

Curriculum Framework

Masters of Commerce

As per NEP 2020 and Learning Outcomes-based National Curriculum Framework
(Aligned with NCrF and NHEQF)

As per NEP 2020 and Learning Outcomes-based National Curriculum Framework
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Effective From Academic Year 2025-2026



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Effective From Academic Year 2025-2026



GUJARAT VIDYAPITH: AHMEDABAD

From the Desk of Vice Chancellor...

Dear All,



Any curriculum, at any level, must be firmly grounded in the objectives and goals that an educator or an educational institution aspires to achieve for its students. A course that trains students to solve mathematical equations must be very different from one that teaches them how to play a musical instrument, practice yoga, or conduct social research. Each subject requires its own methods, activities, and learning goals, which is why curriculum design is so important.

Therefore, curriculum is of utmost importance, as it determines how teachers and students will spend their time—in laboratories, in clinical practice, in creative endeavors, or in interactive lectures. It also reflects what a class, a department, a school, or an institution values; what it defines as its mission; and what it expects its graduates to accomplish. In this sense, the curriculum is the map that guides the essentials of learning from the classroom level to the institutional level.

The true success of any curriculum must be judged by its ability to achieve its intended objectives. It is a test of how well an institution—or an individual teacher—understands and articulates those objectives, and how effectively a pathway is created for students to attain success as defined by them. Curriculum is, in fact, a continuous chain of activities designed to translate broad educational goals into concrete practices, learning materials, and observable changes in behavior. A lesson plan, for instance, is curriculum at the classroom level, answering the critical questions: *What do I want my students to know? How can I engage them meaningfully? How will I measure what they have learned?*

For a society to achieve its educational aspirations, the curriculum must be both functional and relevant to its needs. Through careful management of curriculum, effective use of resources, and policies that bring systemic improvements, education can move society toward a more promising future. Indeed, curriculum is the very foundation of any academic institution—without it, the institution would lose its purpose and direction.

At Gujarat Vidyapith, established by Mahatma Gandhi in 1920 with its rich cultural and educational heritage, we remain committed to these ideals and we work with well-defined objectives to prepare our students for a brighter academic and social future.

It gives me immense pride and joy to announce the unveiling of the latest curriculum of Gujarat Vidyapith. This curriculum has been carefully designed in alignment with the objectives and guiding principles of the National Education Policy (NEP) 2020. I take this opportunity to place on record my deep appreciation for the efforts of the teaching faculty of Gujarat Vidyapith, the Members of the Board of Studies, and the Members of the Academic Council. Their dedication and vision have given shape to this comprehensive neo-curriculum, which will guide our students and our institution toward continued excellence.

With best wishes,

Dr. Harshad Patel
Vice Chancellor
Gujarat Vidyapith

Curriculum Framework of Master of Commerce

Published by:

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Registrar

Gujarat Vidyapith

Near Income Tax Office, Ashram Road, Ahmedabad - 380009.

Curriculum Framework

Master of Commerce

Effective From Academic Year 2025-2026

Department of Commerce
Faculty of Management & Commerce
Gujarat Vidyapith

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Ad-Hoc Assistant Professor, Department of Commerce, Gujarat Vidyapith

Curriculum Framework- Master of Commerce - 2025

PROGRAMME STRUCTURE							
Course Code	Course Name	Hours			Credit	Evaluations	
		Theory	Practical	Total		CCE	TEE
SEMESTER-1							
256010458001	Financial Accounting	60	0	60	4	40	60
256010458002	Management Accounting	60	0	60	4	40	60
256010458003	Cooperative Management	60	0	60	4	40	60
256010458004	NGO Management	60	0	60	4	40	60
256010458005	Business Law -1	60	0	60	4	40	60
Total		300	0	300	20	200	300
SEMESTER-2							
256010458006	Corporate Accounting	60	0	60	4	40	60
256010458007	Forensic Accounting	60	0	60	4	40	60
256010458008	Agriculture Business Management	60	0	60	4	40	60
256010458009	Entrepreneurship	30	0	30	2	40	60
256010458010	Business and Allied Laws	60	0	60	4	40	60
256010458011	Summer Internship	0	60	60	2	40	60
Total		270	60	330	20	240	360

*CCE- Continuous Comprehensive Evaluation; **TEE- Term End Evaluation

Programme Outcomes (POs)

After successful completion of the postgraduate commerce program, students will be able to:

PO-1	Advanced Scientific Knowledge	Apply in-depth knowledge of commerce, management, and allied disciplines with advanced theories, tools, and models to solve organizational and developmental problems in national and global contexts.
PO-2	Research & Problem-Solving Skills	Formulate research problems, use qualitative and quantitative methodologies, and conduct case-based and empirical studies to propose innovative and evidence-based solutions for business and societal challenges.
PO-3	Experimental & Analytical Proficiency	Employ advanced analytical tools such as econometric models, financial simulations, and big data analytics to interpret business realities, evaluate alternatives, and recommend data-driven strategies.
PO-4	Interdisciplinary Approach	Integrate insights from economics, finance, law, statistics, psychology, and emerging technologies to holistically address complex business, policy, and societal issues.
PO-5	Environmental Consciousness & Sustainability	Critically examine and apply sustainable business practices, CSR initiatives, and ESG frameworks to promote ecological balance and responsible business leadership.
PO-6	Ethics & Professional Values	Demonstrate strong ethical judgment, transparency, and accountability in professional and academic contexts, upholding the values of honesty, fairness, and Gandhian principles of truth and non-violence.
PO-7	Effective Scientific Communication	Communicate complex ideas, research findings, and business strategies effectively through academic writing, policy briefs, professional reports, and digital media for diverse stakeholders.
PO-8	Modern Technological Applications	Adopt advanced technologies such as ERP systems, AI-driven decision tools, fintech applications, and data visualization platforms for efficient business management and academic research.
PO-9	Teamwork & Leadership in Research	Lead multidisciplinary teams, demonstrate collaborative problem-solving skills, and provide intellectual and motivational guidance in research and consultancy projects.
PO-10	Lifelong Learning & Adaptability	Engage in continuous professional development, adapt to policy reforms, global market dynamics, and technological changes to remain relevant and effective in academia and industry.
PO-11	Project Management & Entrepreneurial Thinking	Design, plan, and execute business and research projects efficiently, while demonstrating entrepreneurial vision, risk management, and innovation to generate sustainable value.
PO-12	Social & Community Engagement	Participate in and design socially inclusive programs, CSR activities, and developmental initiatives aimed at nation-building, community empowerment, and upliftment of underprivileged sections of society.

Programme Outcomes (POs)

After successful completion of the M.COM program with a specialization in Accounting, students will be able to:

PSO-1	Advanced Domain Expertise and Industry Readiness	Demonstrate advanced knowledge and analytical skills in accounting, finance, law, and management, and apply them to real-world business situations. Build professional competence and industry readiness to interpret data, solve business problems, and deliver ethical, value-based solutions.
PSO-2	Research and Academic Contribution	Develop research aptitude and critical thinking to generate academic insights and practical solutions through projects, publications, and data-driven analysis.
PSO-3	Sustainable Development and Green Financial Practices	Apply sustainability principles through green accounting, environmental reporting, and responsible financial practices that align economic growth with ecological balance and Gandhian values.

