



સૌરાષ્ટ્ર યુનિવર્સિટી

એકેડેમિક વિભાગ

યુનિવર્સિટી કેમ્પસ, યુનિવર્સિટી રોડ, રાજકોટ - ૩૬૦ ૦૦૫

ફોન નં.(૦૨૮૧)૨૫૭૮૫૦૧ એક્સટે. નં. ૨૦૨, ૩૦૪, ફેક્સ નં.(૦૨૮૧)૨૫૭૬૩૪૭ E-mail Id: academic@sauuni.ac.in

નં.એકે./વાણિજ્ય/2406452/2024

તા:- ૦૬/૦૬/૨૦૨૪

વાણિજ્ય

પરિપત્ર:-

આથી સૌરાષ્ટ્ર યુનિવર્સિટીની વાણિજ્ય વિદ્યાશાખા હેઠળ સ્નાતક કક્ષાના અભ્યાસક્રમ ચલાવતી સર્વે સંલગ્ન કોલેજોના આચાર્યશ્રીઓને સવિનય જણાવવાનું કે, NEP- 2020 અંતર્ગતનો SOP મુજબનો B.Com.સેમેસ્ટર '૩' અને '૪'નો B.Com Accountancy વિષયનો અભ્યાસક્રમ ચેરમેનશ્રી દ્વારા વાણિજ્ય વિદ્યાશાખા હેઠળની વિવિધ વિષયની અભ્યાસ સમિતિઓ, વાણિજ્ય વિદ્યાશાખા, એકેડેમિક કાઉન્સિલ તથા બોર્ડ ઓફ મેનેજમેન્ટની બહાલીની અપેક્ષાએ મંજૂર કરવા માન.કુલપતિશ્રીને ભલામણ કરેલ જે માન.કુલપતિશ્રીએ મંજૂર કરેલ છે. જેથી સર્વે સંબંધિતોએ તેનો તે મુજબ અમલ કરવાનો રહેશે.

(મુસદ્દો કુલસચિવશ્રીએ મંજૂર કરેલ છે.)

બિડાણ:- ઉક્ત અભ્યાસક્રમ (સોફ્ટ કોપી)

પ્રતિ,

- વાણિજ્ય વિદ્યાશાખા હેઠળ સ્નાતક કક્ષાના અભ્યાસક્રમો ચલાવતી સર્વે સંલગ્ન કોલેજોના આચાર્યશ્રીઓ તરફ રવાના...
- વાણિજ્ય વિદ્યાશાખા હેઠળની વિવિધ વિષયની અભ્યાસ સમિતિના સભ્યશ્રીઓ તરફ...

નકલ જાણ અર્થે રવાના:-

માન.કુલપતિશ્રી/કુલસચિવશ્રીના અંગત સચિવશ્રી

નકલ રવાના:- (જરૂરી કાર્યવાહી અર્થે)

- પરીક્ષા નિયામકશ્રી,
- ડાયરેક્ટરશ્રી, કોમ્પ્યુટર સેન્ટર(વેબસાઈટ ઉપર પ્રસિદ્ધ કરવા અર્થે)

સહી/-

(ડૉ.આર.જી.પરમાર)

I/c.કુલસચિવ

રવાના કર્યું


એકેડેમિક ઓફિસર



**CURRICULUM AND CREDIT FRAMEWORK
FOR
BACHELOR OF COMMERCE
B.COM. SEMESTER -III AND IV
(Major Accountancy Group)
As per NEP 2020
(NEP Cycle: June-2023)
(Effective from June, 2024 for B. COM. SEM-3)
(Effective from Nov/Dec. 2024 for B. COM. SEM-4)**



**FACULTY OF COMMERCE
SAURASHTRA UNIVERSITY**

UNIVERSITY CAMPUS

RAJKOT - 360005

website: www.saurashtrauniversity.edu.in





PREAMBLE

Any programme at a higher educational institution seeks to give its students a solid foundation for the growth of their character, which directly benefits a country's well-being. All the programmes offered by the Saurashtra University are envisioned in accordance with its "motto," which is to encourage young people to be devoted and steadfast in their search for the truth. The **Learning Outcomes based Curriculum Framework (LOCF)** strives to cultivate young minds for positive and fruitful character development by fostering their creative and humanistic abilities for both their individual improvement and the benefit of society as a whole. The university offers a learning outcome-based programme to give students the chance to find a way of thinking that will help them reach their full potential.

By making the courses flexible and giving students more options, the LOCF approach aims to provide targeted, outcome-based syllabi at the undergraduate level with an objective to arrange the teaching-learning experiences in a more student-centric way. The LOCF approach has been used to improve the relationship between teachers and students as they participate in programmes of their choice and discover their inner calling. The emphasis of undergraduate programs on "preparing minds" will result in people with strong intellectual faculties, interpersonal skills, courage to lead the world, and compassion and empathy for fellow human beings. So, the LOCF aspires to improve students' life skills, not just their employable abilities, in order to help them lead fulfilling personal and social life.

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programmes also state the attributes that they offer to inculcate at the graduation level. A feeling of social justice and harmony are intertwined with ideals pertaining to students' well-being, emotional stability, critical thinking, etc. at the graduation level. In short, each programme equips students with the skills they need for employment, sustainability, and lifelong study. The new B.Com. (Hons.) curriculum will encourage students to turn their inventions into viable business models for the country's economic and social prosperity. By providing students with practical experience, the planned LOCF intends to improve their understanding of the business world and develop their entrepreneurial talents





The Saurashtra University hopes that the LOCF approach of the B.Com. (Hons.) programme will motivate students to transit from being passive knowledge-seekers to becoming active and aware knowledge-creators.

INTRODUCTION:

The National Education Policy (NEP) 2020 (hereafter referred to as NEP or Policy) recognizes that higher education plays an extremely important role in promoting human as well as societal well-being and in developing India as envisioned in its Constitution - a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all. It notes that “given the 21st century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals”. The NEP 2020 states, “Assessments of educational approaches in undergraduate education that integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) have consistently shown positive learning outcomes, including increased creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning”

MAIN FEATURES OF THE NEW CURRICULUM FRAMEWORK:

The new curriculum framework will have the following features:

1. Flexibility to move from one discipline of study to another;
2. Opportunity for learners to choose the courses of their interest in all disciplines;
3. Facilitating multiple entry and exit options with UG certificate/ UG diploma/ or degree depending upon the number of credits secured;
4. Flexibility for learners to move from one institution to another to enable them to have multi and/or interdisciplinary learning;
5. Flexibility to switch to alternative modes of learning (offline, ODL, and Online learning, and hybrid modes of learning).

Regulations for Academic Bank of Credit (ABC) and guidelines for Multiple Entry and Exit are already in place to facilitate the implementation of the proposed “Curriculum and Credit Framework for Undergraduate Programmes”.

B. COM. PROGRAMMES:

For the Bachelor’s programmes, the undergraduate degree should be of either a three- or four- year duration, with multiple entry and exit options within this period, with appropriate certifications.

- a) A certificate after completing one year in a discipline or field including vocational and professional areas;
- b) A diploma after two years of study;
- c) A Bachelor’s degree after a three-year programme, or
- d) The four-year multidisciplinary Bachelor’s programme, however, is the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on major and minor subjects as per the student’s preference. The four-year programme may also lead to a degree with Research, if the student completes a rigorous research project in the major area(s) of study as specified by the HEI.





OBJECTIVES AS PER NEP 2020:

The guidelines of the proposed multiple entry and exit option will serve the following objectives:

- Remove rigid boundaries and facilitate new possibilities for learners.
- Curtail the dropout rate and improve GER
- Offer creative combinations of disciplines of study that would enable multiple entry and exit points.
- Offer flexibility in curriculum and novel course options to students in addition to discipline specific specializations.
- Offer different designs of the Master's programme.
- Enable credit accumulation and transfer along with provision of evaluation and validation of non-formal and informal learning for the award of a degree and encourage lifelong learning; and
- Facilitate encashing credits earned when the learner resumes his/her programmes of study.

GRADUATE ATTRIBUTES IN B. COM.

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. Graduate will be able to demonstrate through learning various courses are listed below:

1. **Disciplinary Knowledge:**

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

2. **Communication Skills:**

- Ability to communicate long standing unsolved problems in commerce;
- Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

3. **Critical Thinking:**

Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;

Ability to examine the results and to apply it in various problems appearing of different branches of Commerce and Business.

4. **Problem solving:**

Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same;

Capabilities to analyse and synthesize data and derive inferences for valid conclusion;

Able to comprehend the solution of the originating problems and to sustain the same in the management areas such as Finance, Marketing, Human Resource and Taxation.

5. **Research Related Skills:**

Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;

Ability to identify the developments in various branches of Commerce and Business.

6. **Information and Communication Technology (ICT) digital literacy:**

Capability to use various technical ICT tools (like spreadsheet) for exploring, analysing, and using the information for business purposes.

7. **Self-directed Learning:**

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

8. **Moral and Ethical Awareness/Reasoning:**

Ability to ascertain unethical behaviour, falsification, and manipulation of information;

Ability to manage self and various social systems.

9. **Lifelong learning:**

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.





SAURASHTRA UNIVERSITY - RAJKOT
CREDIT FRAMEWORK FOR 4 YEAR UG PROGRAMME (HONOURS) & (HONOURS WITH RESEARCH)
AS PER NEP 2020 & UGC GUIDELINES



Course Category	Major Courses		Minor Courses		Multidisciplinary Courses		Ability Enhancement Courses		Skill Enhancement Courses/ Internship		Value Added Courses		RP / OJT	Total Credits	Qualification
	DSC	Total	DSE	Total	MDC	Total	AEC	Total	SEC	Total	VAC	Total			
Level	Course	Credit	Course	Credit	Course	Credit	Course	Credit	Course	Credit	Course	Credit	Credit		
4.5	1	2	4	4	1	4	1	2	1	2	1 (IKS)	2	-	22	UG Certificate
	2	2	4	4	1	4	1	2	1	2	1(VAC)	2	-	22	
TOTAL	4	16	2	8	2	8	2	4	2	4	2	4		44	
Exit 1: Award of UG Certificate in Major with 44 Credits with additional 4 Credits Summer Internship in CORE NSQF Course or Continue with Major and Minor															
5.0	3	3	4	12	-	4	1	2	1	2	1 (IKS)	2	-	22	UG Diploma
	4	3	4	12	1	4	1	2	1	2	1(VAC)	2	-	22	
TOTAL	10	40	3	12	3	12	4	8	4	8	4	8		88	
Exit 2: Award of UG Diploma in Major with 88 Credits with additional 4 Credits Summer Internship in CORE NSQF Course or Continue with Major and Minor															
5.5	5	3	4	12	2	4	8	-	1	2	-	-	-	22	UG Degree
	6	3	4	12	1	4	4	1	2	4 (I)	-	-	-	22	
TOTAL	16	64	6	24	3	12	5	10	6	14	4	8		132	
Award of UG Degree in Major with 132 Credits with additional 4 Credits and Internship in same Discipline or Continue with Major and Minor															
6.0	7	3	4	12	1	4	4	-	-	-	-	-	6 (OJT)	22	UG Honours Degree
	8	3	4	12	1	4	4	-	-	-	-	-	6 (OJT)	22	
TOTAL	22	88	8	32	3	12	5	10	6	14	4	8	12	176	
Award of UG Honours Degree in Major with 176 Credits															
6.0	7	3	4	12	1	4	4	-	-	-	-	-	6 (RP)	22	UG Honours with Research
	8	3	4	12	1	4	4	-	-	-	-	-	6 (RP)	22	
TOTAL	22	88	8	32	3	12	5	10	6	14	4	8	12	176	
Award of UG Honours with Research Degree in Major with 176 Credits including 12 credits of Research Projects/Dissertation															





OPERATIONAL DETAILS AS PER NEP 2020:

To enable multiple entry and exit points in the academic programmes, qualifications such as certificate, diploma, degree are organized in a series of levels in an ascending order from level 4.5 to level 10. Level 5 represents certificate and Level 10 represents research degree.

