Veer Narmad south Gujarat University, Surat
Faculty of Commerce
Master of Commerce Structure
NCrF Credit level 6.0 2 Year/ 4 Semester Post Graduate Program after 3 year UG

Semester – I Year-1 [With course work only]

Major	Minor	SEC	Total Credit per semester
Financial & Management Accounting – 1 Financial & Management Accounting – 2 Financial & Management Accounting – 3 Or Statistics -1 Statistics-2 Statistics-3 Or Marketing-1 Marketing-2 Marketing-3	Economics of Growth & Development – 1 Or Public Finance & Economics of Social Welfare-1 Management Theory & Practice – 1	Advertising & Sales Management – 1 Or Research Methodology-1	
4 x 3 course =12 Credit	4 x 2 course = 8 Credit	2 x 1= 2 Credit	22 Credit

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Postgraduate Program (Master of Commerce) [2 years]

Teaching & Evaluation Scheme Semester-1 & 2

[Academic Year of Implementation 2026-2027]

Semester-1

Course Category	Course Code	Course Title	Marksheet Title in English	Level of Course	Teaching Hours/ Week		Exam Duration		Credit		Internal Marks		External Marks		Total Marks	
					TH	PR	TH	PR	TH	PR	TH	PR	TH	PR	TH	PR
Major	**FMAC-MJ-701**	Financial and Management Account Paper – 1 (Advance Financial Accounting)	Financial and Management Account Paper – 1 (Advance Financial Accounting)	1	4	-	2:00	-	4	-	50	-	50	-	100	-
Major	**FMAC-MJ-702**	Financial and Management Account Paper – 2 (Advance Corporate Accounting)	Financial and Management Account Paper – 2 (Advance Corporate Accounting)	1	4	-	2:00	-	4	-	50	-	50	-	100	-
Major	**FMAC-MJ-703**	Financial and Management Account Paper – 3 (Income Tax)	Financial and Management Account Paper – 3 (Income Tax)	1	4	-	2:00	-	4	-	50	-	50	-	100	-

Semester-2

Course Category	Course Code	Course Title	Marksheet Title in English	Level of Course	Teaching Hours/ Week		Exam Duration		Credit		Internal Marks		External Marks		Total Marks	
					TH	PR	TH	PR	TH	PR	TH	PR	TH	PR	TH	PR
Major	**FMAC-MJ-801**	Financial and Management Account Paper – 4 (Financial Management)	Financial and Management Account Paper – 4 (Financial Management)	1	4	-	2:00	-	4	-	50	-	50	-	100	-
Major	**FMAC-MJ-802**	Financial and Management Account Paper – 5 (Accounting for Banking and Corporate Transactions)	Financial and Management Account Paper – 5 (Accounting for Banking and Corporate Transactions)	1	4	-	2:00	-	4	-	50	-	50	-	100	-
Major	**FMAC-MJ-803**	Financial and Management Account Paper – 6 (Advance Cost Accounting)	Financial and Management Account Paper – 6 (Advance Cost Accounting)	1	4	-	2:00	-	4	-	50	-	50	-	100	-

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

POSTGRADUATE PROGRAM

IN

COMMERCE

Master of Commerce

[2 years/ 4 semesters]