CO Attainment Levels (OBE & NEP 2020 Aligned)

COs Attainment Levels	Level	Description	Attainment Criteria			
	Level 3	High	$\geq 80\%$ of students score above a set performance benchmark			
	Level 2	Moderate	60%–79% of students meet the performance benchmark			
	Level 1	Low	40%–59% of students meet the performance benchmark			
	Level 0	Not Attained	< 40% of students achieve the desired learning outcome			
Target Attainment (Benchmark)	COs			CO-1	CO-2	CO-3
	Target Level (%)			60	60	60

<p style="text-align: center;">Program – M.Com Semester- 1</p>		
Course Code 256010458001	Name of Course- Financial Accounting	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60
Course Outcomes (COs)		
<p>By the end of this course, students will</p> <p>CO1 Analyze and compute the value of goodwill and shares using various methods, and evaluate the factors affecting their valuation.</p> <p>CO2 Explain the regulatory framework and accounting procedures of banking companies and prepare their final accounts as per legal provisions.</p> <p>CO3 Prepare and interpret revenue accounts of general insurance companies in compliance with IRDA regulations.</p> <p>CO4 Differentiate and interpret AS, Ind AS, and IFRS, and analyze their relevance using selected accounting standards (AS 3, AS 14, AS 21).</p>		
Detailed Syllabus		
<p>Unit</p> <p>Unit:1 Valuation of Goodwill and Shares</p> <p>1.1 Meaning and features of Goodwill, factors affecting goodwill 1.2 Methods of Valuation of Goodwill (Average Profit, Super Profit, Capitalization of Average Profit, Capitalization of Super Profit method) 1.3 Factors affecting valuation of Shares 1.4 Methods of Valuation of Fully paid up and partly paid up Equity Shares (Net Assets and Yield method) & Methods of Valuation of Preference Shares (Net Assets) 1.5 Comparative analysis of valuation outcomes across: Private vs Public companies, Industry-wise variations, & Preparation and presentation of a comprehensive valuation report</p> <p>Unit:2 Accounts of Banking Companies</p> <p>2.1 Meaning, Functions and Books of Accounts of a bank 2.2 Banking Regulation Act 1949 2.3 Asset Classification as per Banking Regulation Act 2.4 Classification of advances and Provision for Bad and Doubtful debts 2.4 Accounting for Interest on Doubtful Debts 2.5 Accounting of Loan, Cash Credits and Overdrafts 2.6 Accounting for Rebate on Bills Discounted 2.7 Final Accounts of Banks</p> <p>Unit:3 Revenue Accounts of General Insurance Companies</p> <p>3.1 The General Insurance Business (Nationalisation) Act of 1972 3.2 Reserve for Unexpired Insurance 3.3 Commission to Agents 3.4 Calculation of Premium earned and Claims 3.5 Preparation of Revenue Account (as per Form B-RA) as per IRDA Regulations, 2002</p> <p>Unit:4 AS, Ind AS and IFRS</p> <p>4.1 Meaning and importance of AS, Ind AS and IFRS 4.2 Role of National and International Professional bodies 4.3 Explanation of AS 3, AS 14 and AS 21</p>		

Mapping Matrix of POs, PSOs, and COs																	
COs	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	2	3	3	2	2	3	2	--	2	3	2	2	2.36	2	2	--	2.00
CO-2	3	2	2	2	---	2	2	2	2	3	3	2	2.27	3	2	2	2.33
CO-3	3	3	2	3	--	2	2	3	3	2	3	--	2.60	3	3	--	3.00
CO-4	3	2	--	3	2	3	2	2	3	2	3	--	2.50	2	2	2	2.00
Avg	2.75	2.50	2.33	2.50	2.00	2.50	2.00	2.33	2.50	2.50	2.75	2.00	2.39	2.50	2.25	2.00	2.25

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

- CO1** Lecture with examples, tutorials problem-solving exercises
- CO2** Problem-based learning using practical scenarios and classroom exercises
- CO3** Classroom teaching with examples and lectures with illustrations
- CO4** Lectures with illustrations, group activities and discussions

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	--	5	--	--
CO2	10	5	--	5	--
CO3	10	--	5	5	--
CO4	10	5	--	--	10
External Assessment(60 Marks)	Marks	Term End Examination			
CO1	15				
CO2	15				
CO3	15				
CO4	15				

References

- Corporate Accounting by [R.L. Gupta](#) , [M. Radhaswamy](#) , published by Sultan Chand & Sons
- Advanced Accounts Volume II, by [Shukla M.C./ Grewal T.S. & Gupta S.C.](#), published by S.Chnad & Co.
- Financial Accounting by Dr. S. K. Singh, by Dr. S. K. Singh, published by SBPD
- [Practical Problems in Financial Accounting by Dr. S. K. Singh](#) , [Syed Zahid Perwaiz](#), published by [SBPD Publications](#)
- Corporate Accounting by Dr. S. K. Singh, published by SBPD Publications

<p style="text-align: center;">Program – M.Com Semester- 1</p>		
Course Code 256010458002	Name of Course- Management Accounting	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60
Course Outcomes (COs)		
<p>By the end of this course, students will</p> <p>CO1 Analyze the difference between actual cost and standard cost through various types of cost variances (material, labour).</p> <p>CO2 Compute and interpret sales and overhead variances and explain their impact on performance evaluation.</p> <p>CO3 Apply different capital budgeting techniques for evaluating investment proposals under certainty.</p> <p>CO4 Evaluate capital budgeting decisions under uncertainty and risk conditions using analytical methods.</p>		
Detailed Syllabus		
Unit		
<p>Unit :1 Variance Analysis -1</p> <p>1.1 Meaning of Standard Cost, Standard Costing, Application, advantages, limitations 1.2 Favourable, unfavourable, controllable, uncontrollable variances 1.3 Setting the standards, determination of standard cost Computation of Material and Labour variances</p>		
<p>Unit :2 Variances Analysis -2</p> <p>2.1 Computation of Overheads Variances 2.2 Computation of Sales Variances</p>		
<p>Unit:3 Capital Budgeting-</p> <p>3.1 Meaning , features need and significance of capital budgeting 3.2 Decision situations in capital budgeting: certainty Uncertainty and Risk 3.3 Techniques of Capital Budgeting 3.4 determination of (i) Pay Back Period (ii) Net Present Value (iii) Profitability Index (iv) Return on Average Investment</p>		
<p>Unit:4 Capital budgeting under Uncertainty and Risk</p> <p>4.1 Introduction to Risk and Uncertainty in Capital Budgeting 4.2 Sensitivity Analysis – meaning, procedure, advantages & limitations 4.3 Scenario Analysis – best case, worst case, most likely case 4.4 Simulation Approach – Monte Carlo simulation (concept only) 4.5 Probability Approach – expected value, standard deviation, coefficient of variation 4.6 Decision Tree Analysis – structure, steps, application in project evaluation 4.7 Certainty Equivalent Approach 4.8 Risk-Adjusted Discount Rate Approach</p>		

