

SARVAJANIK UNIVERSITY												
Sarvajanik College of Commerce and Computer Applications												
Teaching Scheme for Batchelor of Commerce												
B.Com. (Honours) Semester 7												
Sr. No	Course Code	Course Type	Course Name	Credits	Teaching Scheme (in Hrs.)			Examination Scheme				
					L	T	P	(CCE)	(SEE)	Total		
1	BCAC11701	Major	Advanced Management Accounting	4	60	0	0	50	50	100		
2	BCAC11702	Major	Organizational Behavior	4	60	0	0	50	50	100		
3	BCAC11703	Major	Research Methodology 1	4	60	0	0	50	50	100		
4	BCAC12704	Minor (Elective)	Project Appraisal and Evaluation	4	60	0	0	50	50	100		
5	BCAC12705		Behavioral Finance	4	60	0	0	50	50	100		
6	BCAC12706		Banking Laws & Regulations	4	60	0	0	50	50	100		
7	BCAC18708	OJT	On Job Training (OJT)	6	0	0	180	75	75	150		



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Faculty	COMMERCE			Programme	B.COM. (BC)		
Year	4 th Year B. Com (Hon.) & B. Com (Hon.) with Research			Version	1.0		
Semester	7			Effective From	June 2026		
Course Code	BCAC11701	Course Name		Advanced Management Accounting			
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total	
4	4	-	4	50	50	100	
Course Objective: To develop understanding of Management Accounting concepts, tools, and techniques for effective decision-making.							
Course Learning Outcomes: Students will be able to: <ul style="list-style-type: none"> • explain the meaning, concepts and identify and apply various tools. • apply CVP analysis for managerial decision making and evaluate different business situations. • understand and calculate different types of standard costing • explain the concepts of ABC costing and able to perform practical. 							
Units	Content						Weight/ Teaching Hours
1	Introduction Management Accounting: Meaning, nature, scope and Tools of Management Accounting (Descriptive, Analytical, Diagnostic and Predictive), Skills required for Management accountants, Functions of Management accountants.						10% 4 Hours
2	Marginal costing and its practical application. CVP analysis and its Managerial applications; make or buy decision, alternative methods of production, shut down or continue, repair or replace, accepting bulk orders for idle capacity utilization, pricing under different situation, suitable product mix and key factor						40% 20 Hours
3	Standard costing and variance analysis: Meaning and types of standards, importance, variance analysis of Material, Labour, Overheads. Control and efficiency ratio						30% 15 Hours
4	Activity-Based Costing: Meaning, Cost hierarchy, comparison between traditional costing and Activity Based costing, Advantages, Activity-Based Management						20% 10 Hours

Suggested Readings:

Arora M.N: Cost Accounting-Principles ;Vikas,New Delhi.

Jain S.P. & Narang K.I: Cost Accounting;Kalyani,New Delhi.

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Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Inwin Inc.
Khan M.Y. and Jain P.K: Management Accounting; Tata McGraw Hill, New Delhi.
Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall India, New Delhi.
S.N. Maheshwari & S.K. Maheshwari – *Management Accounting* (Vikas Publishing) Covers tools, functions, decision-making techniques clearly.
Dr. Sachin Khandelwal – *Management Accounting* (YCMOU) Includes all units like marginal costing, variance analysis, ABC



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Year	4 th Year B. Com (Hon.) & B. Com (Hon.) with Research			Version	1.0		
Semester	7			Effective From	June 2026		
Course Code	BCAC11702	Course Name		Organizational Behavior			
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	TEE	Total	
4	4	-	4	50	50	100	
Course Objective:							
1. To give an insight into how individual behavior can be leveraged to enhance organizational effectiveness.							
Course Outcomes:							
1. Apply concepts of organizational behavior in workplace to create an effective organizational environment.							
2. Determine the influence of Personality, perception, Attitudes and beliefs on workplace behavior in order to exhibit positive behavior.							
3. Analyze the foundations of group dynamics and team building alongside developing importance of group decision making to become a successful leader.							
4. Analyze organizational behavioral issues in the context of organizational power +and Politics.							
Units	Content						Weight/ Teaching Hours
1	Unit 1 Introduction to Organizational Behavior:- Organizational Behavior concept and significance, relationship between management and organizational behavior, Major disciplines that contribute to the domain of organizational behavior						15% 9 Hours
2	Unit 2: Personality :- Introduction, concept, and determinants of personality, types of personality, how to measure personality? Concept of perception, perceptual biases attribution process, Attitudes and beliefs.						25% 15 Hours
3	Unit 3 Group Dynamics and Team Development: - Group Dynamics- definition and importance, group formation, group composition, group decision-making, group performance determinants.						25% 15 Hours
4	Unit 4: Organizational Power and Politics:- Concept of power, dependency in power relationship, features determining dependency, power, and Authority difference, power and leadership difference, bases of power, techniques to gain power and tactics to use power, Concept of politics, meaning, and reasons of politics.						35% 21 Hours

