



# CURRICULUM

For

# B.COM. Semester – 2

(With effective from Nov./Dec. - 2023)





**Course Structure As per NEP 2020 for  
B.COM. SEM – 2 (Major Accountancy)  
with effective from Nov./Dec. – 2023**

Sr. No	Course Category	Course Title	Course Credits
1	Major 1	Financial Accounting – 2	04
2	Major 2	Business Accounting – 2	04
3	Minor 1 (Select Any One)	Business Administration – 2	04
		Business Management – 2	
		Banking & Finance – 2	
		Business Computer Science – 2	
		Advance Business Statistics – 2	
		Business & Co-operation – 2	
		Business Economics – 2	
4	MDC 1 (Select Any One)	Accounting Standards – 2	04
		Export Import Management	
		Mathematics for Commerce – 2	
		Gandhian Economics and Rural Development – 2	
		Corporate Communication – 2	
		Technical Communication management – 2	
5	AEC 1 (Select Any One)	Practical English	02
		Life Skills – 2	
		Other Courses	
6	SEC 1 (Select Any One)	Team Building	02
		Public Speaking	
		Web Development and Designing	
		Tourism Management	
		Innovation and Entrepreneurship	
		Other Courses	
7	VAC 1 (Select Any One)	Personal Financial Planning	02
		Culture and Communication – 1	
		Sports and Fitness – 1	
		Environmental Study – 1	
		Vedic Mathematics – 1	
		Yoga & Happiness – 1	
		Digital Empowerment	
		Other Courses	
<b>TOTAL CREDITS</b>			<b>22</b>
8	Vocational / Exit Course/s		<b>04</b>





## B.COM. SEMESTER – 2

<b>1</b>	<b>MAJOR 3</b>	<b>FINANCIAL ACCOUNTING – 2</b>
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Name of the Course:	<b>Financial Accounting – 2</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Compute purchase consideration of business under different methods;
2. Recording transactions and preparing accounts for conversion of partnership firm into company in the books of vendor firm;
3. Recording transactions of purchase of firm's business and preparing balance sheet in the books of new company;
4. Prepare accounts under Self Balancing System;
5. Provide services to departmental stores in preparing departmental accounts;
6. Give accounting treatment of joint life policy premium paid by firm under different methods.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : CONVERSION OF PARTNERSHIP FIRM INTO COMPANY</b>	
<ul style="list-style-type: none"> <li>- Introduction &amp; Meaning</li> <li>- Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company</li> <li>- Procedure for Conversion of Partnership firm into Company</li> <li>- Purchase Consideration [PC]</li> <li>- Accounting treatments to close the books of Partnership Firm</li> <li>- <b>Practical Questions (accounts in the books of vendor firm only)</b></li> </ul>	<b>12</b>
<b>UNIT NO. 2 : PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY</b>	
<ul style="list-style-type: none"> <li>- Introduction &amp; Meaning</li> <li>- Purchase Consideration</li> <li>- Goodwill and Capital reserve</li> <li>- <b>Accounting treatments:</b> Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company</li> <li>- <b>Practical Questions (Accounts in the Books of Purchasing Company only)</b></li> </ul>	<b>12</b>
<b>UNIT NO. 3 : SELF BALANCING LEDGERS</b>	
<ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Procedure to introduce the Self Balancing System</li> <li>- Accounting treatment, Journal entries and ledgers,</li> <li>- Advantages and disadvantages of Self Balancing System,</li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>UNIT NO. 4 : DEPARTMENTAL ACCOUNTS</b>	





<ul style="list-style-type: none"> <li>- Introduction, Meaning and Objectives</li> <li>- Advantages of departmental accounting</li> <li>- Allocation of expenses</li> <li>- Inter departmental transfer</li> <li>- <b>Types of Department:</b> <ul style="list-style-type: none"> <li>A. Independent Department</li> <li>B. Dependent Department</li> </ul> </li> <li>- <b>Methods of Departmental Accounting</b> <ul style="list-style-type: none"> <li>A. Accounts of all departments are kept in one book only</li> <li>B. Separate Set of books are kept for each department.</li> </ul> </li> </ul> <p><b>Practical Questions</b></p>	<b>12</b>
<b>UNIT NO. 5 : ACCOUNTS OF JOINT LIFE POLICY</b>	
<ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Accounting Treatment of premium paid by the firm: <ul style="list-style-type: none"> <li>[A] When premium is considered as Revenue expenditure</li> <li>[B] When premium is considered as Capital expenditure</li> <li>[C] When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C</li> <li>[D] When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C</li> </ul> </li> <li>- All partners' Individual policy and Joint Life Policy [Joint and Several policies]</li> <li>- Amount payable to successor of deceased partner</li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

**Only practical questions are important for Semester End University Exam.**

**Suggested Readings:**

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.

**Note: Learners are advised to use latest edition of books.**





<b>B.COM. SEMESTER – 2</b>		
<b>2</b>	<b>MAJOR 4</b>	<b>BUSINESS ACCOUNTING - 2</b>

Name of the Course: **Business Accounting - 2**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

The course aims to help learners to acquire conceptual knowledge on business accounting, to impart skills for recording various kinds of business transactions and to maintain accounts.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Record transactions related to royalty and prepare required accounts in the books of lessee and lessor (landlord);
2. Guide business enterprises in preparing and submitting insurance claim statement against business losses under stock insurance policy;
3. Guide business enterprises in preparing and submitting insurance claim statement against business losses under Consequential Loss Policy;
4. Measure inventory valuation applying different methods under relevant Accounting Standards;
5. Understand provisions of Companies Act 2013 related to alteration of share capital with practical approach.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : ROYALTY ACCOUNTS</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning and Contract of Royalty</li> <li>- Explanation of special terms</li> <li>- Basis of Royalty calculation</li> <li>- Accounting calculations of Royalty</li> <li>- Accounting treatments: Journal Ledger Entries and Accounts</li> <li>- <b>Practical Questions</b> [Excluding Sub-contract of Royalty]</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY</b>	
<ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Average Clause</li> <li>- Stock Insurance Policy and claim</li> <li>- Important accounting terms related to stock insurance policy</li> <li>- Claim amount under the Stock Insurance policy for Loss of Stock/ goods</li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>UNIT NO. 3 : ACCOUNTS OF FIRE CLAIMS UNDER CONSEQUENTIAL LOSS POLICY</b>	
<ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Consequential Loss Policy (Loss of Profit Policy)</li> <li>- Claim amount under the Consequential Loss Policy (Loss of Profit Policy)</li> <li>- Important accounting terms related to Consequential Loss Policy</li> <li>- Journal entries for the Sanctioned and Accepted claims</li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>UNIT NO. 4 : INVENTORY VALUATION</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning of Inventory and Inventory Valuation</li> <li>- Objectives of Inventory Valuation</li> </ul>	<b>12</b>





<ul style="list-style-type: none"> <li>- Main valuation points of Indian Accounting Standard -2 [Revised]</li> <li>- Methods of Inventory Valuation[ including Stock statement] <ul style="list-style-type: none"> <li>[A] Specific Identification method</li> <li>[B] FIFO</li> <li>[C] LIFO</li> <li>[D] HIFO</li> <li>[E] Base Stock method</li> <li>[F] Weighted Average Price method</li> </ul> </li> <li>- Practical Questions</li> </ul>	
<b>UNIT NO. 5 : ALTERATION OF SHARE CAPITAL</b>	
<ul style="list-style-type: none"> <li>- Introduction, Meaning</li> <li>- Provisions of Companies Act 2013 related to alteration of share capital</li> <li>- Consolidation of shares</li> <li>- Sub-division of shares</li> <li>- Conversion of shares into stock</li> <li>- Bonus shares &amp; Right shares</li> <li>- Buyback of shares</li> <li>- Practical Questions</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Only practical questions are important for Semester End University Exam.**

**Suggested Readings:**

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
3. G Sudarsana Reddy, Financial Management Principles and Practices, Himalaya Publishing House, Mumbai.
4. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
5. S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Tulsian, P.C. Financial Accounting, Pearson Education.
8. M Hanif, A Mukherjee, Corporate Accounting 2<sup>nd</sup> Edition, McGraw Hill Education, India

**Note: Learners are advised to use latest edition of books.**





## B.COM. SEMESTER – 2

<b>3</b>	<b>MINOR 2</b>	<b>BUSINESS ADMINISTRATION – 2 (MANAGEMENT PRINCIPLES AND APPLICATIONS)</b>
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Name of the Course: **Business Administration – 2  
(Management Principles and Applications)**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

### Objectives:

The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Describe the various levels of management and applicability of management principles.
2. Evaluate a company's competitive landscape as per porter's five-force model.
3. Demonstrate various types of authority, delegation and decentralization in authority
4. Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
5. Discuss the impact of emerging issues in management.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.	<b>12</b>
<b>UNIT NO. 2 : PLANNING</b>	
Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy- meaning and elements of business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning.	<b>12</b>
<b>UNIT NO. 3 : ORGANISING</b>	
Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organisations' interface.	<b>12</b>
<b>UNIT NO. 4 : DIRECTING AND CONTROLLING</b>	
Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.	<b>12</b>
<b>UNIT NO. 5 : CONTEMPORARY ISSUES IN MANAGEMENT</b>	
Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

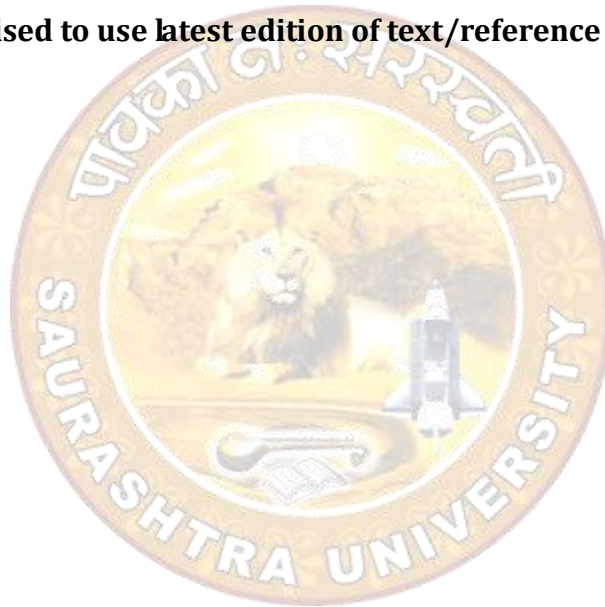




### **Suggested Readings:**

1. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
2. Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
3. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.
4. Griffin. Management Principles and Application. Cengage.
5. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
6. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
7. Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
8. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.
9. Mitra J.K.(2018).Principles of Management.Oxford University Press.
10. Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
11. Tulsian, P.C. & Pandey, V. –Business Organisation & Management, Pearson Education, India

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## B.COM. SEMESTER – 2

3	MINOR 2	BUSINESS MANAGEMENT – 2 (Marketing Management)
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Name of the Course:	<b>Business Management – 2 (Marketing Management)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Introduction of AI in Digital Marketing;
5. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
6. Explain the need for regulatory framework for digital marketing in India.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO MARKETING AND MARKETING ENVIRONMENT</b>	
<b>Introduction to Marketing:</b> Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.	12
<b>Marketing Environment:</b> Need for studying marketing environment; marketing intermediaries, customers, competitors, publics; Macro environment-demographic, economic, natural technological, politico-legal and socio-cultural factors.	
<b>UNIT NO. 2 : CONSUMER BEHAVIOUR AND MARKETING STRATEGIES</b>	
<b>Consumer Behaviour:</b> Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.	12
<b>Marketing Strategies:</b> Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.	
<b>UNIT NO. 3 : PRODUCT DECISIONS</b>	
Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle-concept and marketing strategies.	12
<b>UNIT NO. 4 : PRICING DECISIONS AND DISTRIBUTION DECISIONS</b>	
<b>Pricing Decisions:</b> Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.	12
<b>Distribution Decisions:</b> Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.	