Mapping Matrix of POs, PSOs, and COs																	
COs	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	2	3	3	2	2	3	2	--	2	3	2	2	2.36	2	2	--	2.00
CO-2	3	2	2	2	---	2	2	2	2	3	3	2	2.27	3	2	2	2.33
CO-3	3	3	2	3	--	2	2	3	3	2	3	--	2.60	3	3	---	3.00
CO-4	3	2	--	3	2	3	2	2	3	2	3	--	2.50	2	2	2	2.00
Avg	2.75	2.50	2.33	2.50	2.00	2.50	2.00	2.33	2.50	2.50	2.75	2.00	2.39	2.50	2.25	2.00	2.25

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Teaching Pedagogy

- CO1** Lecture with examples, tutorials problem-solving exercises
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- CO3** Classroom teaching with examples and lectures with illustrations
- CO4** Lectures with illustrations, group activities and discussions

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	5	5	--	--
CO2	10	5	--	5	--
CO3	10	--	5	5	--
CO4	10	5	--	--	5
External Assessment(60 Marks)	Marks	Term End Examination			
CO1	15				
CO2	15				
CO3	15				
CO4	15				

References

- Management Accounting by Dr. B.K.Mehta, published by SBPD Publications
- A Text Book on Cost and Management Accounting by CMA M.N. Arora published by Vikas Publishing house Pvt.Ltd.
- Problems & Solutions In Management Accounting by [Dr. B. P. Agarwal](#), [Dr. B. K. Mehta](#), published by SBPD Publications
- Cost and Management Accounting by [Dr. M.P. Gupta](#), [Dr. Ajai Gupta](#), published by Sultan Chand & Sons

Web & Other Study Resources:

- 1 https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P7_A.pdf

<p style="text-align: center;">Program – M.Com Semester- 1</p>		
Course Code 256010458003	Name of Course- Cooperative Management	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60
Course Outcomes (COs)		
<p>By the end of this course, students will</p> <p>CO1 Explain the principles, philosophy, and historical development of the cooperative movement in India.</p> <p>CO2 Interpret the Cooperative Societies Act, the Multi-State Cooperative Societies Act, and the role of regulatory bodies in cooperative management.</p> <p>CO3 Manage cooperative finance, banking operations, and risk assessment, while understanding the challenges of cooperative credit systems.</p> <p>CO4 Assess the impact of cooperatives on rural and agricultural development and their contribution to the Indian economy.</p>		
Detailed Syllabus		
Unit		
<p>Unit 1: Introduction to Cooperative Management</p> <p>1.1 Concept, Meaning, and Objectives of Cooperatives 1.2 Principles and Philosophy of Cooperation 1.3 History and Growth of the Cooperative Movement in India 1.4 Role of Cooperatives in Economic and Social Development 1.5 Structure and Types of Cooperative Societies</p>		
<p>Unit 2: Legal Framework and Governance of Cooperatives in India</p> <p>2.1 The Cooperative Societies Act, 1912 2.2 The Multi-State Cooperative Societies Act, 2002 2.3 State Cooperative Societies Acts and Amendments 2.4 Role of NABARD, NCUI, and Other Regulatory Bodies 2.5 Governance, Leadership, and Ethical Issues in Cooperatives</p>		
<p>Unit 3: Financial Management and Cooperative Credit System</p> <p>3.1 Cooperative Banking and Rural Credit Institutions 3.2 PACS, District Cooperative Banks, and State Cooperative Banks 3.3 Financing of Cooperatives: Sources, Issues, and Challenges 3.4 Financial Planning, Auditing, and Risk Management in Cooperatives 3.5 Cooperative Marketing and Supply Chain Management 3.6 Case Studies of Successful Cooperative Organizations</p>		
<p>Unit 4: Emerging Trends and Challenges in Cooperative Management</p> <p>4.1 Role of Cooperatives in Rural and Agricultural Development 4.2 Digitalization and Technological Innovations in Cooperatives 4.3 Challenges Faced by Cooperative Societies in India 4.4 Globalization and Future of Cooperatives in India 4.5 Cooperative Policies 2025, initiatives of Cooperative Ministry for the PACS 4.6 Field Visits and Practical Exposure to Cooperative Organizations</p>		

Mapping Matrix of POs, PSOs, and COs																	
Cos	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	2	2	2	2	2	1	3	1	3	3	3	2	2.2	---	2	2	2
CO-2	3	2	2	3	3	1	2	1	2	1	1	3	2	1	2	1	1.33
CO-3	3	2	2	3	1	1	---	2	2	1	3	3	2.1	3	3	3	3
CO-4	2	2	-	3	3	2	2	2	3	2	3	1	2.3	3	1	1	1.67
Avg	2.50	2	2	2.75	2.25	1.25	2.33	1.50	2.50	1.75	2.50	2.25	2.13	2.33	2.00	1.75	2

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Teaching Pedagogy

- CO1** Lecture with examples, tutorials problem-solving exercises
- CO2** Problem-based learning using practical scenarios and classroom exercises
- CO3** Classroom teaching with examples and lectures with illustrations
- CO4** Lectures with illustrations, group activities and discussions

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	5	5	--	--
CO2	10	5	--	5	--
CO3	10	--	5	5	--
CO4	10	5	--	--	5
External Assessment(60 Marks)	Marks	Term End Examination			
CO1	15				
CO2	15				
CO3	15				
CO4	15				

References

- Cooperation: Principles, Problems, and Practice by T.N. Hajela, Ane Books Pvt. Ltd.
- Cooperative Management and Administration by S.S. Kulkarni, Himalaya Publishing House
- The Cooperative Movement in India by B.S. Mathur, Sahitya Bhawan Publications
- Management of Cooperative Enterprises by K.K. Taimni, National Cooperative Union of India
- Cooperative Banking and Financial Management, by V. Balu, Kalpaz Publications
- Cooperative Laws in India by R.D. Bedi, Deep & Deep Publications Pvt. Ltd.
- Cooperative Governance and Leadership, by V. K. Dubey, Regal Publications
- Rural Cooperatives in India by K.G. Karmakar, Sage Publications India.

