

**SARVAJANIK UNIVERSITY**

**Sarvajanik College of Commerce and Computer Applications**

**Teaching Scheme for Bachelor of Commerce**

**B.Com. (Honours) Semester 8**

Sr. No	Course Code	Course Type	Course Name	Credits	Teaching Scheme (in Hrs.)			Examination Scheme		
					L	T	P	(CCE)	(SEE)	Total
1	BCAC11801	Major	Advanced Financial Accounting and Reporting	4	60	0	0	50	50	100
2	BCAC11802	Major	Advertising and Branding	4	60	0	0	50	50	100
3	BCAC11803	Major	Research Methodology 2	4	60	0	0	50	50	100
4	BCAC11804		International Financial Management	4	60	0	0	50	50	100
	or		Or							
5	BCAC11805	Minor (Elective)	Valuation of Securities	4	60	0	0	50	50	100
	or		Or							
6	BCAC11806		Strategic Management & Innovation in Banking.	4	60	0	0	50	50	100
7	BCAC18808	OJT	On Job Training (OJT)	6	0	0	180	75	75	150



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Sarvajanik College of Commerce & Computer Applications						
Faculty	COMMERCE			Programme	B.COM. (BC)	
Year	4 <sup>th</sup> Year B. Com (Hon.) & B. Com (Hon.) with Research			Version	1.0	
Semester	8			Effective From	June 2026	
Course Code	BCAC11801	Course Name		Advanced Financial Accounting & Reporting		
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
<b>Course Objective :</b> To develop understanding of corporate accounting concepts at advanced level of corporate restructuring, EPS and Accounting Standards.						
<b>Course Learning Outcomes:</b> <b>Students will be able to:</b> <ul style="list-style-type: none"> <li>• explain the meaning and need of corporate structuring.</li> <li>• understand the concept, importance and calculate EPS as per AS 20</li> <li>• apply accounting treatment for amalgamation at advanced practical problems.</li> <li>• understand concepts, accounting treatment and disclosure requirements as per accounting standards.</li> </ul>						
Units	Content					Weight/ Teaching Hours
1	Internal Reconstruction: Meaning, Difference between internal & external reconstruction, Need & objectives, Methods of Internal Reconstruction: Alteration of share capital, reduction of share capital, surrender of shares, variation in shareholders' rights and Arrangement with creditors/debenture holders					25% 15 Hours
2	Earnings Per Share (AS 20): Meaning & Definition, Basic & Diluted Earnings per share, Dilutive Potential Equity Shares, Restatement, Presentation & Disclosure.					25% 10 Hours
3	Amalgamation Accounting: Meaning and concepts, advanced practical including intercompany holding.					35% 20 Hours
4	AS 17: Segment Reporting AS 22: Accounting for Taxes on Income AS 26: Intangible Assets					15% 10 Hours

#### Suggested Readings

1. Advanced Financial Accounting-by R.L. Gupta & M. Radhaswamy
2. Modern Accountancy-by A. Mukherjee & M. Hanif
3. Students' Handbook on Advanced Accounting-by CA G. Sekar & CA B. Saravan Prassath
4. Advanced Accountancy – by T. S. Grewal & S. C. Gupta
5. Advanced Accounting – by S. P. Jain & K. L. Narang



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Year	4 <sup>th</sup> Year B. Com (Hon.) & B. Com (Hon.) with Research			Version	1.0		
Semester	8			Effective From	June 2026		
Course Code	BCAC11802	Course Name	Adverting and Branding				
Teaching Scheme				Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	TEE	Total	
4	4	-	4	50	50	100	
<b>Course Objective:</b> The primary goals of this course are to:							
<ol style="list-style-type: none"> <li>1. Provide a deep understanding of the advertising ecosystem, including its socio-economic impact and the ethical/regulatory frameworks governed by the ASCI.</li> <li>2. Equant students with the technicalities of media planning and the psychological drivers behind consumer behavior, including neuro marketing and ad - avoidance.</li> <li>3. Equate students with the strategic tools required to build, measure, and manage brand equity in a competitive market.</li> <li>4. Develop critical thinking skills for managing brand lifecycles, from initial positioning to handling brand crises and identity shifts.</li> </ol>							
<b>Course Outcomes:</b> Upon successful completion, students will be able to							
<ol style="list-style-type: none"> <li>1. Analyze the ethical and ESG implications of advertising campaigns and ensure compliance with ASCI regulatory standards.</li> <li>2. Design a strategic media plan that optimizes reach and frequency while accounting for consumer psychology and modern "ad-avoidance" trends.</li> <li>3. Construct a brand-building strategy for both corporate and personal brands.</li> <li>4. Formulate brand management solutions, including the application of the Brand Identity and the development of crisis communication strategies.</li> </ol>							
Units	Content						Weight/ Teaching Hours
1	<b>Fundamentals of Advertising</b> Concept of Advertising and its Ecosystem, Components of Advertising, Features of Advertising, Classification of Advertising, Role of Advertising in Society, ESG in Advertising, Ethics & Regulatory Framework by ASCI						% Hours
2	<b>Media in Advertising</b> Concept, Media Planning, Emerging Media Options, Significance of Reach and Frequency, Neuro Marketing – Consumer Psychology, Buying Motives and Ad Avoidance, Visualization						% Hours
3	<b>Fundamentals of Branding</b> Concept, Relationship between Product, Customer and Brand, Steps to Build a Successful Brand, Models of Brand Equity, Concept of Personal Branding						% Hours
4	<b>Brand Management</b>						%