The four-year undergraduate programme may comprise courses under many categories. Some of these include:

- Major (Core) Courses (68 – 92 Credits including internship)
- Minor (Elective) Courses (24 – 32 Credits)
- Multidisciplinary Courses (12 Credits)
- Ability Enhancement Courses (AEC) (10 Credits)
- Skilled Enhancement Courses (SEC) (10 Credits)
- Value Added Courses (8 Credits)
- On-the Job Training (12 Credits)
- Research Projects/Dissertation (12 Credits).

MINIMUM CREDIT REQUIREMENTS TO AWARD DEGREE UNDER EACH CATEGORY

Sr. No.	Broad Category of Course	Minimum Credit Requirement			
		3 Years UG		4 Years UG	
		No. of Papers	Total Credits	No. of Papers	Total Credits
1	Major (Core) Courses (With Internship)	16 + 1	68	22 + 1	92
2	Minor (Elective) Courses	6	24	8	32
3	Multidisciplinary/Interdisciplinary / Allied Courses (MDC)	3	12	3	12
4	Ability Enhancement Courses (AEC)	5	10	5	10
5	Skilled Enhancement Courses (SEC)	5	10	5	10
6	Value Added Courses (VAC)	4	8	4	8
7	OJT/Research Dissertation	-	-	-	12
	TOTAL CREDITS		132		176
9	Vocational / Exit Courses		04		

CURRICULAR COMPONENTS OF THE UNDERGRADUATE PROGRAMME

The curriculum consists of major stream courses, minor stream courses and courses from other disciplines, language courses, skill courses, and a set of courses on Environmental education, understanding India, Digital and technological solutions, Health & Wellness, Yoga education, and sports and fitness. At the end of the second semester, students can decide either to continue with the chosen major or request a change of major. The minor stream courses include vocational courses which will help the students to equip with job-oriented skills.

Major (Core) Courses (68-92 Credits):

The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change major within the broad discipline at the end of the second semester by giving her/him sufficient time to explore interdisciplinary courses during the first year. Advanced-level disciplinary/interdisciplinary courses, a course in research methodology, and a project/dissertation will be conducted in the seventh semester. The final semester will be devoted to seminar presentation, preparation, and submission of project report/dissertation. The project work/dissertation will be on a topic in the disciplinary programme of study or an interdisciplinary topic. Internship is also included in this with 4 credits.





Minor (Elective) Courses (24-32 Credits):

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses relating to a chosen vocational education programme. Students who take a sufficient number of courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study. A student may declare the choice of the minor and vocational stream at the end of the second semester, after exploring various 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. A minimum of 12 credits will be allotted to the 'Minor' stream relating to Vocational Education and Training and these can be related to the major or minor discipline or choice of the student. These courses will be useful to find a job for those students who exit before completing the programme.

Multidisciplinary/Interdisciplinary / Allied Courses (12 Credits):

All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines given below. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. ***Students are not allowed to choose or repeat courses already undergone at the higher secondary level*** (12th class) in the proposed major and minor stream under this category. Commerce and Management: Courses include business management, accountancy, finance, financial institutions, fintech, etc.,

Ability Enhancement Courses (AEC) (10 Credits):

Modern Indian Language (MIL) & English language focused on language and communication skills. Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills. The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity. They would also enable students to acquaint themselves with the cultural and intellectual heritage of the chosen MIL and English language, as well as to provide a reflective understanding of the structure and complexity of the language/literature related to both the MIL and English language. The courses will also emphasize the development and enhancement of skills such as communication, and the ability to participate/conduct discussion and debate.

Skills Enhancement Courses (SEC) (10 Credits):

These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. The institution may design courses as per the students' needs and available institutional resources.

Value-Added Courses (VAC) Common to All UG Students (08 Credits):

Understanding India: The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among student-teachers of the Indian knowledge systems, the Indian education system, and the roles and obligations of teachers to the nation in general and to the school/community/society. The course will attempt to deepen knowledge about and understanding of India's freedom struggle and of the values and ideals that it represented to develop an appreciation of the contributions made by people of all sections and regions of the country, and help learners understand and cherish the values enshrined





in the Indian Constitution and to prepare them for their roles and responsibilities as effective citizens of a democratic society.

Environmental science/education: The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and its effects on the future quality of people's lives.

Digital and technological solutions: Courses in cutting-edge areas that are fast gaining prominences, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth.

Health & Wellness, Yoga education, sports, and fitness: Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one's personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities.

The HEIs may introduce other innovative value-added courses relevant to the discipline or common to all UG programmes.

Summer Internship /Apprenticeship (04 Credits):

A key aspect of the new UG programme is induction into actual work situations. All students will also undergo internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability. Students who wish to exit after the first two semesters will undergo a 4-credit work-based learning/internship during the summer term in order to get a UG Certificate.

Community engagement and service: The curricular component of 'community engagement and service' seeks to expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.

Field-based learning/minor project: The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio-economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to





gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

Research Dissertation (12 Credits)

Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research projects in the Major discipline under the guidance of a faculty member. The students are expected to complete the Research Project in the seventh and eighth semester. The research outcomes of their project work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.

Other Activities:

This component will include participation in activities related to National Service Scheme (NCC), National Cadet Corps (NCC), adult education/literacy initiatives, mentoring school students, and other similar activities.

Pedagogical approaches:

The *Learning Outcomes-Based Approach* to curriculum planning and transaction requires that the pedagogical approaches are oriented towards enabling students to attain the defined learning outcomes relating to the courses within a programme. The outcome-based approach, particularly in the context of undergraduate studies, requires a significant shift from teacher-centric to learner-centric pedagogies, and from passive to active/participatory pedagogies. Every programme of study lends itself to the well-structured and sequenced acquisition of knowledge and skills. Practical skills, including an appreciation of the link between theory and practice, will constitute an important aspect of the teaching-learning process. Teaching methods, guided by such a framework, may include lectures supported by tutorial work; practicum and field-based learning; the use of prescribed textbooks and e-learning resources and other self-study materials; field-based learning/project, open-ended project work, some of which may be team-based; activities designed to promote the development of generic/transferable and subject-specific skills; and internship and visits to field sites, and industrial or other research facilities etc.

INFRASTRUCTURE REQUIREMENT:

The Departments offering a 4-year UG Degree (Honours with Research) must have the required infrastructure such as the library, access to journals, computer lab and software/statistical software and at least **two permanent faculty members who are recognized as Ph.D. supervisors**. The Departments already recognized for conducting the Ph.D. programme may conduct a 4-year UG Degree (Honours with Research) without obtaining any approval from the affiliating University.

Government of Gujarat will prepare and release "Standard Operating Procedure (SOP)" for the Instructions and eligibility criteria for all its institutions who can offer courses in the Fourth year.





FACULTY OF COMMERCE, SAURASHTRA UNIVERSITY, RAJKOT

Ordinances & Regulations for the Degree of Bachelor of Commerce (B. Com.)

(As Per NEP 2020) : With Effective From June 2023

ORDINANCES AND REGULATIONS:

O. GEN. B.COM. – 1:

A candidate for the Degree of Bachelor of Commerce (B.COM.) must have passed the higher secondary (12th standard) school certificate examination of the Gujarat Secondary and Higher Secondary Education Board or an examination recognized as equivalent there to with the attainments of subject/subjects and will be required to pass all six Semesters End Examination for the Degree of Bachelor of Commerce and for the 4 Year Degree of Bachelor of Commerce (Honours/ Honours with research) students will be required to pass all eight Semesters End Examination.

O. GEN. B.COM. – 2:

Definitions of Key Words:

1. **Academic Year:** A semester comprises 90 working days and an academic year is divided into two semesters.
2. **Course:** Usually referred to, as 'papers/subject' is a component of a programme. All courses need carry the same Weightage. The courses should define learning objective and learning outcomes. A course designed to comprise lectures outreach activities/ project work/ viva / seminars/assignment/ presentations etc. or a combination of some of these.
3. **Programme:** An educational programme leading to award of the Certificate in Commerce, Diploma in Commerce, Degree certificate and Honours or Honours with Research Degree.
4. **Major Discipline:** Major discipline is the discipline or subject of main focus and the degree will be awarded in that discipline. Students should secure the prescribed number of credits (about 50% of total credits) through major/core courses in the major discipline.
5. **Minor discipline:** Minor discipline helps a student to gain a broader understanding beyond the major discipline. For example, if a student pursuing an Accountancy major obtains a minimum 50% of total credits of minor from a bunch of courses in Business Management, then the student will be awarded B.Com. degree in Accountancy with a Minor in Business Management.
6. **Multidisciplinary Courses:** These courses are intended to broaden the intellectual experience and form part of liberal arts and science education.
7. **Ability Enhancement Courses:** The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity.
8. **Skills Enhancement Courses:** These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. The institution may design courses as per the students' needs and available institutional resources.
9. **Value-Added Courses:** The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties.





10. **Summer Internship /Apprenticeship:** key aspect of the new UG programme is induction into actual work situations. All students will also undergo internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.
11. **Vocational Courses:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical.
12. **Research Dissertation:** Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertation in the eighth semester.
13. **Choice Based Credit System (CBCS)** provides an opportunity for the students to choose courses from the prescribed pool of courses comparing Major/Core, Minor/Elective of Skills Based(Vocational) courses etc.
14. **Credit:** It determines the number of hours of instruction required per week over the duration of a semester. One credit is equivalent to one hour of teaching per week, One credit for tutorial work means one hour of engagement per week, A one-credit course in practicum or lab work, community engagement and services, and fieldwork in a semester mean two-hour engagement per week, A one-credit of Seminar or Internship or Studio activities or Field practice/projects or Community engagement and service means two-hour engagements per week.
15. **Credit Scheme:** A Credit Scheme is a formal mechanism for awarding credits in respect of learning achievements.
16. **Credit Accumulation:** The credit would be given for every kind of learning which are of each qualification and these credits can be accumulated in Academic Bank of Credits (ABC).
17. **Credit Storage:** ABC shall enable an individual to digitally keep record of all the learning acquired and accumulated in terms of credits points throughout life in a common account irrespective of types of learning i.e. academic, vocational training or experiential.
18. **Credit Transfer:** Credit Transfer is a process by which credits are recognized by the concerned awarding body and mutual acceptance of credits between two entities. There may be rules framed for the same.
19. **Credit Level:** Credit Level defined on the basis of the cumulative number of years of learning with assessment.
20. **Credit Framework:** Credit Framework means the framework, built to measure units of education, skills, and learning credits for a student to achieve the competency for performing a job role successfully or efficiently.
21. **Assessment:** Assessment is the process of determining that the learner has achieved the outcomes of the module. No credit can be earned by the learner unless programme is assessed for the achievement of outcome of a programme.
22. **Assessment Band:** NCRF level be equated with the assessment mandatory stage of academic, vocational or experiential learning which must be cleared by the learner. Clubbing of levels (If any between two mandatory stage) has been referred as Assessment band.
23. **Level of Courses:** UG courses shall be coded based on the learning outcomes, level of difficulties and academic rigors. The Coding structure may be 0-99 (Pre-requisite level), 100-199 (Foundation or Introductory level), 200-299 (Intermediate level), 300-399 (Higher level) and 400- 499 (Advanced level), 500-599 (First year course for two years Master





Degree Programme), 600- 699 (Second year course for two years Master Degree Programme), 700-799 & above (Courses of Doctoral students).

