

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. 2024-25



INDEX

1	Preamble – VVWU.....	4
2	Salient Features.....	5
3	Introduction of the Programme.....	6
4	Programme Objectives (POs).....	7
5	Programme Specific Outcomes (PSOs).....	8
6	Programme Highlights.....	9
7	Scheme of Assessment.....	10
8	Credit Structure.....	11
9	Course Structure – Paper Titles SEMESTER 1.....	12
10	Teaching and Evaluation Scheme for M.Com academic year 2023-24.....	13
11	Syllabus.....	14
12	Teaching Methodology.....	34
13	Keywords.....	36



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 PROGRAMME

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 PROGRAMME HIGHLIGHTS:

Course Level	PG							
Duration	2 years (4 semesters)							
Examination Type	Semester system (1-4)							
Intake	60 per div.							
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. Programme

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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**VANITA VISHRAM
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— SURAT —

JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT

DEPARTMENT OF COMMERCE

MASTER OF COMMERCE (M.COM.)

SEMESTER III

SYLLABUS

AS PER NEP-2020

W.E.F 2024-25

**9 COURSE STRUCTURE – PAPER TITLES SEMESTER 3**

Semester	Major (4)	DSE(4)	Project (8)	Dissertation	Total
SEM – III	1. Portfolio Management & Investment Analysis 2. Financial Management 3. Advanced Cost & Management Accounting	Any One Financial Reporting OR Organized Markets	Research Project	-	24



10 TEACHING AND EVALUATION SCHEME FOR M.COM. SEMESTER III ACADEMIC YEAR 2024-25

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
III	CO21310	CC	Portfolio Management & Investment Analysis	Commerce	4	0	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO21320	CC	Financial Management	Commerce	4	0	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO21330	CC	Advanced Cost & Management Accounting	Commerce	4	0	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO21340	Project	Research Project	Commerce	0	8	8	8	0	0	0	0	0	0	8	40	16	60	24	40	100	8
	CO24100	DSE	Financial Reporting	Commerce	4	0	4	4	4	40	16	60	24	40	-	-	-	-	-	-	100	4
	CO24110	DSE	Organized Markets	Commerce	4	0	4		4	40	16	60	24	40	-	-	-	-	-	-		



11.SYLLABUS



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

Department of Commerce
Master of Commerce (M.Com.)
M.Com. Part II
Semester III

COURSE CODE: CO21310

CORE COURSE: PORTFOLIO MANAGEMENT & INVESTMENT ANALYSIS

w.e.f. Academic Year 2024-25

Credit 4

Contact Hour per week 4

OUTLINE OF THE COURSE:

Course type	Theory
Level of the Course	600-699
Course Category	Core Course
Purpose of the Course	The main purpose of this course is to create a better understanding about various concepts and principles related to investment analysis and portfolio management.
Course Objective	CO 1. Learn to compute historical and expected returns, as well as risk measures and comprehend the importance of the risk-return relationship. CO 2. To get the students familiar with the different investment avenues and management of investments. CO 3. Define the objectives in constructing and managing a portfolio and learn to create an investment policy statement. CO 4. Learn how derivative market operates and types of derivatives. CO 5. Understand the principles of modern portfolio theory and the effect of diversification on investment portfolios. CO 6. Measure and evaluate portfolio performance and understand the key features of futures and options and how they can be used to manage the risk of the portfolio.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	April 2024
Pre-requisite	Elementary knowledge of investment management and portfolio concepts.
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)	Conceptual Framework: <ul style="list-style-type: none"> • Concept of Portfolio and Portfolio Management • Various Investment Avenues • Portfolio Management Process • Risk and Return • Diversification of Risk • Risk Calculation: Alpha (unsystematic risk), Beta (systematic risk) 	25%	15
(2)	Portfolio Analysis: <ul style="list-style-type: none"> • Markowitz Portfolio Selection Model • Capital Asset Pricing Model (CAPM) • Sharpe – The single Index Pricing Model. 	25%	15
(3)	Derivatives: <ul style="list-style-type: none"> • Meaning • Types of Derivatives-Forward, Futures and Options • In the Money, At the Money, Out the Money • Intrinsic Value (Examples for Understanding Concepts) 	20%	12
(4)	Future Contract: <ul style="list-style-type: none"> • Meaning, • Contract Specification, • Pay offs and Settlement procedure Option Contract: <ul style="list-style-type: none"> • Meaning • European and American option contract • Open Interest in relation to Price and Volume (concept) • Contract Specification • Pay Offs and Settlement Procedure • Factors determining option price. Future and Option Trading Strategies: <ul style="list-style-type: none"> • Arbitrage • Hedging • Speculation 	30%	18