Web & Other Study Resources:

1. <https://www.cooperation.gov.in/>
2. <https://ncui.coop/>
3. <https://ica.coop/en>
4. <https://www.nabard.org/>
5. <https://www.iffco.in/en/corporate>
6. <https://amul.com/>

Program – M.Com Semester- 1		
Course Code 256010458004	Name of Course- NGO Management	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60
Course Outcomes (COs)		
<p>By the end of this course, students will</p> <p>CO1 Explain the definition, characteristics, types, legal frameworks, and compliance procedures related to NGOs in India.</p> <p>CO2 Develop strategic plans, manage projects and human resources, and apply leadership and conflict resolution techniques in NGO operations.</p> <p>CO3 Identify various sources of NGO funding, prepare proposals, and engage in policy advocacy and public relations.</p> <p>CO4 Evaluate the role of NGOs in sustainable development and analyze real-world practices through field visits and project work.</p>		
Detailed Syllabus		
<p>Unit</p> <p>Unit 1: Introduction to NGOs and Legal Framework</p> <ul style="list-style-type: none"> 1.1 Definition, Characteristics, and Types of NGOs 1.2 Evolution and Growth of NGOs in India and Globally 1.3 Role of NGOs in Social Change and Development 1.4 Legal Structures of NGOs (Trust, Society, Section 8 Company) 1.5 NGO Registration Process in India 1.6 Regulatory Compliance: FCRA, Income Tax Exemptions 1.7 Ethical Responsibilities and Good Governance in NGO <p>Unit 2: NGO Planning, Management, and Operations</p> <ul style="list-style-type: none"> 2.1 Vision, Mission, and Goal Setting for NGOs 2.2 Strategic Planning and Organizational Development 2.3 Project Planning, Implementation, and Impact Assessment 2.4 Human Resource and Volunteer Management 2.5 Leadership and Conflict Resolution in NGOs <p>Unit 3: Fundraising, Advocacy, and Public Relations</p> <ul style="list-style-type: none"> 3.1 Financial Management: Budgeting, Auditing, and Fund Utilization 3.2 Sources of NGO Funding: Grants, CSR, Crowdfunding, International Aid 3.3 Proposal Writing and Fundraising Strategies 3.4 Corporate Social Responsibility (CSR) and NGOs 3.5 Policy Advocacy and Government Collaboration 3.6 Case Studies on Successful NGO Campaigns <p>Unit 4: NGOs and Sustainable Development</p> <ul style="list-style-type: none"> 4.1 NGOs and the Sustainable Development Goals (SDGs) 4.2 Community Development and Grassroots Initiatives 4.3 Challenges and Future Prospects of NGOs in India 4.4 Field Visits and Interaction with NGOs (Practical Component) 4.5 Project Work: Developing a Model NGO Proposal 		

Cos	POs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	3	3	3	-	-	-	3	2	3	2	2	1	2.44	3	1	2	2
CO-2	3	3	2	-	-	-	3	3	2	2	2	1	2.33	3	1	2	2
CO-3	3	3	2	-	2	-	2	2	3	2	2	2	2.3	3	2	3	2.67
CO-4	3	3	3	-	2	-	2	2	2	2	2	2	2.3	3	2	3	2.67
Avg	3	3	2.5	-	2	-	2.5	2.25	2.5	2	2	1.5	2.34	3	1.5	2.5	2.33

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Teaching Pedagogy

- CO1** Lecture with examples, tutorials problem-solving exercises
- CO2** Problem-based learning using practical scenarios and classroom exercises
- CO3** Classroom teaching with examples and lectures with illustrations
- CO4** Lectures with illustrations, group activities and discussions

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	5	5	--	--
CO2	10	5	--	5	--
CO3	10	--	5	5	--
CO4	10	5	--	--	5
External Assessment(60 Marks)	Marks	Term End Examination			
CO1	15				
CO2	15				
CO3	15				
CO4	15				

References

- Guidelines for NGOs Management in India, Snehlata Chandra, Kanishka Publishers, New Delhi
- Management of Non-Governmental Organization, M. Velusamy, Dominant Publishers and Distributors, New Delhi
- NGO Management, B.R. Nanda, Surendra Publications, Delhi
- NGO's Management and Social Work, L.K. Singh, Axis Publications, New Delhi
- NGO's Role in Watershed Management, K. Prabhakar, Serials Publications, New Delhi
- Management of Saving and Credit Programmes by NGOs, R.C. Gupta, Har Anad Publication, New Delhi.
- Management of NGOs, Saket Sahu, Print Media Publications, Jaipur.
- NGO Training and Management, Sushil Mahajan, Pearl Books, New Delhi.
- Administration and Management of NGOs: Text and Case Studies, S.L. Goel, Deep & Deep Publication, New Delhi.
- Managing Nonprofit Organizations: Principles and Practices, Mary Tschirhart & Wolfgang Bielefeld, Jossey-Bass (Wiley), ISBN: 9780470402993
- Non-Governmental Organizations: Management and Development, David Lewis, Routledge, ISBN: 9780415454292
- Strategic Management for Nonprofit Organizations: Theory and Cases, Sharon M. Oster, Oxford University Press, ISBN: 9780195085038

Program – M.Com
Semester- 1

Course Code 256010458005	Name of Course- Business Laws	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60

Course Outcomes (COs)

By the end of this course, students will

- CO1 Explain the structure, formation, and legal features of companies under the Indian Companies Act, 2013.
- CO2 Describe the provisions of the Indian Partnership Act, 1932, and evaluate the rights, duties, and liabilities of partners.
- CO3 Interpret the key legal aspects of the Limited Liability Partnership Act, 2008, including incorporation, functioning, and dissolution.
- CO4 Summarize the fundamental principles of Intellectual Property Rights laws including Patents, Trademarks, and Copyright Acts.

Detailed Syllabus

Unit

Unit :1 Indian CompaniesAct-2013

- 1.1 Definition and Characteristics of Private Company and Public Company
- 1.2 Memorandum of Association
- 1.3 Articles of Association
- 1.4 Formation of Company
- 1.5 Directors : Qualifications , Disqualifications and Legal Position

Unit :2 Indian Partnership Act-1932

- 2.1 Meaning and elements of Partnership
- 2.2 Partnership deed
- 2.3 Provisions of partnership Act in absence of partnership deed
- 2.4 Types and rights of Partners
- 2.5 Relation of partners to One Another
- 2.6 Dissolution of partnership Firm

Unit:3 Limited Liability Partnership Act -2008

- 3.1 Meaning and nature of Limited Liability Partnership
- 3.2 Incorporation of Non-applicability of the Indian Partnership
- 3.3 Partners and their relations
- 3.4 Winding up and dissolution

Unit:4 Intellectual Property Rights Laws

- 4.1 Key aspects of Patents Act,1970 (Amended in 2005)
- 4.2 Key aspects of Trade Marks Act,1999
- 4.3 Key aspects of Copyright Act,1957

Mapping Matrix of POs, PSOs, and COs

Cos	POs										PSOs						
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	1	3	---	3	1	3	3	---	2	1	2	3	2.20	3	2	3	2.67
CO-2	---	2	2	1	3	---	2	2	3	1	2	3	2.10	1	2	2	1.67
CO-3	3	2	3	2	2	3	1	2	2	2	2	2	2.17	2	3	3	2.67
CO-4	3	2	1	2	3	1	2	3	---	3	2	2	2.18	2	2	2	2.00
Avg	2.33	2.25	2.00	2.00	2.25	2.33	2.00	2.33	2.33	1.75	2.00	2.50	2.16	2.00	2.25	2.50	2.25

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with illustrative problems, class exercises on consignment accounting.
CO2 Problem-solving, role-play for venturer agreements, and group assignments.
CO3 Step-by-step numerical demonstrations, interactive problem-solving.
CO4 Case-based examples, practical claim computation exercises.