24. **Learning Outcomes:** Learning Outcomes represent what a learner knows, understands and is able to do on a completion of a learning process. It would be expressed in terms of knowledge, skills and competence.
25. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P, F and Ab.
26. **Credit Point:** It is the product of grade point and number of credits for a course.
27. **Semester Grade Point Average (SGPA):** It is a measure of performance or work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
28. **Cumulative Grade Point Average (CGPA):** it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

O. GEN. B.COM. – 3:

B.Com. Degree programme is of three/four academic years duration consisting of six/eight semesters, which will be required to be completed within **7 years** from the date of his/her first admission in the First semester.

O. GEN. B.COM. – 4:

B.Com. Three year (six semesters)/ Four year (eight semesters) Degree programme is a regular fulltime programme. A student can pursue two full time academic programmes in physical mode provided that in such cases, class timing for one programme do not overlap the class timings of the other programme OR A student can pursue two academic programmes, one in full time and physical mode and another in Open and Distance Learning (ODL)/ Online mode; or up to two ODL/Online programmes simultaneously.

O. GEN. B.COM. – 5:

Medium of Instruction & Examination shall be English, Hindi or Gujarati as the case may be which will not be changed during the entire Degree programme.

O. GEN. B.COM. – 6:

B. Com. Programme of the University as per NEP 2020 is implemented along with the Continuous and Comprehensive Evaluation (CCE) and minimum 75% attendance is mandatory for the students.

O. GEN. B.COM. – 7:

Students will have to comply with the requirements relating to physical Training, Athletics, Sports, N.C.C. or N.S.S. or Swachh Bharat Abhiyan / Major Sports or Shram Dan Yojana of government of Gujarat as the case may be.

O. GEN. B.COM. – 8:

Admission granted by the affiliated college/institution to any student shall be provisional till the enrolment/registration/enlistment is made by the University & in case admission is granted at the risk of student on the basis of provisional eligibility certificate the conditions & instructions given





by the University Circular published from time to time should be complied within the time limit fixed by the University or latest by the beginning of next semester otherwise, term kept by the such a student will be forfeited and no fees on any account will be refunded.

O. GEN. B.COM. – 9:

All concerned admitting authority (Including the College/University Department/ P. G. Centre/Institute or centralized admission committee etc.) will have to strictly observe the provisions of reservation policy (wherever is applicable as mandatory) of the Govt./U.G.C./Rehabilitation Council of India etc. before admission process is under taken, the authority will ascertain quota & number of seats available for reserved class candidates and allotted seat to the eligible candidates. The data-based information should also be provided to the University only after conclusion of entire process of admission. **The reservation policy shall be bind to the government rules declared from time to time.**

O. GEN. B.COM. – 10:

The main aim of the NEP 2020 is to facilitate multiple entry and exit options with UG certificate/ UG diploma/ or degree depending upon the number of credits secured. The options of entry and exit for the students, who enter in the B.Com. programme, are as following:

1ST YEAR:

Entry 1: The entry requirement for Level 4.5 is Higher Secondary School Leaving Certificate obtained after the successful completion of Grade 12 and should meet the entrance requirements, availability of seats, admission and fees regulations of the institutions. A programme of study leading to entry into the first year of the Bachelor's degree is open to those who have met the eligibility requirements, including specified levels of attainment at the higher secondary level of education specified in the programme admission regulations. Admission to the Bachelor degree programme of study is based on the evaluation of documentary evidence (including the academic record) of the applicant's ability to undertake and complete a Bachelor's degree programme.

Exit 1: UG Certificate: A UG certificate shall be awarded if a student exit at the end of year one (two semesters) after successfully **securing 44 credits**. The student also needs to secure **4additional credits in summer internship/Apprenticeship** in the major discipline or multidiscipline offered course. These students are allowed to re-enter the degree programme **within three years** and complete the degree programme within the stipulated maximum period of **seven years**.

2ND YEAR:

Entry 2. The entry requirement for Level 5.0 is a **Certificate in Commerce** obtained from any institution after completing the first year (two semesters) of the undergraduate programme and meet the entrance requirements, availability of seats and admission and fees regulations of the institutions.

Exit 2: UG Diploma: A UG diploma shall be awarded if a student exit after two years (four semesters) after successfully **securing 88 credits** from level 4.5 to 5.0, with 44 credits at level

5.0. The student also needs to **secure 4 additional credits in summer internship/Apprenticeship** in major discipline or multidiscipline offered course. These students are allowed to re-enter within a period of **three years** and complete the degree programme within the **maximum period of seven years**.





3RD YEAR:

Entry 3. The entry requirement for Level 5.5 is a UG Diploma obtained from any institution after completing two years (four semesters) of the undergraduate and meet the entrance requirements, availability of seats and admission and fees regulations of the institutions.

Exit 3: On successful completion of three years, the relevant Bachelor of Commerce Degree shall be awarded (Level 5.5). A Bachelor's degree requires minimum **132 credits** from levels 4.5 to 5.5, with minimum **44 credits** at level 4.5, minimum **44 credits** at level 5.0, and minimum **44 credits** at level 5.5.

4TH YEAR:

Entry 4. A student seeking admission to a 4-year bachelor of commerce degree (Honours/Honours with Research) (Level 6.0) in a specified field of learning, must have completed all requirements of the relevant three-year bachelor of commerce degree (Level 5.5) and meet the entrance requirements, availability of seats and admission and fees regulations of the institutions. **After completing the requirements of a three-year Bachelor's degree programme**, candidates shall be allowed to continue studies in the fourth year of the undergraduate programme to pursue and complete the Bachelor's degree in Honours and candidates who meet a minimum **75% shall be allowed** to continue studies in the fourth year of the undergraduate programme to pursue and complete the Bachelor's degree in Honours with Research.

Exit 4: 4-year UG Degree (Honours): A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with **176** credits and have satisfied the credit requirements including 12 credits from O-J-T or equivalent courses.

4-year UG Degree (Honours with Research): Students who secure **75% marks** and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research dissertation under the guidance of a faculty member of the University/College. The research dissertation will be in the **major discipline**. The students, who secure **176** credits, including 12 credits from a research dissertation, are awarded UG Degree (Honours with Research).

Summary of Multiple Exit System:

1	UG Certificate	UG Certificate will be awarded when a student exits after completion of first year with 44 credits along with successfully completion of vocational course of 4 credits .
2	UG Diploma	UG Diploma will be awarded when a student exits after completion of second year with 88 credits along with successfully completion of vocational course of 4 credits .
3	UG Degree	Bachelor of Commerce Degree will be awarded when a student exits after completion of 3 years with 132 Credits.
4	UG Degree Honours	Bachelor of Commerce Degree (Honours) will be awarded when a student exits after completion of 4 years with 176 Credits.
5	UG Degree Honours with Research	Bachelor of Commerce Degree (Honours with Research) will be awarded when a student exits after completion of 4 years with 176 Credits including 12 credits from a research dissertation .





O. GEN. B.COM. – 11:

The Departments offering a 4-year UG Degree (Honours with Research) must have the required infrastructure such as the library, access to journals, computer lab and software/statistical software and at least two permanent faculty members who are recognized as Ph.D. supervisors. The Departments already recognized for conducting the Ph.D. programme may conduct a 4-year UG Degree (Honours with Research) without obtaining any approval from the affiliating University. ***Follow the instructions and eligibility criteria as per Standard Operating Procedure (SOP) released by Government of Gujarat for all its institutions who can offer courses in Fourth year.***

O. GEN. B.COM. – 12:

Lateral entry in different institutions: A student who wants to change the institution in continuation of academic year, he/she can change the institution based on **minimum 70% matching of course** curriculum and meet the entrance requirements, availability of seats and admission & fees regulations of that HEIs. All other conditions will be application to complete the programme.

O. GEN. B.COM. – 13:

A regular candidate of an affiliated college having obtained minimum marks for passing in CCE (i.e. 36% out of 50) and SEE (i.e. 36% out of 50) or more but fails to obtain minimum 36% aggregate marks will be required to re-appear in both the component viz CCE and SEE. In such a case candidate will not be required to keep term for the respective semester. The marks of the examination in which the student has passed will be carried forward.

No	Theory (SEE)	Internal (CCE)	Result	Require to Appear in Exam
1	Pass	Pass	Pass	N. A.
2	Pass	Fail	Fail	Internal Only
3	Fail	Pass	Fail	Theory Only
4	Fail	Fail	Fail	Both (Theory & Internal)

O. COM. – 1

Admission to the First Semester B.Com. will be granted to an applicant who is eligible to apply for admission to the First Semester of B.Com. as per University rules strictly in order of merit determined on the bases of marks which is taken into account while determining the percentage by the examining authority. Preference will be given to those who have passed H.S.C. (Std. 12th) examination in the immediate preceding year.

O. COM. – 2

Defence personnel dependent or from any other university who has on account of transfer from other state to the state of Gujarat passed First or Second year examination by obtaining 40% of marks or equivalent grade under three years Degree programme from other recognized University shall be eligible to obtain admission in semester – III or V (as the case may be) Provided.: -

- That the exam & subjects with which he/she has passed above said examinations are the same or comparable/convertible with the teaching & examination scheme of the University.
- That if he/she applies for admission in the mid of semester but within 15 days from the date of his/her parents joining in the state of Gujarat, the deficiency in attendance up to 25% will





be condoned by the principal of the concerned affiliated college.

- Admitted candidate will have to keep terms for semester – III to VI or V & VI as a regular other candidate & all applicable provisions of the University Ordinances & Regulations & Rules shall apply to the candidate.
- The result of such a candidate at the end of semester – III, IV & V will be declared in normal course with other candidates result. The result of VIth (Final) semester will be declared by converting percentage of marks or grade which candidate has obtained at the examination of other University in first/second year as per provisions contained in Curriculum as per NEP 2020 introduced by the University w.e.f. academic year 2022- 2023.

O. COM. – 3

A candidate at an University Semester End Examination fails to obtain minimum marks for passing in particular course / subject he/she will be required to reappear in that course/subject for that semester. The candidate will have to reappear in the semester end examination by paying fresh examination fee along with application form such candidate when he/she obtains minimum or more than minimum marks for passing in the subject / course his/her marks of reappearance will be carry forwarded for determining his/her class/CGPA.

O. COM. – 4

Fifty percent marks of internal evaluation shall be within the exclusive pure view of the concerned affiliated College which requires purity, transparency accuracy in the evaluation & assessment of students. Benefits of Re-assessment scheme will not be made available to the students in this regard.

O. COM. – 5

To successfully complete a course, candidate will be required to obtain minimum 36% of 50 mark in CCE (Internal) examination as well as 36% of 50 marks in Semester End Evaluation (External examination) and should have also obtained 36% of marks in aggregate in each of the course and necessary credits as prescribed in the Curriculum/syllabus.

REGULATIONS:

R. COM. – 1

The candidate admitted to the first semester of B.Com. will be eligible to appear at the University Semester End Examination provided he/she fulfils all the conditions, mentioned in the Ordinances, Regulations & rules of the University.