Syllabus for Master of Commerce

Semester-1 and Semester-2

Financial and Management Accounting

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Name of Program	Master of Commerce
Program Abbreviation	M.Com.
Duration	2 Years / 4 Semesters
Eligibility Criteria	Bachelor's degree in Commerce (B.Com.) or equivalent degree from a recognized university as per university rules and admission norms.
Pre-requisite	Basic knowledge of accounting, finance, economics, business mathematics, statistics, and management principles at undergraduate level.
Medium of Instruction	English/ Gujarati
Objective of Program	To develop advanced knowledge and practical competence in accounting, finance, taxation, cost management, and emerging technologies so as to enhance analytical ability, decision-making skills, ethical values, and professional readiness for dynamic business environments.
Program Outcome (PO)	**PO1: Advanced Commerce Knowledge** Develop comprehensive and advanced knowledge in commerce, accounting, finance, management, economics, marketing, and statistics to understand theoretical and practical dimensions of business. **PO2: Analytical and Problem-Solving Ability** Apply critical thinking, quantitative techniques, and analytical skills to interpret data, evaluate business situations, and solve complex managerial and financial problems. **PO3: Decision-Making and Research Competence** Demonstrate the ability to make effective decisions using research methods, financial tools, statistical techniques, and evidence-based approaches. **PO4: Ethics, Leadership and Social Responsibility** Exhibit professional ethics, leadership qualities, communication skills, and commitment towards social welfare, sustainability, and responsible business practices. **PO5: Technological and Global Adaptability** Adapt to changing business environments by integrating digital tools, Artificial Intelligence, analytics, and understanding national and global economic developments.
Program Specific Outcomes (PSO)	**PSO1: Advanced Accounting Proficiency** Apply advanced accounting principles and standards in corporate accounts, banking accounts, insurance accounts, consolidated accounts, and financial reporting. **PSO2: Financial Planning and Decision-Making Skills** Use financial management techniques such as capital budgeting, cost of capital, working capital management, leverage analysis, and investment decisions. **PSO3: Taxation and Regulatory Compliance**

	Demonstrate expertise in direct taxation, corporate tax planning, auditing standards, legal provisions, and statutory compliance requirements. **PSO4: Cost and Strategic Management Competence** Apply cost accounting and strategic management tools such as process costing, standard costing, ABC costing, CVP analysis, budgeting, and performance control. **PSO5: Technology Integration in Accounting and Finance** Utilize Artificial Intelligence, financial analytics, digital accounting systems, and emerging technologies for efficient accounting and financial decision-making.
Mapping between Pos and PSOs	(see table below)

	PO1	PO2	PO3	PO4	PO5
PSO1	H	M	M	M	M
PSO2	M	H	H	M	M
PSO3	M	M	H	H	M
PSO4	M	H	H	M	M
PSO5	M	M	H	M	H

H = High Correlation, M = Moderate Correlation, L = Low Correlation

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Program Name	**Master of Commerce**
Semester	1
NCrF Credit Level	6
Course Type	Major
Course Subtype	Nil
Subject Type	Discipline Specific
Course Code	FMAC-MJ-701
Course Level	400-499
Course Title	**Financial and Management Account Paper – 1** **(Advance Financial Accounting)**
Credit	Theory: **4** Practical: **0** Total: **4**
Effective from	Academic Year: 2026-27
Course Outcomes	**CO1: Managerial Remuneration Compliance:** Understand and apply the provisions of the Companies Act, 2013 relating to managerial remuneration and compute permissible remuneration in practical business situations. **CO2: Accounting for Non-Trading Organisations** Prepare Receipts and Payments Account, Income and Expenditure Account, and Balance Sheet of non-trading organisations by classifying capital and revenue items correctly. **CO3: Application of Revenue Recognition Standards** Analyze and apply the principles of IND AS 115 relating to revenue recognition, contract modifications, and satisfaction of performance obligations. **CO4: Accounting for Financial Instruments** Explain and apply IND AS 109 relating to classification, recognition, de-recognition, and measurement of financial assets and liabilities. **CO5: Historical and Ethical Perspective of Accounting** Understand the evolution and role of accounting in ancient India and appreciate the historical foundations of accounting systems and economic transactions.

Course Content

Unit	Contents	Weightage
1	**Managerial Remuneration:** Provisions under the companies Act, 2013 and its computation	30%
2	**Accounts for Non-Trading Organizations:** Introduction, Meaning of Trading and Non-Trading Organisation - Need of Accounts and Books of Accounts of Non-Trading Organisation Distinctive Classification of Capital- Revenue and Deferred transaction - Exceptions and Debatable points in Expense and Incomes -Receipts and Payment Account & Income and Expenditure Account-Preparing Income - Expenditure Account	30%

	from Receipt Payment Account -Preparing Receipt-Payment Account from Income Expenditure Account - Preparing Opening and Closing Balance-sheet form Receipt-Payment Account and Income Expenditure Account	
3	**Revenue Recognition (IND AS 115)** Objective Scope Recognition Contract modification Satisfaction of performance obligations Performance obligations satisfied over time	**15%**
4	**Financial Instruments (IND AS 109)** Introduction, Classification of financial assets Classification of financial liabilities Recognition of Financial Instruments De-recognition of financial assets Embedded derivatives	**15%**
5	**Role of Accounting in ancient India** From barter system to Monetary Economy, Vedic Period: Barter System and Initial Record-Keeping, Barter-Based Exchange and Initial Documentation	**10%**
		100%