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REFERENCE BOOKS:

1. L.M.Prasad, Organizational behaviour-Sultan Chand, New Delhi.
2. J.Jayashankar, Organizational Behavior- Margham publications, Chennai.
3. K.Aswhatha, Organisational behavior- Himalayas publishing house, Mumbai.
- 4 Luthans Fred, Organizational Behavior- Tata McGraw Hil.
5. Stephen P Robins, Organisational behavior- Pearson Education, 2018, Noida.
6. S.S.Khanga –Organizational Behaviour, S Chand publishers, New Delhi.

WEB RESOURCES:

1. <https://iedunote.com/organizational-behavior>
2. <http://www.indiaclass.com>
3. https://www.tutorialspoint.com/organizational_behavior
4. <https://www.referenceforbusiness.com/management/Gr-Int/Group-Dynamics>



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Faculty	COMMERCE		Programme	B.COM. (BC)		
Year	4 th Year B. Com (Hon.) & B. Com (Hon.) with Research		Version	1.0		
Semester	7		Effective From	July 2026		
Course Code	BCAC11703	Course Name	Research Methodology 1			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
<p>Course Objective: This course helps students understand the basic concepts of research in business and commerce. It explains the meaning, importance, and types of research, and teaches how to identify and formulate research problems with the help of literature review and basic concepts. The course also develops skills in research design, sampling techniques, and data collection methods using primary, secondary, and official statistics. Overall, it prepares students to conduct simple, systematic, and reliable research for academic and business purposes.</p>						
<p>Course Learning Outcomes: After completion, students will be able to: CLO 1: Explain the concepts, characteristics, objectives, and types of research in business and commerce. CLO 2: Identify and formulate research problems and design appropriate research frameworks with the support of literature review and theoretical concepts. CLO 3: Apply suitable sampling techniques and determine sample size for effective research studies. CLO 4: Demonstrate the ability to collect and evaluate data using primary and secondary methods, design questionnaires, and understand the role of official statistics in research.</p>						
Units	Content					Weight/Teaching Hours
1	Introduction to Research Meaning and characteristics of research, Importance and objectives of research, Characteristics of good research, Types of research: Basic, Applied, Descriptive, Analytical, Empirical, Research in business and commerce					25% (15 hrs.)
2	Research Problem and Research Design Identification and formulation of research problem, Review of literature, Concepts and theory in research, Research design: Meaning, need, types					25% (15 hrs.)
3	Sampling Techniques Meaning and significance of sampling, Census vs sampling, Probability sampling methods, non-probability sampling methods, Factors determining sample size					25% (15 hrs.)
4	Data Collection Methods Primary data: Meaning and methods: Observation, Interview, Survey, Schedule, Experimentation, Questionnaire: Types, steps, essentials of good questionnaire Secondary data: Source, Importance, and limitations Introduction of official statistics					25% (15 hrs.)