R. COM. – 2

The scheme of examination and distribution of marks for the various subjects of study at the First, Second, Third, Fourth, Fifth and Sixth, Seventh and Eighth semester of B.Com. Examination under three years/four years course will be the same as shown in the Course Structure.

R. COM. – 3

Candidates desirous of appearing at the any Semester End Examination for B. Com. Degree examination, must forward their applications in the prescribed form accompanied by a certificate of attendance to the Registrar of the University through the principal of the college on or before the date prescribed for the purpose.

R. COM. – 4





Marks and Credit Hours:

4 Credit Theory Course: Total marks of each theory course are 100 (University Examination of 50Marks + Internal Examination of 50 Marks). Total credit/lecture hours of each course are 60.

2 Credit Theory Course: Total marks of each theory course are 50 (University Examination of 25 Marks + Internal Examination of 25 Marks). Total credit/lecture hours of each course are 30.

R. COM. – 5

Students can choose courses from the available Pool of Course for B.Com. Semester I to VIII (Level 4.5to 6) as under:

(1) MAJOR COURSES:

The students are expected to comply with a particular discipline/ field/ domain. Course/ Subject that is mandatory for a student to study as a core requirement is termed as Major (Core) Course. This course would provide opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change major within the broad discipline at the end of the second semester by giving her/ him sufficient time to explore interdisciplinary courses during the first year. Major courses may be in Accountancy, Business Administration courses.

At the end of the second semester, students can decide either to continue with the chosen major or request a change of major provided he fulfils the eligibility criteria for changing stream.

The Minor courses include vocational courses which will equip the students with job-oriented skills.

Change of Major: Students can opt for a change of major within the broad discipline (Natural and Physical Sciences, Mathematical, Statistics, and Computational Sciences, Library, Information and Media Sciences, Commerce and Management, and Humanities and Social Sciences) at the end of the first year.

A student, who has planned to pursue B.Sc. Physics in first year, if he/ she wants to change to B.A. Hindi after one year of study, institute can allow him to continue to pursue his/her study in B.A. Hindi, provided the fulfillment of entry eligibility criteria, availability of seats, assessment of capacity of students, and by providing the required extra course/ bridge courses (a student may be suggested to attend the ongoing classes/ extra classes which he has missed in 1st year). After three/ four years of study, he/ she will be awarded with UG Degree/ Honours/ Honour with research in Hindi.

If he/ she exits after 1st year of study in B.Sc. Physics, he will be awarded UG Certificate in Physics.

Single Major/Double Major:

Bachelor's Degree Programmes with Single Major: A learner must secure a minimum 50% of total credits (68/92 credits) from the major discipline courses for the 3-years/4-years bachelor's degree to be awarded a single major degree.

For example, in a 3-year UG programme, total number of credits to be earned is 132, a student of Economics with a minimum of 66 credits will be awarded a B.Sc. in Economics with a single major. Similarly, in a 4-year UG programme, total number of credits to be earned is 176, a student of Economics with a minimum of 88 credits will be awarded a B.Sc. (Honours/Honours with Research) in Economics in a 4-year UG programme with single major.

Bachelor's Programmes with Double Major: A learner must additionally secure a minimum 40%





of total credits (53/70 credits) from the second major discipline specific courses for the 3-years/4-years bachelor's degree to be awarded a double major degree. In short, student can opt two major (core) subjects as per their own choices.

The main reason for double major study is to have a grip over two subjects which would give the student an edge in the job market. Moreover, in order to study one discipline, a student must have priorknowledge of another discipline.

For example, the knowledge of mathematics is important to the study of economics. In a 3-year UG programme, the total number of credits to be earned is 132, a student of Mathematics with a minimum of 53 credits will be awarded a double major B.Sc. in Economics with Mathematics. Similarly, in a 4-year UG programme, the total number of credits to be earned is 176, a student of Mathematics with a minimum of 70 credits will be awarded a double major B.Sc. (Honours/Honours with Research) in Economics with Mathematics in a 4-year UG programme.

Discipline	Courses (Major)	
Commerce	1. Accountancy 2. Accounting and Finance 3. Advanced Business Studies 4. Aviation, Hospitality & Travel 5. Banking and Insurance 6. Business Administration 7. Business Economics 8. Business Intelligence 9. Business Law 10. Business Management 11. Commerce and Business Management 12. Cooperative Management and Rural Studies	13. Company and Compensation Law 14. Economics 15. Finance And Financial Market 16. Financial Markets 17. Indian Institute of Sustainability 18. Labour Management 19. Management Studies 20. Maritime Management 21. Mass Communication 22. Professional Training 23. Public Policy and Governance 24. Statistics 25. Tourism and Travel Management

(2) MINOR COURSES:

It is very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope, or which enables exposure to some other discipline/ subject/ domain or nurtures the candidate's skills. It may be same or other discipline specific.

Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill based courses relating to a chosen vocational education programme. Students who take enough courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study. A student may declare the choice of the minor and vocational stream at the end of the second semester, after exploring various courses.

1. 50% of the total credits from minors must be secured in the relevant subject/discipline and another
2. 50% of the total credits from a minor can be earned from any discipline as per students' choice.





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. These courses must be aligned with National Skills Qualification Framework (NSQF).

List of Vocational Courses

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

(3) MULTIDISCIPLINARY COURSES:

All UG students are required to undergo 3 introductory-level courses (4 credits of each course) relating to any of the broad disciplines given below. These courses are intended to broaden the Intellectual experience and form part of liberal arts and science education. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) in the proposed major and minor courses of the same level under this category.

Discipline	Multidisciplinary Courses	
Commerce	1. Philosophy and Management Studies 2. Sports and Health 3. Green Management 4. Cloud Accounting 5. Application of Statistics in Economics 6. Gandhian Economics and 7. Technical Communication Management	8. Mathematics for Commerce 9. Econometrics 10. Forensic Accounting 11. History of Statistics 12. Corporate Communication 13. Welfare Economics 14. Agriculture Economics 15. Industrial Economics 16. Environmental Economics 17. Sportonomics 18. Rural Economics 19. Health Economics

(4) ABILITY ENHANCEMENT COURSE (AEC)

These courses shall be offered in combination of courses like Modern Indian Language (MIL) & English language focused on language and communication skills. The aim of these courses is to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills to the students.

The HEIs may introduce courses relevant to the discipline or common to all UG programmes. List of few AEC courses are as below. HEIs can either choose course from the list or define the course by their own way.





A. Modern Indian Languages			
Assamese	Bangla	Bodo	Dogri
Gujarati	Hindi	Kashmiri	Kannada
Konkani	Maithili	Malayalam	Manipuri
Marathi	Nepali	Oriya	Punjabi
Tamil	Telugu	Santali	Sindhi
Urdu	Sanskrit		

B.	English Languages and other courses
1.	Practical English, Journalistic Writing
2.	Functional Grammar and Composition
3.	Journalistic Writing
4.	English and Communication Skills
5.	Business Communication
6.	Marketing and Mass communication
7.	Translation and interpretation in Gujarati to English
8.	Personality Development
9.	Environment Conservation & Disaster Management
10.	Life Skills
11..	Public Speaking

(5) SKILLS ENHANCEMENT COURSES (SEC):

These courses are aimed at imparting practical skills, hands-on training, soft skills, life skills, etc., to enhance the employability of students.

The HEIs may introduce courses relevant to the discipline or common to all UG programmes.

List of SEC Courses:

- Presentation Skills
- Team Building
- Stress Management
- Personality Development
- Time Management
- Prompt Engineering
- Tally Accounting
- Photography and Editing
- Office Management
- HR Analytics
- Organic Farming
- Wealth Management
- Portfolio Manager
- Family Business Management
- Mobile Repairing
- Public Speaking
- Social and Life Skills
- Beautician
- Holistic wellbeing
- Fashion Designing
- Creative Writing
- Art of Translation
- IT Skills & Data Analysis
- Basic IT Tools
- Advance Spreadsheet Tools
- Statistical Software Package
- Financial Data based and Analysis Software
- Essentials of Python
- Digital Marketing
- Social Media Marketing
- Graphics Designing and Animation
- Entrepreneurship Skills
- Catering Management
- Radio Jockey
- Meditation and Yoga
- Tourism Management





- Temple Management
- working with People
- Life Skills Education
- Bakery and Confectionery
- Game Designing
- Foreign Language
- Finance for Everyone
- Personal Financial Planning
- Yoga in Practice
- Cyber Sphere and Security:
- GlobalConcerns
- Childcare Management
- Sound Engineering
- Environmental Auditing
- Electronic Product Testing
- Innovation and Entrepreneurship
- Web design and Development
- Introduction to cloud computing
- Lab Testing and Quality Assurance
- Chemistry Lab Operations and Safety Measures
- Environmental impact and risk assessment
- Chemistry of Cosmetics and Hygiene Products
- Sustainability Reporting
- Design Thinking
- Leadership Skills
- भारतीय वास्तु वनानकला
- संस्कृत अभिनयकला
- संस्कृत रंगमंचकला
- नृत्य नाट्यशास्त्र (भरतमुनेः नाट्यशास्त्रानुसार)
- ६४ कला - परचय एवं प्राचीण्य (वात्सयानकामसूत्रानुसार)
- पतंजलेः- अष्टांगयोग
- अवभलेखवद्या
- संस्कृत एवं कंप्यूटर कला
- अनवाद कौशल्य एवं कला
- वैदिक साहित्ये पद्या रण संरक्षण-उपायाः
- वैदिक साहित्ये कृत्तविक्रम
- विंशति संस्काराः
- यज्ञवतानम्
- वलपवतानम्
- पाठसंपादन कला विस्तृत वतान
- भाषाप्रवेशे - प्राचीण्य भाषा
- शब्द चिकित्सा कौशल्य
- मन्त्रोच्चारण चक्रवर्त्सा पद्धत
- कमल चंद्रवद्या



(6) VALUE ADDED COURSE (VAC):

The course aims at enabling the students to acquire knowledge and understanding and equip them with the ability to apply the acquired knowledge, skills, attitudes, and values to take appropriate actions in professional and day to day life.

These courses may be relevant to Indian Knowledge System, environmental science/ education, digital and technical solutions and health & wellness, yoga education, sports, and fitness. The HEIs may introduce courses relevant to the discipline or common to all UG programmes.

List of VAC Courses:

- National Service Scheme (NSS)
- National Cadet Corps (NCC)
- Ayurveda and Nutrition
- Constitutional Values and Fundamental
- Duties
- Sports and Fitness
- Emotional Intelligence
- Digital Empowerment
- Ethics and Culture
- Culture and Communication
- Ethics and Values in Ancient Indian Traditions
- Fit India
- Gandhi and Education
- Panchkosha: Holistic Development of Personality
- Yoga
- Environmental Studies
- Climate Change
- Renewable Energy
- Water Harvesting
- Human Values and Ethics
- Sustainable Development and Living
- Drone Technology
- Deep Learning
- 3D Machining
- Data Analysis
- Sports for Life
- Swachh Bharat
- The Art of Being Happy
- Vedic Mathematics
- Visual and Performing Arts
- Human Values
- Indian Bhakti Tradition Culture and Fine Arts
- Applied Arts
- Literature Culture and Cinema
- Critical and Logical Thinking Development
- Indian constitution
- Effective Waste Management
- Conversation of Biological diversity
- Management of Biological resources
- Forest and Wildlife conversation
- Machine Learning
- Interpersonal Skills and Social Skills
- Cultural Event Management
- Emotional Intelligence
- Spiritual Well being
- Application Design
- श्रीमद् भगवद्गीता
- संस्कृत तशास्त्रे मानवत यावन्
- नीवतशास्त्र एवं संस्कृत तशास्त्रे मानवमह्ययावन्
- भारतीयपरंपरायां वनवितववज्ञानम्
- मितिभारतस्य- अनशासनपवे-
- शासननीवताः मनसु मद् त एवं यावत्त्वल्यस्मत्तृ यां
- वनवितजीवनव्यवितारः
- नीवतकथायां व्यवितारबोधः
- उपवनिदे आध्यात्मववदया
- संस्कृत तसावित्ये लौकिकन्यायाः इत





Students can choose courses from the above pool of the courses. 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**.