Teaching Scheme and syllabus of B.Com. (Honours) Semester 8



Brand Positioning, Brand Extension, Brand Loyalty, Brand Crisis Management, Brand Identity Prism	<b>Hours</b>
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**REFERENCE BOOKS:**

1. Branding Concepts and Process by Pati D, Publisher: Macmillan
2. Creating Powerful Brands by McDonald Malcolm and De Chernatony L, Publisher: mazon.Co.UK
3. Brand Positioning by Subroto Sen Gupta, Publisher: Tata McGraw-Hill
4. Product Management in India by R. C. Majumdar, Publisher: Prentice-hall of India Pvt Ltd.



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Year	4 <sup>th</sup> Year B. Com (Hon.) & B. Com (Hon.) with Research		Version	1.0		
Semester	8		Effective From	June 2026		
Course Code	BCAC11803	Course Name	Research Methodology 2			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
<p><b>Course Objectives</b> This course helps students develop skills in processing and analyzing research data using various statistical tools and techniques. It enables them to understand hypothesis testing, interpret research findings accurately, and present results in a meaningful way. The course also builds knowledge of research report writing, citation methods, and ethical practices, including the use of modern tools and computers in research, thereby preparing students for effective research communication and analysis.</p>						
<p><b>Course Outcomes:</b> After completion, students will be able to:  <b>CLO 1:</b> Apply data processing techniques such as editing, coding, classification, and tabulation for research data.  <b>CLO 2:</b> Use statistical tools including measures of central tendency, dispersion, correlation, and regression for data analysis.  <b>CLO 3:</b> Perform hypothesis testing using parametric and non-parametric tests and interpret research data accurately.  <b>CLO 4:</b> Prepare structured research reports using appropriate citation styles and follow ethical practices in research.</p>						
Units	Content					Weight/Teaching Hours
1	<b>Data Processing</b> Meaning and Significance of Data Processing in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation of Data.					(25%) (15 hrs.)
2	<b>Statistical Analysis</b> Tools and Techniques of Statistical Analysis, Measures of Central Tendency, Measures of Dispersion, Correlation and Regression Analysis					(25%) (15 hrs.)
3	<b>Hypothesis Testing and Data Interpretation</b> Testing of Hypothesis: types, importance, level of significance, types of errors Parametric Tests: t-test, z-test, F-test Non-Parametric Tests: Chi-square test, ANOVA, Factor Analysis Interpretation of Data					(25%) (15 hrs.)
4	<b>Research Reporting and Modern Practices</b> Research Report Writing: Importance, Essentials, Structure, Types, References and Citation Methods: APA, MLA, CMS, Footnotes and Bibliography					(25%) (15 hrs.)

