



MATS UNIVERSITY
**MATS SCHOOL OF MANAGEMENT &
BUSINESS STUDIES**

Syllabus

**For
(Three - Year Full-Time Degree Course)**

**Bachelor of Commerce
(B.Com.)**

(2025-2028)

(Semester Based Course)



Regulation & Policies



Today's business world is more complicated, fast-changing, and demanding than ever before. Technology, computers, liberalization, and globalization are all changing how we live and do business at a very fast pace. With these big changes and tough challenges, the **MATS School of Business Studies** has designed its courses to keep up with what modern businesses need.

The School aims to bring a fresh and practical approach to business education in India. Its programs combine management and technology in a smart and useful way. This mix helps students think clearly, make better decisions, and become more capable in handling real business problems. The learning at the School is interactive, where teachers and students work closely together. The focus is on teaching skills that match what today's companies are actually looking for.

Students also get a lot of exposure to how industries work, which helps shape them into future-ready professionals. This real-world experience gives them the knowledge and confidence to succeed as managers in today's fast-paced business world.

One of the main goals of the **Bachelor of Commerce (B.Com.)** program at MATS University is to build strong links with businesses and industries. The School believes that what students learn should be useful and practical. That's why experienced professionals from various industries are often invited to give special lectures, helping students learn directly from the experts.

1.B. OBJECTIVES OF THE COURSE

The Institute proposes to make its students agents of social change, and acting as a catalyst in the economy of the nation, who see their future not primarily as a career for self-enrichment but as a way of contributing their part to the basic evolution in the field of business that is taking place in India today.

In this context, the imparting of knowledge and skills is of vital importance, but even more crucial is the purpose for which this knowledge and these skills are utilized. Will they contribute to justice for the poor and oppressed, more social concern, more honesty and cultural understanding, along with the strong managerial and business skills rather than the maintenance of the status quo and a lopsided distribution of power and benefits? This will, to a great extent, depends on the values that students carry with them when leaving the Institute.

In order to prepare students for the challenging tasks that await them, the program equips them with knowledge, skills and values. This can be spelled out as follows:

- 1.B.1 Students are acquainted with the conceptual knowledge of different aspect of management, business, industry, and industrial and social administration. This is done through a broadening of horizons by

making available information in the form of books and magazines, research reports and by generating in students the desire to learn more as a lasting inclination for the rest of their professional lives.

- 1.B.2 Students are taught to reflect for themselves. The analytical and logical powers are developed so that they can comprehend problems and their implications. This is done through case studies, Industrial visits, foreign visit, exposure camps and seminars.
- 1.B.3 Efforts are made to awaken in the students a scientific interest in management problems and to equip them with a workable knowledge of research principles and techniques.
- 1.B.4 Every effort is taken to transform a student from job seeker to job provider by inculcating their entrepreneurial skills.

By the time a student leaves the Institute, She/he is expected to have acquired a scientific bent of mind and an analytical ability to carry out the complete business and management practices.

Students are therefore asked to submit a project report so that they can be exposed to the current business and management practices.

- 1.B.5 The communication and interpersonal skills of the students are developed, so that they can express themselves clearly and with self-confidence and exert influence on others. Students are also trained to be good listeners, who are sensitized to the expectations of others, especially small people, and who can play effective role in-group situations.

The Institute tries to achieve this objective through courses and practical exercises in communication, mock interviews, role playing, group dynamics, besides classes to enhance skills to both English and Hindi languages.

- 1.B.6 Practical Training assumes, in the light of the objectives of the Institute, great importance and is therefore given considerable institutional and industrial visits, placement as an apprentice.
- 1.B.7 Motivational Training: The programme tries to cultivate in the students' values, attitudes and strong understanding of business that make them agents of social change.

1.C. COURSE DESIGN

The subjects in the syllabus of the Under-Graduate course in Commerce can be classified under three major headings.

- 1.C.1. CORE COURSES
- 1.C.2. GE
- 1.C.3. AEC
- 1.C.4 DSE

The following table indicates the coverage of courses along with the marks they carry.

1.D. Scope and Content:

- 1.D.1. The user of this document is notified to go through the contents scrupulously. There are certain Regulations and Policies, which would be applicable only for certain, programmes.
- As such the applicability of their Regulations and Policies must be understood in the content of the given Course Matrix and Syllabus of each programme.
- 1.D.2. The Regulations and Policies given here are in addition to the rules and regulation notified at the time of admission.
- 1.D.3. The authorities of University may modify, add, delete, expand or substantiate any part of the Regulations and Policies without the prior approval of the student.