REFERENCE



<p>Core references:</p> <ol style="list-style-type: none"> 1. Security Analysis and Portfolio Management, S. Kevin (Latest Edition), PHI Learning 2. Futures and Options, Vohra & Bagri (Latest Edition), Tata McGraw Hill <p>Reference books:</p> <ol style="list-style-type: none"> 1. Investment Analysis and Portfolio Management, Reilly and Brown, Cengage Learning, India Ed.

COURSE OUTCOMES:

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

CO 1.	Understanding and application of concept of risk and return and its calculation.
CO 2.	Recognize and apply appropriate theories, principles, and concepts relevant to securities analysis and portfolio management.
CO 3.	Develop a reasoned argument to the solution of familiar and unfamiliar problems relevant to securities analysis and portfolio management.
CO 4.	Demonstrate the ability to develop interpersonal skills relevant to security valuation and portfolio management.
CO 5.	Formulate and exercise appropriate judgment in selecting and presenting information using various methods relevant to securities analysis and portfolio management.
CO 6.	Understanding the concept of derivatives, its types and other aspects of derivatives.

COURSE OUTCOMES MAPPING

Units	Topics	CO1	CO2	CO3	CO4	CO5	CO6
1	Conceptual Framework						
2	Portfolio Analysis						
3	Derivatives						
4	Future, Option & Trading Strategies						

COURSE ARTICULATION MATRIX

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

**JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT****Department of Commerce****Master of Commerce (M.Com.)****M.Com. Part II****Semester III****COURSE CODE: CO21320****CORE COURSE: FINANCIAL MANAGEMENT****w.e.f. Academic Year 2024-25****Credit 4****Contact Hour per week 4****OUTLINE OF THE COURSE:**

Course type	Theory
Level of the Course	600-699 Advanced Level
Course Category	Core Course
Purpose of the Course	Financial Management is an important domain for Commerce Students. Its knowledge can help them in understanding nuances of various sources of capital collection, costs associated with them and taking rational business decision. The main purpose of this course is to equip students with essential skills for managing personal and organizational finances, fostering responsible decision-making and long-term financial sustainability.
Course Objective	CO 1. To familiarize learners with the concept of Financial Management. CO 2. To make learners understand the concept of Time Value of Money and its importance in financial decision making. CO 3. To acquaint learners with long term investment decisions techniques and application of these techniques. CO 4. To make learners aware about the concept of cost of capital, computation of Cost of Capital for different sources of capital. CO 5. To enable learners to understand the importance of source selection in case of capital and how it affects overall finance cost.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	April 2024
Pre-requisite	Elementary knowledge of Finance
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)	<p><u>Introduction to Financial Management:</u></p> <ul style="list-style-type: none"> • Finance Function • Scope of Financial Management • Objectives of Financial Management • Financial Goal: Profit Maximization Vs. Wealth Maximization 	15%	8
(2)	<p><u>Time Value of Money:</u></p> <ul style="list-style-type: none"> • Definition • Concept • Future Value • Present Value 	15%	8
(3)	<p><u>Capital Budgeting Decisions:</u></p> <ul style="list-style-type: none"> • Nature and Feature of Capital Budgeting Decision. • Net Present Value • Internal Rate of Return • Profitability Index • Payback Period, Discounted Payback Period • Accounting Rate of Return 	35%	22
(4)	<p><u>Cost of Capital:</u></p> <ul style="list-style-type: none"> • Overview of various sources of finance and their effect on Overall Cost of Capital of a firm • Cost of Debt • Cost of Preference Shares • Cost of Equity Capital • Cost of Retained Earnings • Overall Cost of Capital (Sums of calculation of overall cost of capital using Marginal Weights, Book Value Weights and Market Value Weights) 	35%	22