Teaching Scheme and syllabus of B.Com. (Honours) Semester 8

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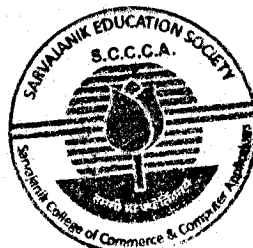


Suggested Reading (References):

- 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:

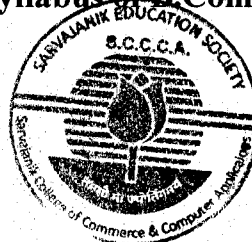
- SWAYAM – Free courses
- NPTEL – Video lectures



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Year	4 <sup>th</sup> Year B. Com (Hon.)		Version	1.0		
Semester	8		Effective From	June 2026		
Course Code	BCAC11804	Course Name	International Financial Management			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4		4	50	50	100
<b>Course Objective:</b> To develop understanding of <b>international financial management, global markets, and monetary systems</b> , and to equip students with skills to <b>analyze foreign exchange markets, exchange rate mechanisms, and risk exposure.</b>						
<b>Course Learning Outcomes:</b> Students will be able to: <ul style="list-style-type: none"> <li>• Explain the nature, scope, importance of international financial management and role of IMF</li> <li>• Understand structure and features of foreign exchange markets and exchange rate mechanism and its theory</li> <li>• Identify different types of foreign exchange risk exposures and apply different techniques.</li> <li>• Identify various sources of international finance, its process and global finance markets</li> </ul>						
Units	Content					Weight/Teaching Hours
1	<b>Introduction to International Financial Management:</b> International Business and its Mode, Nature and Scope of International Financial Management, Multi-National Corporations, International Financial Management VS Domestic Financial Management, Developments in International Monetary system, IMF and Its role in International Monetary System					25% 10 Hours
2	<b>Foreign Exchange Market: Concepts and feature, Major Participants, Spot Market, Forward Market, Exchange Rate Mechanism:</b> Exchange rate Quotations, Nominal, Real and Effective Exchange rate, Determination of exchange rate in Spot market and Forward market, Factors Influencing Exchange rate, Theories of exchange rate behaviour, need for Forecasting exchange rates.					25% 15 Hours
3	<b>Foreign Exchange Exposure and Risk Management: Foreign exchange risk Exposure:</b> Currency Exposure to Risk, Foreign Exchange Risk Management: Benefits, Policy, Risk Management strategies, Foreign Currency Translation Methods, Hedging of Foreign Exchange Rate risk, Currency and Interest Swaps					25% 15 Hours
4	<b>Sources of International Finance:</b> Risk associated with Project financing, Credit Creation function, Different sources of short term and long-term Instruments, Process of Internationalization of Banks, International Working capital Policy, Global Financial Markets					25% 12 Hours

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**Suggested Readings:**

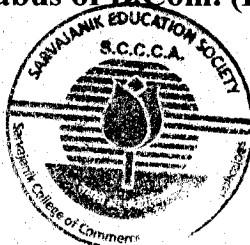
- P.G. Apte – International Financial Management (McGraw Hill India)  
Vyuptakesh Sharan – International Financial Management (PHI Learning)  
K.K. Dewett / M.H. Datt & V.K. Puri – International Economics  
S.K. Seth – International Financial Management (S. Chand)  
A.K. Seth – International Financial Management  
I.M. Pandey – Financial Management (Vikas Publishing)  
Ravi M. Kishor – Himalaya Publication



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Year	4 <sup>th</sup> Year B. Com (Hon.)		Version	1.0		
Semester	8		Effective From	June 2026		
Course Code	BCAC11805	Course Name	Valuation of Securities			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
<b>Course Objective:</b> To provide students with a fundamental understanding of security analysis and valuation techniques used in financial markets.						
<b>Course Learning Outcomes:</b> CO1: Understand the basic concepts of security analysis and analyse securities using economic, industry, and company-level analysis. CO2: Understand fundamental concepts of security valuation. CO3: Enable students to apply bond valuation techniques. CO4: Enable students to evaluate equity and preference shares using different valuation models.						
Units	Content					Weight/ Teaching Hours
1	<b>Basics of Security Analysis</b> Economy level analysis-economic indicators Industry level Analysis-Industry Life cycle, Porters' five forces model Company Level Analysis-Financial Statement analysis, competitive analysis Top-down approach, technical analysis.					25%
2	<b>Basics of Security Valuation</b> Meaning, types of securities, intrinsic value, market value, compounding and discounting, importance of time value of money, present value of annuity, present value of perpetuity.					20%
3	<b>Valuation of Bonds</b> Meaning of bonds, types, face value, coupon rate, holding period return, market value, yield to maturity, yield to call, risk and return in bonds, valuation of zero-coupon bonds, valuation of irredeemable and redeemable debt.					20%
4	<b>Valuation of Shares</b> Meaning and importance of share valuation, types of shares and its features. Valuation of Preference Shares- Irredeemable and Redeemable preference shares Valuation of Equity Shares-Earnings Approaches-Discounted cashflow model, Dividend Discount Model, Dividend Growth Model, Price-Earnings Approach.					35%