## UNIT NO. 5 : PROMOTION DECISIONS AND DEVELOPMENTS IN MARKETING

**Promotion Decisions:** Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing

12

**Developments in Marketing:** Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.

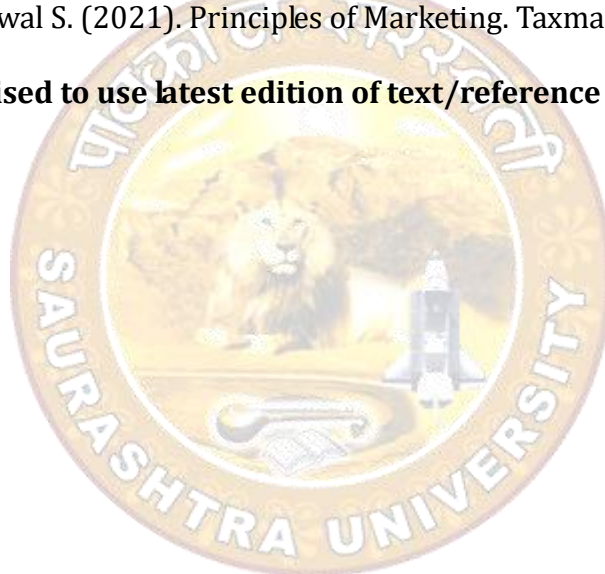
**Total Lectures/Hours**

**60**

### Suggested Readings:

1. Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press.
2. Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
3. Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
4. Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
5. Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
6. Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
7. Masterson, R. (2022), Marketing, 5ed., Sage Textbook
8. Ramaswamy, N, (2018), Marketing Management, Sage Textbook
9. Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

**Note: Learners are advised to use latest edition of text/reference books**





<b>B.COM. SEMESTER – 2</b>		
<b>3</b>	<b>MINOR 2</b>	<b>BANKING &amp; FINANCE – 2 (BANKING LAW &amp; PRACTICE)</b>

Name of the Course: **Banking & Finance – 2 (Banking Law & Practice)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

The main objective of the course is to develop an understanding of the Indian Banking System and various banking law and practices in India.

**Learning Outcomes:**

1. After completion of the course, learners will be able to: Understand about Indian banking system;
2. Gain an in depth knowledge about the RBI Act, 1934;
3. Know about securitization and reconstruction of financial assets and enforcement of security interest Act, 2002;
4. Explain provisions and legal provisions of prevention of money laundering Act, 2002;
5. Understand in detail credit regulations in India.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 THE NEGOTIABLE INSTRUMENT ACT 1881</b>	
Definition of negotiable Instrument Promissory note, Bill of exchange, and Cheque, Holder, Holder in due course, Payment in due course, Negotiation, Endorsement, Dishonour of Negotiable Instruments, Noting and Protest, Penalties in case of dishonour of certain cheques, Negotiable Instruments Act, 2002: Instruments (Amendment) Act, 2018.	<b>12</b>
<b>UNIT NO. 2 THE RESERVE BANK OF INDIA</b>	
Evolution, Organization: Central Board, local boards and departments in the central office, RBI as currency authority: RBI as banker to the government, RBI’s supervision over commercial banks, Licensing of banks. Regulations relating to capital, Reserves and liquid assets of operation and management, Training, Deposit insurance Penalties, RBI Act 2018, and Monetary Policy Committee. RBI and Regulation of Digital Financial Services in India, 2012 to 2016	<b>12</b>
<b>UNIT NO. 3 SECURITIZATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002</b>	
Regulation of securitization and reconstruction of financial assets and financial institutions, Enforcement of security interest, Central registry, Offences and penalties, relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act 2016.	<b>12</b>
<b>UNIT NO. 4 PREVENTION OF MONEY LAUNDERING ACT, 2002</b>	
Offence of money laundering, Attachment, adjudication and confiscation, Obligation of banking companies, financial institutions and intermediaries. Summons searches and seizures. RBI guidelines regarding prevention of money laundering, The Prevention of Money Laundering Act, 2012. Asset - Liability Management: Return and currency Risks while managing the assets and liabilities. RBI guidelines for Non-Performing Assets (NPAs)	<b>12</b>





<b>UNIT NO. 5 CREDIT REGULATION</b>	
Objectives – RBI’s instruments of general credit control: Bank Rate, Reserve requirements and OMOs, RBI’s direct credit regulation – Regulation of non-banking institutions – Credit planning in India. Promotional functions of the RBI: RBI and rural credit – RBI and industrial finance – RBI and export credit – RBI and exchange control.	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### **Suggested Readings:**

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G and Mithani DM: Banking in India; Orient Longman.
4. Sundharam and Varshini, “Banking Law, Theory and Practicies”, Sultan Chand & Sons, 2003.
5. Santhanam, “Banking and Financial System”, Margham Publications, Chennai, 2006.
6. Banking : Law and practice in India – Maheshwar Banking and Financial system – Vasant Desa.
7. Fundamentals of Banking – Dr.R. S. S. Swami
8. Bank Management By Vasant Desai –Himalaya Publication.
9. Bank and Institutional Management By Vasant Desai – Himalaya Publication
10. E.Gordon & K. Natrajan:Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai.
11. K.C.Shekar, Lekshmy Shekar, –Banking theory and Practice”, Vikas Publishing House.
12. Principles and Practices of Banking: Indian Institute of Banking & Finance- Macmillan Publication.
13. Srivastava S. P.; Banking Theory & Practice, Anmol Publication.

**Note: Learners are advised to use latest edition of text/reference books**





<b>B.COM. SEMESTER – 2</b>		
<b>3</b>	<b>MINOR 2</b>	<b>BUSINESS COMPUTER SCIENCE – 2 (PROGRAMMING IN C LANGUAGE)</b>

Name of the Course: **Business Computer Science – 2  
(Programming in C Language)**

Course credit: **03 + 01 = 04**

Teaching Hours: **Theory 45 (Hours) + Practical 30 (Hours)**

Total marks: **100**

Distribution of Marks: **50 Marks semester end theory examination  
25 Marks semester end practical examination  
25 Marks Internal assessments of theory (Unit:1 to 5)**

**Objectives:**

1. To enable students to write nesting of control statements program using C language.
2. To teach students the importance of structured programming.
3. To enable students to use the concept of arrays, and UDF in C programming.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Understand Nesting of Control Statements;
2. Understand and apply the concepts of Array and User Defined Function in C language
3. Analyze and debug Array and UDF programs written in C language

**Unit No. 1 to 5 -> Theory of 70 Marks Unit No. 6 -> Practical of 30 Marks**

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : DECISION STATEMENTS</b>	
- if ... else, Nesting of if ... else, else if ladder sequence - switch (case, default)	<b>12</b>
<b>UNIT NO. 2 : LOOPING STATEMENTS</b>	
- for, while, do ... while, and Nesting of loops - Other statements: go to & label, break, continue	<b>12</b>
<b>UNIT NO. 3 : ARRAY</b>	
- Requirement of an array - Single dimension array - Two dimension array	<b>12</b>
<b>UNIT NO. 4 : LIBRARY FUNCTIONS</b>	
- Character testing/conversion Functions: isalpha(), isdigit(), isalnum(), isupper(), islower(), isprint(), isspace(), toupper(), tolower() - String handling Functions: strlen(), strcpy(), strcat(), strcmp(),strupr(), strlwr(), strrev()	<b>12</b>
<b>UNIT NO. 5 : USER DEFINED FUNCTIONS</b>	
- Requirement of user defined function - No argument and No return value - Argument and No return value - Argument and Return value	<b>12</b>
<b>UNIT NO. 6 : PRACTICAL</b>	
Practical Exercise of Unit 1 To 5 (In C Language)	<b>60</b>
<b>Total Lectures</b>	<b>60 + 60</b>





## Theory Question Paper Style

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION - 2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	10
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	10
5	QUESTION - 5 (From Unit 5) (OR) QUESTION - 5 (From Unit 5)	10
<b>Total Marks</b>		<b>50</b>

### Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 2 hours/week = 1 credits. Total credit is 4.

### Examination:

- Theory Examination - Total marks 75 (50 marks of university examination and 25 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 25 (No Internal Marks)
- University Examination: 2 Hours

### Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 10 marks in internal)
- Practical: Minimum 40% (Minimum 10 marks in University examination)

### Suggested Readings:

1. Programming C By Balagurusamy
2. Programming C By Yashwant Kanitkar

**Note: Learners are advised to use latest edition of books**





## B.COM. SEMESTER – 2

**3**    **MINOR 2**    **ADVANCE BUSINESS STATISTICS – 2**

Name of the Course:            **Advance Business Statistics - 2**  
 Course credit:                    **04**  
 Teaching Hours:                 **60 (Hours)**  
 Total marks:                      **100**

### Objectives:

To provide knowledge regarding practical application of statistical tools in business.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. To draw and interpret Venn diagrams of set relations and operations and use Venn diagrams to solve problems
2. Time series data is used in time series analysis (historical or real-time) and time series forecasting to detect and predict patterns
3. students will be able to Extend and formalize knowledge of the theory of probability
4. A probability distribution depicts the expected outcomes of possible values for a given data generating process.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 SET THEORY AND PROBABILITY</b>	
<ul style="list-style-type: none"> <li>- Element of a set</li> <li>- Types of Sets</li> <li>- Venn Diagrams</li> <li>- Operations of Sets</li> <li>- Cartesian product of sets</li> <li>- Examples</li> <li>- Concept of probability</li> <li>- Mathematical and statistical definition of probability</li> <li>- Definition of different terms (Random Experiment, sample space, types of events, independent events etc.)</li> <li>- Addition Law and Multiplication Law for two events with proof</li> <li>- Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 2 TIME SERIES ANALYSIS</b>	
<ul style="list-style-type: none"> <li>- Analysis of Time Series</li> <li>- Important and Limitations</li> <li>- Component of Time Series               <ol style="list-style-type: none"> <li>1. Trend</li> <li>2. Seasonal variations</li> <li>3. Regular and Irregular variation</li> </ol> </li> <li>- Method of Finding Trend</li> <li>- Simple Moving average method</li> <li>- Method of Least Square</li> <li>- Fitting the following equations               <ol style="list-style-type: none"> <li>1. <math>y = a + bx</math></li> <li>2. <math>y = a + bx + cx^2</math></li> </ol> </li> <li>- Seasonal variation by Simple moving average method</li> <li>- Seasonal Index</li> <li>- Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 3 MATHEMATICAL EXPECTATION</b>	



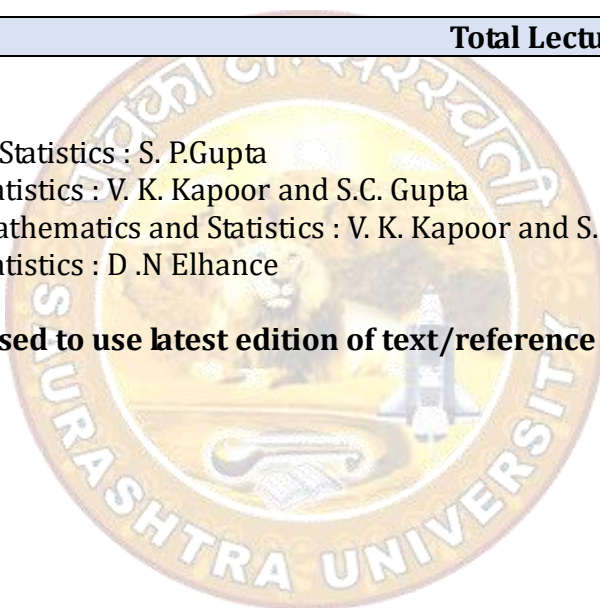


<ul style="list-style-type: none"><li>- Definition and meaning</li><li>- Mean and variance</li><li>- Properties of Mean and Variance</li><li>- Examples</li></ul>	<b>12</b>	
<b>UNIT NO. 4 DISCRETE PROBABILITY DISTRIBUTION 1 (BINOMIAL DISTRIBUTION)</b>		
<ul style="list-style-type: none"><li>- Characteristics</li><li>- Constants</li><li>- Importance of Distribution</li><li>- Examples</li></ul>	<b>12</b>	
<b>UNIT NO. 5 DISCRETE PROBABILITY DISTRIBUTION 2 (POISSON DISTRIBUTION)</b>		
<ul style="list-style-type: none"><li>- Characteristics</li><li>- Constants</li><li>- Importance of Distribution</li><li>- Fitting</li><li>- Examples</li></ul>	<b>12</b>	
<b>Total Lectures/Hours</b>		<b>60</b>