Note:

1) Practical problems shall not exceed 70% of total weightage.
2) The recent development in the paper be considered as implied part of the curriculum

Mapping between COs with PSOs

	PSO 1	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
CO1	✓	✓	✓		
CO2	✓	✓	✓	✓	
CO3	✓	✓	✓		✓
CO4	✓	✓	✓		✓
CO5	✓				✓

Reference Books	• Advance Accounting Vol. I & II - R.L.Gupta; Sultan Chand & Co., New Delhi • Advance Accounting - S N Maheshwari • Management Accounting & Financial Control - S.N. Maheshwari Sultan Chand & Co., New Delhi. • Contemporary Accounting, Issues by Jawalal, Published by Vision Books, New Delhi. • Principles of Management Accounting by Manmohan and S.N. Goyel, Sahitya Bhavan, Agra
Teaching Methodology	Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment
Evaluation Method	Internal Assessment: 50 Marks External Assessment: 50 Marks

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Program Name	**Master of Commerce**
Semester	1
NCrF Credit Level	6
Course Type	Major
Course Subtype	Nil
Subject Type	Discipline Specific
Course Code	FMAC-MJ-702
Course Level	400-499
Course Title	**Financial and Management Account Paper – 2** **(Advance Corporate Accounting)**
Credit	Theory: **4** Practical: **0** Total: **4**
Effective from	Academic Year: 2026-27
Course Outcomes	**CO1: Accounting for Insurance Companies** Understand and prepare final accounts of insurance companies in accordance with IRDA regulations and prescribed accounting formats. **CO2: Branch Accounting Practices** Prepare branch accounts for independent branches and foreign branches by applying Accounting Standard 11 relating to foreign exchange translation. **CO3: Preparation of Value Added Statements** Compute and prepare Value Added Statements and evaluate their usefulness in performance reporting, pricing decisions, and group reporting. **CO4: Human Resource Accounting Applications** Explain the concept, methods, advantages, and limitations of Human Resource Accounting and its role in measuring organizational value. **CO5: Environmental and Social Accounting Awareness** Analyze the concept, significance, merits, and limitations of Environmental Accounting with reference to Indian and global practices.
Course Content	

Unit	Contents	Weightage
1	**Accounting for Insurance Companies (Practical)** As per IRDA notification No.2000	30%
2	**Branch Accounting: (Practical)** — Independent Branch — Foreign branch as per Accounting Standard - 11 (As per Revised 2018) (Exchange rate should be given)	30%
3	**Value Added Accounting: (Theory)** Definition - Generation of Value Added Application statement - Difficulties in preparation of Value Added statement, Uses of Value Added Product	20%

	Pricing - High- tech Accounting and Value Added - Group Value Added Statement.	
4	**Human Resource Accounting: (Theory)** Need & Development, Concept of Human Resource Accounting, Valuation of Human Resource, Recording & Disclosure in Financial Statement, Importance of Human Resource Accounting, Human Resource Accounting in India	10%
5	**Environment Accounting: (Theory)** Introduction: its origin and development, environmental accounting for developed and Developing countries - Indian context, Merits and demerits of environment accounting	**10%**
	Total	**100%**

Note: Practical problems shall not exceed 70% of total weightage.

Mapping between COs with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	✓	✓	✓		✓
CO2	✓	✓	✓		✓
CO3	✓	✓		✓	✓
CO4	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓

Reference Books

- Advanced Accounting, Vol. I & II – R. L. Gupta, Sultan Chand & Co., New Delhi.
- Management Accounting and Financial Control – S. N. Maheshwari, Sultan Chand & Co., New Delhi.
- Advanced Management Accounting – Ravi M. Kishore, Taxmann Allied Services Ltd., New Delhi.
- Management Accounting: Tools & Techniques – N. Vinayakam & I. B. Sinha, Himalaya Publishing House, Mumbai.
- Advanced Accounting – M. C. Shukla & T. S. Grewal, S. Chand & Company, Mumbai.
- Advanced Accounting – R. L. Gupta & M. Radhaswamy, Sultan Chand & Co., New Delhi.