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	5	5	--	--
CO2	10	5	--	5	--
CO3	10	--	5	5	--
CO4	10	5	--	--	5
External Assessment(60 Marks)	Marks				
CO1	15				
CO2	15				
CO3	15				
CO4	15				
References					
<ul style="list-style-type: none"> • Law of Contract and Specific Relief by Avatar Singh, Published by Eastern Book Company • Elements of Mercantile Laws by N.D. Kapoor, Published by Sultan Chand & Sons • Business Law: Complete Understanding of Commercial Law by Priyanka Raychaudhuri, published by Notion Press • Business Law, 6th Edition by M.C. Kuchhal & Vivek Kuchhal, published by Vikas Publishing House Pvt. Ltd. • Business Law by P.C.Tulsian, published by Tata McGraw Hill 					

Program – M.Com
Semester- 2

Course Code 256010458006	Name of Course- Corporate Accounting	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60

Course Outcomes (COs)

By the end of this course, students will

CO1 Prepare the final statement of accounts for companies under liquidation as per legal provisions. CO2 Apply accounting treatment for external reconstruction and analyze its financial implications.

CO3 Interpret AS-14 and prepare accounts for amalgamation using pooling of interest and purchase methods.

CO4 Construct consolidated financial statements of holding and subsidiary companies in compliance with statutory requirements.

Detailed Syllabus

Unit

Unit:1 Liquidation of Companies

- 1.1 Meaning of Liquidation or winding up (Concept only)
- 1.2 Methods of Liquidation (Concepts only)
- 1.3 Compulsory Winding up by National Law Tribunal
- 1.4 Voluntary Winding up
- 1.5 Consequences of Winding up (Concepts only)
- 1.6 Preferential Payments
- 1.7 Overriding Preferential Payment as per the companies Act 2013
- 1.8 Powers and Duties of Liquidators (Concepts only)
- 1.9 Order of disbursement to be made by Liquidator as per latest statutory revision
- 1.10 Preparation of Liquidator's Final Statement of Account as per latest statutory revision.

Unit:2 Reconstruction of a Company (External)

- 2.1 Meaning and Reasons of External Reconstruction
- 2.2 Process of External Reconstruction
- 2.3 Journal Entries and accounts in the books of vendor Company
- 2.4 Journal Entries and Balance Sheet in the books of purchaser

Unit:3 Amalgamation of Companies

- 3.1 Meaning and Types of Amalgamation
- 3.2 Provisions of AS-14 Accounting for Amalgamation
- 3.3 Types of Amalgamations, Methods of Accounting for Amalgamations
- 3.4 The Pooling of Interests Method , The Purchase Method
- 3.5 Consideration, Treatment of Reserves on Amalgamation, Treatment of Goodwill Arising on Amalgamation, Balance of Profit and Loss Account , Treatment of Reserves Specified in A Scheme of Amalgamation
- 3.6 Journal Entries and Accounts in the books of Vendor Companies
- 3.7 Journal Entries in the books of Purchasing Company and Balance Sheet after amalgamation.

Unit:4 Consolidated financial statements of Holding and subsidiary companies

- 4.1 Concept of Group, Holding and Subsidiary company
- 4.2 Need for consolidation
- 4.3 Preparation of consolidated balance sheet

Cos	Mapping Matrix of POs, PSOs, and COs												PSOs				
	POs												PSOs				
1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg	
CO-1	3	3	3	-	-	-	2	2	2	2	1	2.22	3	2	1	2	
CO-2	3	3	3	-	-	-	-	2	2	2	1	2.13	3	2	1	2	
CO-3	3	3	3	-	-	-	-	2	2	1	1	2	3	2	1	2	
CO-4	3	3	3	-	-	-	2	2	2	1	1	2.11	3	2	1	2	
Avg	3	3	3	-	-	-	2	2	2	1.75	1.25	1	2.12	3	2	1	2

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

- CO1** Lecture with examples, tutorials problem-solving exercises
- CO2** Problem-based learning using practical scenarios and classroom exercises
- CO3** Classroom teaching with examples and lectures with illustrations
- CO4** Lectures with illustrations, group activities and discussions

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	5	5	--	--
CO2	10	5	--	5	--
CO3	10	--	5	5	--
CO4	10	5	--	--	5
External Assessment(60 Marks)	Marks	Term End Examination			
CO1	15				
CO2	15				
CO3	15				
CO4	15				

References

- Corporate Accounting by [R.L. Gupta](#) , [M. Radhaswamy](#) , published by Sultan Chand & Sons • Advanced Accounts Volume II, by [Shukla M.C./ Grewal T.S. & Gupta S.C.](#), published by S.Chrnad & Co. • Financial Accounting by Dr. S. K. Singh, by Dr. S. K. Singh, published by SBPD
- [Practical Problems in Financial Accounting by Dr. S. K. Singh](#) , [Syed Zahid Perwaiz](#), published by [SBPD Publications](#)
- Corporate Accounting by Dr. S. K. Singh, published by SBPD Publications

Program – M.Com Semester- 4																											
Course Code 256010458007		Name of Course- Forensic Accounting											Major														
Credit: 04		Teaching Scheme: Theory (4) - Practical (0)											Teaching Hours - 60														
Course Outcomes (COs)																											
By the end of this course, students will																											
CO1 Explain the scope, objectives, and emerging need of forensic accounting.																											
CO2 Differentiate forensic accounting from traditional auditing and evaluate auditor's liability in fraud cases.																											
CO3 Identify and analyze various types of corporate and financial frauds.																											
CO4 Apply fraud detection and investigation techniques through case-based approaches.																											
Detailed Syllabus																											
Unit																											
Unit 1 Forensic Accounting & Fraud Auditing Fundamentals:																											
1.1 Meaning, nature and scope																											
1.2 Auditors liability for undetected frauds, Fraud auditing (forensic audit)																											
1.3 Recognition and planning																											
1.4 Evidence collection and evaluation and Communication of results																											
Unit :2 Fraud Definition & Taxonomy:																											
2.1 Ingredients of fraud, why is a fraud committed and who commits a fraud?																											
2.2 Meaning and nature of corporate fraud																											
2.3 Concept of fraud under Companies Act 2013,																											
2.4 Frauds for and against a company, victims of fraud.																											
Unit:3 Types of Corporate Frauds:																											
3.1 Bribery and corruption																											
3.2 Misappropriation of assets,																											
3.3 Manipulation of financial statements,																											
3.4 Procedure-related frauds,																											
3.5 Corporate espionage,																											
3.6 Fraud in e-commerce.																											
3.7 Fraud Prevention-Strategies,																											
3.8 Fraud prevention for consumers and businesses																											
Unit:4 Fraud management																											
4.1 Fraud Detection-Symptoms of fraud;																											
4.2 Fraud Investigation- Inquiry methods,																											
4.3 Fraud reports; Management of Fraud-Culmination,																											
4.4 Consequences, and policy implications of corporate frauds;																											
4.5 Resolution of Fraud-Legal follow up.																											
Mapping Matrix of POs, PSOs, and COs																											
Cos	POs										PSOs																
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg										
CO-1	2	2	2	2	3	2	3	2	2	2	2	2	2.17	2	2	3	2.33										
CO-2	3	2	3	2	2	3	2	2	3	3	2	2	2.42	3	2	2	2.33										
CO-3	2	3	2	3	2	2	3	2	2	2	3	2	2.42	2	3	2	2.33										
CO-4	3	2	2	3	3	3	2	3	3	2	2	3	2.67	3	2	3	2.67										
Avg	2	2	2	2	3	2	3	2	2	2	2	2	2.17	2	2	3	2.33										
3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution																											