**Suggested Readings:**

5. Advance Practical Statistics : S. P.Gupta
6. Fundamental of Statistics : V. K. Kapoor and S.C. Gupta
7. Fundamental of Mathematics and Statistics : V. K. Kapoor and S.C. Gupta
8. Fundamental of Statistics : D .N Elhance

**Note: Learners are advised to use latest edition of text/reference books**







<b>B.COM. SEMESTER – 2</b>		
<b>3</b>	<b>MINOR 2</b>	<b>BUSINESS &amp; CO-OPERATION – 2 (CO-OPERATIVES LEGISLATION)</b>

Name of the Course: **BUSINESS & CO-OPERATION – 2 (Co-Operatives Legislation)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

The course aims To give an insight into the prevailing co-operative legal system and To enable the students to understand the legal framework of co-operation in India and in Gujarat.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Understand legal framework of Co-operatives in Gujarat and India;
2. Know management of registered societies and provisions for distribution of net profit;
3. Explain the regulatory provisions relating to co- operatives and co- operative society;
4. Understand the legal provisions for arbitration in co- operatives.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : CO-OPERATIVE LEGISLATION</b>	
Introduction & Concept, Need for legal framework for Co-operatives -History of Co-operative legislation in India – Salient Features of: Co-operatives Credit Societies Act of 1904; Co-operative Societies Act of 1912; Montagu Chelmsford Reforms Act 1919; Model Co-operative Societies Bill 1991; Multi-State Co-operative Societies Act 2002; The Constitution (Ninety Seventh Amendment) Act 2011; Producers’ Company Act 2013.	<b>12</b>
<b>UNIT NO. 2 : GUJARAT CO-OPERATIVE SOCIETIES ACT, 1961</b>	
Introduction & Concept, Salient features - Provisions Relating to Registration, Bye-laws, Qualifications, rights and liabilities of members.	<b>12</b>
<b>UNIT NO. 3 : MANAGEMENT OF REGISTERED SOCIETIES</b>	
Introduction , General Body, Board of Management - Duties and privileges of Registered Societies - State Aid to Co-operatives - Properties and funds of Registered Societies - Net Profit Distribution.	<b>12</b>
<b>UNIT NO. 4 : REGULATORY PROVISIONS RELATING TO CO-OPERATIVES</b>	
Introduction & Meaning of co-operative Audit and Type of Audit, Importance of Audit in co-operative society, Difference between commercial and co-operative Audit, Type of Auditor and powers and duties of Auditor of co- operative society, Settlement of Disputes, Co-operative Tribunal.	<b>12</b>
<b>UNIT NO. 5 : ARBITRATION</b>	
Introduction, Arbitration & Supersession of the board – Winding up of Registered Societies – Execution of orders- Co-operative Tribunals – Appeals – Revision – Review.	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

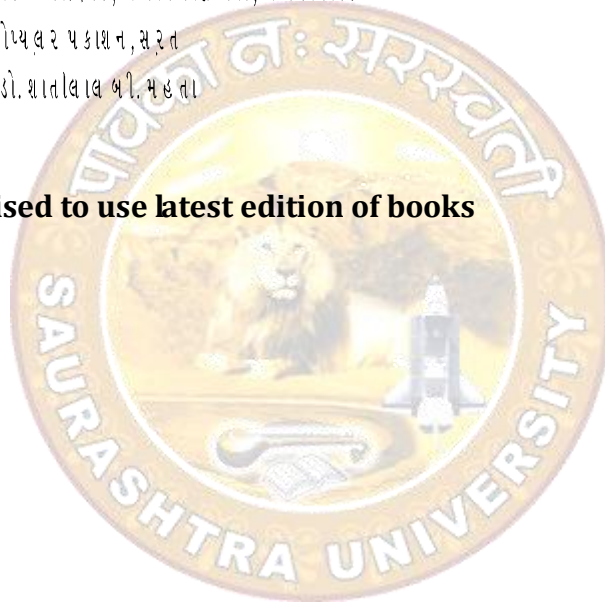
1. The Gujarat Co-Operative Societies Act, 1961
2. Co-Operative Societies Act 1904 & 1912





3. Calvert H, The Law And Principles of Cooperation, Thacker Spink & Co. Pvt. Ltd., Calcutta, 1959.
4. Goel B, Cooperative Legislation Trends and Dimensions, Deep and Deep Publication New Delhi. (2013)
5. Vidwans M.D, Cooperative Law in India, Sahithya Bhavan Publishers, New Delhi, 1956.
6. Krishnaswami O.R, (1989) Fundamentals of Co-operation, S.Chand & Co., New Delhi
7. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An Indepth Analysis, Shanma Publications, Coimbatore
8. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
9. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
10. L. S. Shastri : Law and Practice of Co-operative Societies in India
11. H Calvert : Law and Principles of Co-operation
12. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
13. ગુજરાત રાજ્ય સહકારી સંઘ - અમદાવાદ - સહકારી મંડળીઓનો કાયદો અને નિયમો
14. દસાઈ અને શેઠ - સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
15. ગથનિમાણ બોર્ડ પબ્લિકેશન - સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર - ભાગ-૧ - ૨
16. સહકાર સિદ્ધાંત અને વ્યવહાર - ડો. ફડક, ગથનિમાણ બોર્ડ, અમદાવાદ.
17. સિદ્ધાંત અને વ્યવહાર - પોપ્પલર પબ્લિકેશન, સુરત
18. ભારતમાં સહકારી પવિત્ર, ડો. શાંતીલાલ બી. મહતા

**Note: Learners are advised to use latest edition of books**





<b>B.COM. SEMESTER – 2</b>		
<b>3</b>	<b>MINOR 2</b>	<b>BUSINESS ECONOMICS – 2 (Elements of Micro Economics-2)</b>

Name of the Course: **Business Economics – 2 (Elements of Micro Economics-2)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Course Objectives:**

- Provide strong foundation courses in Micro Economics
- The development of critical thinking skills and the accumulation of factual knowledge.
- The development of an understanding of Micro Economic theory and their application to the economic sub fields.
- To aware the students able to identify and explain economic concept and theories related to the behaviour of economic agents, markets, industry and firm structures.

**Course Outcomes :**

- Students will be acknowledged with Micro Economics concepts and Theories.
- Students will get acquainted with the use of economic principles in business decisions.

PARTICULAR	<u>O. OF CTURES</u>
<b>UNIT NO. 1 : Production Analysis</b>	
<ul style="list-style-type: none"> <li>• Concepts, Nature and types of Production Function</li> <li>• Law of Diminishing return</li> <li>• Economies of scale</li> <li>• Iso-quant curve, Iso-cost curve</li> <li>• Theory of Marginal Productivity</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : Pricing Analysis – I</b>	
<ul style="list-style-type: none"> <li>• Concept of Perfect and Imperfect Competition</li> <li>• Perfect Competition : Characteristics-Equilibrium and pricing of firm and industry in short run and long run-AR and MR in Perfect Competition</li> </ul>	<b>12</b>





<ul style="list-style-type: none"> <li>Monopoly : Characteristics-Types-Equilibrium and pricing of firm and industry in short run and long run-AR and MR in Monopoly</li> </ul>		
<b>UNIT NO. 3 : Pricing Analysis – II</b>		
<ul style="list-style-type: none"> <li>Price discrimination : Concept- conditions/possibility, profitability, evaluation of price discrimination</li> <li>Monopolistic competition: Characteristics-Equilibrium and pricing of firm and group in short run and long run-AR and MR in Monopolistic competition- excess capacity, evils</li> </ul>	<b>12</b>	
<b>UNIT NO. 4 : Pricing Analysis – III</b>		
<ul style="list-style-type: none"> <li>Oligopoly – definition, features, kinked demand curve and price rigidity</li> <li>Selling costs – nature, inter-relationship of production cost and selling cost, effects of selling cost on demand curve.</li> </ul>	<b>12</b>	
<b>UNIT NO. 5 : Distribution of National income – I</b>		
<ul style="list-style-type: none"> <li>Rent- Concept-Modern theory of rent – Quasi rent</li> <li>Wage – Concept-Monetary and real wage, factors affecting real wage,</li> <li>Interest – meaning, definition, gross &amp; net interest, factors affecting interest.</li> <li>Profit – Concept-Gross Profit-Net Profit, principles of profit – risk, uncertainty, Innovation</li> </ul>	<b>12</b>	
<b>Total Lectures / Hours</b>		<b>60</b>

**Reference Books:**

1. Environment and entrepreneurs B.C Tandor
2. A Practical guide of industrial entrepreneurs
3. Dr.D.M Mithani, Micro Economics, Himalaya Publishing House.
4. Dr.D.M Mithani, Managerial Economics – Theory and Applications, Himalaya Publishing House
5. P.L. Mehta Managerial Economics





<b>B.COM. SEMESTER – 2</b>		
<b>4</b>	<b>MDC 2</b>	<b>ACCOUNTING STANDARD – 2</b>

Name of the Course: **Accounting Standard – 2**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

The aim of this course is to acquire the ability to apply specific accounting standards.

**Learning Outcomes:**

After completion of the course, learners will be able to:


1. Understand the applicability of accounting standards;
2. Understand the provisions of specified accounting standards;
3. Relate relevant accounting standards to various situations and apply them accordingly.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : ACCOUNTING STANDARD 15, 16 &amp; 17</b>	
- AS 15 : Employee Benefits - AS 16 : Borrowing Costs - AS 17 : Segment Reporting Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>UNIT NO. 2 : ACCOUNTING STANDARD 18, 19 &amp; 20</b>	
- AS 18 : Related Party Disclosures - AS 19 : Leases - AS 20 : Earnings Per Share Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>UNIT NO. 3 : ACCOUNTING STANDARD 21, 22 &amp; 23</b>	
- AS 21 : Consolidated Financial Statements - AS 22 : Accounting for Taxes on Income - AS 23 : Accounting for Investments in Associates Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>UNIT NO. 4 : ACCOUNTING STANDARD 24, 25 &amp; 26</b>	
- AS 24 : Discontinuing Operations - AS 25 : Interim Financial Reporting - AS 26 : Intangible Assets Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>UNIT NO. 5 : ACCOUNTING STANDARD 27, 28 &amp; 29</b>	
- AS 27 : Financial Reporting of Interests in Joint Ventures - AS 28 : Impairment of Assets - AS 29 : Provisions, Contingent Liabilities and Contingent Assets Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>Total Lectures/Hours</b>	
	<b>60</b>

**Suggested Readings:**

1. Ministry of Corporate Affairs, Government of India  
<https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>



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2. Study Material of ICAI (<https://resource.cdn.icai.org/66493bos53751-cp3-u2.pdf>)
  3. D S Rawat and Nozer Shroff, Accounting Standards (Student's Guide), June 2023, Publisher Taxman
  4. CA Ravi Kanth Miriyala, CA Sunitanjani Miriyala, Accounting Standards (Made Easy), December 2022, Publisher Taxman

***Note: Learners are advised to use latest edition of text books.***





## B.COM. SEMESTER – 2

<b>4</b>	<b>MDC 2</b>	<b>EXPORT-IMPORT MANAGEMENT</b>
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Name of the Course:	<b>Export-Import Management</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

