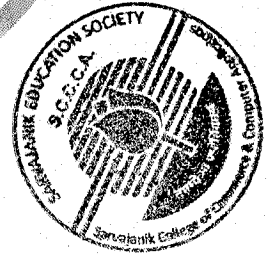


SARVAJANIK UNIVERSITY											
Sarvajanic College of Commerce and Computer Applications											
Teaching Scheme for Master of Commerce											
M.Com. Part 1 (Semester 1)											
Sr. No	Course Code	Course Type	Course Name	Credits	Teaching Scheme (in Hrs.)			Examination Scheme			
					L	T	P	CCE	SEE	Total	
1	MCAC21101	Compulsory	Advanced Management Accounting	4	60	0	0	50	50	100	
2	MCAC21102	Compulsory	Organizational Behavior	4	60	0	0	50	50	100	
3	MCAC21103	Compulsory	Research Methodology 1	4	60	0	0	50	50	100	
4	MCAC21104		Project Appraisal and Evaluation	4	60	0	0	50	50	100	
	or		Behavioral Finance	4	60	0	0	50	50	100	
5	MCAC21105	Electives	Behavioral Finance	4	60	0	0	50	50	100	
	or		Banking Laws & Regulations	4	60	0	0	50	50	100	
6	MCAC21106		Banking Laws & Regulations	4	60	0	0	50	50	100	
7	MCAC28108	OJT	On Job Training	6	0	0	180	75	75	150	



SARVAJANIK UNIVERSITY						
Sarvajanik College of Commerce & Computer Applications						
Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	1		Effective From	June 2026		
Course Code	MCAC21101	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.

Anthony,Robert & Reece,et al:Principles of Management Accounting;Richard Irwin Inc.

Khan M.Y.and Jain P.K:Management Accounting;Tata McGraw Hill,New Delhi.

Teaching Scheme and syllabus of M.Com. Part 1 (Semester 1)



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.

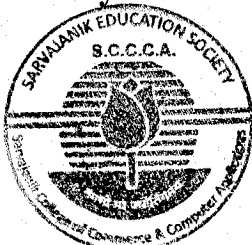
Dr. Sachin Khandelwal – *Management Accounting* (YCMOU) Includes all units like marginal costing, variance analysis, ABC



SARVAJANIK UNIVERSITY							
Sarvajanik College of Commerce & Computer Applications							
Faculty	COMMERCE			Programme	M.COM. (MC)		
Year	M. Com Part 1			Version	2.0		
Semester	1			Effective From	June 2026		
Course Code	MCAC21102	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,						35% 21 Hours

Teaching Scheme and syllabus of M.Com. Part 1 (Semester 1)

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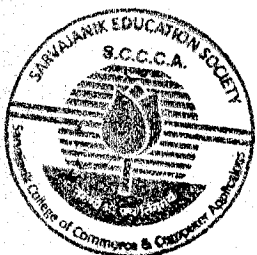
	bases of power, techniques to gain power and tactics to use power, Concept of politics, meaning, and reasons of politics.	
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REFERENCE BOOKS:

1. L.M.Prasad, Organizational behaviour-Sultan Chand, New Delhi.
2. J.Jayashankar, Organizational Behavior- Margham publications, Chennai.
3. K.Aswathapa, Organisational behavior- Himalayas publishing house, Mumbai.
4. Luthans Fred, Organizational Behavior- Tata McGraw Hill.
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>



SARVAJANIK UNIVERSITY						
Sarvajanik College of Commerce & Computer Applications						
Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	1		Effective From	June 2026		
Course Code	MCAC21103	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	<p>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</p>					25% (15 hrs.)
2	<p>Research Problem and Research Design Identification and formulation of research problem, Review of literature, Concepts and theory in research, Research design: Meaning, need, types</p>					25% (15 hrs.)
3	<p>Sampling Techniques Meaning and significance of sampling, Census vs sampling, Probability sampling methods, non-probability sampling methods, Factors determining sample size</p>					25% (15 hrs.)
4	<p>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</p>					25% (15 hrs.)