REFERENCE	
<p>Core references:</p> <ol style="list-style-type: none"> 1. Financial Management by I.M. Pandey, Vikas Publishing House Pvt. Ltd. 2. Financial Management by Prasanna Chandra, Tata Mc Graw Hill <p>Reference books:</p> <ol style="list-style-type: none"> 1. Financial Management by M Y Khan and P K Jain, Tata Mc Graw Hill 2. Financial Management by Dr R P Rustagi, Taxmann's Publication. 	

**COURSE OUTCOMES:**

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

CO 1	Understand the concept and importance of financial management
CO 2	Understand the working of time value of money
CO 3	Understand how long-term investments decisions are made under different approaches.
CO 4	Determine the cost of specific capital source
CO 5	Determine overall cost of capital / Average Cost of Capital

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes				
		CO1	CO2	CO3	CO4	CO5
1	Introduction to Financial Management					
2	Time Value of Money					
3	Capital Budgeting Decisions					
4	Cost of Capital					

COURSE ARTICULATION MATRIX

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



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

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

M.Com. Part II
Semester III

COURSE CODE: CO21330

CORE COURSE: ADVANCED COST AND MANAGEMENT ACCOUNTING
w.e.f. Academic Year 2024-25

Credit 4

Contact Hour per week 4

OUTLINE OF THE COURSE:

Course type	Theory
Level of the Course	600-699 Advanced Level
Course Category	Core Course
Purpose of the Course	The main purpose of this course is to enhance career readiness by providing students with practical knowledge in managing resources effectively and optimizing organizational performance by rational decision-making based on concepts of advanced cost accounting and management accounting.
Course Objective	CO 1. To understand the meaning and importance of Activity-Based Costing. CO 2. To understand various relevant costs in decision making. CO 3. To develop in them the skill to analyze the financial accounting data for managerial decisions. CO 4. To enable them to construct financial statements based on ratios. CO 5. To develop understanding regarding developments in Cost and Management Accounting and its application in decision making.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	April 2024
Pre-requisite	Elementary knowledge of Cost and Management 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)	<u>Activity Based Costing:</u> <ul style="list-style-type: none">• Introduction• Costing Procedure• Traditional Approach• Activity Based Costing Approach• Limitations of Activity Based Costing• Practical Problems	25%	16
(2)	<u>Tactical Decision Making:</u> <ul style="list-style-type: none">• Introduction• Decision Making and Marginal Costing• Differential Cost Analysis• Practical Problems	25%	16
(3)	<u>Analysis & Interpretation of Ratios:</u> <ul style="list-style-type: none">• Classification of Ratios• Uses and Limitations of Ratios• Preparation of Financial Statements from given Ratios• Comparison, analysis and interpretation of different ratios	30%	20
(4)	<u>Advanced Cost and Management Accounting Decision Techniques:</u> <ul style="list-style-type: none">• Life Cycle Cost Analysis• Lean Accounting• Inter Firm Comparison• Kaizen Costing	20%	8

REFERENCE
Core references: <ol style="list-style-type: none">1. Cost and Management Accounting by M. N. Arora, Vikas Publishing House2. Cost and Management Accounting by S.N. Maheshwari, Sultan Chand & Sons3. Theory and Problems of Management and Cost Accounting by M Y Khan and P K Jain, Tata Mc Graw Hill Reference books: <ol style="list-style-type: none">1. Management Accounting by I. M. Pandey, Vikas Publishing House2. Management Accounting by R S N Pillai & Bhagvathi, S. Chand Publication



COURSE OUTCOMES:

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

CO 1	Understand the meaning of activity-based costing and how it is an improvement over traditional method of overhead distribution.
CO 2	Understand marginal cost analysis and differential cost analysis as a tool of decision making.
CO 3	Make critical analysis of financial statements on the basis of accounting ratios
CO 4	Prepare Financial Statements I.e. Profit & Loss Account and Balance Sheet from the given ratios.
CO 5	Understand the meaning and utility of some recent developments in Cost and Management Accounting Decision Techniques like Life Cycle Cost Analysis, Kaizen Costing and more.