The course aims to develop an understanding and build knowledge on the key aspects of export-import management in India and enabling students to become export professionals and entrepreneurs in the fast-changing global environment.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Analyse the basics of export-import management in India.
2. Evaluate various export incentives and schemes designed for business firms and exporters.
3. Organise and plan the documents required for export and import transactions and export finance.
4. Analyse the different operations involved in executing export orders.
5. Summarize the procedure and documentation formalities, practices and regulations governing export trade.
6. Create awareness about India's policy reforms to promote export competitiveness.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : BASICS OF EXPORT-IMPORT MANAGEMENT</b>	
An overview of Foreign Trade Policy; An overview of export-import management system in India; Deemed exports; Importance of exports to economic growth; Understanding Export-Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin;	<b>12</b>
<b>UNIT NO. 2 : EXPORT-IMPORT PROCEDURE AND DOCUMENTATION</b>	
EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment;	<b>12</b>
<b>UNIT NO. 3 : AN OVERVIEW OF EXPORT PROMOTION SCHEMES AND ORGANISATIONAL SUPPORT</b>	
Niryat Bandhu Scheme, MEIS, SEIS, Information on Registered Exporter (REX) System, SCOMET guidelines; Export Incentives: Scheme For Remission of Duties or Taxes on Export Products (RoDTEP), Scheme For Rebate of State and Central Taxes and Levies (RoSCTL); Export Promotion Capital Goods (EPCG); Organisational support: government regulatory agencies involved in export and import i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC).	<b>12</b>
<b>UNIT NO. 4 : LEGAL FRAMEWORK OF CUSTOM LAW</b>	
Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System	<b>12</b>



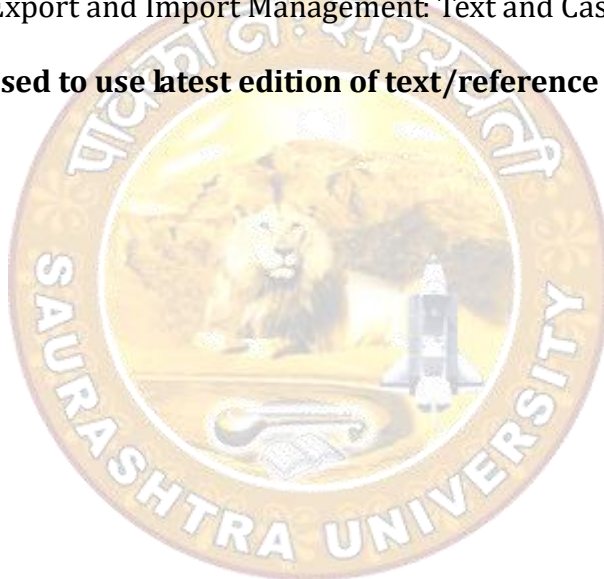


(ICES); Procedure for clearance of imported and export goods.	
<b>UNIT NO. 5 : MAKE IN INDIA AND EXPORT COMPETITIVENESS</b>	
NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP).	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Custom Manual (2018). Central Board of Indirect Taxes & Customs, India.
2. Gupta, P. (2020). Export Import Management, Tata McGraw Hill.
3. Joshi, R.M. (2018). International Marketing. OXFORD University Press.
4. Lall, M., & Ahmed, S. (2021). Export-Import Procedure and Documentation. Sultan Chand & Sons, New Delhi.
5. NITI Aayog. Export Preparedness Index, 2020.244 | Page
6. Paul, J., & Aserkar, R. (2008). Export Import Management. OXFORD University Press.
7. Rai, U.K. Export-Import and Logistics Management, 2nd ed. PHI Learning
8. Singh, R. (2020). Export and Import Management: Text and Cases. SAGE Publishing.

**Note: Learners are advised to use latest edition of text/reference books**







<b>B.COM. SEMESTER – 2</b>		
<b>4</b>	<b>MDC 2</b>	<b>MATHEMATICS FOR COMMERCE – 2</b>

Name of the Course: **Mathematics for Commerce – 2**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

The course aims to familiarize students with the applications of Mathematics techniques in business decision making.

**Learning Outcomes:**

After completion of the course, learners will be able to:

Acquire proficiency in using different mathematical tools (Determinant, Matrix, Limit, Mathematical Induction, Equations) in solving real life business and economic problems.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : DETERMINANT</b>	
<ul style="list-style-type: none"> <li>- Definition</li> <li>- Order 2x2,3x3</li> <li>- Cramer’s Rule</li> <li>- Properties of Determinant</li> <li>- Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : MATRIX</b>	
<ul style="list-style-type: none"> <li>- Definition</li> <li>- Types of Matrices</li> <li>- Matrix Operation               <ul style="list-style-type: none"> <li>1) Addition, Subtraction</li> <li>2) Products and their properties</li> </ul> </li> <li>- Transpose of Matrix</li> <li>- Adjoint of Matrix, Inverse of Matrix</li> <li>- Solution of Simultaneous linear equation using inverse matrix</li> <li>- Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : LIMIT</b>	
<ul style="list-style-type: none"> <li>- Introduction, Meaning of <math>x \rightarrow a, x \rightarrow 0</math></li> <li>- Limit of a Function (Definition)</li> <li>- Rules of limits</li> <li>- Standard limits</li> <li>- Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : MATHEMATICAL INDUCTION</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Principle of Mathematical Induction</li> <li>- Meaning of Sequence and Series</li> <li>- Sigma Notation <math>n, n</math> square, <math>n</math> cube (With Proof)</li> <li>- Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : EQUATIONS</b>	
<ul style="list-style-type: none"> <li>- Linear Equation</li> <li>- Quadratic Equation</li> </ul>	<b>12</b>



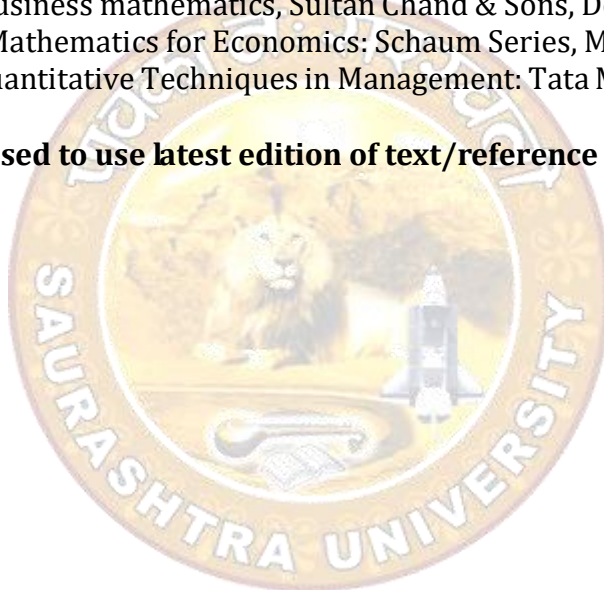


<ul style="list-style-type: none"><li>- Cubic Equation</li><li>- Higher Order Equation</li><li>- Degree of Equation</li><li>- Simultaneous Linear Equation</li><li>- Quadratic Equation</li><li>- Solution to Quadratic Equation</li><li>- Formulation of an Equation</li><li>- Solution of Simultaneous Equation<ul style="list-style-type: none"><li>1) Equation are linear</li><li>2) Method of Substitution</li><li>3) Method of elimination</li><li>4) Method of cross multiplication</li></ul></li><li>- Examples</li></ul>	
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Sharma J. K, Business Mathematics: Theory and Applications, Ane Pub. House, Delhi.
2. Soni R.S., Business Mathematics, Pitamber Publishing House.
3. Kapoor V.K., Business mathematics, Sultan Chand & Sons, Delhi.
4. Dowling, E.T. Mathematics for Economics: Schaum Series, McGraw Hill, London.
5. Vohra, N.D.: Quantitative Techniques in Management: Tata McGraw Hill, New Delhi.

**Note: Learners are advised to use latest edition of text/reference books**





## B.COM. SEMESTER – 2

4	MDC 2	GANDHIAN ECONOMICS AND RURAL DEVELOPMENT – 2
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Name of the Course:	<b>Gandhian Economics and Rural Development – 2</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

- To gain an understanding of alternative economic concepts.
- Understanding the current perspective of Gandhi's economic ideas.
- An attempt to explain the non-agricultural sector and its nature from the perspective of rural economics.
- Study of rural infrastructure which is essential for rural development. To understand the basic economic problems of the rural sector.

### Learning Outcomes:

After completion of the course, learners will be able to:

Students can understand the definitions, concepts and components of Gandhian Economic Thoughts. Students will also be able to understand Gandhi's economic ideas and relevance of Gandhi's ideas in modern India. Students will be able to understand the different types of Approaches and policies for Rural Development. Also able to understand the current status and importance of rural infrastructure for Rural Development

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : Poverty and Rural Development-1</b>	
<ul style="list-style-type: none"> <li>• Concept of Poverty and Rural Development</li> <li>• Poverty Line</li> <li>• Causes of Rural Poverty</li> <li>• Rural poverty alleviation programme in India</li> <li>• Multi Dimension Poverty Index</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : RURAL UNEMPLOYMENT</b>	
<ul style="list-style-type: none"> <li>• Concept of unemployment</li> <li>• Types of Unemployment</li> <li>• Characteristics of Unemployment</li> <li>• Causes of Rural Unemployment</li> <li>• Mahatma Gandhi National Rural Employment Guarantee Act (MANREGA)</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : AGRICULTURE AND RURAL ECONOMY</b>	
<ul style="list-style-type: none"> <li>• Agriculture and Rural Development</li> <li>• Problem facing Indian Agriculture</li> <li>• Green Revaluation in India</li> <li>• Organic farming and Indian Agriculture</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : AGRICULTURE PRICING AND RURAL DEVELOPMENT</b>	



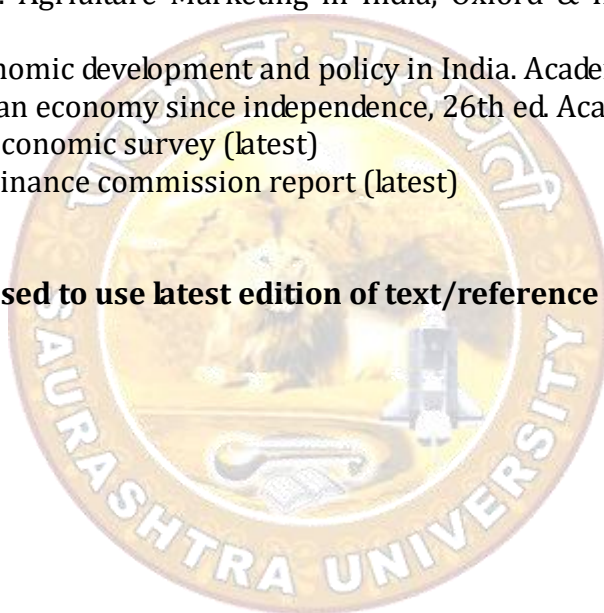


<ul style="list-style-type: none"><li>• Importance of agriculture price policy</li><li>• Trends in Agricultural Price</li><li>• Minimum Support Price (MSP)</li><li>• Problems of Marketing System of Agriculture Products</li></ul>	<b>12</b>	
<b>UNIT NO. 5 : RURAL FINANCE</b>		
<ul style="list-style-type: none"><li>• Concept and Magnitude of Rural Credit</li><li>• Cooperative banks and rural Credit</li><li>• Commercial banks and Rural Credit</li><li>• Regional rural Banks</li><li>• NABARD</li></ul>	<b>12</b>	
<b>Total Lectures/Hours</b>		<b>60</b>

**Suggested Readings:**

- (1) Datt and Sudharam "Indian Economy", S.Chand Publication (Latest Addition)
- (2) Mishra and Puri "Indian Economy", Himalaya Publication (Latest Addition)
- (3) Acharya, S.S.(2016): Agriculture Marketing in India, Oxford & IBH Publishing Co.ltd, New Delhi
- (4) Kapila, U. (2009). Economic development and policy in India. Academic Foundation.
- (5) Kapila, U. (2015). Indian economy since independence, 26th ed. Academic Foundation.
- (6) Ministry of Finance. Economic survey (latest)
- (7) Ministry of Finance. Finance commission report (latest)