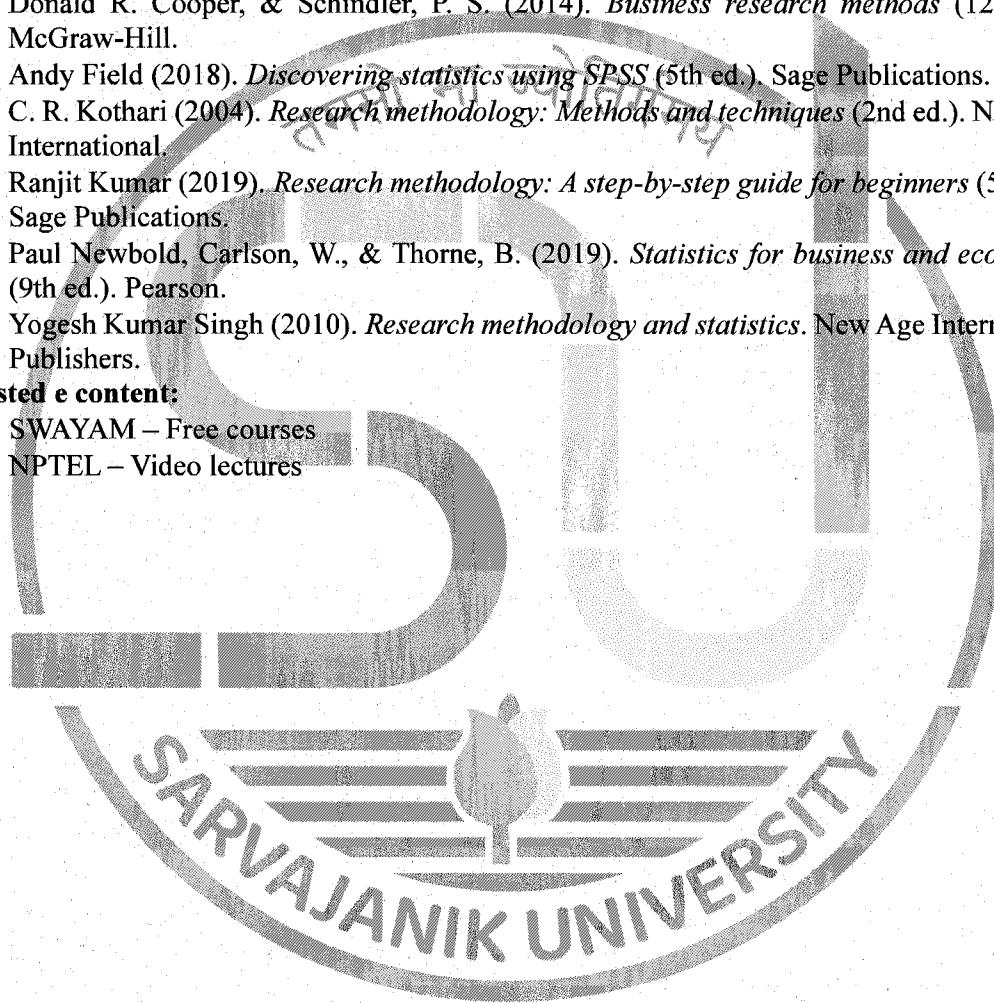


Suggested Reading (References):

- 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.

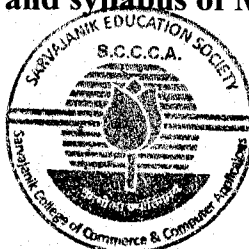
Suggested e content:

- SWAYAM – Free courses
- NPTEL – Video lectures



SARVAJANIK UNIVERSITY						
Sarvajanik College of Commerce & Computer Applications						
Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	1		Effective From	June 2026		
Course Code	MCAC21104	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
Course Objective: To develop understanding of project planning and capital budgeting and also equip students with skills for project analysis and evaluation under risk.						
Course Learning Outcomes: Students will be able to: <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	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.					25% 12 Hours
2	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					25% 15 Hours
3	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					25% 15 Hours
4	Social Cost-Benefit analysis and Constraints: Rational and Methods for Social Cost-Benefit Analysis- UNIDO and Little Mirrlees approaches, Constraints in					25% 12 Hours

Teaching Scheme and syllabus of M.Com. Part 1 (Semester 1)



Project Appraisal, Ranking Methods and Linear Programming Models, Qualitative factors in capital budgeting, Environmental Impact Assessment

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



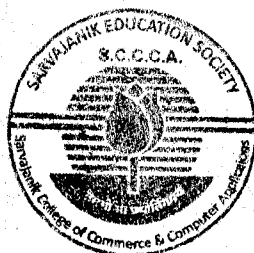
Teaching Scheme and syllabus of M.Com. Part 1 (Semester 1)

SARVAJANIK UNIVERSITY						
Sarvajanik College of Commerce & Computer Applications						
Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	1		Effective From	June 2026		
Course Code	MCAC21105	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"> To introduce the students to the core concepts of behavioural finance. Help the students deal with major implication of human psychology and biases. 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"> Help to recognise and understand how this upcoming field of finance works. Develop ability to understand investor psychology and bias. 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 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. 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. Details: 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. Types of investors (Retail, Institutional, Angel, Venture, Private equity investors and Corporate investors), Types of investors and Behavioural finance(Preserver,</p>					25%