Whereas it provides the flexibility to students to switch to alternate modes of learning i.e., Offline, ODL, Online Learning and Hybrid mode of learning.

SWAYAM (Study Webs of Active-Learning for Young Aspiring Minds) platform has been made available by the Government of India for online courses. The online learning courses available on the SWAYAM Platform will be considered for credit transfer. ***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.***

Students must take prior permission for the online course from the college/institution. 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.

Students can pursue the MOOCs 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)





Level 5.0: B. Com. Semester III & IV (Diploma in Commerce)

(NEP Cycle June-2023): MAJOR ACCOUNTANCY GROUP

B.COM. SEMESTER – III : MAJOR ACCOUNTANCY GROUP : (W.E.F. JUNE-2024)								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theor y	Practical	Total	IM	EM	Total
1	Major 5	Cost Accounting - 1	4	0	4	50	50	100
2	Major 6	Business Accounting - 3	4	0	4	50	50	100
3	Major 7	Personal Tax Planning & Management-1	4	0	4	50	50	100
4	MDC 3 (Select Any One)	IFRS	4	0	4	50	50	100
		Brand Management	4	0	4	50	50	100
		Computer Application in Business-3	3	1	4	50	50	100
		Economics of money-1	4	0	4	50	50	100
		Business statistics	4	0	4	50	50	100
5	AEC 3 (Select Any One)	English writings and composition- I	2	0	2	25	25	50
		Life Skills - 3	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 3 (Select Any One)	Family Business	2	0	2	25	25	50
		Office Management	2	0	2	25	25	50
		Cyber Sphere and Security: Global Concerns-I	1	1	2	25	25	50
		Advertising And Personal Selling - 1	2	0	2	25	25	50
		Employability Skill Development-I	2	0	2	25	25	50
		Economics of financial planning	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
7	IKS-2 (Select Any One)	Indian Knowledge System - 2	2	0	2	25	25	50
		Indian economy	2	0	2	25	25	50
		Learning and Development - 1	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of IKS course of Saurashtra University					
TOTAL CREDITS					22			
8	Vocational / Exit Course/s				04			

C = Course Credit, IM = Inter Exam Marks, EM = External Exam Marks





B.COM. SEMESTER – IV : MAJOR ACCOUNTANCY GROUP : (W.E.F.DECE -2024)								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 8	Cost Accounting – 2	4	0	4	50	50	100
2	Major 9	Business Accounting – 4	4	0	4	50	50	100
	Major 10	Personal Tax Planning & Management – 2						
3	Minor 3 (Select Any One)	Business Administration – 3 (HRM)	4	0	4	50	50	100
		Business Computer Science – 3	3	1	4	50	50	100
		Advance Business Statistics – 3	4	0	4	50	50	100
		Business Economics – 3 (ME)	4	0	4	50	50	100
		Business & co-operation – 3	4	0	4	50	50	100
		Business Management – 3 (INVENTORY MANAGEMENT)	4	0	4	50	50	100
		Banking & Finance-3	4	0	4	50	50	100
5	AEC 4 (Select Any One)	English writings and composition – ii	2	0	2	25	25	50
		Social Work Methods	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	0	2	25	25	50
		Social Media Marketing	2	0	2	25	25	50
		E-Commerce	2	0	2	25	25	50
		Cyber Sphere and Security: Global Concerns-II	1	1	2	25	25	50
		Sustainable Development and Living	2	0	2	25	25	50
		Employability Skill Development-II	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
7	VAC 2 (Select Any One)	Learning and Development – 2	2	0	2	25	25	50
		Environmental Study – 2	2	0	2	25	25	50
		Problems of Indian Economy	2	0	2	25	25	50
		NSS / NCC (AS PER SAU UNI LATTER NO AC/102847/2024 DATE:31/01/2024)	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of VAC Course					
TOTAL CREDITS					22			
8	Vocational / Exit Course/s				04			

C = Course Credit, IM = Inter Exam Marks, EM = External Exam Marks

Notes:

1. Students are not allowed to take the same courses studied in the 12th class under the interdisciplinary category.





2. Students who choose Business Computer Science subject in semester 1 to 6 will have to do practical work of 1 credit. So, their total credits will be 4 (3 credits of lectures + 1 credits of practical).
3. Minor stream courses can be from the 3rd (300) or above level and 50% of the total credits from minors must be secured in the relevant subject/discipline and another 50% of the total credits from a minor can be earned from any discipline as per students' choice.
4. Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year.
5. A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with **176** credits and have satisfied the credit requirements.
6. Honours students not undertaking research will do 4 courses for 12 credits in lieu of a OJT.
7. In Semester VIII, Research Dissertation is compulsory for Bachelor's Degree honours with research students only.
8. Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertations in the seventh and eighth semester. The research outcomes of their research work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.

PROGRAMME OUTCOMES (PO):

- PO - 1: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Accountancy, Commerce, Management, Finance, Economics and Computer.
- PO - 2: The accountancy, commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- PO -3: The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensure that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO):

- PSO - 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- PSO - 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO - 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO - 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO - 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.





- PSO – 6: Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO–7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.
- PSO -12: Develop the ability to use accounting information to solve a variety of business problems.
- PSO – 13: Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- PSO – 14: Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- PSO – 15: Learners of 4 Year UG programme will gain research methodology knowledge and they will complete research project/dissertation.

Assessment of Student Learning:

The new curriculum as per NEP-2020 is not only student centric in the teaching-learning processes but also in their evaluation process. The evaluation process is divided into two parts. The first part consists of **Continuous and Comprehensive Evaluation (CCE)** and the second part consists of the **Semester end examination (SEE)**. The division of marks between the two shall be **50:50** in the NEP-2020 the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Continuous and Comprehensive Evaluation (CCE). **The weightage of Internal assessment is 50% and External (University) assessment is 50%.**

The concerned faculty shall be accountable for transparency and reliability of entire evaluation of the student in the concerned Course. The CAC (College Advisory Council) shall announce policy for CCE for all the Courses in the college in the beginning of the Semester, the same shall be communicated to the students. In each course, every credit carries 25 marks, of which 50% marks is assigned for CCE and rest 50% marks for SEE. The 50% marks assigned to the CCE is distributed between the continuous classroom evaluation and mid-term evaluation. The pattern may be as follow:





Sr. No.	Evaluation	Weightage	4 credit subjects (Marks)	2 credit subjects (Marks)
1	Continuous and Comprehensive Evaluation (CCE)	50%	50 (At College / Institute Level)	25 (At College / Institute Level)
2	Semester End Evaluation (SEE)	50%	50 (Exams will be conducted by University)	25 (Exams will be conducted by University)
TOTAL		100%	100	50

Continuous and Comprehensive Evaluation (CCE):

Subject-wise CCE will be undertaken by the concerned faculty member. The mode of evaluation will be decided by the faculty member concerned with the subject. Normally CCE consists of class participation, case analysis and presentation, assignment, tutorials, tests (announced/surprised), quizzes, attendance etc. or any combination of these.

The students are expected to submit their answer scripts/ reports of internal evaluation within the stipulated time. Failure to do so may result in the script not being valued. Another part of CCE consists of mid-term written evaluation, which is compulsory for all students. It can be done in a scheduled manner. **The duration of the mid-term evaluation shall be one hour.**

Semester End Evaluation (SEE):

The SEE carries **50% of the marks** examination as Regular and External mode of assigned to a course. SEE shall be of **2 hours for 4 credit course and 1 hour in case of 2 credit courses**. The controller of the examination will conduct these examination ns. Paper setting and evaluation may be done by the external examiners to an extent of 50% of the evaluation process. This examination shall be conducted as per a schedule which shall be notified in advance by the University.

The **backlog exam** will be conducted twice a year just after the result declared of the semester evaluation. Students shall have a second chance to clear their backlog and avoid the burden to carry forward the backlog with the next semester exam.

Appearance in all the evaluations is mandatory and no exemption can be granted except in the following case:

1. In case of inability to attend the exam due to reasons considered genuine by the controller of examination in consultation with the Director/Board.
2. In case of medical emergency, a certificate from the registered medical practitioner must be produced before the commencement of exams. The evaluation board will then take final decision on the recommendation for exemption.





Eligibility Criteria to appear in SEE:

To be able to appear for the SEE, a student must comply with the following conditions:

1. Should have at least 75% of attendance in all the courses put together
2. Should have at least 70% of attendance in each course/subject
3. Should not have any disciplinary proceedings pending against him/her
4. Should have no pending due.

Minimum Passing Marks:

Minimum Passing marks required to be score by the students in each course and in each head (Internal and External) is 36%.

Course Credit	CCE 50%		SEE 50%		Total 100%	
	Maximum	Passing	Maximum	Passing	Maximum	Passing
4	50	18	50	18	100	36
2	25	09	25	09	50	18

Models of evaluation:

Based on the types of evaluation, various models of evaluation implementation are suggested for theory, practical, self-study and work-based learning. The focus of these models is to encourage the to improve on skills and performance.

Internal Evaluation Scheme for Theory Course:

Sr. No.	Exam Pattern	50 Marks	25 Marks
1	Assignments, Case analysis, Presentation, Slip Tests(announced/surprised), Quizzes, & Suggested Tools* (Minimum any two)	20	10
2	Mid-Term written evaluation (compulsory for all students)	20	10
3	Attendance & Class Participation	10	05
	TOTAL	50	25

Internal Evaluation Scheme for Practical/Project/Performance Course:

Sr. No.	Exam Pattern	50 Marks	25 Marks
1	Practical / Project / Performance Examination & Suggested Tools*	20	10
2	Record Book & Journal	20	10
3	Attendance & Class Participation	10	05
	TOTAL	50	25





*Suggested Tools for Continuous Evaluation:

- Assignment
- MCQ Test
- Presentation
- Role Play
- Seminar
- Symposium
- Poster Presentation
- Essay type Questions
- Focus groups
- Projects
- Case Studies
- Organizing Fair and Events
- Industrial/ Education Visit
- Poster presentations of library or laboratory research
- Cooperative experiences
- Portfolios (collections of work)
- Standardized tests both within and across disciplines
- Student journals
- Questionnaires
- Interviews
- Classroom quizzes and exams
- Conducting Survey

Letter Grades and Grade Points

The relative grading system assesses a student's performance in comparison to their peers within a group or class. Students are ranked based on their relative level of achievement.

HEIs may also mention the marks obtained by students in each course and a weightage average of these marks on the Grade sheet for the benefits of the students.

Letter Grade	Grade Point	Marks (In %)
O (Outstanding)	10	96.0-100
A+ (Excellent)	9	86.0-95.9
A (Very Good)	8	76.0-85.9
B+ (Good)	7	66.0-75.9
B (Above Average)	6	56.0-65.9
C (Average)	5	46.0-55.9
P (Pass)	4	36.0-45.9
F (Fail)	0	Below 36.0
Ab (Absent)	0	Absent

Maximum Marks	Minimum Passing Marks
25	9
50	18
100	36

Minimum passing marks for each pattern of evaluation (formative and summative):





Semester Grade Point Average (SGPA)

The SGPA is based on the grade of the current term of the programme of study.