**Note: Learners are advised to use latest edition of text/reference books**





<b>B.COM. SEMESTER – 2</b>		
<b>4</b>	<b>MDC 2</b>	<b>CORPORATE COMMUNICATION – 2</b>

Name of the Course: **Corporate Communication – 2**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- Imparting the Basic English Language competency of the learners.
- To gain knowledge of basics of communication.
- To make students familiar with the modern means of communication.
- To develop skills of effective communication

**Learning Outcomes:**

After completion of the course, learners will be able to:

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 :</b>	
<b>Barriers in Corporate Communication</b> <ul style="list-style-type: none"> <li>● Barriers to Corporate Communication               <ol style="list-style-type: none"> <li>1. External Barrier</li> <li>2. Semantic Barrier.</li> <li>3. Socio- Psychological Barrier.</li> <li>4. Organizational Barrier.</li> <li>5. Cross-Cultural Barrier.</li> </ol> </li> <li>● Overcoming Barriers to Communication.</li> </ul>	<b>12</b>
<b>UNIT NO. 2 :</b>	
<b>I.C.T. (Information, Communication, and Technology) for Corporate Communication.</b> <ul style="list-style-type: none"> <li>● Introduction to I.C.T. based Communication Tools.</li> <li>● Facsimile (Fax).</li> <li>● E-Mail.</li> <li>● Teleconferencing.</li> <li>● Video-conferencing.</li> <li>● Blog.</li> <li>● Telephone Answering Machine.</li> </ul> Security Concerns in I.C.T. based Tools.	<b>12</b>
<b>UNIT NO. 3 :</b>	
<b>Listening and Speaking Skills</b> <ul style="list-style-type: none"> <li>● <b>Listening</b> <ol style="list-style-type: none"> <li>1. Importance of Listening Skills in corporate communication</li> <li>2. Types of Listening</li> <li>3. Characteristics of Good Listeners.</li> <li>4. Listening Etiquettes.</li> <li>5. Barriers in Listening.</li> </ol> </li> </ul>	<b>12</b>





6. Overcoming Barriers in Listening. <ul style="list-style-type: none"> <li>● Speaking (Practical) <ol style="list-style-type: none"> <li>1. Preparing an Effective Speech</li> <li>2. Conversation based on the given Situation.</li> </ol> </li> </ul> Prescribed Topics for Speech and Conversation: (Situations based on the Corporate World).		
<b>UNIT NO. 4 :</b>		
<b>Presentation Skills in Corporate Communication</b> <ul style="list-style-type: none"> <li>● Importance of Environment in Presentation.</li> <li>● Use of Body Language in Presentation.</li> <li>● Use of Speech in Presentation.</li> <li>● Understanding Audience.</li> <li>● Use of Technology in Presentation</li> </ul>	<b>12</b>	
<b>UNIT NO. 5 :</b>		
<b>Employability Skills</b> <ul style="list-style-type: none"> <li>● Resume and Covering letter (Practical)</li> <li>● Preparing for the Interview</li> <li>● Planning for the Interview</li> <li>● Frequently asked Questions</li> <li>● Manners and Etiquette at the time of Interview</li> <li>● Mock Interview and its Importance</li> </ul>	<b>12</b>	
<b>Total Lectures/Hours</b>		<b>60</b>

**Suggested Readings:**

- 1) Technical Communication (Principles and Practice) – Meenakshi Raman and Sangeeta Sharma – Oxford University Press, New Delhi.
- 2) Business Communication – Sathya Swaroop Debasish and Bhagban Das – PHI Learning.
- 3) Business Communication – Rai & Rai, Himalaya Publishing House, Mumbai.
- 4) Business and Managerial Communication – Shailesh Sengupta, PHI Learning.

**Note: Learners are advised to use latest edition of text/reference books**

**Semester end examination**

Question No.	Detail	Options	Marks
1	Long Question/Short Notes (Unit -1)	½ OR 2/4	20
2	Short Notes (Unit-2)	2/4	20
3	Draft Conversation(s) based on given situation (Unit-3) (Practical Only)	2/4	20
4	Long Question/Short Notes (Unit -4)	½ OR 2/4	20
5	Long Question/Short Notes (Unit -5)	½ OR 2/4	20
<b>Total Marks</b>			<b>100</b>





## B.COM. SEMESTER – 2

4	MDC 2	<b>TECHNICAL COMMUNICATION MANAGEMENT – 2 (E-COMMERCE AND USE OF RDBMS)</b>
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Name of the Course:	<b>Technical Communication Management – 2 (E-Commerce and Use of RDBMS)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>Theory: 45 (Hours) + Practical: 30 (Hours)</b>
Total marks:	<b>100</b>
Distribution of Marks:	<b>50 Marks semester end theory examination 25 Marks semester end practical examination 25 Marks Internal assessments of theory (Unit:1 to 5)</b>

### Objectives:

- To introduce students to the concepts of Relational Database Management Systems (RDBMS).
- To teach students to define fields, data types, and relationships in a table.
- To teach students to use Table, Query and Forms in a relational database.
- To teach students the Concept of Key Constraints and E-Commerce.
- To provide hands-on experience in using a relational database management system.

### Learning Outcomes:

- Learn about the concepts of RDBMS and their importance in modern computing.
- Understand the basic concepts of relational database tables and their importance in data management.
- Understand the basic concepts of queries and their importance in data retrieval.
- Understand the basic concepts of forms and their importance in data entry and retrieval.
- To learn the importance of Key Constraints in relational databases.
- Understand the basic concepts of e-commerce and its importance in modern business

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : DATABASE AND ITS OBJECTS</b>	
<ul style="list-style-type: none"> <li>• Introduction Access Database and its Objects including Table, Query, Form, Reports, Macros and Modules, Page</li> <li>• Creating Database</li> <li>• Working with data including insert, modify and delete records</li> <li>• Navigating Database including records, find and replace</li> <li>• Access data types</li> <li>• Object naming rules</li> </ul>	<b>9</b>
<b>UNIT NO. 2 : TABLES</b>	
<ul style="list-style-type: none"> <li>• Creating tables through wizard and design view, datasheet view</li> <li>• Understanding field properties: field size, input mask, format, indexed, Required, Allow zero length, Validation rule , Validation text, Caption, Default value</li> </ul>	<b>9</b>
<b>UNIT NO. 3 : QUERIES</b>	
Understanding and creating different queries including select, Action (append,	<b>9</b>





delete, update, make-table), using wizard (cross-tab query, find duplicate query), Parameter query, Implementation of calculations and functions in queries		
<b>UNIT NO. 4 : FORMS</b>		
<ul style="list-style-type: none"> <li>Form: Understanding types forms and its properties <ul style="list-style-type: none"> <li>Relationship:</li> </ul> </li> <li>Primary keys, foreign key, composite key</li> <li>Defining relationship and setting up the referential integrity (Cascade update and Cascade Delete)</li> <li>Importing Exporting and Linking objects with another application</li> </ul>	<b>9</b>	
<b>UNIT NO. 5 : E-COMMERCE</b>		
<ul style="list-style-type: none"> <li>What is E-Commerce?</li> <li>Types of E-Commerce: Business to Consumer, Business to Business, Consumer to Business, Government to Business</li> <li>M-Commerce</li> </ul>	<b>9</b>	
<b>UNIT NO. 6 : PRACTICAL</b>		
<ul style="list-style-type: none"> <li>Exercise Using Unit 1 To 4.</li> </ul>	<b>30</b>	
<b>Total Lectures/Hours</b>		<b>45+30</b>

**Suggested Readings:**

1. Access 2000 Bible
2. Mastering Access 2000
3. No Experience Required Access-2000

**Note: Learners are advised to use latest edition of books.**

**Theory Question Paper Style:**

<b>UNIVERSITY EXAMINATION</b>		
Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) <b>(OR)</b> QUESTION - 1 (From Unit 1)	10
2	QUESTION - 2 (From Unit 2) <b>(OR)</b> QUESTION - 2 (From Unit 2)	10
3	QUESTION - 3 (From Unit 3) <b>(OR)</b> QUESTION - 3 (From Unit 3)	10
4	QUESTION - 4 (From Unit 4) <b>(OR)</b> QUESTION - 4 (From Unit 4)	10
5	QUESTION - 5 (From Unit 5) <b>(OR)</b> QUESTION - 5 (From Unit 5)	10
<b>Total Marks</b>		<b>50</b>

**Credit:**

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 2 hours/week = 1 credits.
- Total credit is 4.

**Examination:**

- Theory Examination - Total marks 75 (50 marks of university examination and 25 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 25 (No Internal Marks)
- University Examination: 2 Hours







### Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 10 marks in internal)
- Practical: Minimum 40% (Minimum 10 marks in University examination)





<b>B.COM. SEMESTER – 2</b>		
<b>5</b>	<b>AEC 2</b>	<b>PRACTICAL ENGLISH</b>

Name of the Course: **Practical English**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

- Imparting the Basic English Language competency of the learners.
- To gain knowledge of basics of grammar, composition, comprehension & vocabulary.
- To develop skills of effective communication.

**Learning Outcomes:**

After completion of the course, learners will be able to:

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 :</b>	
<b>Text:</b> <b>Kailasa: The Majestic Temple of Ellora</b> <a href="https://indianculture.gov.in/stories/kailasa-majestic-temple-ellora">https://indianculture.gov.in/stories/kailasa-majestic-temple-ellora</a> <b>How women business owners could lead India's economic growth</b> <a href="https://www.forbesindia.com/blog/economy-policy/how-women-business-owners-could-lead-indias-economic-growth/">https://www.forbesindia.com/blog/economy-policy/how-women-business-owners-could-lead-indias-economic-growth/</a> <b>Higher education: A pathway to economic development</b> <a href="https://www.tpci.in/indiabusinesstrade/blogs/education-in-india-a-key-to-economic-growth/">https://www.tpci.in/indiabusinesstrade/blogs/education-in-india-a-key-to-economic-growth/</a>	<b>09</b>
<b>UNIT NO. 2</b>	
Degrees of Comparison Conditional Sentences Voices Indirect Narration	<b>15</b>
<b>UNIT NO. 3</b>	
Comprehension Expansion of an Idea	<b>06</b>
<b>Total Lectures/Hours</b>	
	<b>30</b>

**Suggested Readings:**

- 1) Links given in the above table
- 2) A High School English Grammar & Composition by Wren & Martin





### 3) The Internet

**Note: Learners are advised to use latest edition of text/reference books**  
**Semester end examination**

Question No.	Detail	Options	Marks
1	Answer in Brief (Unit -1)	$\frac{3}{4}$	15
2	Do as Directed (Unit -2)	3+2+5+5	15
3	Reading Comprehension (Unit-3)	$\frac{1}{2}$	10
4	Expand the Idea (Unit-4)	$\frac{1}{2}$	10
<b>Total Marks</b>			<b>50</b>





<b>B.COM. SEMESTER – 2</b>		
<b>5</b>	<b>AEC 2</b>	<b>LIFE SKILLS – 2</b>

Name of the Course: **Life Skills – 2**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

The aim of this course is to enhance the employability skills and maximize the potential of the students by introducing them to the principles that underly personal and professional success, and help them acquire the skills needed to apply these principles in their lives and careers.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Define and Identify different life skills required in personal and professional life;
2. Take part in group discussions
3. Understand the basics of teamwork and leadership;
4. Use appropriate thinking and problem solving techniques to solve new problems.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 EMOTIONS, MORALS, VALUES AND ETHICS</b>	
Introduction, Identifying and managing emotions, harmful ways of dealing with emotions, PATH method and relaxation techniques.  Morals, Values and Ethics: Integrity, Civic Virtue, Respect for Others, Living Peacefully. Caring, Sharing, Honesty, Courage, Valuing Time, Time management, Cooperation, Commitment, Empathy, Self-Confidence, Character, Spirituality, Avoiding Procrastination, Sense of Business Ethics.	<b>10</b>
<b>UNIT NO. 2 GROUP AND TEAM DYNAMICS</b>	
Introduction to Groups: Composition, formation, Cycle, thinking, Clarifying expectations, Problem Solving, Consensus, Dynamics techniques, Group vs Team, Team Dynamics, Virtual Teams. Managing team performance and managing conflicts, Intrapreneurship.	<b>10</b>
<b>UNIT NO. 3 LEADERSHIP SKILLS</b>	
Leadership framework, entrepreneurial and moral leadership, vision, cultural dimensions. Growing as a leader, turnaround leadership, managing diverse stakeholders, crisis management. Types of Leadership, Traits, Styles, VUCA Leadership, Levels of Leadership, Transactional vs Transformational Leaders, Leadership Grid, Effective Leaders.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Shiv Khera, You Can Win, Macmillan Books, New York, 2003.
2. Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression, 2017.
3. ICT Academy of Kerala, "Life Skills for Engineers", McGraw Hill Education (India) Private Ltd, 2016.