Teaching Scheme and syllabus of M.Com. Part 1 (Semester 1)

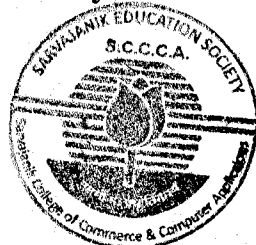


	Follower, Independent, Accumulator), Investment types (Stocks, Bonds, Mutual funds, Real estate, Commodities, FD, Recurring deposits), Market anomalies (Understanding phenomena like Momentum, Reversal and January effect), Impact of Noise traders. How irrational behaviour influences Asset pricing, Expected utility theory (EUT) and Rational thought.	
2	<p>Psychological concepts and biases Heuristics, disposition effect, prospect theory</p> <ol style="list-style-type: none"> Heuristics: Familiarity, Ambiguity Aversion, Diversification, Functional fixation, Status Quo, Endowment effect, Key heuristics in Financial decision making. Cognitive biases: Self deception, Miss calibration, Better than Average Effect, over optimism, Causes <ul style="list-style-type: none"> • Self attribution • Confirmation • Recency Emotional biases: Regret, Hindsight, Denial, Affinity, Self control. Bias: Interaction amongst biases, Outcomes of biases, Dealing with biases, Overcoming the biases and Debiasing. Behavioural aspect of investing: Behavioural Portfolio theory, Psychographic models, Sound investment philosophy. 	30%
3	<p>Behavioural corporate finance 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"> Managerial biases: Overconfidence optimism and its effect on corporate rate decision. Capital structure decisions: How biases impact debt vs equity choices. 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 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 and bad corporate news announcements.</p>	20%

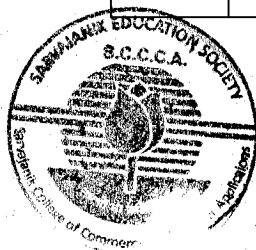


Refernce books:

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. Sulphay**
4. *Advances in Behavioral Finance* — **Richard H. Thaler**
5. *Behavioral Finance* — **Edwin Burton & Sunit Shah**
6. **Understnding Behavioural Finance** – **Lucy F Ackert and Richard Devas**



SARVAJANIK UNIVERSITY						
Sarvajanik College of Commerce & Computer Applications						
Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	1		Effective From	June 2026		
Course Code	MCAC21106	Course Name	Banking Laws and Regulations			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CQE	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> <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>	25%
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>	25%



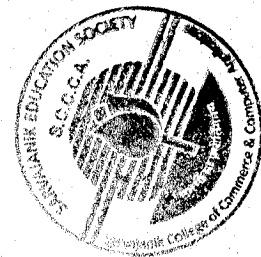
<p>Foreign Exchange Management Act (FEMA), 1999: Regulation of foreign exchange, contraventions, penalties, and powers of the Directorate of Enforcement.</p> <p>Commercial & Institutional Laws:</p> <p>The Micro, Small and Medium Enterprises Development Act, 2006: Memorandum, Delayed payments to MSMEs 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).



SARVAJANIK UNIVERSITY										
Sarvajanik College of Commerce and Computer Applications										
Teaching Scheme for Master of Commerce										
M.Com. Part 1 (Semester 2)										
Sr. No	Course Code	Course Type	Course Name	Credits	Teaching Scheme (in Hrs.)			Examination Scheme		
					L	T	P	CEE	SEE	Total
1	MCAC21201	Compulsory	Advanced Financial Accounting and Reporting	4	60	0	0	50	50	100
2	MCAC21202	Compulsory	Advertising and Branding	4	60	0	0	50	50	100
3	MCAC21203	Compulsory	Research Methodology 2	4	60	0	0	50	50	100
4	MCAC21204		International Financial Management	4	60	0	0	50	50	100
	or		Or							
5	MCAC21205	Electives	Valuation of Securities	4	60	0	0	50	50	100
	or		Or							
6	MCAC21206		Strategic management & Innovation in Banking	4	60	0	0	50	50	100
7	BCAC28208	OJT	On Job Training	6	0	0	180	75	75	150