Computation of SGPA

SGPA is computed from the grades as a measure of the student's performance in each semester. It is the ratio of the sum of the product of the number of credits with the grade points and the sum of the number of credits. i.e.

$$\text{SGPA (Si)} = \frac{\sum (C_i \times G_i)}{\sum C_i}$$

Where :

- Si is the SGPA for the ith course,
- Ci is the number of credits for the ith course, and
- Gi is the grade point scored by the student in the ith course.

Example for computation of SGPA:

Semester	Course	Credit	Letter Grade	Grade Point	Credit Point
1	Course 1	3	O	10	3X10=30
1	Course 2	4	A	8	4X8=32
1	Course 3	3	A+	9	3X9=27
1	Course 4	4	B	6	4X6=24
1	Course 5	3	B+	7	3X7=21
		17			134
			SGPA		134/17=7.88

Cumulative Grade Point Average (CGPA)

The CGPA is based on the grades in all the courses taken after joining the programme of study.

Computation of CGPA

The CGPA is the ratio of the sum of the products of total credits scored in a particular semester with the SGPA scored by the student in that semester and the sum of the total number of credits of each semester. i.e.

$$\text{CGPA} = \frac{\sum (C_i \times S_i)}{\sum C_i}$$

Where :

- Si is the SGPA of the ith semester and
- Ci is the total number of credits in that semester.





Example for computation of CGPA:

Semester	Credits	SGPA	Sum of Credits and SGPA
1	18	8.2	18X8.2= 147.6
2	18	7.9	18X7.9= 142.2
3	20	8.3	20X8.3= 166.0
4	22	8.6	22X8.6= 189.2
5	18	8.1	18X8.1= 145.8
6	22	8.5	22X8.5= 187.0
	118		977.8
		CGPA	977.8/118= 8.29

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts (Grade Sheet). Transcripts may be issued for each semester based on SGPA and CGPA, and a consolidated transcript indicating performance across all semesters.

Result Declaration

The declaration of results is a critical component of a higher educational institution's educational system, significantly impacting its credibility and reputation. Timeliness is crucial for both internal (Continuous and Comprehensive Evaluation - CCE) and external (Semester End Evaluation - SEE) components of the evaluation. The following table presents a suggested timeline for CCE and SEE:

Continuous and Comprehensive Evaluation	
Daily Task	Before the next week
Weekly Task	Before the next task
Unit Test	Within one week
Semester End Evaluation	
Internal Components	7-10 working days
External Components	20-30 working days

Note:

As per SOP, Common Curriculum and credit framework under the national education policy according to education department government of Gujarat- GR- Date 11/07/2023 to framing of uniform credit structure for all higher educational institutions of the state and letter from KCG regarding Implementation of NEP-2020 Dated 26/07/2023 and other relative Circulars including circular of Saurashtra University dated 10-10-2023 in regards to Standard operating procedure (SOP) for all HEIs for Gujarat state and any other time to time update made by the authorities will be considered for the common curriculum and evaluation pattern and all other matters.





[A] THEORY COURSES Question paper Format of 4 credits and 4 units for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [TOTAL 50 Marks] [TIME: 2 HOURS]

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [50 Marks]		
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: Answers ANY TWO Out of FOUR options EACH From the Unit NO. 1, 2, 3 and 4 respectively)	10
		50
Total Marks		100

[B] ACCOUNTANCY COURSES Question paper Format of 4 credits and 4 units for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [TOTAL 50 Marks] [TIME: 2 HOURS]

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [50 Marks]		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE. -1 (From Unit 1) (OR) PRACTICAL QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 2) (OR) PRACTICAL QUE. 2 (From Unit 2)	10
3	PRACTICAL QUE. -3 (From Unit 3) (OR) PRACTICAL QUE. 3 (From Unit 3)	10
4	PRACTICAL QUE. -4 (From Unit 4) (OR) PRACTICAL QUE. 4 (From Unit 4)	10
5	PRACTICAL QUE. -5: Answer ANY TWO Out of FOUR options Each Objective Question From the Unit NO. 1, 2, 3 and 4 respectively)	10
		50
Total Marks		100

[C] Format of Question paper for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT for the COURSES having 4 credits and 5 Units [TOTAL MARKS: 50] [TIME : 2 HOURS]:

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [50 Marks]		
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
		50
Total Marks		100





[D] THEORY COURSES Question paper Format of 2 credits and 3 units for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [TOTAL 25 Marks] [TIME: 1 HOUR]

INTERNAL ASSESSMENT [25 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	25
SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [25 Marks]		
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)	05
		25
	Total Marks	50

Note:

- 1. Independent question shall be asked from each unit and option shall be from same unit.**
- 2. If Special format of question paper is given for any course paper, consider the same for that course paper.**





CURRICULUM

For

B.COM.

Semester – 3

(Major Accountancy Group)

(With effective from June - 2024)





**Course Structure As per NEP 2020 for
B.COM. SEM – 3 (MAJOR ACCOUNTANCY GROUP)
Effective With From June – 2024**

Level 5.0: B. Com. Semester III & IV (Diploma in Commerce)

SEMESTER – III				
Sr. No	Course Category	Course Title	Credits	Page No.
1	Major 5	Cost Accounting – 1	4	
2	Major 6	Business Accounting – 3	4	
3	Major 7	Personal Tax Planning & Management – 1	4	
4	MDC 3 (Select Any One)	IFRS	4	
		Brand Management		
		Computer Application in Business-3		
		Economics of money-1		
5	AEC 3 (Select Any One)	Business statistics	2	
		English writings and composition - I		
		Life Skills-3		
6	SEC 3 (Select Any One)	Other Courses	2	
		Family Business		
		Office Management		
		Advertising And Personal Selling – 1		
		Cyber Sphere and Security: Global Concerns-I		
		Economics of financial planning		
		Employability Skill Development-I		
7	IKS 2 (Select Any One)	Other Courses	2	
		Indian Knowledge System – 2		
		Indian economy		
		Learning and Development – 1		
Total Credits			22	
8	Vocational/Exit Course/s		04	





B.COM. SEMESTER – 3

1	MAJOR 5	COST ACCOUNTING – 1
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Name of the Course: **Cost Accounting – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes:

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

1. Understand concept and nature of cost and cost accounting;
2. Determine various types of cost of production;
3. Know the valuation of materials and material control techniques;
4. Compute employee cost, employee productivity, and employee turnover;
5. Allocation and apportionment of overheads.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION OF COST ACCOUNTING & MATERIAL COST	
<p>[A] Concept and Nature of Cost Accounting: Concept of cost and costing, Importance and features of costing, Cost Element – meaning & classification, Concept of cost unit, cost center, meaning of ‘unit’ from the view point of producer, Establishment of an ideal cost accounting system</p> <p>[B] Material Cost:</p> <ul style="list-style-type: none"> - Material : Introduction, Meaning and Types - Material Control Techniques: Objectives and Importance - Process of Material (Accounting and Control of Material Cost) <ul style="list-style-type: none"> ➤ Purchase of Materials ➤ Receipt and Inspection of Goods ➤ Store-Keeping (Including Practical Questions Relating to Calculate Levels of Material, Inventory Turnover Ratio) - Practical Questions 	15
UNIT NO. 2 : EMPLOYEE COST	
<ul style="list-style-type: none"> - Introduction, meaning and classification of employee cost - Requisite of a good wage and incentive system - Concept and Treatment of Idle Time-Over Time and Fringe Benefits - Concept of employee productivity and cost - Principles of determining Wage Rate - Employee turnover - <u>Wage Systems:</u> <ul style="list-style-type: none"> ➤ Essentials of Wage System 	15





<ul style="list-style-type: none"> ➤ <u>Traditional Wage Systems:</u> 1. Time wage system 2. Piece wage system ➤ <u>Incentive Wage Systems:</u> (A) Individual Incentive Systems: Halsey Premium Plan (2) Rowan Premium Plan (3) Taylor's different Wage Rate System (4) Merrick's different Wage Rate System (5) Bendeaux Plan (6) Gantt's Bonus and Task Plan (B) Group Incentive Schemes: (1) Profit Sharing (2) Co-Partnership - Practical Questions 	
UNIT NO. 3 : OVERHEADS	
<ul style="list-style-type: none"> - Introduction, meaning and definition - General Principles for overheads - Meaning and Methods of cost absorption - Classification of Overheads : (1) Functional 2) Element wise and Behaviour wise) - Absorption [Recovery] of overheads (Including Practical Questions) <ul style="list-style-type: none"> ➤ Apportionment of Overheads over Various Departments ➤ Re-Apportionment of Service Department Cost to Production Departments ➤ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate) ➤ Treatment of Over-Absorption and Under-Absorption of Overheads - Practical Questions 	15
UNIT NO. 4 : PROCESS COSTING	
<ul style="list-style-type: none"> - Introduction, Meaning and Features of Process Costing - Normal and abnormal loss and gain - Application of process costing - Joint-Products and By-Products - Practical Questions of simple process costing only (Excluding inter process profit and equivalent production) 	15
Total Lectures/Hours	
	60

Note: Only Practical questions to be asked in University Exam.

Suggested Readings:

1. Arora, M.N. Cost Accounting – Principles & Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain , Theory & Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3		
2	MAJOR 6	BUSINESS ACCOUNTING – 3

Name of the Course: **Business Accounting – 3**
 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. Understand the meaning of goodwill and need of valuation of goodwill. Calculate value of goodwill with different methods;
2. Understand the meaning of share and need of valuation of share. Calculate value of share with different methods;
3. Know concept of pre and post profit. Allocate incomes and expenditures between prior to and after incorporation of company;
4. Understand different activities of agriculture and prepare final accounts of agriculture.

PARTICULAR	NO. OF LECTURES	
UNIT NO. 1 : VALUATION OF GOODWILL		
<ul style="list-style-type: none"> - Introduction -Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Goodwill and its' valuation - Accounting treatment of goodwill - Methods for valuation of goodwill - Practical Questions 	15	
UNIT NO. 2 : VALUATION OF SHARES		
<ul style="list-style-type: none"> - Introduction -Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Shares and its' valuation - Methods for valuation of Shares - Valuation of Right shares and Bonus shares - Practical Questions 	15	
UNIT NO. 3 : PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY		
<ul style="list-style-type: none"> - Introduction-Meaning –Legal requirements - Time Ratio and Sales Ratio –calculation and explanation - Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation. - Practical Questions 	15	
UNIT NO. 4 : ACCOUNTS OF FARM		
<ul style="list-style-type: none"> - Introduction-Meaning of Farm and Farm Accounting - Utility and importance of Farm Accounting in India - Types of Incomes of farm and Expenses of farm - Assets and Liabilities of farm - Special Items related to farm - Practical Questions including final accounts of farm 	15	
Total Lectures/Hours		60

Note: Only Practical questions should be asked in University Exam.