4. Caruso, D. R. and Salovey P, "The Emotionally Intelligent Manager: How to Develop and Use the Four Key Emotional Skills of Leadership", John Wiley & Sons, 2004.
5. Kalyana, "Soft Skill for Managers"; First Edition; Wiley Publishing Ltd, 2015.
6. Larry James, "The First Book of Life Skills"; First Edition, Embassy Books, 2016.
7. Shalini Verma, "Development of Life Skills and Professional Practice"; First Edition; Sultan Chand (G/L) & Company, 2014.

**Note: Learners are advised to use latest edition of books**





<b>B.COM. SEMESTER – 2</b>		
<b>5</b>	<b>AEC 2</b>	<b>OTHER COURSES</b>

As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

Students can take other AEC courses from the pool of AEC course on SWAYAM platform which will be offered by:

- UGC (University Grant Commission)
- CEC (Consortium of Educational Communication)
- IIM-B (Indian Institute of Management- Bangalore)
- NPTEL (National Programme on Technology Enhanced Learning)
- IGNOU (Indira Gandhi National Open University)
- NITTTR (National Institutes of Technical Teachers and Training Research)
- AICTE (All India Council for Technical Education)

***Students opting for an online course shall be required to register for MOOCs (Massive Online Open Courses) course/paper through SWAYAM and it will be mandatory for them to share necessary information with the college/institution.***

***Any regular student will be permitted to opt for only up to 40% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.***





<b>B.COM. SEMESTER – 2</b>		
<b>6</b>	<b>SEC 2</b>	<b>TEAM BUILDING</b>

Name of the Course: **Team Building**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

The course aims to teach students importance of building teams in business and industry. The course will examine basic structure of a team, how they are developed their management and evaluation

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Explore the definition of Team and examine unique features of types of Teams;
2. Design various ways of building an effective team;
3. Evaluate techniques to manage teams at each stage of Development.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : UNDERSTANDING TEAMS</b>	
Define Team and Group, Difference between Team and Group, Characteristics of a Team, Strength of a Team, Limitations of a Team, Types of Teams: Functional or Department Team, Cross Functional Teams, Self-Managing Team, Virtual Team, Operational Team, Problem Solving Team.	<b>10</b>
<b>UNIT NO. 2 : TEAM BUILDING</b>	
Meaning and importance of Team Work, Psychology of Team Building, Team Building Process, Goal Setting and Problem Solving.	<b>10</b>
<b>UNIT NO. 3 : STAGES OF TEAM BUILDING</b>	
Stages of Team Development- Tukman’s Model etc, Team Leader, Belbin Team Roles-Action Oriented Roles, People Oriented Roles and Cerebral Roles; Team Meetings and Leadership; Ginnett-Team Effectiveness Leadership Model (TELM).	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team Performance. New Jersey: John Wiley & Sons.
2. Gratton, L. E. (2007). Eight ways to build collaborative teams. Harvard Business Review. 85 (11), 100-109.
3. Katzenbach, J. R., Douglas S. K. (2001). Discipline of Teams. Harvard Business Review.71(2).111-120.
4. Kohn, S. E., & O’Connell, V. D. (2007). 6 Habits of Highly Effective Teams.
5. Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

**Note: Learners are advised to use latest edition of text/reference books**





<b>B.COM. SEMESTER – 2</b>		
<b>6</b>	<b>SEC 2</b>	<b>PUBLIC SPEAKING</b>

Name of the Course: **Public Speaking**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

- To strengthen students’ understanding of Public Speaking
- To strengthen students’ competence in Public Speaking
- To increase confidence level of students in Public Speaking
- To hone students’ interpersonal communication skills

**Learning Outcomes:**

After completion of the course, learners will be able to:

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 :</b>	
<b>Introduction to Public Speaking</b> The Concept of Public Speaking – Theory – how To overcome fear- public speaking method	<b>8</b>
<b>UNIT NO. 2 :</b>	
<b>The concept of Public speaking</b> – examples – Swami Vivekananda Chicago Speech Sudha Murty’ s address to students	<b>7</b>
<b>UNIT NO. 3 :</b>	
<b>Attitude of public speech through examples</b> Dr A P J Abdul Kalam’s speech: What is Knowledge? Defined by APJ Abdul Kalam Gaur Gopal Das’s Speech:Tree of life, learn English through this speech	<b>15</b>
<b>Dos and Don’ts during Public speech</b> What to do- what to avoid – expression –Three P’s Of a successful speech- Important of humour in speech- overall personality	
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

- 1) Devito, J. A. (1981). *The elements of public speaking*. New York: Harper & Row, Publishers..
- 2) Fleming, N. D. (2001). *Teaching and learning styles: VARK strategies*. Christchurch, New Zealand: N.D. Fleming.
- 3) Flora, C. (2009, November/December). Everyday creativity. *Psychology Today*, 62–73.
- 4) Fujishin, R. (2000). *The natural speaker*. Boston: Allyn & Bacon.
- 4) <https://youtu.be/7-lwqabJ8yM>
- 5) <https://www.youtube.com/watch?v=O4BwvpVJ17k>
- 6) <https://www.youtube.com/watch?v=aNluXXJbnro&t=267s>

**Note: Learners are advised to use latest edition of text/reference books**







### *Semester end examination*

Que. No.	Details	Options	Marks
1	Short Note (unit 1)	1/2	10
2	Short Note (unit 2)	1/2	10
3	Short Note (unit 3)	1/2	10
4	Short Note (unit 4)	1/2	10
5	Comprehension reading and question answer from a well-known person's Speech( any speech not from syllabus)	-	10
<b>Total marks</b>			<b>50</b>





<b>B.COM. SEMESTER – 2</b>		
<b>6</b>	<b>SEC 2</b>	<b>WEB DEVELOPMENT AND DESIGNING</b>

Name of the Course: **WEB DEVELOPMENT & DESIGNING**  
 Course credit: **02**  
 Teaching Hours: **Theory: 15 (Hours) + Practical: 30 (Hours)**  
 Total marks: **50**  
 Distribution of Marks: **25 Marks External Lab Examination**  
**25 Marks Internal assessments of theory**

**Objectives:**

- To introduce students to the fundamental concepts of Network.
- To enable students to Create simple web pages using HTML.

**Learning Outcomes:**

- To provide hands-on experience in Web designing.
- To teach students the importance of Business Website.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO HTML</b>	
<ul style="list-style-type: none"> <li>• Setting up basic HTML file</li> <li>• Understanding HTML tags and elements: &lt;html&gt;,&lt;head&gt;,&lt;title&gt;,&lt;body&gt;,&lt;hr&gt;</li> <li>• Creating headings, paragraphs and line breaks: &lt;h1&gt; to &lt;h6&gt;,&lt;p&gt;,&lt;br&gt;</li> <li>• Adding images to web pages: &lt;img&gt;</li> </ul>	<b>10</b>
<b>UNIT NO. 2 : TEXT FORMATING TAGS</b>	
<ul style="list-style-type: none"> <li>• Formatting text with emphasis and strong tags: &lt;b&gt;,&lt;i&gt;,&lt;u&gt;,&lt;strong&gt;</li> <li>• Creating lists (ordered and unordered): &lt;ol&gt;,&lt;ul&gt;</li> <li>• Adding hyperlinks to navigate between pages: &lt;a&gt;</li> <li>• Linking to external website and resources</li> <li>• Using anchor tags for email links and bookmarks: mailto and id attribute</li> </ul>	<b>10</b>
<b>UNIT NO. 3 : TABLE AND FORMS</b>	
<ul style="list-style-type: none"> <li>• Building simple tables to display data</li> <li>• Adding table headers, rows, and cells:</li> <li>• Tags: &lt;table&gt;,&lt;tr&gt;,&lt;td&gt;,&lt;caption&gt;</li> <li>• Attributes: cellpadding, cellspacing, colspan, rowspan</li> <li>• Designing forms to gather user input: &lt;form&gt;&lt;input&gt;</li> <li>• Using Input Elements (text, password, radio buttons, checkboxes, combo boxes, list boxes)</li> <li>• Creating submit and reset buttons</li> </ul> <p><b>Multimedia and Embedded Content</b></p> <ul style="list-style-type: none"> <li>• Embedding audio and video files: &lt;audio&gt;&lt;video&gt;</li> <li>• Adding YouTube videos to webpages</li> </ul>	<b>10</b>





<ul style="list-style-type: none"><li>• Working with iframes to embed external content: &lt;frame&gt;</li><li>• Understanding responsive design for different screen sizes</li></ul>	
<b>Total Lectures/Hours&amp; Lab</b>	<b>15+30</b>

### Suggested Readings:

1. Internet the complete reference – young.
2. World wide web design with html – c xavier.
3. Mcse networking essential training guides.

### Credit:

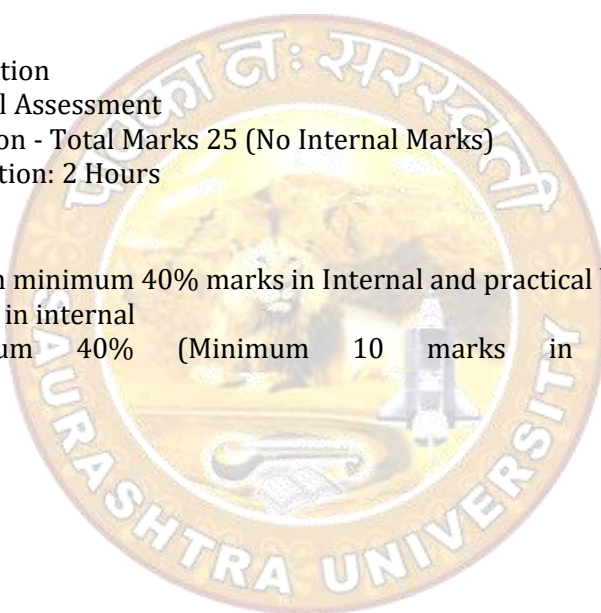
- 1 lecture = 1 hour = 1 credit and 1 practical = 2 hours = 1 credit
- Total 15 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 1 Hours/week = 1 credits and additional practical 2 hours/week = 1 credits.
- Total credit is 2.