Teaching Methodology

Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment

Evaluation Method

Internal Assessment: 50 Marks

External Assessment: 50 Marks

[Subject code-2608001801030001]

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Program Name	**Master of Commerce**
Semester	1
NCrF Credit Level	6
Course Type	Major
Course Subtype	Nil
Subject Type	Discipline Specific
Course Code	FMAC-MJ-703
Course Level	400-499
Course Title	**Financial and Management Account Paper – 3** **(Income Tax)**
Credit	Theory: **4** Practical: **0** Total: **4**
Effective from	Academic Year: 2026-27
Course Outcomes	**CO1: Taxation of Business and Professional Income** Understand the provisions relating to Profits and Gains from Business or Profession and compute taxable income after considering admissible deductions, disallowances, and applicable adjustments. **CO2: Income from Other Sources** Analyze the tax treatment of income chargeable under the head Income from Other Sources, including dividends, gifts, winnings, deductions, and deemed incomes. **CO3: Computation of Total Income and Tax Liability** Compute total income and tax liability of individuals by applying clubbing provisions and tax rates under the applicable tax regime. **CO4: TDS and TCS Compliance** Explain the legal provisions, procedures, and practical aspects of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), including certificates and compliance requirements. **CO5: Practical Tax Planning and Ethical Compliance** Develop practical skills in tax planning, return-oriented computations, and responsible compliance with taxation laws and statutory requirements.
Course Content	(see table below)

Unit	Contents	Weightage
1	**Taxation of Individual** **A. Profits and Gains from Business or Profession** • Basis of charge and scope, Meaning of Business and Profession, Deductions and Specific Disallowances, Computation of adjustments in taxable income from Business and Profession. • Special Provisions for certain business - Presumptive taxation (Section 44AA, 44AB, 44AD, 44ADA, 44AE), Maintenance of Accounts & Audit. **(Only Theory)**	30
2	**Taxation of Individual** **B. Income from Other Sources** • Introduction, Specific Incomes Taxable under IOS, Other Common Incomes under IOS,	25

		• Dividend Income – Taxability, Winnings from Lotteries etc. – Sec. 115BB, Gifts – Sec. 56(2)(x), • Deductions – Sec. 57 • Amounts Not Deductible – Sec. 58, • Deemed Income – Sec. 59, • Bond Washing & Dividend Stripping – Sec. 94	
	3	**Computation of Total income and tax liability of Individual** • Clubbing of Income (Sections 60–65) - Income of other persons included in assessee's total income • Computation of tax liability of individuals (under new regime i.e.as per Sec 115BAC)	25
	4	**TDS and TCS (Only Theory)** • Concept of TDS, Process of TDS • Deduction of tax at source [Section 192 to 196] • Certificate of deduction of tax at a lower rate [Sec. 197] • No deduction of tax in certain cases [Section 197A] • Concept of TCS, Process of TCS • Collection of tax at source [Section 206C] • Difference - between TDS and TCS • Common Number for TDS and TCS [Section 203A]	20
		Total	**100%**

Note:
1) Practical problems shall not exceed 70% of total weightage.
2) Consider Academic year as Assessment Year

Mapping between COs with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	✓	✓	✓		
CO2	✓	✓	✓		
CO3	✓	✓	✓	✓	✓
CO4		✓	✓		✓
CO5		✓	✓	✓	✓

Reference Books

- Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax including GST-Problems & Solutions* New Delhi: Taxmann Publications Pvt. Ltd.
- Singhania, V. K., & Singhania, M. (2020). *Student's Guide to Income Tax Including GST.* New Delhi: Taxmann Publication.
- Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
- Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
- Manoharan T. N., & Hari G. R. (2024), *Student's Handbook on Taxation (Includes Income Tax and GST,* Snowwhite Publication.