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Sarvajanic College of Commerce & Computer Applications						
Faculty	COMMERCE			Programme	M.COM. (MC)	
Year	M. Com Part 1			Version	2.0	
Semester	2			Effective From	June 2026	
Course Code	MCAC21201	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
Course Objective : To develop understanding of corporate accounting concepts at advanced level of corporate restructuring, EPS and Accounting Standards.						
Course Learning Outcomes: Students will be able to: <ul style="list-style-type: none"> • explain the meaning and need of corporate structuring. • understand the concept, importance and calculate EPS as per AS 20 • apply accounting treatment for amalgamation at advanced practical problems. • understand concepts, accounting treatment and disclosure requirements as per accounting standards. 						
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

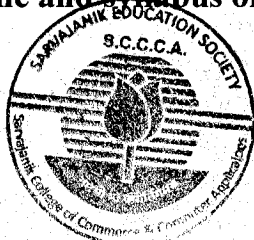
1. Advanced Financial Accounting-by R.L. Gupta & M. Radhaswamy
2. Modern Accountancy-by A. Mukherjee & M. Hanif
3. Students' Handbook on Advanced Accounting-by CA G. Sekar & CA B. Saravana Prrasath
4. Advanced Accountancy – by T. S. Grewal & S. C. Gupta
5. Advanced Accounting – by S. P. Jain & K. L.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

Teaching Scheme and syllabus of M.Com. Part 1 (Semester 2)



SARVAJANIK UNIVERSITY						
Sarvajanic College of Commerce & Computer Applications						
Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	2		Effective From	June 2026		
Course Code	MCAC21202	Course Name	Adverting and Branding			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	TEE	Total
4	4	-	4	50	50	100
Course Objective:						
The primary goals of this course are to:						
1. Provide a deep understanding of the advertising ecosystem, including its socio-economic impact and the ethical/regulatory frameworks governed by the ASCI.						
2. Equant students with the technicalities of media planning and the psychological drivers behind consumer behavior, including neuro marketing and ad - avoidance.						
3. Equate students with the strategic tools required to build, measure, and manage brand equity in a competitive market.						
4. 4. Develop critical thinking skills for managing brand lifecycles, from initial positioning to handling brand crises and identity shifts.						
Course Outcomes:						
Upon successful completion, students will be able to						
1. Analyze the ethical and ESG implications of advertising campaigns and ensure compliance with ASCI regulatory standards.						
2. Design a strategic media plan that optimizes reach and frequency while accounting for consumer psychology and modern "ad-avoidance" trends.						
3. Construct a brand-building strategy for both corporate and personal brands.						
4. Formulate brand management solutions, including the application of the Brand Identity and the development of crisis communication strategies.						
Units	Content					Weight/ Teaching Hours
1	Fundamentals of Advertising 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	Media in Advertising Concept, Media Planning, Emerging Media Options, Significance of Reach and Frequency, Neuro Marketing – Consumer Psychology, Buying Motives and Ad Avoidance, Visualization					% Hours
3	Fundamentals of Branding Concept, Relationship between Product, Customer and Brand, Steps to Build a Successful Brand, Models of Brand Equity, Concept of Personal Branding					% Hours
4	Brand Management					%

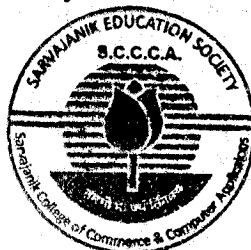
Teaching Scheme and syllabus of M.Com. Part 1 (Semester 2)



	Brand Positioning, Brand Extension, Brand Loyalty, Brand Crisis Management, Brand Identity Prism	Hours
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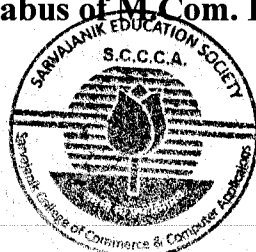
REFERENCE BOOKS:

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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Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	2		Effective From	June 2026		
Course Code	MCAC21203		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>Course Objectives 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>Course Outcomes After completion, students will be able to: CLO 1: Apply data processing techniques such as editing, coding, classification, and tabulation for research data. CLO 2: Use statistical tools including measures of central tendency, dispersion, correlation, and regression for data analysis. CLO 3: Perform hypothesis testing using parametric and non-parametric tests and interpret research data accurately. CLO 4: Prepare structured research reports using appropriate citation styles and follow ethical practices in research.</p>						
Units	Content					Weight/Teaching Hours
1	Data Processing Meaning and Significance of Data Processing in Research, Stages in Data Processing: Editing, Coding, Classification, Tabulation, Graphic Presentation of Data.					(25%) (15 hrs.)
2	Statistical Analysis Tools and Techniques of Statistical Analysis, Measures of Central Tendency, Measures of Dispersion, Correlation and Regression Analysis					(25%) (15 hrs.)
3	Hypothesis Testing and Data Interpretation 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	Research Reporting and Modern Practices (25%)					(25%)

Teaching Scheme and syllabus of M.Com. Part 1 (Semester 2)



	Research Report Writing: Importance, Essentials, Structure, Types, References and Citation Methods: APA, MLA, CMS, Footnotes and Bibliography Modern Practices in Research: Ethical Norms, Plagiarism.	(15 hrs.)