### Theory Examination

- No Theory Examination
- 25 marks of internal Assessment
- Practical Examination - Total Marks 25 (No Internal Marks)
- University Examination: 2 Hours

### Passing Standard:

- Student must obtain minimum 40% marks in Internal and practical both
- minimum 10 marks in internal  
Practical: Minimum 40% (Minimum 10 marks in University examination)





<b>B.COM. SEMESTER – 2</b>		
<b>6</b>	<b>SEC 2</b>	<b>TOURISM MANAGEMENT</b>

**Objectives:**

The course aims at making the students aware about the different basic concepts of travel and tourism.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Understand structure of tourism industry
2. Relate the work of various travel organizations to the development and promotion of tourism
3. Summarize the role of Travel Agency and Tour Operators in promotion of Tourism Industry
4. Manage the accommodation units & Travel Agencies
5. Create marketing policy for tourism industry.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Introduction, Definition and Historical Development of Tourism, its Structure, Components and Elements; Nature, Characteristics and Significance of Tourism Industry; Approaches to the Study of Tourism; Definition and Distinction between Travellers, Visitors, Excursionist, Tourist and Transit visitor; 5 A's – Introduction, Attraction, Accessibility, Accommodation, Amenities, Activities; Travel Motivators and Deterrents.	<b>10</b>
<b>UNIT NO. 2 : TYPES AND FORMS OF TOURISM</b>	
Introduction, Inter-regional and Intra-regional Tourism, Inbound and Outbound Tourism, Domestic, International Tourism. <b>Forms of Tourism:</b> Religious, Historical, Social, Adventure, Health, Business, Conferences, Conventions, Incentives, Sports and Adventure, Senior Tourism, Special Interest tourism like Culture or Nature Oriented, Ethnic, Concept of Sustainable Tourism.	<b>10</b>
<b>UNIT NO. 3 : TOURISM MARKETING</b>	
Introduction, Need for Marketing in Tourism, Defining Tourism Marketing, The Tourist Product, Special Features of Tourism Marketing, Marketing Process, Marketing Research, Market Segmentation, Market Targeting, Tourism Promotion, Advertising, Public Relations.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Mill and Morrison, The Tourism System: An Introductory Text. Prentice Hall
2. Mill, R.C., Tourism: The International Business. Prentice Hall, New Jersey.
3. Jayapalan. N., An Introduction to Tourism. Atlantic Publishers.
4. Mill R.C., Tourism, the International Business, Prentice Hall New Jersey.
5. Swarbrooke, J. Sustainable Tourism Management. CABI Publishers
6. Bhatia, A K., The Business of Tourism – Concepts and Strategies. Sterling Publishers Private Limited

**Note: Learners are advised to use latest edition of text/reference books**





<b>B.COM. SEMESTER – 2</b>		
<b>6</b>	<b>SEC 2</b>	<b>INNOVATION AND ENTREPRENEURSHIP</b>

Name of the Course: **Innovation and Entrepreneurship**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

- 1.To make students acquainted with role of entrepreneurship.
- 2.To promote innovation and entrepreneurship in classroom environment through lectures

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Students will be familiar with role and responsibility of entrepreneur.
2. Students will have insights of innovation in entrepreneurship development.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : Entrepreneurship – Introduction</b>	
<ul style="list-style-type: none"> <li>• Meaning, definition and features of entrepreneurship</li> <li>• Role of entrepreneur in industrial development</li> <li>• Factors affecting entrepreneurship</li> <li>• Theories of entrepreneurship – Economic and Psychological theory of entrepreneurship</li> </ul>	<b>10</b>
<b>UNIT NO. 2 : Role of innovation in entrepreneurship – 1</b>	
<ul style="list-style-type: none"> <li>• Meaning, definitions and types of innovation</li> <li>• Characteristics of innovation</li> <li>• Need of innovation for entrepreneurship</li> <li>• Challenges for innovation in industrial development</li> </ul>	<b>10</b>
<b>UNIT NO. 3 : - Role of innovation in entrepreneurship – 2</b>	
<ul style="list-style-type: none"> <li>• Factors affecting innovation</li> <li>• Schumpeter’s innovation theory</li> <li>• Stages of innovation (Innovation life cycle)</li> </ul>	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>





**Suggested Readings:**

1. Innovation and entrepreneurship – Peter F. Drucker
2. Entrepreneurship – Hisrich and Peters
3. Entrepreneurship megabucks – Siner A. David

**Note: Learners are advised to use latest edition of text/reference books**





## B.COM. SEMESTER – 2

6	SEC 2	OTHER COURSES
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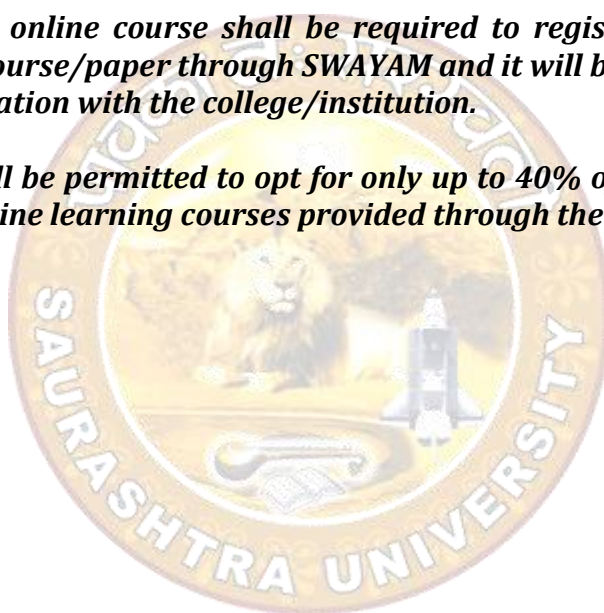
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

Students can take other SEC courses from the pool of SEC course on SWAYAM platform which will be offered by:

- UGC (University Grant Commission)
- CEC (Consortium of Educational Communication)
- IIM-B (Indian Institute of Management- Bangalore)
- NPTEL (National Programme on Technology Enhanced Learning)
- IGNOU (Indira Gandhi National Open University)
- NITTTR (National Institutes of Technical Teachers and Training Research)
- AICTE (All India Council for Technical Education)

***Students opting for an online course shall be required to register for MOOCs (Massive Online Open Courses) course/paper through SWAYAM and it will be mandatory for them to share necessary information with the college/institution.***

***Any regular student will be permitted to opt for only up to 40% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.***





<b>B.COM. SEMESTER – 2</b>		
<b>7</b>	<b>VAC 2</b>	<b>PERSONAL FINANCIAL PLANNING</b>

Name of the Course: **Personal Financial Planning**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Analyse the meaning and appreciate the relevance of financial planning;
2. Appraise the concept of investment planning and its methods;
3. Examine the scope and ways of personal tax planning.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO FINANCIAL PLANNING</b>	
Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, Setting alerts and maintaining sufficient funds for fixed commitments.	<b>10</b>
<b>UNIT NO. 2 : INVESTMENT PLANNING</b>	
Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency.	<b>10</b>
<b>UNIT NO. 3 : PERSONAL TAX PLANNING</b>	
Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. Comparison of benefits - Special provision u/s 115 BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Halan, M. "Let's Talk Money: You've Worked Hard for It, Now Make It Work for You" HarperCollins Publishers, New York.
2. Madura, J. "Personal Finance", Pearson.
3. Indian Institute of Banking & Finance. "Introduction to Financial Planning" Taxmann Publication, New Delhi.
4. Keown A.J. "Personal Finance" Pearson, New York.
5. Pandit, A. "The Only Financial Planning Book that You Will Ever Need" Network 18 Publications Ltd, Mumbai.







6. Sinha, M. "Financial Planning: A Ready Reckoner" McGraw Hill Education, New York.
7. Tripathi, V. "Fundamentals of Investment" Taxmann Publication, New Delhi.

**Note: Learners are advised to use latest edition of text/reference books**





<b>B.COM. SEMESTER – 2</b>		
<b>7</b>	<b>VAC 2</b>	<b>CULTURE AND COMMUNICATION – 1</b>

Name of the Course: **Culture and Communication – 1**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

- To introduce students to the concepts of culture and communication.
- To explore the different ways in which culture influences communication in a variety of contexts.
- To develop students' intercultural communication skills to a high level.
- To enable students to critically analyze and evaluate cultural and communicative phenomena in a sophisticated and literary manner.

**Learning Outcomes:**

After completion of the course, learners will be able to:

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 :</b>	
Culture –Defining culture-Basic function of culture- Elements of culture	<b>08</b>
<b>UNIT NO. 2 :</b>	
Communication and Culture - Indian – Japanese –Germans- French - Context-Different concepts of time-space-memory.	<b>07</b>
<b>UNIT NO. 3 :</b>	
<p><b>Short stories highlighting the concept of culture and communication</b>  <i>The Miracle of Puran Bhagat</i> by Rudyard Kipling – the story shows the cultural aspect of Indian culture diversity, mainly empathy and unconditional love, and communication with self and nature. It also highlights social hierarchy and communication.</p> <p><b>Short stories highlighting the concept of culture and communication</b>  <i>Door (Arranged Marriage)</i> by Chitra Banerjee Divakaruni - The story shows how communication can be limited by cultural differences. Communication in relationship, gender roles and expectations, cultural adaptability and family and community influence.</p>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

- Communication and Culture: An Introduction by James M. Wilce (<https://www.amazon.in/Culture-Communication-Introduction-James-Wilce/dp/1107628814>)
- Intercultural Communication: A Reader by John Hartley
- Understanding Intercultural Communication by Bill Kovarik
- Communication between cultures By Larry A. Samovar *San Diego State University, Emeritus* Richard E. Porter *California State University, Emeritus* Edwin R. McDaniel *Aichi Shukutoku*





University (<http://course.sdu.edu.cn/Download/6a200514-34ca-4ab0-b25b-053cae8ea852.pdf>)

- ([https://niilmuniversity.in/coursepack/humanities/Intercultural\\_Communication.pdf](https://niilmuniversity.in/coursepack/humanities/Intercultural_Communication.pdf))
- Macmillan STORIES for college edited by K.G. Seshadri
- Arranged Marriage (1995) — Chitra Divakaruni Penguin Random house publication

**Note: Learners are advised to use latest edition of text/reference books**

### ***Semester end examination***

Que. No.	Details	Options	Marks
1	General Question (unit 1)	1/2	10
2	General Question (unit 2)	1/2	10
3	General Question (unit 3)	1/2	10
4	General Question (unit 4)	1/2	10
5	Answer in one or two sentence	5/7	10
<b>Total marks</b>			<b>50</b>





## B.COM. SEMESTER – 2

7	VAC 2	SPORTS AND FITNESS – 1
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Name of the Course: **Sports and Fitness – 1**  
Course credit: **02**  
Teaching Hours: **30 (Hours)**  
Total marks: **50**

### Objectives:

### Learning Outcomes:

After completion of the course, learners will be able to:

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 :</b>	
Introduction of Yoga	<b>10</b>
<b>UNIT NO. 2 :</b>	
History of Yoga and its Global Impact	<b>10</b>
<b>UNIT NO. 3 :</b>	
Tavriyaji's 3 SRB Yoga	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

1. Yoga Sutra (Explanation)
2. Rhythmic Breathing for Inner Evolution
3. Practical guide
4. Inner Discipline
5. The Purpose of Birth and Death

**Note: Learners are advised to use latest edition of text/reference books**





## B.COM. SEMESTER – 2

7	VAC 2	ENVIRONMENTAL STUDIES – 1
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Name of the Course: **Environmental Studies – 1**

Course credit: **02**

Teaching Hours: **30 (Hours)**

Total marks: **50**

### Objectives:

The Objectives of the course are as follow:

- The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

### Learning Outcomes:

After completion of the course, learners will be able to:

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyse various projects and initiatives with respect to ecosystem restoration;
3. Understand Renewable and Non-renewable resources;
4. Describe the environmental issues and their possible repercussions on the plant in the next few decades.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
- <b>Environmental Studies:</b> Meaning, Nature, Scope, Importance and Limitations, Need for environmental education Ecosystems; Biodiversity and Natural Systems; Natural Cycles.	<b>10</b>
<b>UNIT NO. 2 : ECOLOGY AND ECOSYSTEMS</b>	
- Concept of ecology and ecosystem, Structure and function of ecosystem; Energy flow in an ecosystem; food chains, food webs; Basic concept of population and community ecology; ecological succession. - Characteristic features of the following: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, wetlands, rivers, oceans, estuaries)	<b>10</b>
<b>UNIT NO. 3 : NATURAL RESOURCES</b>	
Concept of Renewable and Non-renewable resources, Land use change; Land degradation, soil erosion and desertification, <b>Deforestation:</b> Causes, consequences and remedial measures,	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

1. Agarwal, K.C., 2001, Environmental Biology, Nidi Publ Ltd. Bikaner.
2. Bharucha, E., The Biodiversity of India, Mapin Publishing Pvt. Ltd, Ahmedabad 380013, India (R).
3. Brunner, R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p.
4. Clark, R.S., Marine Pollution, Clarendon Press Oxford (TB).
5. Cunningham, W.P., Cooper, T.H., Gorhani, E.& Hepworth, M.T., 2001, Environmental Encyclopedia, Jaico Publ House, Mumbai, 1196p.
6. De, A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R).