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes				
		CO1	CO2	CO3	CO 4	CO 5
1	Activity Based Costing					
2	Tactical Decision Making					
3	Analysis & Interpretation of Ratios					
4	Advanced Cost and Management Accounting Decision Techniques					

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
Master of Commerce (M.Com.)

M.Com. Part II

Semester III

COURSE CODE: CO21340

CORE COURSE: RESEARCH PROJECT

w.e.f. Academic Year 2024-25

Credit 8

Contact Hour per week 8

Outline of the Course:

Course type	Practical
Level of the Course	600-699 Advanced Level
Course Category	Core Course
Purpose of the Course	The main purpose of this course is to apply the knowledge of research methodology in practical context.
Course Objective	CO 1. To acquaint the students with the research procedure to conduct good quality research in the area of their specialization. CO 2. To develop research perspective for inculcating in depth understanding of a topic relating to research area.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	April 2024
Pre-requisite	Conceptual knowledge of research methodology
Teaching Methodology	Guidance, Discussion and Assignment
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)



A. GENERAL PROJECT GUIDELINES:

- Project will be an individual project.
- The credit of Research Project is equivalent to two subjects i.e. 8 credits.
- The students will have to undergo Research Project during Third semester of their PG and submit a “Research Project Report” before End Semester Examination of Third Semester.
- Student need to carry out the research project under allotted faculty guidance.
- Students need to **select a project topic and title** of their choice after discussion with approval of their respective faculty guide which will be continued as Dissertation till the fourth semester.
- Students need to make a Proposal of the Research Project cum Dissertation and submit it to the respective faculty Guide.
- Timely reporting and following guidelines of project is absolutely necessary. Student must keep records of weekly activities in log book and should show to the faculty guide at every meeting. Students’ log book must be signed by faculty guide.
- Students will be assessed on the basis of the quality of work, originality, sincerity and timely reporting during the entire project period.
- Students research project report must have own contribution and must be approved by their faculty guide as original work.
- Students must ensure to follow the deadlines without fail.

For any queries / clarifications, students may contact their respective faculty guide.

B. CONTENT GUIDELINES:

The project report can be on any of the following:

1. Comprehensive Case Study of Industry, Segment of Industry or a Company
2. Organizational Study aimed at Inter-Organizational Comparison / Validation of Theory /Survey of Management Practices with Reference to Particular Industry.
3. Field Study (Empirical Study) with respect to any Research Issue.
4. Feasibility Study as Comprehensive Project.



The format of the report would comprise following points:

1. Title Page
2. Certificate by Guide
3. Declaration by Student
4. Acknowledgement
5. Table of Content (INDEX)
6. Chapter 1 – Introduction of the Topic
7. Chapter 2 – Literature Review
8. Chapter 3 – Research Methodology
9. Chapter 4 – Data Analysis (Only till Data Collection)
10. Bibliography
11. Annexures
12. Appendix

The Report must be prepared by considering following Guidelines:

1. Paper size –A4
2. Page Margins – left side - 1.5-inch right side – 1.0 inch, top & bottom 1.0 inch,
3. Line spacing – 1.5 cm
4. Font type – Times New Roman
5. Font size – Main heading – 16, sub-heading – 14 and details – 12.
6. Alignment – page justify
7. Number of spiral bound copies (without any PUC separator) – 2 copies.
8. Softcopy (PDF and Word File) must be submitted to respective faculty guide.

C. SUBMISSION OF THE REPORT:

- Two Reports should be prepared in a given format by students. Both the reports must be submitted by each student, before the commencement of her External Examination. One will remain with the Department/School and other one will be considered as a student copy.
- The students who fail to submit the report on time shall not be allowed to appear in the external examination.