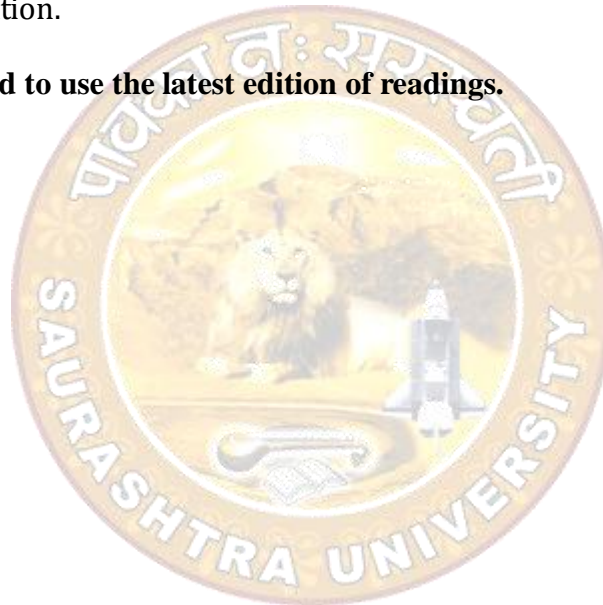




Suggested Readings:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi)
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
5. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
6. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
7. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
8. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
9. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
10. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases.* McGraw-Hill Education.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3

3 MAJOR 7 PERSONAL TAX PLANNING & MANAGEMENT – 1

Name of the Course: **PERSONAL TAX PLANNING & MANAGEMENT – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Learning Outcomes:

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

1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view;
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : BASIC CONCEPTS	
<ul style="list-style-type: none"> - Introduction to Income Tax Act 1961 - Basic concepts (Only Theory): Person, Assessee, Income, Gross Total Income, Total income, Exempted Incomes, Previous year, Assessment Year, Types of calculating Tax, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning. - Tax Planning with reference to residential status: Introduction, Residential status, Total income and Taxability, Deduction from Total Income, Exempted Income under section 10, Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Practical Problems of Residential Status only. - Theory + Practical Questions 	15
UNIT NO. 2 : TAX PLANNING UNDER THE HEAD OF SALARY INCOME	





<ul style="list-style-type: none"> - Introduction - Income under the head “Salary” - Tax planning for salary income - Computation/Determination of income tax under the head of salary - Practical Questions 	15
UNIT NO. 3 : TAX PLANNING UNDER THE HEAD OF HOUSE PROPERTY	
<ul style="list-style-type: none"> - Introduction - Income under the head “House Property” - Tax planning for House Property incomes - Computation/Determination of income tax under the head of House Property - Practical Questions 	15
UNIT NO. 4 : TAX PLANNING UNDER THE HEAD OF INCOME FROM OTHER SOURCES	
<ul style="list-style-type: none"> - Introduction - Income under the head “Other Sources” - Tax planning for Income from other sources - Computation/Determination of income tax under the head of Other Sources - Practical Questions 	15
Total Lectures/Hours	
60	

Note: Consider Academic Year as an Assessment Year (e.g. Academic Year : 2024-25, Assessment Year is also 2024-25)

The question paper structure of theory course for Semester End Evaluation (University/ External Examination):

Que. No.	Questions	Marks
1	Theory Que. 1 from Unit No.1 OR Practical Que. 1 from Unit No.1	10
2	Practical Que. 2 from Unit No.2 OR Practical Que. 2 from Unit No.2	10
3	Practical Que. 3 from Unit No.3 OR Practical Que. 3 from Unit No.3	10
4	Practical Que. 4 from Unit No.4 OR Practical Que. 4 from Unit No.4	10
5	QUESTION- 5: Answers ANY TWO Out of FOUR options EACH From the Unit NO. 1, 2, 3 and 4 respectively)	10
TOTAL MARKS		50

Suggested Readings:

1. Singhania, V. K., & Singhania, K. Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
2. Ahuja, G., & Gupta, R. Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
3. Gaur, V. P., Narang, D. B., & Gaur, P. Income Tax Law and Practice. New Delhi: Kalyani Publishers.
4. Journals- ‘Income Tax Reports’ Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- ‘Taxman’ Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- ‘Current Tax Reporter’ Jodhpur

Note: Latest edition of the books should be used.





B.COM. SEMESTER – 3

4 MDC 3 IFRS

Name of the Course:	IFRS
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

Objectives:

- The objective of the course is to enable the students to understand the need and method of preparation of financial statements in accordance with IFRS.
- To develop knowledge and skills in understanding the structure of the framework of IFRS.

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

1. Understand and explain the structure of the international professional and conceptual framework of financial reporting;
2. Apply relevant international financial reporting standards to key elements of financial statements;
3. Identify and apply disclosure requirements for entities relating to the presentation of financial statements and notes;
4. Prepare financial reports as per requirements under IFRS.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO IFRS	
Introduction, Meaning, Concept, Key features of IFRS, Objectives, Need, Principles of IFRS, Benefits to implement IFRS, Difficulties/Limitations in implementation of IFRS, International financial accounting systems, IFRS Foundation: Introduction, Establishment procedure, Regulatory framework, Structure (Trustees / Members of the IFRS Foundation), Role and Scope.	15
UNIT NO. 2 : IFRS – ADOPTION, IMPLEMENTATION AND SYNCRONISATION	
Introduction, Role and regulatory framework of IASB and IFAB, Other concern bodies and governance related to IFRS, IFRS Adoption process – Jurisdiction and Standard requirements, IFRS implementation phases, Synchronisation procedure of accounting standards into IFRS, List of IFRS and Ind AS. Indian GAAP V/S IFRS.	15
UNIT NO. 3 : ELEMENTS OF FINANCIAL STATEMENTS AS PER IFRS	
Elements of Financial Statements as per IFRS (Brief description only): 1. Revenue recognition, 2. Property Plant & Equipment, 3. Impairment of assets, 4. Leases, 5. Intangible Assets, 6. Inventories, 7. Financial Instruments, 8. Provisions Contingent Assets and Liabilities, 9. Employment and Employee benefits, 10. Tax in financial statements, 11. The effect of changes in foreign currency exchange rates, 12. Agriculture, 13. Share-based payments, 14. Exploration and evaluation of expenditures, 15. Fair value measurement	15
UNIT NO. 4 : PRESENTATION AND ADDITIONAL DISCLOSURES UNDER IFRS	
1. Presentation of financial position statement, the statement of profit and loss and other comprehensive incomes and the statement of changes on equity, 2. Earnings per share, 3. Events after the reporting period, 4. Accounting policies, changes in accounting estimates and errors, 5. Related party disclosures, 6.	15



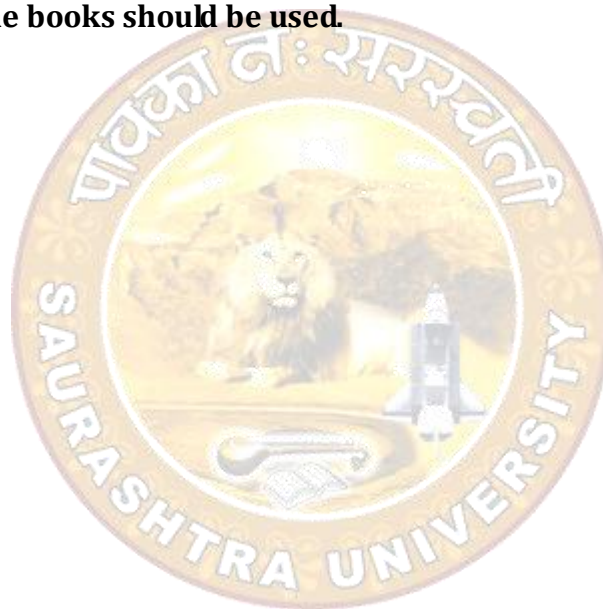


Operating segments, 7. Reporting requirements of small and medium-sized entities (SMEs)	
Total Lectures/Hours	60

Suggested Readings:

1. CA Kamal Garg (2023). *Practical Guide to Ind-As & IFRS*. Bharat Law House Pvt Ltd., New Delhi.
2. Dr. D.S. Rawat and CA Pooja Patel (2021). *Students' Guide to Ind AS [Converged IFRS]*. Taxmann Publications Private Limited.
3. Steven M. Bragg (2021). *IFRS Guidebook*. Accounting tools, Pune, Maharashtra.
4. Bharat Practical Guide to Ind AS & IFRS As Amended by The Companies (Indian Accounting Standards) Amendment Rules 2023 by KAMAL GARG Edition 2024
5. Jagadish R. Raiyani: International Financial Reporting Standards (IFRS) and Indian Accounting Practices Hardcover – 1 January 2012
6. B. D. Chatterjee: Bloomsbury Guide to International Financial Reporting Standards' Edition 2021(Bloomsbury Professional India)

Note: Latest edition of the books should be used.





B.COM. SEMESTER – 3

4 MDC 3 BRAND MANAGEMENT

Name of the Course: **Brand Management**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

- The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business.
- The course shall focus on developing skills to devise strategies for brand positioning and equity in the market

Learning Outcomes:

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

1. Comprehend the conceptual framework of brands;
2. Analyse various strategies of popular brands;
3. Describe the brand extensions;
4. Explore the life cycle of a brand and apply brand management strategies to real life products.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.	15
UNIT NO. 2 : BRAND POSITIONING	
Introduction, Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.	15
UNIT NO. 3 : DESIGNING MARKETING PROGRAM	
Introduction, Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.	15
UNIT NO. 4 : BRAND EQUITY	
Introduction, Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity	15
Total Lectures/Hours	60

Suggested Readings:

1. Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
2. Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
3. Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
4. Chitale, A. K. & Gupta, Ravi. *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning





5. Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
6. John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
7. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
8. Miller, D. *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
9. Temporal, P. *Advanced Brand Management*. UK: Harriman House.
10. Parameswaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3		
4	MDC 3	COMPUTER APPLICATION IN BUSINESS-3 (INTRODUCTION TO DATA ANALYSIS: TOOLS AND TECHNIQUES)

Name of the Course: **Computer Application in Business-3
(Introduction to Data Analysis: Tools and Techniques)**

Course credit: **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:

- Understand the importance of data analysis in various domains.
- Learn to import, organize, and clean datasets in Excel.
- Gain proficiency in using Excel functions for data analysis and manipulation.
- Master the creation of charts, graphs, and pivot tables for data visualization.

Learning Outcomes:

- Students will gain a comprehensive understanding of the fundamental concepts underlying data analysis, including data types, data structures, and the importance of data quality
- Students will develop the skills necessary to perform basic statistical analyses
- By the end of the course, students will be proficient in using various tools and techniques for data manipulation, including data cleaning, data transformation, and data integration.

