

GLS UNIVERSITY

Faculty of Commerce Master of Commerce (M.Com.) Programme

1. GLS University's Master of Commerce programme is a two-year full-time post-graduate programme leading to the degree of Master of Commerce (M.Com.). The programme will be offered by two constituent colleges of GLS University, viz.,
 - i. S.M. Patel Institute of Commerce (SMPIC)
 - ii. M.R. Parikh (GLS) Institute of Commerce (MRPIC)

2. Programme Objectives

The broad aim of M.Com.Programme is the preparation of the participants for executive positions in Management. The approach is inter-disciplinary with emphasis on the development of conceptual knowledge and problem solving ability in issues regarding Corporate Accounting, Tax and Finance in the context of Strategic Management Planning. More specifically, the programme is intended to:

- Create the structure which affords the participants an opportunity to develop a decision-focused approach to management.
- Provide opportunities for participants to explore and to discuss corporate managerial accounting for decision making.
- Develop the ability, given a particular situation within a business environment, to identify key issues, focus on relevant information, rank the issues in the order of importance, processes required in computations and undertake financial modelling, suggest and debate alternative courses of action, select the most appropriate course of action, develop the ability to present a motivated solution to small and large groups of participants and develop the participants' written and oral communication skills.

3. Eligibility Norms for Admission to First Year M. Com.

Applicants seeking admission to the programme should possess a degree in Bachelor of Commerce/Business Administration/Management (B.Com./BBA/BMS) with relevant commerce subjects from any university recognised by UGC.

4. Admission

- a) The intake for the M.Com. Programmewill be 100 seats at each institute.
- b) Admission to reserved category candidates will be as per the guidelines of Government of Gujarat.

- c) Admission to all categories will be on merit.
- d) Separate category-wise merit lists will be prepared.
- e) Admission to each institute will be done separately.
- f) Candidates will have to obtain and produce Provisional Eligibility Certificate from GLS University.

5. Programme Overview

The entire schedule of academic activities of the programme will be listed in the Academic Calendar to be released at the beginning of each academic year. An overview of the programme is as follows:

Sr. No.	Particulars	Number
1	No. of Years/Semesters	2/4
2	Total Credits	80
3	Total No. of Courses	20
	a) Core Courses	10
	b) Major Special	10
4	Total Teaching weeks (per semester)	15
5	Admission and examinations (per semester)	2

6. Programme Structure (Semester-wise)

SEMESTER-1			
Code	Core Courses	Credit	Objectives
C101	Business Environment and Managerial Economics	4	This course develops the ability to understand and scan business environment in order to analyse opportunities and take decisions under uncertainty. The course also helps to develop managerial perspectives to economic fundamentals and aids in decision making under the given constraints.
C102	Managerial Accounting	4	This course is designed to enable the students develop an understanding of the significance of accounting for managerial decisions.
C103	Operations Research	4	This course aims at developing an understanding of the applications of Operations Research techniques to business and industry.
C104	Strategic Management	4	This course aims at enhancing the decision making ability of the students in situations of uncertainty in a vibrant business environment.

C105	Tax Planning and Management 1	4	The objective of this course is to make the students conversant with individual tax planning and corporate tax planning.
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SEMESTER-2			
Code	Core Courses	Credit	Objectives
C201	Advance Financial Accounting	4	The objective of this course is to give the student exposure to advanced accounting issues and practices.
C202	Perspectives of Management	4	This course aims to give the students an overview of various perspectives of Management.
C203	Corporate Governance and Business Ethics	4	This course aims to give the students an overview of various perspectives of Corporate Governance and Business Ethics.
C204	Research Methodology	4	The objective of this course is to make the students understand different aspects of Research Methodology and learn various statistical tools and techniques for decision making and undertaking research in their project work.
C205	Tax Planning And Management 2	4	This course aims at making the students aware of the various Indirect taxes relating to business and make a systematic tax plan.
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SEMESTER-3			
Code	Major Special	Credit	Objectives
MS301	Management Accounting -1	4	The aim of this course is to provide a practical approach towards Accounting which will give a professional edge to them when faced with real life business situations and for taking managerial decisions.
MS302	Cost Accounting-1	4	In this course the students are exposed to different concepts of costing and enable them to take various decisions relating to costing.
MS303	Auditing	4	This acquaints the students with the Auditing practices and concepts in- depth.
MS304	Corporate Financial	4	This course prepares the students to understand the various components of

	Reporting		corporate financial reporting.
MS304	Project and Viva-I	4	The objective of Project and Vivas is to improve the learning experience which gives an opportunity to use the newly acquired skills to understand and analyse the Problem.
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SEMESTER-4			
Code	Major Special	Credit	Objectives
MS401	Management Accounting-2	4	The aim of this course is to familiarise the students with the advanced tools and techniques of managerial accounting.
MS402	Cost Accounting-2	4	This course is a continuation of the basic course on Cost Accounting. It provides advanced perspectives of Cost Accounting to the students with the various modern costing concepts.
MS403	International Accounting	4	This course acquaints the students with the International Accounting Concepts which will provide them a sound multi-dimensional knowledge about accounting theories, concepts and principles in a globalised accounting context.
MS404	Indian Accounting Standards	4	This course is to acquaint the students with the diverse accounting policies and practices and give them an in-depth knowledge about IAS.
MS405	Project and Viva- II	4	This course is to make the students use their analytical and decision making skills by undertaking a project, writing a report and presenting the same which will provide them an opportunity to use their conceptual learning practically with real life problems.
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7. Evaluation Pattern

Evaluation Pattern	Internal Evaluation	External Evaluation
All Courses	50%	50%
<ul style="list-style-type: none"> Passing percentage in Internal and External evaluation is 40 each. The components of the internal evaluation will be communicated by the institution at the beginning of the semester. External evaluation will consist of University Examination to be conducted by GLS University. 		

8. Fee Structure

Details of fee to be collected at the time of admission/
Commencement of each semester

Sr. No.	Type of Fees	Amount per semester (Rs.)
1	Tuition fee	10,000

Fee Refund Rule: Tuition fee will be refunded if cancellation is made within one month of admission after deducting Rs.1, 000/- as processing fee.