Teaching Methodology	Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment
Evaluation Method	Internal Assessment: 50 Marks External Assessment: 50 Marks

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

SYLLABUS

Program Name	**Master of Commerce (M.Com.)**					
Semester	1					
NCrF Credit Level	**4 Credit**					
Course Type	**Minor**					
Course Subtype	Employability					
Subject Type	Discipline Specific					
Course Code	1808060101010001					
Course Level	LEVEL 1					
Course Title	ECONOMICS OF GROWTH, DEVELOPMENT AND PLANNING - I					
Credit	**Theory:**	**4**	**Practical:**	**0**	**Total:**	**4**
Effective From	**Academic Year :** 2026-2027					
Course Outcomes	After successful completion of this course, students will be able to: **CO1:** Explain the theories, concepts, and models of economic growth and economic development. **CO2:** Compare major theories and models of economic growth and development and evaluate their relevance to underdeveloped and developing economies. **CO3:** Analyze balanced, unbalanced, and inclusive growth strategies to understand the process and challenges of economic development. **CO4:** Assess the role of agriculture, industry, technological advancement, and globalization in promoting sustainable economic development, with special reference to India.					
Course Content	**Unit-1: Concept of Economic Growth and Economic Development (25%)** • Pre-requisites of Economic Growth • Difference between Economic Growth and Economic Development • Monetary &non-monetary indicators of Economic Development • Concept of Sustainable Development					

	Unit-2: Human Resource Development (25%) • Concept of Human Capital • Human Develop Index and its trends in India • Human poverty Index • Gender Development Index • Human Happiness Index **Unit-3: Classical Theories of Economic Growth (25%)** 1. Prof. Adam Smith 2. David Ricardo 3. Prof.Karl Marx's theory of Surplus Value • Comparative study of Mark's and Classical economists' ideology **Unit-4: Economy System (25%)** • Market Economy • Planned Economy and Mixed Economy • Globalisation, Privatisation, Liberalisation and Role of State.
Reference Books	• *Theory of Economic Growth and Technical Progress* by B. H. Dholakia and R. H. Dholakia, Macmillan India. • *Development Economics* by S. K. Misra and V. K. Puri, Himalaya Publishing House. • *Indian Economy: Problems of Development and Planning* by A. N. Agrawal, New Age International Publishers. • *Development Economics* by Debraj Ray, Oxford University Press. • *The Theory of Economic Development* by Joseph A. Schumpeter, Oxford University Press
Teaching Methodology	• Lectures and Interactive Discussions • Diagrammatic and Numerical Illustrations • Case Studies
Evaluation Method	Internal Assessment : 50 Marks External Assessment : 50 Marks

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

SYLLABUS

Program Name	માસ્ટર ઑફ કોમર્સ, (એમ.કોમ.)
Semester	1
NCrF Credit Level	૪ ક્રેડિટ
Course Type	**Minor**
Course Subtype	રોજગારક્ષમતા
Subject Type	વિષયલક્ષી
Course Code	૧૮૦૮૦૬૦૧૦૧૦૧૦૦૦૧
Course Level	લેવલ – ૧
Course Title	આર્થિક વૃધ્ધિ,વિકાસ અને આયોજનનું અર્થશાસ્ત્ર – ૧
Credit	**Theory:** ૪	**Practical:** 0	**Total:** ૪
Effective From	**Academic Year : ૨૦૨૬-૨૭**
Course Outcomes	આ અભ્યાસક્રમ સફળતાપૂર્વક પૂર્ણ કર્યા બાદ વિદ્યાર્થીઓ નીચે મુજબની ક્ષમતાઓ પ્રાપ્ત કરશે: **CO1:** આર્થિક વૃદ્ધિ અને આર્થિક વિકાસ સંબંધિત વિવિધ સિદ્ધાંતો, વિભાવનાઓ અને મોડેલોને સમજી શકશે. **CO2:** આર્થિક વૃદ્ધિ અને વિકાસના મુખ્ય સિદ્ધાંતો તથા મોડેલોની તુલના કરીને અલ્પવિકસિત અને વિકાસશીલ અર્થતંત્રોના સંદર્ભમાં તેમની પ્રાસંગિકતાનું મૂલ્યાંકન કરી શકશે. **CO3:** આર્થિક વિકાસની પ્રક્રિયા અને તેના પડકારોને સમજવા માટે સમતોલ વૃદ્ધિ, અસમતોલ વૃદ્ધિ અને સર્વસમાવેશક વૃદ્ધિની વ્યૂહરચનાઓનું વિશ્લેષણ કરી શકશે. **CO4:** ભારતના વિશેષ સંદર્ભમાં કૃષિ, ઉદ્યોગ, ટેકનોલોજીકલ પ્રગતિ અને વૈશ્વિકીકરણની ટકાઉ આર્થિક વિકાસમાં રહેલી ભૂમિકાનું મૂલ્યાંકન કરી શકશે.
Course Content	**એકમ-૧: આર્થિક વૃધ્ધિ તેમજ આર્થિક વિકાસ આર્થિક પ્રગતિના ખ્યાલો (૨૫%)** • આર્થિક વૃધ્ધિ અને આર્થિક વિકાસ વચ્ચેનો તફાવત • આર્થિક વિકાસના નાણાકીય અને બિનનાણાંકીય નિર્દેશકો- • આર્થિક વિકાસના અવરોધક અને બિનઅવરોધક પરિબળો • અવિરત વિકાસ ક્ષમતાનો ખ્યાલ