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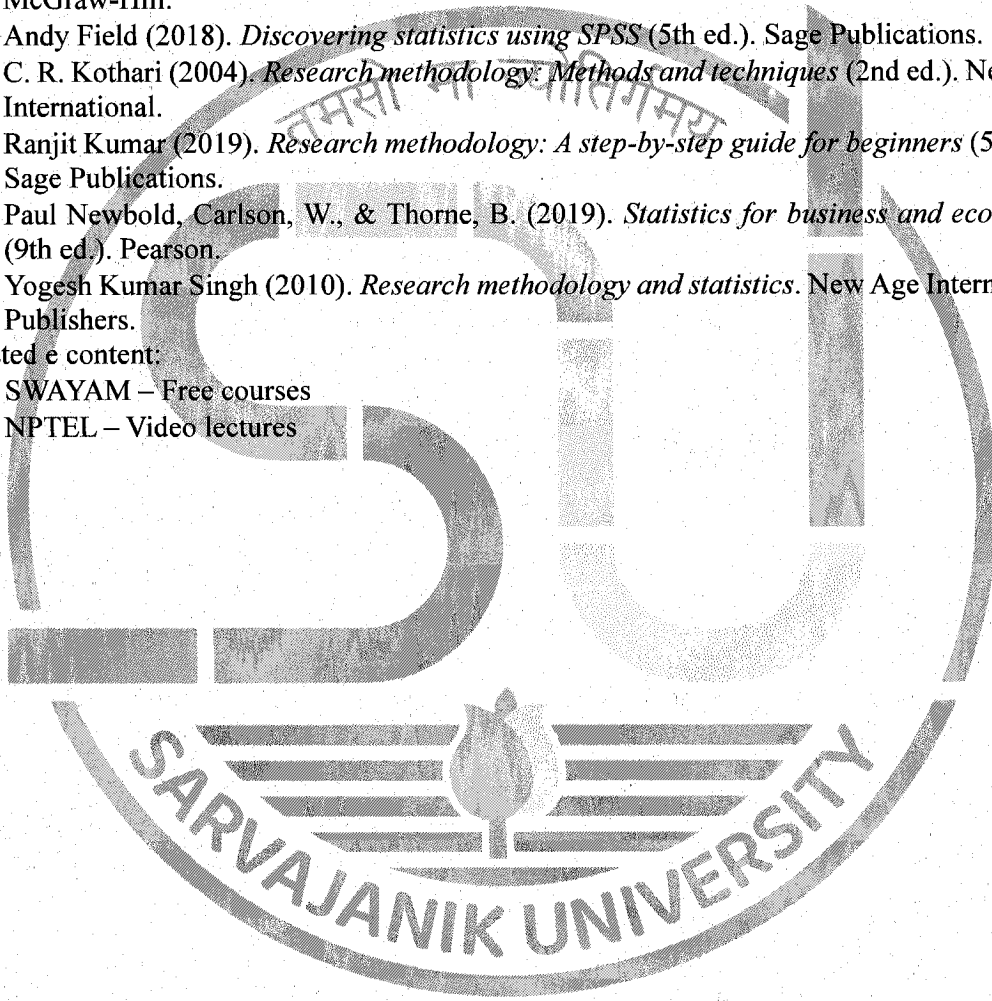


Suggested Reading (References):

- Anol Bhattacharjee (2012). *Social science research: Principles, methods, and practices*. University of South Florida.
- Wayne C. Booth, Colomb, G. G., Williams, J. M., & Bizup, J. (2016). *The craft of research* (4th ed.). University of Chicago Press.
- Alan Bryman, & Emma Bell (2015). *Business research methods* (4th ed.). Oxford University Press.
- Donald R. Cooper, & Schindler, P. S. (2014). *Business research methods* (12th ed.). McGraw-Hill.
- Andy Field (2018). *Discovering statistics using SPSS* (5th ed.). Sage Publications.
- C. R. Kothari (2004). *Research methodology: Methods and techniques* (2nd ed.). New Age International.
- Ranjit Kumar (2019). *Research methodology: A step-by-step guide for beginners* (5th ed.). Sage Publications.
- Paul Newbold, Carlson, W., & Thorne, B. (2019). *Statistics for business and economics* (9th ed.). Pearson.
- Yogesh Kumar Singh (2010). *Research methodology and statistics*. New Age International Publishers.

Suggested e content:

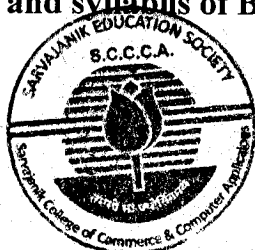
- SWAYAM – Free courses
- NPTEL – Video lectures