1.E. Course Matrix

- 1.E.1. Each semester of the programme will consists of the following subjects:

1.E.1.2 CORE COURSES

1.E.1.3 GE

1.E.1.4 AEC

1.E.1.5 DSE

1.E.2. Core Courses

Core courses including electives comprise subjects that form an integral part of a high quality BBA (HR / Finance & Marketing) programme. These courses provide a strong grounding in basic Management discipline. The course matrix for these courses has been developed by Board of Studies, represented by Professionals from Industry as well as Academia.

- 1.E.3. AEC –Ability enhancement course. This section enhances the personal skill of the students from different stream.
- 1.E.4 DSE –Discipline specific electives. It covers the specializations from HR and Finance to give students deep insight.

1.F. Assessment and Examination

1.F.1. Credits

Credit Points will be awarded for all CORE and AEC and GE subjects. One credit is equivalent to 1 classroom contact hours.

1.F.2. Internship

The duration for the internship programme will be four weeks in an industry of repute or in self-managed family business. The internship will carry a total of 100 marks. of this, 70 marks are for the report, 30 marks for the presentation and the viva-voce examination which will be conducted by external experts in the relevant disciplines.

1.F.3. Eligibility to appear for the Term-end Exam.

Students, who have put in a minimum of 75% attendance in each subject, shall be eligible to appear for the Term-end examination. Minimum of 40% marks in mid-term examination individually in all papers

1.F.4. Evaluation of the course:

Candidates will be continuously evaluated/assessed on the basis of their performance through both Internal and External assessments, each carrying 20% weightage. The External marks will be evaluated through an End-term Examination, while the Internal marks will be based on Class Participation, Tests, Assignments, Presentations, etc.

Candidates must secure a minimum of 40 marks overall in each subject and pass separately in both Internal and External examinations.

1.G Award of Degree:

A student will be awarded Degree after successful completion of six semesters securing 4 grades in each paper or minimum 40 marks out of 100 as per examination ordinance.

1.H. Classification of successful candidates

1.H.1. GRADE POINT, LETTER GRADE

Grade Point is an integer indicating the numerical equivalent of the letter grade.

- a) Two methods – relative grading or absolute grading have been in vogue for awarding grades in a course. The relative grading is based on the distribution (usually normal distribution) of marks obtained by all the students of the course and the grades are awarded based on a cut – off marks or percentile. Under the absolute grading, the marks are converted to grades based on pre- determined class intervals.
- b) MATS University will follow the absolute grading system.

Following Grading system will be applicable for UG courses of B. Com

| Marks Secured (in %) | Grade Point | Letter Grade |
|-----------------------------|--------------------|---------------------|
| 80 and above | 10 | Outstanding (O) |
| 70 and above but below 80 | 9 | Excellent (A+) |
| 60 and above but below 70 | 8 | Very Good (A) |
| 55 and above but below 60 | 7 | Good (B+) |
| 50 and above but below 55 | 6 | Above Average (B) |
| 45 and above but below 50 | 5 | Average (C) |
| 40 and above but below 45 | 4 | Pass (P) |
| Below 40 | 0 | Fail (F) |
| | 0 | Absent (AB) |

1.H.2. Ranks

Only candidates who have passed each of the semester examination at the first appearance shall be eligible for award of Ranks. The first ten ranks shall be notified.

1.I. Academic Integrity and Ethics

A student who has committed an act of academic dishonesty will be deemed to have failed to meet a basic requirement of satisfactory academic performance. Thus, academic dishonesty is not only a basis for disciplinary action but also is relevant to the evaluation of student's level of performance and progress.

Where there has been violation of the basic ethos and principles of academic integrity and ethics, the Director/Board of Examiners/Course coordinator may use their discretion in terms of disciplinary action to be taken.

Academic dishonesty includes, but is not necessarily limited, to the following

- 1.J.1. Cheating or knowingly assisting another student in committing an act of cheating
- 1.J.2. Unauthorized possession of examination materials, destruction or hiding of relevant materials
- 1.J.3. Act of plagiarism.
- 1.J.4. Unauthorized changing of marks or marking on examination records.

1.J. Attendance

Students are required to attend and participate in all scheduled class sessions, guest lectures, workshops, activities of both academic and non-academic nature.

A student is eligible for the end-term exam, amongst other regulations, only if he/she has a minimum of 75% attendance in each subject individually.

Students may be dropped from the programs due to excessive and non-intimated absences.

Students must notify the program coordinator in writing, the reasons for absence, if any, from class sessions, activities and assessment components.

On notification of absences (including anticipated absences) The Director/Programme coordinator would determine whether the absences could be rectified or whether it is possible to satisfactorily complete the subject with the number of identified absences.