	એકમ-૨: માનવ સંશાધન અને માનવ મૂડીનો ખ્યાલ (૨૫%) • માનવ વિકાસ આંક • માનવ વિકાસ નું માપન • મહત્વ • ભારતમાં તેના વલણો • માનવ ગરીબી આંક • મહિલા વિકાસ આંક • માનવ સુખાકારી આંક **એકમ-૩: આર્થિક વૃધ્ધિના સિધ્ધાંત (૨૫%)** • પ્રો .એડમ સ્મિથ અને પ્રો.રિકાર્ડો નો સિધ્ધાંત • પ્રો .કાર્લ માર્કસનો અધિશેષ મૂલ્યનો સિધ્ધાંત અને આલોચના • માર્કસ અને પ્રશિષ્ટ અર્થશાસ્ત્રીઓના વિચારોનો તુલનાત્મક અભ્યાસ . **એકમ-૪: આર્થિક પધ્ધતિઓ (૨૫%)** • અર્થતંત્રની મૂળભૂત સમસ્યાઓ • બજાર આધારિત મૂડીવાદી પધ્ધતિ , • સમાજવાદી પધ્ધતિ-આયોજન પધ્ધતિ • મિશ્ર આર્થિક પધ્ધતિમાં મૂળભૂત આર્થિક સમસ્યાનો ઉકેલ અને તેની મર્યાદાઓ • ઉદારીકરણ ,વૈશ્વિકીકરણ અને ખાનગીકરણ • ઉદારીકરણ ,વૈશ્વિકીકરણમાં રાજ્યની ભૂમિકા • ખાનગીકરણની તરફેણ અને વિરુધ્ધની દલીલો
Reference Books	• *Theory of Economic Growth and Technical Progress* by B. H. Dholakia and R. H. Dholakia, Macmillan India. • *Development Economics* by S. K. Misra and V. K. Puri, Himalaya Publishing House. • *Indian Economy: Problems of Development and Planning* by A. N. Agrawal, New Age International Publishers. • *Development Economics* by Debraj Ray, Oxford University Press. • *The Theory of Economic Development* by Joseph A. Schumpeter, Oxford University Press
Teaching Methodology	• વ્યાખ્યાન અને આંતરક્રિયાત્મક ચર્ચાઓ • રેખાકૃતિઓ તથા આંકડાકીય ઉદાહરણો • કેસ સ્ટડી (પ્રકરણ અધ્યયન)
Evaluation Method	• આંતરિક મૂલ્યાંકન : ૫૦ ગુણ • બાહ્ય મૂલ્યાંકન : ૫૦ ગુણ

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT **SYLLABUS**						
Program Name	Master of Commerce (Post Graduation)					
Semester	1					
NCrF Credit Level	4 Credits					
Course Type	Minor					
Course Subtype	Entrepreneurship / Employability / Skill Development					
Subject Type	Discipline Specific / Intra-disciplinary					
Course Code	ME – 701					
Course Level	500-599					
Course Title	Management Theory and Practice					
Credit	**Theory:**	**4**	**Practical:**		**Total:**	**4**
Effective Form	**Academic Year: 2026-27**					
Course Outcomes	**CO1** Explain the concept, purpose and evolution of management theories (Understand, Apply) **CO2** Identify causes of job stress and apply stress-management techniques including Yoga, Pranayama, Meditation and holistic lifestyle practices from Indian Knowledge Systems (Apply, Analyze, Evaluate) **CO3** Evaluate the contributions of Indian administrators (Gandhi, Sardar Patel, Dr. Kalam) and relate their philosophies to modern management practices. (Analyze, Evaluate) **CO4** Analyze organizational culture and power structure and their impact on behavior and performance. (Analyze, Understand) **CO5** Apply the principles and methods of performance appraisal and human resource maintenance including compensation and fringe benefits (Apply, Evaluate, Create)					
Course Content	**Unit:1 Stress Management & Indian Knowledge System Perspectives 25%** -Meaning of stress Management and Job stress -Effect of stress -Factor leading to Job stress -Causes and Physiology of stress. -Stress management according to Indian knowledge system 1. Yoga: - Asans					