**Note: Learners are advised to use latest edition of books**





<b>B.COM. SEMESTER – 2</b>		
<b>7</b>	<b>VAC 2</b>	<b>VEDIC MATHEMATICS – 1</b>

Name of the Course: **Vedic Mathematics – 1**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

To do calculations in Arithmetic for that matter and simplify and speed up calculations.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Be able to apply problem-solving and logical skills.
2. Be able to communicate mathematical / logical ideas in writing.
3. Be able to have solid knowledge of elementary statistics.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : INTRODUCTION TO VEDIC MATHEMATICS</b>	
- History of Vedic Mathematics. - About the father of Vedic Mathematics. - Features of Vedic Mathematics	<b>10</b>
<b>UNIT NO. 2 : HIGH SPEED ADDITION</b>	
- Addition without carrying. - Addition using dot method. - Addition using dot method – Random digits	<b>10</b>
<b>UNIT NO. 3 : HIGH SPEED SUBTRACTION</b>	
- Subtraction using all from 9 last from 10. - Subtraction using appropriate base	<b>10</b>
<b>Total Lectures/Hours</b>	
	<b>30</b>

**Suggested Readings:**

1. Vedic Mathematics - Shri Gijubhai Bharad

**Note: Learners are advised to use latest edition of text/reference books**





<b>B.COM. SEMESTER – 2</b>		
<b>7</b>	<b>VAC 2</b>	<b>YOGA AND HAPPINESS</b>

Name of the Course: **Yoga and Happiness**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

The course aims to cultivate a pure mindset in learners which in turn reduces the possibility of corruption, crime, and injustice in the society. It also aims to instill a healthy mindset that allows learners to break free from themselves (addictions, depression, personal problems) and experience true change in their lives.

**Learning Outcomes:**

After completion of the course, learners will be able to:

1. Demonstrate Asanas, Pranayama, Kriya with proficiency;
2. Demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga;
3. Analyse the relevance of Yog Sutras in real life situation;
4. Interpret the significance of Meditation in Business Context;

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Yoga: Concept, Meaning, and Origin; Relation between mind and body; Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya. Principles of yogic practice, Meaning of Asana, its types and principles, Meaning of pranayama, its types and principles. Impact of yoga limbs like asana, pranayama, meditation, etc. on achieving excellence in performance.	<b>10</b>
<b>UNIT NO. 2 : CLASSICAL AND EMERGING SCHOOLS OF YOGA</b>	
Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga; Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.	<b>10</b>
<b>UNIT NO. 3 : MEDITATION: A WAY OF LIFE</b>	
Relation between body, breath, and mind; Meaning of meditation and its types and principles. Ancient Scriptures and relevance of Meditation; Meaning and importance of prayer. Psychology of mantras. Essence of Mudras. Relevance of Meditation for different age groups and body requirements. Healing and Meditation. Seven layers of existence. Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration.	<b>10</b>
<b>Total Lectures/Hours</b>	
	<b>30</b>

**Suggested Readings:**

1. Shankar, S. S. R. (2018). Patanjali Yog Sutra. Bangalore: Sri Sri Publications Trust.
2. Shankar, S. S. R. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust.
3. Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.
4. Taimni, I. K. (2005). The Science of Yoga. Adyar, Chennai: Theosophical Publishing House.





5. Verma, K. (2008). Sri Sri Yoga. Bangalore: Sri Sri Publications Trust.
6. Vivekananda, S. (2019). The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga. Delhi: Fingerprint! Publishing.
7. Zope, S. A., & Zope, R. A. (2013). Sudarshan Kriya Yoga: Breathing for Health. International Journal of Yoga, 6(1), 4-10.

**Note: Learners are advised to use latest edition of text/reference books**







## B.COM. SEMESTER – 2

7	VAC 2	DIGITAL EMPOWERMENT
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Name of the Course:	<b>DIGITAL EMPOWERMENT</b>
Course credit:	<b>02</b>
Teaching Hours:	<b>Theory: 15 (Hours) + Practical: 30 (Hours)</b>
Total marks:	<b>50</b>
Distribution of Marks:	<b>25 Marks External Lab Examination 25 Marks Internal assessments of theory</b>

### Objectives:

- Understand the digital world and need for digital empowerment
- Create awareness about Digital India.
- Explore, communicate and collaborate in cyberspace.
- Imparting awareness on cybersafety and security

### Learning Outcomes:

- Use ICT and digital services in daily life.
- Communicate and collaborate in cyberspace using social platforms, teaching/learning tools.
- Understand the significance of security and privacy in the digital world.
- Recognise ethical issues in the cyber world.

PARTICULAR	NO. OF LECTURES	
<b>UNIT NO. 1 : DIGITAL INCLUSION AND DIGITAL EMPOWERMENT</b>		
<ul style="list-style-type: none"> <li>● Needs and challenges</li> <li>● Vision of Digital India: DigiLocker, E-Hospitals, e-Pathshala, BHIM, e-Kranti (Electronic Delivery of Services), e-Health Campaigns, Public utility portals of Govt. of India such as RTI, Health, Finance, Income Tax filing, Education</li> </ul>	<b>10</b>	
<b>UNIT NO. 2 : COMMUNICATION AND COLLABORATION IN THE CYBERSPACE</b>		
<ul style="list-style-type: none"> <li>● Electronic Communication: electronic mail, blogs, social media</li> <li>● Collaborative Digital platforms</li> <li>● Tools/platforms for online earning</li> <li>● Collaboration using file sharing, messaging, video conferencing</li> </ul>	<b>10</b>	
<b>UNIT NO. 3 : TOWARDS SAFE AND SECURE CYBERSPACE</b>		
<ul style="list-style-type: none"> <li>● Online security and privacy</li> <li>● Threats in the digital world: Data breach and Cyber Attacks</li> <li>● Security Initiatives by the Govt of India</li> </ul> <p><b>Ethical Issues in Digital World</b></p> <ul style="list-style-type: none"> <li>● Netiquettes</li> <li>● Ethics in digital communication</li> <li>● Ethics in Cyberspace</li> </ul>	<b>10</b>	
<b>Total Lectures/Hours</b>		<b>15+30</b>

### Suggested Readings:

1. Understanding Digital Literacies: A Practical Introduction, By Rodney H. Jones, Christoph A. Hafner, Copyright 2021
2. [www.digitalindia.gov.in](http://www.digitalindia.gov.in)
3. [www.cybercrime.gov.in](http://www.cybercrime.gov.in)
4. [www.digilocker.gov.in](http://www.digilocker.gov.in)





5. [www.cybersafeindia.in](http://www.cybersafeindia.in)

**Credit:**

- 1 lecture = 1 hour = 1 credit and 1 practical = 2 hours = 1 credit
- Total 15 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 1 Hours/week = 1 credits and additional practical 2 hours/week = 1 credits.
- Total credit is 2.

**Theory Examination**

- No Theory Examination
- 25 marks of internal Assessment
- Practical Examination - Total Marks 25 (No Internal Marks)
- University Examination: 2 Hours

**Passing Standard:**

- Student must obtain minimum 40% marks in Internal and practical both
- minimum 10 marks in internal
- Practical: Minimum 40% (Minimum 10 marks in University examination)





## B.COM. SEMESTER – 2

7	VAC 2	OTHER COURSES
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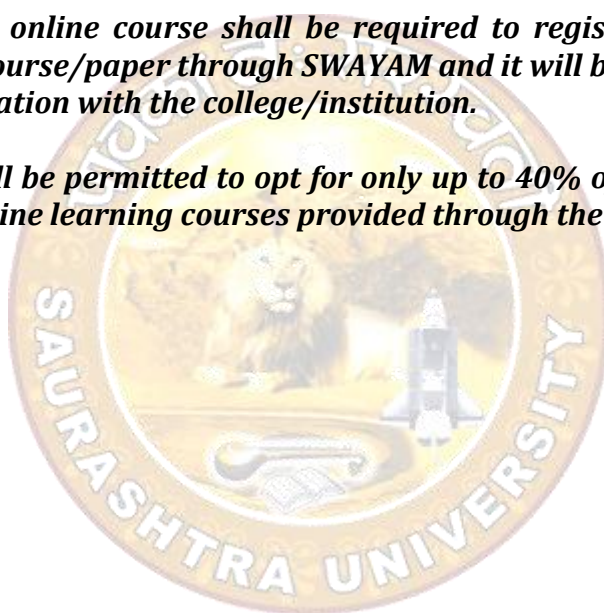
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- CEC (Consortium of Educational Communication)
- IIM-B (Indian Institute of Management- Bangalore)
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- NITTTR (National Institutes of Technical Teachers and Training Research)
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## B.COM. SEMESTER – 1

### 8 Vocational/Exit Courses

**VOCATIONAL EDUCATION AND TRAINING:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical. Students can do one vocational course of 4 credits as a part of exit course.

#### List of Vocational Courses

Discipline	Vocational Courses	
Commerce	1. Business Administration 2. Office Secretary Training 3. Marketing & Salesmanship 4. Accountancy & Auditing 5. Accounting & Taxation 6. Small & Medium Enterprises	7. Retail 8. Office Assistantship 9. Financial Market Management 10. Insurance & Marketing 11. Stenography & Computer Applications 12. Banking & Financial Services

Students can earn extra credits through vocational courses from SWAYAM (<https://swayam.gov.in>).

SWAYAM is a programme initiated by Government of India and designed to achieve the three cardinal principles of Education Policy viz., access, equity and quality. The objective of this effort is to take the best teaching learning resources to all, including the most disadvantaged. SWAYAM seeks to bridge the digital divide for students who have hitherto remained untouched by the digital revolution and have not been able to join the mainstream of the knowledge economy.

#### Suggested Vocational Courses are:

1. CRM Domestic Voice ([https://onlinecourses.swayam2.ac.in/nos23\\_ge05/preview](https://onlinecourses.swayam2.ac.in/nos23_ge05/preview))
2. Community Health ([https://onlinecourses.swayam2.ac.in/nos23\\_ge11/preview](https://onlinecourses.swayam2.ac.in/nos23_ge11/preview))
3. Yoga Teaching' Training Programme ([https://onlinecourses.swayam2.ac.in/nos23\\_ge01/preview](https://onlinecourses.swayam2.ac.in/nos23_ge01/preview))
4. Developing Soft Skills And Personality ([https://onlinecourses.nptel.ac.in/noc23\\_hs116/preview](https://onlinecourses.nptel.ac.in/noc23_hs116/preview))
5. Soft Skill Development ([https://onlinecourses.nptel.ac.in/noc23\\_hs80/preview](https://onlinecourses.nptel.ac.in/noc23_hs80/preview))
6. Soft Skills ([https://onlinecourses.nptel.ac.in/noc23\\_hs145/preview](https://onlinecourses.nptel.ac.in/noc23_hs145/preview))
7. Educational Leadership ([https://onlinecourses.nptel.ac.in/noc23\\_hs143/preview](https://onlinecourses.nptel.ac.in/noc23_hs143/preview))
8. Leadership and Team Effectiveness ([https://onlinecourses.nptel.ac.in/noc23\\_mg28/preview](https://onlinecourses.nptel.ac.in/noc23_mg28/preview))
9. Leadership for India Inc: Practical Concepts and Constructs ([https://onlinecourses.nptel.ac.in/noc23\\_mg26/preview](https://onlinecourses.nptel.ac.in/noc23_mg26/preview))
10. Internship / Apprenticeship as per SOP of Internship / Apprenticeship of Saurashtra University, Rajkot (Gujarat).
11. Other vocational courses from SWAYAM Portal and suggested by Saurashtra University, Rajkot (Gujarat).