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



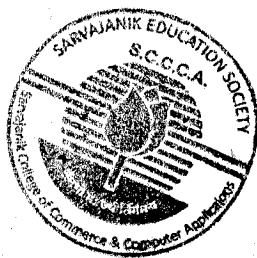
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Sarvajanik College of Commerce & Computer Applications						
Faculty	COMMERCE			Programme	M.COM. (MC)	
Year	M. Com Part 1			Version	2.0	
Semester	2			Effective From	June 2026	
Course Code	MCAC21204		Course Name	International Financial Management		
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 international financial management, global markets, and monetary systems , and to equip students with skills to analyze foreign exchange markets, exchange rate mechanisms, and risk exposure.						
Course Learning Outcomes: Students will be able to: <ul style="list-style-type: none"> • Explain the nature, scope, importance of international financial management and role of IMF • Understand structure and features of foreign exchange markets and exchange rate mechanism and its theory • Identify different types of foreign exchange risk exposures and apply different techniques. • Identify various sources of international finance, its process and global finance markets 						
Units	Content					Weight/Teaching Hours
1	Introduction to International Financial Management: 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	Foreign Exchange Market: Concepts and feature, Major Participants, Spot Market, Forward Market, Exchange Rate Mechanism: 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	Foreign Exchange Exposure and Risk Management: Foreign exchange risk Exposure: 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	Sources of International Finance: 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

Teaching Scheme and Syllabus of M.Com. Part 1 (Semester 2)



Suggested Readings:

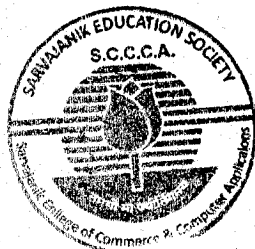
P.G. Apte – International Financial Management (McGraw Hill India)
Vyuptakesh Sharan – International Financial Management (PHI Learning)
K.K. Dewett / M.H. Datt & V.K. Puri – International Economics
S.K. Seth – International Financial Management (S. Chand)
A.K. Seth – International Financial Management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



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Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	2		Effective From	June 2026		
Course Code	MCAC21205	Course Name	Valuation of Securities			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective: To provide students with a fundamental understanding of security analysis and valuation techniques used in financial markets.						
Course Learning Outcomes:						
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	Basics of Security Analysis 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	Basics of Security Valuation 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	Valuation of Bonds 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	Valuation of Shares 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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Faculty	COMMERCE		Programme	M.COM. (MC)		
Year	M. Com Part 1		Version	2.0		
Semester	2		Effective From	June 2026		
Course Code	MCAC21206	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
Course Objective: The primary goals of this course are to:						
5. To provide a comprehensive understanding of the strategic management framework specifically tailored to the global and Indian banking landscape.						
6. To analyze various functional strategies including finance, credit, marketing, and human resources within a banking context.						
7. To examine the critical role of corporate governance, ethics, and regulatory frameworks in maintaining institutional integrity.						
8. 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.						
Course Outcomes: Upon successful completion, students will be able to						
5. Formulate strategic thinking and environmental analysis models to address competitive challenges in the banking sector.						
6. Evaluate Asset Liability Management (ALM) and credit risk strategies to ensure financial stability and profitability in the banking sector.						
7. 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.						
8. Assess the impact of emerging technologies like Big Data, Digital Banking on the evolving customer journey and business model.						
Units	Content					Weight/ Teaching Hours
1	Fundamentals of Strategic Management in Banking Introduction to Strategic Management, Environmental Analysis, Levels of Strategy, Strategy Vehicles, Strategic Thinking.					% Hours
2	Functional Strategies in the Banking Sector Strategic Finance and Asset Management: International financial management, product design, and comparative strategies across private, corporate, investment, and universal banking. Strategic Cost and Credit Management: Strategic Asset Liability Management (ALM) including value and profit, along with strategic risk analysis and restructuring.					% Hours

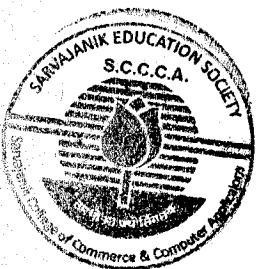
Teaching Scheme and syllabus of M.Com. Part 1 (Semester 2)



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

REFERENCE BOOKS:

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



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