**D. ASSESSMENT GUIDELINES:**

- a. The report will be evaluated by the internal examiner/referee appointed by the University/School.
- b. Students are required to appear for a viva-voce for final as well as internal evaluation. The students shall be duly intimated about it.
- c. The decision of the H.O.D./Dean/C.O.E. shall be the final in all respect which shall be binding to all concerned.

Evaluation Weightage

Sr. No.	Activity	Component-wise Marks	Total Marks
1.	Internal Evaluation: 1. Continuous Faculty Guide Assessment (Attendance/Log Book and Sincerity)	10	40
	2. Internal Viva Voce	10	
	3. Evaluation of report by guide (including internal viva with presentation)	20	
2.	Evaluation by Internal faculty other than guide (Presentation & Viva Voce)		60
TOTAL MARKS:			100

COURSE OUTCOMES:

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

CO 1.	Complete this course will be able to apply the basics in research methodology.
CO 2.	Apply the knowledge of collection, editing and analysing the data.
CO 3.	Develop skills in qualitative and quantitative data analysis and presentation.
CO 4.	Select methods appropriate to research objectives.

COURSE ARTICULATION MATRIX

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							
CO2							
CO3							
CO4							



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

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

M.Com. Part II
Semester III

COURSE CODE: CO24100
DISCIPLINE SPECIFIC COURSE: FINANCIAL REPORTING
w.e.f. Academic Year 2024-25

Credit 4

Contact Hour per week 4

OUTLINE OF THE COURSE:

Course type	Theory
Level of the Course	600-699 Advanced Level
Course Category	Discipline Specific Course
Purpose of the Course	The main purpose of this course is to enhance practical skills and foster transparency and accountability in preparation of financial statements. It is also important to learn the financial disclosure practices followed worldwide so that learners can have a global perspective on financial reporting practices.
Course Objective	CO 1. To make learners understand the basics of Accounting Standards. CO 2. To familiarise learners with importance and practical utility of Indian Accounting Standards. CO 3. To make learners aware about financial reporting practices in India and around the world. CO 4. To enable learners to develop an understanding of accepted framework for financial reporting CO 5. To enable learners to comprehend presentation and disclosure requirements in case of Earnings per Share and its calculation as prescribed under AS 20 and Interim Financial Reporting under AS 25 CO 6. To enable learners to comprehend accounting standards based on items impacting financial statements like – AS 4, AS 5, AS 11 and AS 22
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	April 2024
Pre-requisite	Elementary knowledge of Financial 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)	<p><u>Introduction to Accounting Standards:</u></p> <ul style="list-style-type: none"> • Introduction, Objectives and Benefits of Accounting Standards. • Accounting Standard setting process • International Financial Reporting Standards • Convergence to IFRS in India • Concept of Ind AS 	15%	10
(2)	<p><u>Framework for Preparation and Presentation of Financial Statements:</u></p> <ul style="list-style-type: none"> • Purpose of the Framework • Components of Financial Statements • Objectives and Users of Financial Statements • Qualitative Characteristics of Financial Statements • Elements of Financial Statements • Measurement of Elements of Financial Statements • Capital Maintenance 	15%	8
(3)	<p><u>Presentation and Disclosure based on Accounting Standards</u></p> <ul style="list-style-type: none"> • AS 20: Earnings Per Share • AS 25: Interim Financial Reporting 	30%	14
(4)	<p><u>Accounting Standards Based on Items Impacting Financial Statements</u></p> <ul style="list-style-type: none"> • AS 4: Contingencies and Events occurring after the Balance Sheet Date • AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies • AS 11: The Effects of Changes in Foreign Exchange Rates • AS 22: Accounting for Taxes on Income 	40%	28

REFERENCE	
	<p>Core references:</p> <ol style="list-style-type: none"> 1. Students' Guide to Accounting Standards, Dr. D.S. Rawat, CA Nozer Shroff, Taxmann Publication Private Limited 2. Advanced Accounting, CA Parveen Sharma, CA Kapileshwar Bhalla, Taxmann Publication Private Limited <p>Reference books:</p> <ol style="list-style-type: none"> 1. Institute of Chartered Accountants of India (ICAI) Study Material on Advanced Accounting.