1.K. General Guidelines

- 1.J.1. The students are expected to spend a considerable amount of time in research, reading and practice.
- 1.J.2. All students are expected to develop and maintain a positive professional attitude and approach throughout the Programme and in conduct of all other activities.
- 1.J.3. Attendance alone is not sufficient. Students are expected to Participate, to help the class learn and understand the topics under consideration.
- 1.J.4. Food and drinks are not permitted in the classroom / conference hall.
- 1.J.5. All students are expected to dress as per stipulated dress code.

PROGRAM OUTCOME:

- PO1. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.
- PO2. Students can independently start up their own business and make their own decisions at personal & professional level of National & International Level.
- PO3. The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
- PO4. By goodness of the preparation, they can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employees and so on.
- PO5. Students will prove themselves in different professional and competitive exams like C.A., C.S., CMA, State PSC, UPSC.
- PO6. Students will gain thorough systematic and subject skills within various disciplines of finance, marketing, auditing and taxation, accounting,
- PO7. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial & marketing supporting services.

Programme: Bachelor of Commerce (B. Com) Sem: I

| NHEQF Level: 5 Courses | | | | Teaching Scheme | | | Evaluation Scheme | | Total | |
|--|---------------------|---|--------------|-----------------|---|---|-------------------|-----|-------|-------|
| Course Category | Course Sub Category | Course Name | Code | Hours | | | Credits | | | Marks |
| | | | | L | T | P | | | | |
| Discipline Specific Core Courses (DSCC) | Major | Financial Accounting - I | BCOM DSC-001 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Business Law | BCOM DSC-002 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Business Organization | BCOM DSC-003 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| General Elective (GE)/ Interdisciplinary/ Multidisciplinary/Allied Courses | GE | to be selected by the students of other faculty | GE 004 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Skill Enhancement Course (SEC)/Internship | SEC | Computerized Accounting | SEC 003 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Ability Enhancement Course (AEC) | AEC | Communicative English-I | AEC 001 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Value Added Course (VAC)/Indian Knowledge System (IKS) | VAC - Foundation | Yoga and Human Consciousness | VAC 001 | 1 | 0 | 0 | 1 | 15 | 35 | 50 |
| Value Added Course (VAC)/Indian Knowledge System (IKS) | VAC – Lab | Yoga and Human Consciousness | VAC 001 P | 1 | 0 | 0 | 1 | 15 | 35 | 50 |
| | | | | 22 | 0 | 0 | 22 | 180 | 420 | 600 |

***List of GE Subjects for Semester I:**

- 1.Computer System Architecture and Digital Electronics
- 2.CG me Paryatan
- 3.Nutrition for Health

Students have to select anyone of the above-mentioned subjects.

Programme: Bachelor of Commerce (B. Com) Sem: II

| NHEQF Level: 5 Courses | | | | Teaching Scheme | | | | Evaluation Scheme | | Total |
|--|---------------------|---|--------------|-----------------|---|---|---------|-------------------|-----|-------|
| Course Category | Course Sub Category | Course Name | Code | Hours | | | Credits | | | |
| | | | | L | T | P | | | | |
| Discipline Specific Core Courses (DSCC) | Major | Financial Accounting-II | BCOM DSC-004 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Business Statistics | BCOM DSC-005 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Business Environment | BCOM DSC-006 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| General Elective (GE)/ Interdisciplinary/ Multidisciplinary/Allied Courses | GE | To be selected by the students of other faculty | GE - 013 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Skill Enhancement Course (SEC)/Internship | SEC | Digital Marketing | SEC 015 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Ability Enhancement Course (AEC) | AEC | Negotiation Skills | AEC006 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Value Added Course (VAC)/Indian Knowledge System (IKS) | VAC | Environmental Studies & Disaster Management | VAC 002 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| | | | | 22 | 0 | 0 | 22 | 165 | 385 | 550 |

*** List of GE Subjects for Semester II:**

1. IT Skills
2. CG me Janjatiya Sanskriti
3. Intellectual Property Rights

Students have to select anyone of the above subjects.

Programme: Bachelor of Commerce (B. Com) Sem: III

| NHEQF Level: 5 Courses | | | | Teaching Scheme | | | | Evaluation Scheme | | Total Marks |
|--|---------------------|---|--------------|-----------------|---|---|---------|-------------------|-----|-------------|
| Course Category | Course Sub Category | Course Name | Code | Hours | | | Credits | | | |
| | | | | L | T | P | | CIA | ESE | |
| Discipline Specific Core Courses (DSCC) | Major | Income Tax Law and Other Practices – I | BCOM DSC-301 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Micro Economics | BCOM DSC-302 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Business Mathematics or (MOOCs) | BCOM DSC-303 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Company Law & Practice or (MOOCs) | BCOM DSC-010 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| General Elective (GE)/ Interdisciplinary/ Multidisciplinary/Allied Courses | GE | To be selected by the students of other faculty | GE-023 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Skill Enhancement Course (SEC)/Internship | SEC | IT For Managers-Tally | SEC 307 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Total | | | | 22 | 0 | 2 | 22 | 165 | 385 | 550 |

***List of GE Subjects for Semester III:**

1. Fundamentals of Programming
2. Bharat ke Dharmik Paryatan Sthal
3. Food Toxicology & Adulteration

Students have to select anyone of the above subjects.