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Semester	7			Effective From	June 2026		
Course Code	BCAC12704	Course Name	Project Appraisal and Evaluation				
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total	
4	4		4	50	50	100	
<p>Course Objective: To develop understanding of project planning and capital budgeting and also equip students with skills for project analysis and evaluation under risk.</p> <p>Course Learning Outcomes: Students will be able to:</p> <ul style="list-style-type: none"> • explain capital budgeting concepts and project planning phases, project screening, rating and resource allocation techniques • analyse market demand, technical feasibility of projects and cash flow. • identify and measure project risks and uncertainties by applying different techniques • evaluate and analyze qualitative factors and environmental impact of projects. 							
Units	Content						Weight/ Teaching Hours
1	<p>Introduction to Project Planning and Analysis: Capital Budgeting Concepts, Objectives, and Phases, Level of Decision Making, Resources allocation framework, Key criteria for allocation of resources, Generation and Screening of Project ideas, Regulatory framework for projects, Corporate Appraisal, Preliminary Screening, Project Rating Index.</p>						25% 12 Hours
2	<p>Market, Technical and Financial Analysis: Market and Demand Analysis, Technical analysis, Material inputs, Manufacturing processes, Plant capacity and Machinery, Financial analysis, Cost Estimation, Working capital requirement, Cash Flow statements and Breakeven Analysis</p>						25% 15 Hours
3	<p>Project Evaluation Under Uncertainty: Types and measures of Risk, Risk Estimation Techniques, Sensitivity Analysis, Scenario Analysis, Monte Carlo Stimulation, Special Decision Situations: Choice between Mutually exclusive Projects of Unequal Life, Optimal timing, Determination of Economic Life</p>						25% 15 Hours
4	<p>Social Cost-Benefit analysis and Constraints: Rational and Methods for Social Cost-Benefit Analysis- UNIDO and Little Mirrlees approaches, Constraints in Project Appraisal, Ranking Methods and Linear Programming Models, Qualitative factors in capital budgeting, Environmental Impact Assessment</p>						25% 12 Hours

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Suggested Readings:

Prasanna Chandra – Projects: Planning, Analysis, Financing, Implementation and Review (McGraw Hill India)

K.K. Chitkara – Project Management: Planning, Scheduling and Controlling (Tata McGraw Hill)

M. Maheswari / S.N. Maheshwari – Financial Management

I.M. Pandey – Financial Management (Vikas Publishing)

P.C. Tulsian – Financial Management (S. Chand)

B.K. Mehta / N.K. Prasad – Financial Management



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Year	4 th Year B. Com (Hon.)			Version	1.0		
Semester	7			Effective From	June 2026		
Course Code	BCAC12705	Course Name	Organizational Behavior				
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	TEE	Total	
4	4	-	4	50	50	100	
Learning Objective							
<ol style="list-style-type: none"> 1. To introduce the students to the core concepts of behavioural finance. 2. Help the students deal with major implication of human psychology and biases. 3. To brief the students about Behavioural Corporate finance perspective. <p>To enlighten the minds of the students to the fast-changing future trends.</p>							
Learning outcomes:							
The outcome for the students shall be:							
<ol style="list-style-type: none"> 1. Help to recognise and understand how this upcoming field of finance works. 2. Develop ability to understand investor psychology and bias. 3. Apply and assess the perspective of behavioural corporate finance. <p>Equip the minds to understand upcoming trends, applications & future.</p>							
Units	Content						Weight/ Teaching Hours
1	<p>Introduction to behavioural finance</p> <p>Meaning, Origin, 5P's of finance, Scope, Objectives, Rules to applying behavioural finance, Theories of behavioural economics, Core principles and behavioural biases, Behavioural Finance vs Standard or Conventional finance, Pillars and limits to arbitrage.</p> <p>Types of investors, Investors in behavioural finance, Investment types, Market Anomalies-understanding phenomena like a Momentum, Reversal and January effect, Impact of noise traders, How irrational behaviour influences Asset Pricing, Expected utility theory (EUT) and Rational thought.</p> <p>Details:</p> <p>Meaning, origin, 5P's of finance(planning, position, protection, performance, perspective), Scope, Objectives, Rules to applying behavioural finance(Identifiable victim effect, Anchoring, Reciprocity, Herd effect and Scope insensitivity), Core principles and Behavioural biases(loss aversion, overconfidence, Over optimism, Herd mentality, Mental accounting, Anchoring, Representativeness, Framing), Behavioural finance vs Standard or Conventional finance, Pillars and Limits to arbitrage.</p>						25%