Teaching Pedagogy											
CO1 Lecture with examples, tutorials problem-solving exercises											
CO2 Problem-based learning using practical scenarios and classroom exercises											
CO3 Classroom teaching with examples and lectures with illustrations											
CO4 Lectures with illustrations, group activities and discussions											
Assessment Method											
Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation						
CO1	10	5	5	--	--						
CO2	10	5	--	5	--						
CO3	10	--	5	5	--						
CO4	10	5	--	--	5						
External Assessment(60 Marks)	Marks	Term End Examination									
CO1	15										
CO2	15										
CO3	15										
CO4	15										
References											
<ul style="list-style-type: none"> • Forensic Science in India: A Vision for the Twenty First Century by B.B. Nanda and R.K. Tiwari, , Select Publishers • Role of Forensic Science in the New Millennium by M.K. Bhasin and S. Nath, , University of Delhi, Delhi • Forensic Science: An Introduction to Scientific and Investigative Techniques by S.H. James and J.J. Nordby, CRC Press, Boca Raton • Introduction to Forensic Sciences by W.G. Eckert and R.K. Wright 2nd Edition, W.G. Eckert (ED.), CRC Press, Boca Raton • Fisher's Techniques of Crime Scene Investigation by W.J. Tilstone, M.L. Hastrup and C. Hald, Prentice Hall 											

Program – M.Com Semester- 2		
Course Code 256010458008	Name of Course- Agri-Business Management	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60
Course Outcomes (COs)		
<p>By the end of this course, students will</p> <p>CO1 Explain the scope, structure, and importance of agri-business in economic development. CO2 Analyze marketing structures, pricing, and supply chain management in agri-business. CO3 Evaluate financing options, risk management practices, and insurance in agri-business. CO4 Assess sustainable practices, food processing, and agri-tech innovations in modern agriculture.</p>		
Detailed Syllabus		
Unit		
<p>Unit 1: Introduction to Agri-Business Management</p> <ul style="list-style-type: none"> 1.1 Concept and Scope of Agri-Business 1.2 Importance of Agri-Business in Economic Development 1.3 Structure of Agri-Business: Farm, Input, Processing, and Distribution Sectors 1.4 Emerging Trends in Agri-Business and Agripreneurship 1.5 Government Policies and Support for Agri-Business in India 		
<p>Unit 2: Agri-Business Marketing and Supply Chain Management</p> <ul style="list-style-type: none"> 2.1 Agricultural Market Structure and Types (Wholesale, Retail, e- Marketplaces) 2.2 Pricing Strategies in Agri-Business 2.3 Supply Chain Management in Agriculture: Challenges and Best Practices 2.4 Role of Cooperatives, FPOs, and Contract Farming 2.5 Digital Marketing and E-commerce in Agri-Business 		
<p>Unit 3: Financial Management and Risk Analysis in Agri-Business</p> <ul style="list-style-type: none"> 3.1 Sources of Finance for Agri-Business: Banks, NABARD, and Government Schemes 3.2 Risk Management in Agri-Business: Price, Production, and Market Risks 3.3 Insurance and Credit Facilities for Farmers and Agribusiness Enterprises 3.4 Role of Agri-Business in Rural Employment and Income Generation 		
<p>Unit 4: Sustainable Agri-Business and Technological Innovations</p> <ul style="list-style-type: none"> 4.1 Sustainable Practices in Agri-Business 4.2 Role of Agri-Tech Start-ups, Artificial Intelligence (AI), and IoT in Agriculture 4.3 Food Processing and Value Addition: Opportunities and Challenges 4.4 Globalization and Export Potential of Indian Agri-Products 4.5 Case Studies on Successful Agri-Business Models in India & Globally 		

Cos	POs												PSOs					
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg	
CO-1	1	3	3	2	3	3	3	2	1	3	2	1	2.25	2	---	2	2.00	
CO-2	3	2	2	---	---	2	1	---	2	3	3	3	2.33	3	2	3	2.67	
CO-3	3	2	--	3	1	1	2	3	3	1	3	3	2.27	3	3	---	3.00	
CO-4	3	2	1	3	3	3	2	2	3	1	3	3	2.42	1	2	3	2.00	
Avg	2.50	2.25	2	2.7	2.33	2.25	2.00	2.33	2.25	2.00	2.75	2.50	2.32	2.25	2.33	2.67	2.42	

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with examples

CO2 Workshop on idea generation

CO3 Case study and expert session

CO4 Role-play / simulation

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	5	5	--	--
CO2	10	5	--	5	--
CO3	10	--	5	5	--
CO4	10	5	--	--	5
External Assessment(60 Marks)	Marks	Term End Examination			
CO1	15				
CO2	15				
CO3	15				
CO4	15				

References

- Indian Agriculture and Agri Business Management, Dr. Sengappa V Mamanshetty, Raj Publication
- Agri Business Present and Future, A.K. Agarwal, Axis Books Private Limited, New Delhi.
- Modern Agriculture Management, Osburn, Donald D., Schneeberger, Kenneth C.. Reston Publishing Company Inc.
- Agriculture Marketing, Reddy, A. Vidyadhar, Print Well Publishers, Jaipur.
- Agriculture Business Management Through Expert System, Prof. Dr. K. Prathapan and Prof. Dr. Anil T. Gaikwad, Himalaya Publishing House.
- Introduction to Agricultural Economics and Agri Business Management, Talathi Naik, ANE Books.
- Agribusiness and Technology: Revolutionizing the Future of Farming, Sujit Sahgal, Sujit Sahgal, SAGE Publications Pvt. Ltd.