	- Meditation 2. Regular breathe Control and Mindfulness: - Pranayama - Dhyana 3. Holistic lifestyle: - Ayurvedic - Balance living -Work life balance **Unit: 2 Management** **20%** -Management- Meaning and definition -Meaning and Needs of Management Theories -Management theories: Human Relation School, Social System School, System Management School -Meaning and Characteristics of Learning Organization -Meaning and Characteristics of Japanese management techniques -Modern Management School -Management theory Concepts of Indian administrators 1. Mahatma Gandhi 2. Shri Sardar Vallabhbhai Patel 3. Dr APJ Abdul Kalam **Unit-3 Culture and Power** **15%** -Basic Understanding of culture and power **Unit-4 Performance Appraisal and maintaining human resources** **30%** - Performance appraisal -Definition, Objectives, Importance, Process, Method, Limitation, Who will appraisal? -Overcoming performance appraisal problem -Essential characteristics of an effective system -Maintaining of human resource -Compensation -Fringe benefits: meaning, objectives and types **Unit-5 Case study** **10%**
Mapping between Cos and PSOs	**3 = High, 2 = Medium, 1 = Low**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	2
CO2	1	2	2	3	2	3
CO3	2	2	2	3	2	2
CO4	2	3	2	2	2	2
CO5	3	3	2	3	2	2

Reference Books	1. Wing of Fire - Dr. A.P.J. Abdul Kalam 2. Sardar Patel & Indian Administration – K.C. Jain 3. Management Text & Cases---V.S.P. Rao & Hari Krishna Yadav Excel Books 4. Human Resource Management and Industrial Relations--- Mahajan Publishing House 5. Organizational Behavior---Dr. Aswathappa 6. Management New concept & Direction----Dr. Ramnik J. Yadav 7. Gandhian Management – J.B.Sane 8. New Perspectives in Stress Management – Swami Vivekananda Prakashan Artificial Intelligence in HR – N. Pan & D. Wang
Teaching Methodology	**Unit 1 Stress Management & Indian Knowledge System Perspective** ➢ Stress-audit self-assessment scale ➢ Yoga / Pranayama demonstration sessions ➢ Guided Meditation practice ➢ Case analysis of stress situations ➢ Reflection journal on holistic lifestyle (CO2) **Unit 2 Management Theories, Learning Organization, Japanese Management & Indian Administrators** ➢ Timeline chart of evolution of management theories ➢ Group presentation on Japanese vs Indian management ➢ Reflection assignment on Gandhi / Patel / APJ Kalam philosophy (CO1 & CO3) **Unit 3 Culture and Power** ➢ Mapping culture dimensions to organization types ➢ Video analysis of workplace power dynamics ➢ Debate on organizational culture impact (CO4) **Unit 4 Performance Appraisal & HR Maintenance** ➢ Designing a performance appraisal form ➢ Simulation: Appraiser–Appraisee meeting ➢ Assignment on compensation and fringe benefits benchmarking (CO5) **Unit 5 Case Study** ➢ Case study analysis report ➢ Group viva / seminar presentation (All COs)
Evaluation Method	Internal Assessment: 50 Marks External Assessment: 50 Marks