COURSE OUTCOMES:

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

CO 1	Obtain knowledge on preparation and status of accounting standards in India.
CO 2	Understand qualitative characteristics of Financial Statements and importance of proper presentation and disclosure in financial statements
CO 3	Understand the framework for preparation and presentation of financial statements in India and around the world.
CO 4	Gain understanding about the globally accepted reporting practices
CO 5	Understand presentation and disclosure requirements of Interim Financial Reporting and Earnings Per Share
CO 6	Understand impact of various items on financial statements such as taxes, changed foreign exchange rate, prior period items, contingencies etc as per AS 4,5,11 and 22

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes					
		CO1	CO2	CO3	CO4	CO5	CO6
1	Introduction to Accounting Standards						
2	Framework for Preparation and Presentation of Financial Statement						
3	Presentation and Disclosure based on Accounting Standards						
4	Accounting Standards Based on Items Impacting Financial Statement						

COURSE ARTICULATION MATRIX

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



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

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

M.Com. Part II

Semester III

COURSE CODE: CO24110

DISCIPLINE SPECIFIC ELECTIVE COURSE: ORGANIZED MARKETS

w.e.f. Academic Year 2024-25

Credit 4

Contact Hour per week 4

OUTLINE OF THE COURSE:

Course type	Theory
Level of the Course	600-699
Course Category	Discipline Specific Elective
Purpose of the Course	The main purpose of this course is to enable students get acquainted with organized markets.
Course Objective	CO 1. Learn basic aspects of organized markets. CO 2. To enable and equip the students with the basic knowledge of commodity markets. CO 3. Grasp the concept of stock exchanges. CO 4. Understand the regulation of commodity markets and stock exchanges.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	April 2024
Pre-requisite	Basic understanding of organized markets
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	40% Continuous Assessment (CA) 60% End Semester Examination (ESE)

**COURSE CONTENT:**

Units	Particulars	Weightage	Hours
1.	Organized Markets Concept, Objectives, Functions, Overview of Unorganized Markets, Difference between Unorganized & Organized Markets	10%	6
2.	Commodity Markets Overview, Emergence of Commodity Market, Global Commodity Markets, Commodity Markets in India, Participants in Commodity Markets, Role of government in strengthening the commodity markets Commodity Exchange-Meaning, Objective, Function and Role, Trading & Clearing Methods, Types of Commodity Exchanges, Logistics and Warehousing	40%	24
3.	Stock Exchange Introduction, Objectives, Functions. Different Types of stock exchange in India, Reforms in stock markets, Linkages between Equity Markets and Commodity Markets	25%	15
4.	Regulation of Commodity Markets and Stock Exchanges Evils of Commodity Markets and Stock Exchange, Self-Regulation and External Regulation, SEBI- Overview, Objectives, Functions and Regulatory Role	25%	15

REFERENCE:

1. The Indian Financial System & Development, Vasant Desai, Himalaya Publishing House
2. Indian Financial System and Financial Market Operation, Vasant Desai, Himalaya Publishing House
3. Financial Management, I.M. Pandey, Vikas Publications.
4. Financial Institutions & market, Bhole L.M., Tata McGraw Hill, Delhi
5. Indian Financial System, Khan M.Y, Tata McGraw Hill, Delhi.
6. Indian Economy, Ruddar Datt & KMP Sundaram, S. Chand and Co. Ltd, New Delhi



COURSE OUTCOMES:

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

CO 1.	Acquaint with the concept of organized markets
CO 2.	Understand the broad features of commodity markets in India
CO 3.	Gain knowledge about the working of stock exchange
CO 4.	Demonstrate an understanding of regulation of commodity markets and stock exchanges
CO 5.	Know about the role of SEBI

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes				
		CO1	CO2	CO3	CO4	CO5
1	Organized Markets					
2	Commodity Markets					
3	Stock Exchange					
4	Regulation of Commodity Markets and Stock Exchanges					

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 though 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 academic point of view. Main aim industrial visit is to provide an exposure to students about 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 team work 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 team work, 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
- Contemporary Management
- Corporate Accounting
- Financial Management
- Personal Finance
- Research
- Strategic Management
- Tax Laws