Program – M.Com Semester- 2		
Course Code 256010458009	Name of Course- Entrepreneurship Management	Major
Credit: 02	Teaching Scheme: Theory (2) - Practical (0)	Teaching Hours - 30
Course Outcomes (COs)		
<p>By the end of this course, students will</p> <p>CO-1: Understand the concepts, characteristics, types, and importance of entrepreneurship management, especially in rural contexts.</p> <p>CO-2: Analyze the present situation, challenges, and determinants of entrepreneurship in rural areas.</p> <p>CO-3: Evaluate the role of government and non-government organizations in promoting entrepreneurship, including financial and technical support systems.</p> <p>CO-4: Apply knowledge of entrepreneurship management processes for achieving sustainable rural development.</p>		
Detailed Syllabus		
<p>Unit</p> <p>Unit-1 Entrepreneurship Management</p> <ul style="list-style-type: none"> 1.1. Entrepreneurship Management- Meaning, Characteristics, and Importance. 1.2. Types of Entrepreneurships 1.3. Present Situation of Entrepreneurship in rural areas and the factors responsible for it. 1.4. General perceptions about the determinants of entrepreneurship. <p>Unit-2: Entrepreneurship in rural areas</p> <ul style="list-style-type: none"> 2.1. Modern and Traditional nature of Entrepreneurship in rural areas. 2.2. Identification of hazards in the development of entrepreneurship in rural areas and analysis of the factors that affect it. <p>Unit-3 Organized efforts for development of Entrepreneurship in rural area</p> <ul style="list-style-type: none"> 3.1. Government and non-government entrepreneurial efforts for development of rural industry, hunner (arts) handicrafts. 3.2. Provisions for Financial and technical training for entrepreneurship development and other assistance, major institutions working for it. <p>Unit-4 Entrepreneurship Development Management in Rural Area</p> <ul style="list-style-type: none"> 4.1. Need of Entrepreneurship Management for Sustainable rural development and concept of its working procedure. 4.2. Process of Entrepreneurship Management 		

Mapping Matrix of POs, PSOs, and COs																	
Cos	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	1	---	3	---	1	1	3	3	1	1	1	3	1.80	2	3	2	2.33
CO-2	---	3	2	3	2	1	3	1	1	1	1	1	1.67	1	2	2	1.67
CO-3	1	1	3	3	1	2	1	2	1	1	2	3	1.75	2	1	1	1.33
CO-4	3	3	2	1	3	2	3	3	3	2	---	1.25	3	2	1	2.00	
Avg	1.67	2.33	2.50	2.33	1.75	0.00	2.50	2.25	1.50	1.50	1.50	2.33	1.62	2.00	2.00	1.50	1.83

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

COS

Teaching Strategy

- CO-1 (Unit: 1)** • Lecture, storytelling, Ask and know technique
- CO-2 (Unit: 2)** • Lecture, Shark tank – analysis and presentation in team
- CO-3 (Unit: 3)** • Lecture, experience sharing by institution, Group discussion
- CO-4 (Unit: 4)** • Lecture, Ask and know technique, experience sharing of rural units by the students

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	5	5	--	--
CO2	10	5	--	--	5
CO3	10	--	5	5	--
CO4	10	--	--	--	5
External Assessment(60 Marks)	Marks	Term End Examination			
CO1	15				
CO2	15				
CO3	15				
CO4	15				

References

- Entrepreneurship Development by S.S. Khanka, S. Chand Publishing
- Entrepreneurship: New Venture Creation by David H. Holt, Prentice Hall India Learning Pvt. Ltd.
- Dynamics of Entrepreneurial Development and Management by Vasant Desai, Himalaya Publishing House
- Innovation and Entrepreneurship Development by R.G. Gopal and Pradip Manjrekar, PHI Learning Pvt. Ltd.
- Entrepreneurship and Small Business Management by C.B. Gupta and N.P. Srinivasan, Sultan Chand & Sons
- Entrepreneurial Development by P. Saravanel, Himalaya Publishing House
- Startup and New Venture Management, B. Janakiram and M. Rizwana, Wiley India Pvt. Ltd.
- Entrepreneurial Finance and Management by Dr. R.K. Mishra and Dr. B.V.S. Reddy, Academic Foundation

Program – M.Com Semester- 2		
Course Code 256010458010	Name of Course- Business & Allied Laws	Major
Credit: 04	Teaching Scheme: Theory (4) - Practical (0)	Teaching Hours - 60
Course Outcomes (COs)		
By the end of this course, students will		
CO1	Explain and apply the provisions of the Indian Contract Act, 1872, including formation, performance, discharge, breach of contracts, and special contracts, in real-life business and commercial situations.	
CO2	Analyze the provisions of the Negotiable Instruments Act, 1881 and evaluate the rights, duties, and liabilities of parties involved in negotiable instruments, with special reference to dishonour and legal remedies.	
CO3	Analyze the legal framework governing corporate governance, business ethics, and compliance mechanisms in India, and evaluate the responsibilities and liabilities of business entities and management under contemporary business laws.	
CO4	Interpret the business regulatory and compliance framework in India, including the role of regulatory authorities and key laws such as SEBI, FEMA, and PMLA, to ensure lawful and ethical business operations.	
Detailed Syllabus		
Unit		
Unit 1: Indian Contract Act, 1872		
1.1	Meaning and nature of contract	
1.2	Essential elements of a valid contract	
1.3	Types of contracts	
1.4	Free consent and its implications	
1.5	Performance and discharge of contracts	
1.6	Breach of contract and remedies	
1.7	Special contracts (overview):	
a.	Indemnity	
b.	Guarantee	
c.	Bailment and Pledge	
Unit 2: Negotiable Instruments Act, 1881		
2.1	Meaning and characteristics of negotiable instruments	
2.2	Types of negotiable instruments:	
a.	Promissory Note	
b.	Bill of Exchange	
c.	Cheque	
2.3	Holder and holder in due course	
2.4	Negotiation and endorsement	
2.5	Dishonour of negotiable instruments	
2.6	Legal provisions relating to dishonour of cheques	
2.7	Rights and liabilities of parties	

Unit 3: Corporate Governance, Business Ethics, and Compliance Framework

- 3.1 Concept and Importance of Corporate Governance
- 3.2 Principles of Corporate Governance: Transparency, Accountability, Fairness, and Responsibility
- 3.3 Role and Responsibilities of Board of Directors and Key Managerial Personnel
- 3.4 Business Ethics and Ethical Issues in Corporate Decision-Making
- 3.5 Corporate Social Responsibility (CSR): Legal Provisions and Compliance under Companies Act, 2013
- 3.6 Whistle Blower Mechanism and Vigil Mechanism
- 3.7 Corporate Fraud, Mismanagement, and Legal Consequences

Unit 4: Business Regulatory & Compliance Framework

- 4.1 Meaning and importance of business regulation
- 4.2 Role of regulatory authorities in India
- 4.3 SEBI – powers and functions
- 4.4 FEMA – basic provisions for business
- 4.5 Prevention of Money Laundering Act (overview)
- 4.6 Compliance failures and penalties

Mapping Matrix of POs, PSOs, and COs

Cos	POs												PSOs				
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	1	3	3	2	3	3	3	2	1	3	2	1	2.25	2	---	2	2.00
CO-2	3	2	2	---	---	2	1	---	2	3	3	3	2.33	3	2	3	2.67
CO-3	3	2	--	3	1	1	2	3	3	1	3	3	2.27	3	3	---	3.00
CO-4	3	2	1	3	3	3	2	2	3	1	3	3	2.42	1	2	3	2.00
Avg	2.50	2.25	2	2.7	2.33	2.25	2.00	2.33	2.25	2.00	2.75	2.50	2.32	2.25	2.33	2.67	2.42