	Types of investors (Retail, Institutional, Angel, Venture, Private equity investors and Corporate investors), Types of investors and Behavioural finance (Preserver, Follower, Independent, Accumulator), Investment types (Stocks, Bonds, Mutual funds, Real estate, Commodities, FD, Recurring deposits), Market anomalies (Understanding phenomena like Momentum, Reversal and January effect), Impact of Noise traders. How irrational behaviour influences Asset pricing, Expected utility theory (EUT) and Rational thought.	
2	<p>Psychological concepts and biases</p> <p>Heuristics, disposition effect, prospect theory</p> <ol style="list-style-type: none"> 1. Heuristics: Familiarity, Ambiguity Aversion, Diversification, Functional fixation, Status Quo, Endowment effect, Key heuristics in Financial decision making. 2. Cognitive biases: Self deception, Miss calibration, Better than Average Effect, over optimism, Causes <ul style="list-style-type: none"> • Self attribution • Confirmation • Recency 3. Emotional biases: Regret, Hindsight, Denial, Affinity, Self control. 4. Bias: Interaction amongst biases, Outcomes of biases, Dealing with biases, Overcoming the biases and Debiasing. 5. Behavioural aspect of investing: Behavioural Portfolio theory, Psychographic models, Sound investment philosophy. 	30%
3	<p>Behavioural corporate finance</p> <p>Approaches to behavioural corporate finance, Market timing and Catering approach, Issues related to valuation, Dividend policy, Dividend puzzle, Behavioural biases as explanations for dividends, Financing decision of an optimistic manager and Overconfident manager, Tradeoff model.</p> <ol style="list-style-type: none"> 1. Managerial biases: Overconfidence optimism and its effect on corporate rate decision. 2. Capital structure decisions: How biases impact debt vs equity choices. 3. Mergers and acquisitions: Psychological factors driving merger and acquisition activity. <p>Behavioural Asset allocation: Balancing rationality and emotions in portfolio construction.</p>	25%
4	<p>Advanced topics and applications</p> <p>Neurofinance-Future, Emotional finance, Market Bubbles (Brief history of stock market bubbles, Causes of bubbles, Investors behaviour during bubbles), Impact of irrationality and Managerial sentiments, Goal based investing, Timing of good</p>	20%



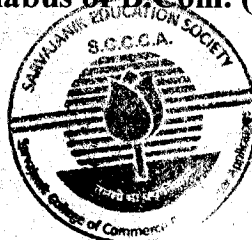
and bad corporate news announcements.

Reference books:

1. *Behavioral Finance: Investors, Corporations and Markets* — **H. Kent Baker & John R. Nofsinger**
2. *Behavioral Finance (2nd Edition)* — **Prasanna Chandra**
3. *Behavioural Finance* — **M. M. Sulphery**
4. *Advances in Behavioral Finance* — **Richard H. Thaler**
5. *Behavioral Finance* — **Edwin Burton & Sunit Shah**
6. *Understanding Behavioural Finance* — **Lucy F Ackert and Richard Devas**



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Faculty	COMMERCE		Programme	B.COM. (BC)		
Year	4 th Year B. Com (Hon.)		Version	1.0		
Semester	7		Effective From	June 2026		
Course Code	BCAC12706	Course Name	Banking Laws and Regulations			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	TEE	Total
4	4	-	4	50	50	100
<p>Course Objective: The primary goal of this course is to provide students with a comprehensive understanding of the legal and regulatory framework governing Banks in India, enabling them to navigate complex banking operations, debt recovery processes, and statutory compliance requirements while adhering to ethical and transparent financial practices.</p>						
<p>Course Outcomes: Upon successful completion, students will be able to</p> <ol style="list-style-type: none"> Analyze Regulatory Frameworks, Evaluate the licensing, corporate governance, and operational regulations for Banks, including the impact of financial reforms and the role of regulatory bodies like the RBI and FSDC Apply laws related to securities, registration of charges, and electronic settlements (PSS Act and IT Act) to ensure legally sound banking transactions and record-keeping. Implement legal strategies for the recovery of bad debts using the SARFAESI Act, DRT, and IBC 2016, while effectively resolving customer disputes through the Integrated Ombudsman Scheme and Consumer Protection laws. Demonstrate proficiency in complying with economic laws such as PMLA (Anti-Money Laundering), FEMA, and the RTI Act to mitigate legal risks and prevent institutional corruption. 						
Units	Content					Weightage
1	<p>Regulatory Legal Framework of Banks</p> <p>Regulation of Banking Business: Overview of Banking Regulation Act & RBI Act, Licensing of Banking, Regulation of interest rates, money market instruments, internet banking guidelines & strengthening financial stability. An overview of mergers, acquisitions, amalgamation and winding up of banks.</p> <p>Non-Banking Financial Companies (NBFCs): Role of NBFCs in inclusive growth, their regulatory structure, and co-lending by banks and NBFCs.</p> <p>Financial Reforms: Narasimham Committees, reforms in the banking sector and monetary policy, and the role of the Financial Sector Development Council (FSDC).</p>					25%
2	<p>Legal Aspects of Securities, Charges, and Operations</p>					25%