Programme: Bachelor of Commerce (B. Com) Sem: IV

| NHEQF Level: 5 Courses | | | | Teaching Scheme | | | Evaluation Scheme | | Total | |
|--|---------------------|---|--------------|-----------------|---|---|-------------------|-----|-------|-----|
| Course Category | Course Sub Category | Course Name | Code | Hours | | | Credits | CIA | ESE | |
| | | | | L | T | P | | | | |
| Discipline Specific Core Courses (DSCC) | Major | Cost Accounting or (Mooc) | BCOM DSC-401 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Income Tax Law and Other Practices - II | BCOM DSC-402 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Corporate Accounting | BCOM DSC-403 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Elective Courses (DSEC) | Minor | GST Law and Custom Duty | BCOM DSE-401 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Legal Aspect ofBusiness | BCOM DSE-402 | | | | | | | |
| Ability Enhancement Course (AEC) | AEC | Judiciary and Important Legislatures | BCOM AEC-022 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Value Added Course (VAC)/Indian Knowledge System (IKS) | VAC | Stress Management | VAC 401 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Skill Enhancement Course (SEC)/Internship | SEC | Business Communication | SEC 408 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Total | | | | 22 | 0 | 0 | 22 | 145 | 385 | 550 |

Programme: Bachelor of Commerce (B. Com) Sem: V

| NHEQF Level: 5 Courses | | | | Teaching Scheme | | | Evaluation Scheme | | Total Marks | |
|--|---------------------|---|---------------|-----------------|---|---|-------------------|-----|-------------|-----|
| Course Category | Course Sub Category | Course Name | Code | Hours | | | Credits | CIA | ESE | |
| | | | | L | T | P | | | | |
| Discipline Specific Core Courses (DSCC) | Major | Business Ethics and Corporate Social Responsibility | BCOM DSC-014 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Financial Market, Institutions and Services | BCOM DSC-015 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Management Accounting | BCOM DSC-016 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Elective Courses (DSEC) | Minor | Financial Management | BCOM DSE-002A | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Principles of Marketing | BCOM DSE-002B | | | | | | | |
| Discipline Specific Elective Courses (DSEC) | Minor | Banking and Insurance | BCOM DSE-003A | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Advertising and Sales Management | BCOM DSE-003B | | | | | | | |
| Research Project (RP)/Major Project (MP)/Research Methodology (RM)/On Job Training (OJT) | (RP) | Internship Project & Viva | BCOM RP-001 | 0 | 0 | 2 | 2 | 15 | 35 | 50 |
| Total | | | | 20 | 0 | 2 | 22 | 165 | 385 | 550 |

Programme: Bachelor of Commerce (B. Com) Sem: VI

| NHEQF Level: 5 Courses | | | | Teaching Scheme | | | | Evaluation Scheme | | Total Marks |
|--|---------------------|--|---------------|-----------------|---|---|---------|-------------------|-----|-------------|
| Course Category | Course Sub Category | Course Name | Code | Hours | | | Credits | | | |
| | | | | L | T | P | | CIA | ESE | |
| Discipline Specific Core Courses (DSCC) | Major | Indian Economy and Arthashastra | BCOM DSC-017 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Investment on Stock Market | BCOM DSC-018 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Core Courses (DSCC) | Major | Accounting & Auditing | BCOM DSC-019 | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| Discipline Specific Elective Courses (DSEC) | Minor | Business Management | BCOM DSE-004A | 4 | 0 | 0 | 4 | 30 | 70 | 100 |
| | | Consumer Behaviour | BCOM DSE-004B | | | | | | | |
| Ability Enhancement Course (AEC) | AEC | Personality Developmen | BCOM AEC-038 | 2 | 0 | 0 | 2 | 15 | 35 | 50 |
| Research Project (RP)/Major Project (MP)/Research Methodology (RM)/On Job Training (OJT) | (RP) | Project-Preparation of a Business Plan | BCOM RP-002 | 0 | 0 | 4 | 4 | 30 | 70 | 100 |
| Total | | | | 18 | 0 | 4 | 22 | 165 | 385 | 550 |