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching Pedagogy

CO1 Lecture with examples

CO2 Workshop on idea generation

CO3 Case study and expert session

CO4 Role-play / simulation

Assessment Method

Internal Assessment(40 Marks)	Marks	Class Test	Assignment	Quiz	Presentation
CO1	10	5	5	--	--
CO2	10	5	--	5	--
CO3	10	--	5	5	--
CO4	10	5	--	--	5
External Assessment(60 Marks)	Marks	Term End Examination			
CO1	15				
CO2	15				
CO3	15				
CO4	15				

References

- Indian Agriculture and Agri Business Management, Dr. Sengappa V Mamanshetty, Raj Publication
- Agri Business Present and Future, A.K. Agarwal, Axis Books Private Limited, New Delhi.
- Modern Agriculture Management, Osburn, Donald D., Schneeberger, Kenneth C.. Reston Publishing Company Inc.
- Agriculture Marketing, Reddy, A.Vidyadhar, Print Well Publishers, Jaipur.
- Agriculture Business Management Through Expert System, Prof. Dr. K. Prathapan and Prof. Dr. Anil T. Gaikwad, Himalaya Publishing House.
- Introduction to Agricultural Economics and Agri Business Management, Talathi Naik, ANE Books.
- Agribusiness and Technology: Revolutionizing the Future of Farming, Sujit Sahgal, Sujit Sahgal, SAGE Publications Pvt. Ltd.

Program – M.Com Semester- 2				
Course Code 256010458011	Name of Course- Summer Internship	Major		
Credit: 02	Teaching Scheme: Theory (0) - Practical (2)	Teaching Hours - 60		
Course Outcomes (COs)				
By the end of this course, students will				
CO1	Apply theoretical knowledge of accounting systems, statutory compliance, and governance frameworks to understand financial practices and regulatory requirements of NGOs, Cooperatives, and Corporate organizations.			
CO2	Demonstrate professional competencies including ethical conduct, documentation, compliance reporting, communication, and reflective analysis through supervised institutional internship work and presentation.			
Detailed Syllabus				
Unit 1: Accounting & Compliance Framework for NGOs, Cooperatives and Corporate Organizations				
<ul style="list-style-type: none"> • Concept and objectives of institutional accounting • Accounting systems followed by: <ul style="list-style-type: none"> ◦ Non-Governmental Organizations (NGOs) ◦ Cooperative institutions ◦ Corporate organizations • Maintenance of basic accounting records: <ul style="list-style-type: none"> ◦ Vouchers ◦ Cash book ◦ Journals and ledgers ◦ Trial balance ◦ Receipts & Payments Account ◦ Income & Expenditure Account / Profit & Loss Account ◦ Balance Sheet • Overview of statutory compliance requirements: <ul style="list-style-type: none"> ◦ Income Tax provisions applicable to NGOs, Cooperatives and Corporates ◦ GST applicability and compliance (where applicable) ◦ Tax Deducted at Source (TDS) • NGO-specific compliance and reporting: <ul style="list-style-type: none"> ◦ Grant utilization and donor reporting ◦ Financial accountability norms • Cooperative-specific statutory requirements: <ul style="list-style-type: none"> ◦ Audit procedures ◦ Registrar-related compliance and filings • Corporate compliance exposure: <ul style="list-style-type: none"> ◦ Statutory audit ◦ Basic financial disclosure requirements 				

Unit 2: Governance, Internal Control and Professional Reporting

- Governance framework in:
 - NGOs (Trustees / Governing Body)
 - Cooperatives (Managing Committee / Board)
 - Corporate organizations (Board of Directors)
- Organizational structure and decision-making processes
- Internal control systems and financial safeguards
- Role of governance in transparency and accountability
- Ethical standards and professional conduct in institutions
- Documentation and record-keeping practices
- Understanding audit trails and reporting systems
- Preparation of internship report:
 - Organizational profile
 - Accounting and compliance practices observed
 - Governance mechanisms
 - Learning outcomes and reflections

Approved Host Organizations

(Students may select ANY ONE category with departmental approval)

A. Non-Governmental Organizations (NGOs)

- Registered NGOs, Trusts, and Foundations
- Development organizations working in education, health, livelihood, women empowerment, or social welfare

B. Cooperative Sector Institutions

- Credit Cooperative Societies
- Dairy and Agricultural Cooperatives
- Consumer Cooperatives
- Cooperative Banks

C. Corporate / Business Organizations

- Corporate Accounts or Finance Departments
- Small and Medium Enterprises (SMEs)
- Accounting, Audit, or Compliance Firms

(Internship work shall be undertaken in Accounts, Finance, Audit, Compliance, or Administration sections only.)

Curriculum Framework- Masters of Commerce – 2025

Cos	Mapping Matrix of POs, PSOs, and COs													PSOs			
	1	2	3	4	5	6	7	8	9	10	11	12	Avg	1	2	3	Avg
CO-1	2	3	2	2	2	2	2	2	3	2	2	2	2.17	2	2	2	2
CO-2	3	2	3	3	2	3	2	3	2	3	3	3	2.17	3	2	3	2.7
Avg	2.5	2.5	2.5	2.5	2	2.5	2	2.5	2.5	2.5	2.5	2.5	2.17	2.5	2	2.5	2.35

3 = Strong Contribution, 2 = Moderate Contribution, 1 = Slight Contribution, --- = No Significant Contribution

Teaching-Learning Methods

CO1 Field-Based Learning, Observation & Assisted Practice, Faculty Mentoring

CO2 Reflective Documentation Presentation & Discussion

Assessment Method

Internal Assessment(40 Marks)		Marks	
Internship Report		20	
Presentation		10	
Attendance & Institutional Feedback		10	
External Assessment(60 Marks)		Marks	Term End Examination
Viva-Voce Examination		60	

References

Books & Text References

- Financial Accounting – T.S. Grewal, Sultan Chand & Sons.
- Advanced Accounting – M.C. Shukla, S.C. Gupta & T.S. Grewal.
- Cooperative Management – C.B. Mamoria & R.D. Mamoria.
- NGO Management – K. Subba Rao.
- Corporate Governance – R. C. Chandra.

Acts, Rules & Regulatory Frameworks

- Income-tax Act, 1961
- Goods and Services Tax Act, 2017
- Companies Act, 2013
- Cooperative Societies Act (as applicable to the State)
- Foreign Contribution Regulation Act (FCRA), 2010
- Bombay Public Trusts Act, 1950 (where applicable)

Online Resources & Professional Bodies

- Publications and guidance notes issued by:
- Institute of Chartered Accountants of India (ICAI)
- Ministry of Corporate Affairs (MCA), Government of India
- Income Tax Department, Government of India
- Registrar of Cooperative Societies (State-level)
- Annual Reports, Audit Reports, and Financial Statements of NGOs, Cooperative Societies, and Corporate Organizations.
- Latest amendments, notifications, and circulars issued by statutory authorities shall be applicable.



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