	<p>Law Relating to Securities and Charges: Concept of Mortgage, Document of Title to Immovable Property, Hypothecation including Lien and Set Off, Registration of Charge.</p> <p>Payment & Settlement Systems Act, 2007: Regulation, supervision, settlement, and netting by the RBI.</p> <p>Information Technology Act, 2000: Electronic Governance, Digital Signature Certificates, Critical Information Infrastructure, Application to Electronic Cheque & Truncated Cheque.</p> <p>The Bankers' Books Evidence Act, 1891: Mode of Proof, Inspection of Books and its procedure.</p>	
3	<p>Debt Recovery, Insolvency, and Grievance Redressal</p> <p>Securitisation and Reconstruction (SARFAESI Act, 2002): Definitions, concept of Asset Reconstruction Company, Enforcement of security interest, takeover of management, Role of the Central Registry and miscellaneous provisions.</p> <p>The Recovery of Debts and Bankruptcy Act, 1993: Establishment, composition, and jurisdiction of the Debt Recovery Tribunal and Appellate Tribunal, Modes of recovery of debts.</p> <p>Insolvency and Bankruptcy Code (IBC), 2016: Pillars of IBC, the Corporate Insolvency Resolution Process (CIRP), the Committee of Creditors, and the order of priority for payment of debts.</p> <p>Dispute Resolution Mechanisms:</p> <p>Reserve Bank – Integrated Ombudsman Scheme, 2021: Coverage and Operations, Procedure for filing a complaint, and Resolution.</p> <p>The Legal Services Authorities Act, 1987: Organization, jurisdiction, and powers of Lok Adalats.</p> <p>The Consumer Protection Act, 2019: Concept of Unfair trade practices, mediation cells, and dispute redressal commissions.</p>	25%
4	<p>Economic Laws, Compliance, and Other Regulations</p> <p>Financial Compliance:</p> <p>The Prevention of Money Laundering Act, 2002: Offences, punishments, enhanced due diligence, and obligations of banking companies regarding client identity.</p> <p>Foreign Exchange Management Act (FEMA), 1999: Regulation of foreign exchange, contraventions, penalties, and powers of the Directorate of Enforcement.</p>	25%



	<p>Commercial & Institutional Laws:</p> <p>The Micro, Small and Medium Enterprises Development Act, 2006: Memorandum, Delayed payments to MSMEs and the Facilitation Council.</p> <p>The Law of Limitation: Concept of Limitation and computation of periods of limitation and acts giving rise to a fresh period.</p> <p>Transparency & Anti-Corruption:</p> <p>The Right to Information Act, 2005: Obligations of public authorities and procedures for obtaining information, disposal of request and appeal.</p> <p>The Prevention of Corruption Act, 1988: Offences, penalties, and powers to inspect bankers' books.</p>	
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REFERENCE BOOKS:

1. IIBF, Banking Regulations and Business Laws, Macmillan Education, 2026.
2. Tannan, M.L., Banking Law and Practice in India, LexisNexis, 29th Edition, 2025.
3. IIBF, Advanced Bank Management, Macmillan Education, 2026.
4. Gupta, S.N., The Banking Law in Theory and Practice (Vol. 1, 2 & 3), Bharat Law House, 7th Edition, 2026.
5. IIBF, Compliance in Banks, Taxmann Publications, Latest Edition.
6. Kharbanda, V.K., Handbook on Debt Recovery, Law Publishing House, 2026.
7. Rao, K. Panduranga, Law Relating to Debts Recovery Tribunals, Universal Law Publishing, 9th Edition, 2026.
8. IIBF, Resolution of Stressed Assets with special emphasis on Insolvency & Bankruptcy Code, 2016 for Bankers, Taxmann Publications, Latest Edition.
9. IIBF, Micro, Small and Medium Enterprises (MSME), Taxmann Publications, Latest Edition.
10. IIBF, International Banking Operations, Macmillan Education, 2026.
11. IIBF, Anti Money Laundering & Know Your Customer, Macmillan Education, 2026.
12. IIBF, International Banking: Legal & Regulatory Aspects, Macmillan Education, 2026.
13. Reserve Bank of India, Master Circulars and Master Directions (rbi.org.in).
14. Government of India, The Insolvency and Bankruptcy Code, 2016 (with latest amendments).