**Suggested Readings:**

1. Financial Management by: Prasanna Chandra
2. Financial Management by: Ravi M. Kishore
3. Financial Management by: M. Y. Khan and P. K. Jain



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Year	4 <sup>th</sup> Year B. Com (Hon.)		Version	1.0		
Semester	8		Effective From	June 2026		
Course Code	BCAC11806	Course Name	Strategic Management and Innovations in Banking			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	TEE	Total
4	4	-	4	50	50	100
<p><b>Course Objective:</b> The primary goals of this course are to:</p> <ol style="list-style-type: none"> <li>To provide a comprehensive understanding of the strategic management framework specifically tailored to the global and Indian banking landscape.</li> <li>To analyze various functional strategies including finance, credit, marketing, and human resources within a banking context.</li> <li>To examine the critical role of corporate governance, ethics, and regulatory frameworks in maintaining institutional integrity.</li> <li>To explore the impact of digitalization and innovation on reinventing banking business models and customer experience as well as to instill an awareness of sustainability and Corporate Social Responsibility (CSR) as strategic pillars for modern financial institutions.</li> </ol>						
<p><b>Course Outcomes:</b> Upon successful completion, students will be able to</p> <ol style="list-style-type: none"> <li>Formulate strategic thinking and environmental analysis models to address competitive challenges in the banking sector.</li> <li>Evaluate Asset Liability Management (ALM) and credit risk strategies to ensure financial stability and profitability in the banking sector.</li> <li>Design customer-centric marketing and business development models using Blue Ocean strategies and data analytics and Apply regulatory standards (Basel I/III/IV) and governance principles to ensure legal and ethical compliance in bank operations.</li> <li>Assess the impact of emerging technologies like Big Data, Digital Banking on the evolving customer journey and business model.</li> </ol>						
Units	Content					Weight/ Teaching Hours
1	<b>Fundamentals of Strategic Management in Banking</b> Introduction to Strategic Management, Environmental Analysis, Levels of Strategy, Strategy Vehicles, Strategic Thinking.					% Hours
2	<b>Functional Strategies in the Banking Sector</b> <b>Strategic Finance and Asset Management:</b> International financial management, product design, and comparative strategies across private, corporate, investment, and universal banking. <b>Strategic Cost and Credit Management:</b> Strategic Asset Liability Management (ALM) including value and profit, along with strategic risk analysis and restructuring.					% Hours



	<p><b>Strategic Marketing in Banks:</b> Strategic marketing (including the international scenario), Blue Ocean vs. Red Ocean strategies, and customer analytics.</p> <p><b>Strategic Human Resource Management (SHRM):</b> Competency building, international SHRM, and knowledge management.</p> <p><b>Business Development:</b> Creating value for customers, managing changing customer expectations, and redesigning customer experience models.</p>	
3	<p><b>Corporate Governance and Ethics in Banks</b></p> <p><b>Introduction to Corporate Governance,</b> Values, Leadership (including Leadership 4.0), organizational culture, and ethics.</p> <p><b>Governance in Indian Banks:</b> Issues, Challenges, Global Scenario of Indian Banks</p> <p><b>Regulatory Frameworks:</b> Basel II, III, IV, SEBI LODR, the Companies Act, and other global scenarios.</p> <p><b>Governance Structure:</b> Importance of CG in Banking sector, structure of CG in public Sector bank and Private Sector Bank.</p>	% 12 Hours
4	<p><b>Innovation, Digitalization, and Future Trends</b></p> <p><b>Innovation and Technology, Digitalisation -</b> evolving payment systems, strategic digital banking, big data, social media, and capabilities required along the customer journey.</p> <p><b>Financial Innovation, Reinventing the Business Model, Sustainability and CSR:</b> Corporate Social Responsibility in banks, sustainability effects, and measuring impact through index scores (covering social, environmental, and economic factors)</p>	% Hours

**REFERENCE BOOKS:**

- Strategic management and Innovations in Banking, IIBS,
- Branding Concepts and Process by Pati D, Publisher: Macmillan
- Creating Powerful Brands by McDonald Malcolm and De Chernatony L, Publisher: mazon.Co.UK
- Brand Positioning by Subroto Sen Gupta, Publisher: Tata McGraw-Hill
- Product Management in India by R. C. Majumdar, Publisher: Prentice-hall of India Pvt Ltd.