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT SYLLABUS						
Program Name	Master of Commerce					
Semester	1					
NCrF Credit Level	6.0					
Course Type	SEC					
Course Subtype	Employability and Skill Development					
Subject Type	Discipline Specific (Intra-disciplinary)					
Course Code	SEC – 701					
Course Level	500-599					
Course Title	Advertising and Sales Management					
Credit	**Theory:**	**2**	**Practical:**	**0**	**Total:**	**2**
Effective Form	**Academic Year: 2026-27**					
Course Outcomes	**CO-1** Understand the concepts, objectives, types, and role of advertising in modern business **(Understand Level)** **CO-2** Analyze advertising planning, budgeting, and media selection strategies **(Analyze Level)** **CO-3** Evaluate advertising effectiveness using traditional and digital analytical tools **(Evaluate Level)** **CO-4** Apply social media, artificial intelligence, and machine learning tools in advertising and media planning **(Apply Level)** **CO-5** Understand ethical issues in advertising and the role of ASCI in regulating advertising practices **(Understand Level)**					
Course Content	**Unit – 1: Advertising 30%** • Overview of Advertising • History and Growth of Indian Advertising • Meaning, Definitions, Objectives and Effects of Advertising • Types, Advantages and Disadvantages of Advertising • Integration of Indian Cultural Values in Modern Advertising • Role of Advertising in Modern Business • Advertising Budget • Advertising Appeals • Social Advertising in India Overview and Meaning- Emerging Trends and New Forms of Advertising- Importance of Social Media Advertising- Types of Social Media Advertising: [WhatsApp, Facebook, Instagram, LinkedIn, X (Twitter), YouTube] - Impact of Social Media Advertising on Different Stakeholders **Unit – 2: Advertising Planning and Media Strategy 30%** • Advertising Planning: Meaning, Definition, Advantages and Disadvantages					

- Advertising Media: Meaning, Definition, Evolution of Mass Media in India [Print Media, Broadcasting Media, Non-media, Online Advertising]
- Media Selection and Factors influencing Media Choice
- Media Planning and Scheduling
- AI-focused Advertising

Unit -3: Measuring Advertising Effectiveness **20%**

- Meaning and Importance of Advertising Effectiveness
- Problems and Essentials of Measurement
- Techniques of Measuring Advertising Effectiveness
- Digital Advertising Evaluation
- Web Analytics: CTR, Conversion Rate, Engagement Rate
- Social Media Analytics and Influencer Impact
- AI and Machine Learning in Advertising Evaluation
- Role of ASCI in Monitoring Ethics

Unit- 4: Case Study 20%

Mapping between Cos and PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	1	1	3	2
CO2	2	3	1	2	3	2
CO3	2	3	2	2	2	2
CO4	3	2	1	2	3	3
CO5	1	1	1	3	1	2

Reference Books

1. Advertising & Promotion: An Integrated Marketing Communications Perspective (*George E. Belch & Michael A. Belch)*
2. Advertising Management *(Rajeev Batra, John G. Myers & David A. Aaker)*
3. Advertising & Sales Promotion (*J. Jayasankar)*
4. Social Media Marketing (Karen Noil)
5. Sales Promotion and Adverting Management (M.N.Mishra)

Teaching Methodology

Unit–1: Advertising **30%**

- Interactive lectures supported with **Indian advertising examples**
- Use of **audio-visual advertisements** (print, TV, digital) for concept clarity
- **Case discussion** on Indian brands and social advertising campaigns
- **Group discussions** on cultural values, advertising appeals, and social media impact
- **Student presentations** on emerging trends and social media platforms
- **Concept mapping** for types, objectives, and effects of advertising

Unit–2: Advertising Planning and Media Strategy **30%**

- Conceptual lectures on planning, media types, and scheduling
- **Case studies** on media planning and budget allocation
- **Practical demonstrations** of media selection decisions
- **Problem-based learning** using hypothetical advertising campaigns
- **Digital tools exposure** for online and AI-focused advertising
- **Group activities** for preparing media plans and schedules

Unit–3: Measuring Advertising Effectiveness **20%**

	• Lectures explaining measurement techniques and evaluation models • **Hands-on demonstrations** of digital metrics (CTR, conversion rate, engagement rate) • **Data interpretation exercises** using sample analytics reports • **Case analysis** of digital and social media campaigns • **Application-oriented discussions** on AI and machine learning in evaluation • **Mini-projects** on advertising effectiveness assessment **Unit–4: Case Study** **20%**
Evaluation Method	Internal Assessment: 25 Marks External Assessment: 25 Marks