentation are critical components of learning and can be used as a platform for students to be creative and critical with old and new ideas. Besides developing critiquing skills, arriving at consensus on various real-life issues and discussion groups lead to innovative problem-solving and ultimately to success.

C. CASE STUDIES/ SELF-STUDY:

Real case studies, wherever possible, should be encouraged in order to challenge students to find creative solutions to complex problems of individual, community, society and various aspects of knowledge domain concerned. Technology is transforming higher Education learning and teaching through various case studies to improve overall standards.



D. PRACTICAL/PROBLEM SHEET:

Practical ability is the essential requirement for commerce undergraduates' ability structure, and it emphasizes that commerce undergraduates should have a good grasp of theory from practice and then apply the theory to practice, improving their own software developing skills and employability.

E. ASSIGNMENTS:

Assignments not only help students overcome their fear and stress but also help them learn more interesting facts about the subjects of commerce which are part of their syllabus and also out of curriculum.

F. INDUSTRIAL TOURS:

Commerce students have to know the things practically through interaction, working methods and employment practices. Moreover, it gives exposure from an academic point of view. The main aim of an industrial visit is to provide an exposure to students about a practical working environment.

G. TEAM WORK:

Teamwork based projects challenge the student to apply the technical knowledge they gain in college to solve meaningful and complex problems. Positive collaboration in the form of teamwork is critical in the classroom environment, for which it is necessary to transcend one's prejudices and predilections so as to achieve the desired outcomes. In the process of teamwork, learners will acquire the skills of managing knowledge acquisition and other collaborative learners, thereby understanding how to incorporate and balance personalities.



13 KEYWORDS

- Master of Commerce (M.Com.)
- Advanced Accounting
- Recent Trends
- Financial Management
- MSME
- Research
- Strategic Management
- Tax Laws
- Computerized Accounting
- Software