PARTICULAR	NO. OF LECTURES
UNIT 1 : INTRODUCTION OF DATA ANALYSIS	
<ul style="list-style-type: none"> • What is Data? • Types of Data: Understanding different types of data - qualitative, Quantitative, and categorical. • Overview of Data Analysis • Importance of Data Analysis • Types of data analysis (Descriptive, exploratory, inferential, and predictive analysis) 	9
UNIT 2 : DATA IMPORT AND CLEANING	
<ul style="list-style-type: none"> • Data Sources in Business: Discussion on various sources of data in business such as sales records, financial statements, and customer databases. • Importing data into Excel • Data cleaning and pre-processing techniques • Collection of the Data • Cleaning of the Data • Handling Missing Values • Removing Duplicates • Standardizing Formats • Filtering and Sorting • Advantages and Disadvantages of Data Pre-processing 	9





UNIT 3 : EXCEL FUNCTIONS FOR DATA ANALYSIS	
<ul style="list-style-type: none"> • Basic functions (SUM, AVERAGE, MAX, MIN, COUNT) • Statistical functions (STDEV, MEDIAN, MODE) • Logical functions (IF, AND, OR) • Financial functions (PMT, PV, FV) • Lookup and reference functions (VLOOKUP, HLOOKUP, INDEX, MATCH) 	9
UNIT 4 : DATA VISUALIZATION	
<ul style="list-style-type: none"> • Data Validation (Specifying a valid range of values for a cell) • Creating charts and graphs • Types of Chart (Column, Line, Pie, Bar) • Formatting charts for clarity and effectiveness • Sharing Chart with MS Word/Power Point • Conditional formatting 	9
UNIT 5 : PIVOT TABLES AND PIVOT CHARTS	
<ul style="list-style-type: none"> • Creating, formatting and Customizing pivot tables • Summarizing data with pivot tables • Creating pivot charts for visual analysis • What if Analysis (Goal Seek, Scenario Manager) 	9
UNIT 6 :PRACTICAL	
Exercise Using Unit 1 To 5.	30
Total Lectures/Hours	45+30

Suggested Readings:

1. "Data Analysis Using Microsoft Excel: Updated for Office 365" by Michael Alexander and Wayne Winston
2. "Excel Data Analysis For Dummies" by Stephen L. Nelson

Note: Learners are advised to use latest edition of books

Theory Question Paper Style:

UNIVERSITY SEMESTER END 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
Total Marks		50

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 2hours/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.

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B.COM. SEMESTER – 3

4	MDC 3	ECONOMICS OF MONEY-1
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Name of the Course:	ECONOMICS OF MONEY-1
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

Objectives:

This course aims to make students familiar with monetary and financial system of the country. It focuses on aspects of money and its theories, banking system in the country and regulation of banking system with wider perspective of economy. This course also covers financial system in rural areas with reference to cooperative banking and NABARD as an apex authority in agriculture finance.

Learning Outcomes:

Students will be more familiar with basic idea of money and its functioning in economy. At the same time students will have insights of banking and financial system of the country with study of working of commercial banks and Reserve Bank of India. Students will also get insights on structure of rural and cooperative and rural banking in India.

PARTICULAR	NO. OF LECTURES
UNIT - 1 MONEY	
<ul style="list-style-type: none"> • Meaning and definitions of money • Functions of money • Components of money supply and its changing relative significance • Quantity theory of money 1. Fisher equation 2. Cambridge equation	15
UNIT -2 THEORIES OF MONEY	
<ul style="list-style-type: none"> • Meaning of interest rate determination • Liquidity preference theory of interest rate • Loanable fund theory of interest rate 	15
UNIT -3 INDIAN BANKING SYSTEM	
<ul style="list-style-type: none"> • Definition and importance of banks • Functions of commercial banks • Credit creation process • Evaluation of nationalized banks – Reasons of Non performing Assets 	12
UNIT - 4 RESERVE BANK OF INDIA	
<ul style="list-style-type: none"> • Definitions of central bank • Functions of Reserve Bank of India • Credit control tools of Reserve Bank of India • Monetary policy of RBI 	15
Total Lectures/Hours	60

Suggested Readings:

1. Hubbard R.G., O'brian A.P. (2019), Money, banking and the financial system, Pearson Ed.
2. Pathak B.V. (2018), Indian Financial System, Pearson Education.
3. Saha S.S. (2020), Indian Financial System: Financial Markets, Institutions and Services,





McGraw Hill

4. Khan M.Y. (2019), Indian Financial System, McGraw Hill.
5. Bhole I.M., Mahakud J. (2017) , Financial Institutions and Markets: Structure, Growth and Innovation, McGraw Hill Education.
6. Saha S.K.(2021), Money and Financial Systems, SBPD Publication.
7. Bhattacharya S. (2017), Indian Financial System, Oxford University Press.

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





B.COM. SEMESTER – 3		
4	MDC 3	BUSINESS STATISTICS

Name of the Course: **BUSINESS STATISTICS**
 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:
 Develop the Awareness of Statistics Methods Application in business as well as in real life.

PARTICULAR	NO. OF LECTURES
UNIT -1	
LINEAR CORRELATION: - Definition of variables - Meaning and Definition of Correlation - Types of Correlation - Properties of Correlation coefficient Method of Correlation: o Scatter Diagram o Karl Pearson’s method o Spearman’s Rank method - Examples	15
UNIT -2	
LINEAR REGRESSION: - Meaning and Definition of Regression - Definition of Regression coefficient - Properties of Regression coefficients & Relation between Correlation and Regression coefficient - Two lines of Regression - Examples	15
UNIT -3	
PROBABILITY: - Concept of Probability - Mathematical & Statistical Definition of probability - Definition of Different Terms (Random Experiment, Sample Space, Types of Events...etc) - Addition Theorem, Condition Law, Multiplication Theorem For Two Events With Proof - Examples	12
UNIT -4	
MATHEMATICAL EXPECTATION: - Concept of Discrete Random Variable & Continuous variable and Its Probability Distribution - Mathematical Expectation of Discrete Random Variable - Examples	15





UNIT NO. 5 :	
BINOMIAL DISTRIBUTION:	
<ul style="list-style-type: none"> - Mean & Variance of Discrete probability distribution - Properties and Application of Binomial without proof - Examples 	
Total Lectures/Hours	60

Suggested Readings:

1. Statistics By D.S. sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K. Kapoor and S.C. Gupta
3. Basic Statistics By B.L. Agarwal
4. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava

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

Format of Question paper for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT for the COURSES having 4 credits and 5 Units [TOTAL MARKS: 50] [TIME : 2 HOURS]:

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [50 Marks]		
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 Unit5)	10
		50
	Total Marks	100





B.COM. SEMESTER – 3

5 AEC 3 ENGLISH WRITINGS AND COMPOSITION - I

Name of the Course: **ENGLISH WRITINGS AND COMPOSITION - I**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives: with Learning Outcomes:

Looking at the diverse backgrounds & abilities of the threshold students, the syllabus aims at;

- To make students aware of the short-story form and make them read English Literature/Language.
- To make students learn the English Language through Literature.
- To make students learn the creative style of developing as to rethought points.
- To enhance student s creative writing skills through story writing exercises.
- To improve student’s language skills in terms of grammar.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 :	
Short-Stories	
1. The Postmaster by Rabindranath Tagore (https://www.gutenberg.org/files/33525/33525-h/33525-h.htm#VII.)	10
2. The Last Leaf by O’Henry (https://americanenglish.state.gov/files/ae/resource_files/the-last-leaf.pdf)	
3. The Mark of Vishnu by Kushwant Singh (https://xpressenglish.com/our-stories/mark-of-vishnu/)	
UNIT NO. 2	
Comprehension	
1. Guided Story Building (from the given points)	10
UNIT NO. 3	
Grammar	
1. Direct-Indirect	10
Total Lectures/Hours	
	30

Suggested Readings:

1. Martin, Wren &. *English Grammar & Composition*. S Chand Publishing ,2015. Print.
2. Murphy, Raymond. *English Grammar in Use*. Cambridge, 2012.Print.
3. <https://www.gutenberg.org/files/33525/33525-h/33525-h.htm#VII.>
4. https://americanenglish.state.gov/files/ae/resource_files/the-last-leaf.pdf
5. <https://xpressenglish.com/our-stories/mark-of-vishnu/>

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

UNIVERSITY Semester end examination

Time: 1 hours

Total marks :25

Question No	Particulars	Options	Marks
1	Answer in Detail (Unit-1)	4/7	12
2	Answer in Brief (Unit-1)	2/4	04
3	Guided Story Writing (Unit-2)	1/2	05
4	Do as Directed (Unit-3)	---	04
	Total Marks		25





B.COM. SEMESTER – 3

5 AEC 3 LIFE SKILLS – 3

Name of the Course: **Life Skills – 3**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

- Acquire career skills and to partake in and fully pursue a successful career path;
- Prepare a good resume, prepare for interviews and group discussions.
- Explore the desired career opportunities in the employment market in consideration of personal strengths, weakness, opportunities, and threats (SWOT).

Learning Outcomes:

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

1. Prepare their résumé on an appropriate template without any grammatical and other errors, using proper syntax;
2. Participate in a simulated interview;
3. Actively participate in group discussions towards gainful employment;
4. Enlist the common errors generally made by candidates in an interview;
5. Identify career opportunities in consideration of potential and aspirations.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : RESUME SKILLS	
Introduction of résumé and its importance, Difference between a CV, résumé and biodata, Essential components of a good résumé, Common errors while preparing a résumé, Prepare a good résumé considering all essential components.	10
UNIT NO. 2 : INTERVIEW SKILLS	
Preparation and Presentation Meaning and types of interviews (F2F, telephonic, video, etc.), Dress code, background research, do's and don'ts, Situation, task, action, and response (STAR concept) for facing an interview, Interview procedure (opening, listening skills, and closure), Important questions generally asked at a job interview (open- and close-ended questions). Simulation & Common Errors: Observation of exemplary interviews, Comment critically on simulated interviews, Discuss the common errors that candidates generally make at an interview, Demonstrate an ideal interview.	10
UNIT NO. 3 : GROUP DISCUSSION SKILLS & CAREER OPPORTUNITIES	
Group Discussion Skills: Meaning and Methods of Group Discussion, Procedure of Group Discussion, Simulation & Common Errors in Group Discussion. Career Opportunities: Knowing yourself — Personal characteristics, Knowledge about the world of work, requirements of jobs, including self-employment, Sources of career information, Preparing for a career based on potential and availability of opportunities.	10
Total Lectures/Hours	30





Suggested Readings:

1. SCERT. Life Skills Education-Guidebook for Teachers (SCERT)
2. Sengararvelu, G. (2011) .Education in Emerging Indian Society, Neel Kamal Publication Pvt Ltd.
3. Shiv Khera, “You Can Win” , Macmillan Books, New York.
4. Barun K. Mitra, “Personality Development & Soft Skills”, Oxford Publishers, Third impression.
5. ICT Academy of Kerala, "Life Skills for Engineers", McGraw Hill Education (India) Private Ltd.
6. Kalyana, “Soft Skill for Managers”; First Edition; Wiley Publishing Ltd.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3

5	AEC 3	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 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.COM. SEMESTER – 3

6 SEC 3 FAMILY BUSINESS

Name of the Course:	FAMILY BUSINESS
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

- To understand the importance of family-owned businesses for achieving competitive advantage in the market place.

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

1. Describe common characteristics and challenges of family businesses;
2. Explain the common theories and concepts in family business research and practice;
3. Analyze common issues in family business by applying appropriate knowledge resources;
4. Design sustainable solutions for common situations in family businesses.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO FAMILY BUSINESS	
Introduction, Definitions and Concept and Characteristics of family businesses, Nature, Importance and Uniqueness of Family Business, Competitive Challenges and Competitive advantages of family businesses, Family Business Models, Structural Management of the Family Business, Economic Contribution of Family Business	10
UNIT NO. 2 : FAMILY BUSINESS STRATEGY AND GOVERNANCE	
Family Business Strategy: Introduction and meaning, Family Business Strategy Formulation, Family Business Strategy Implementation.	10
Family Business Governance: Introduction and meaning, Family & Business Governance, Need for Governance in Family Businesses, Family values and business culture, Structure, Challenges to family governance,	
UNIT NO. 3 : SUCCESSION PLANNING AND CONFLICT MANAGEMENT	
Succession Planning: Introduction, Objectives of Succession Planning, process perspective on ownership transition and succession, Right Ownership Structure, Succession Preparation of the Next Generation, Succession & Transfer of Power.	10
Conflict Management: Introduction, Challenges of working together in a family, types of conflict, Handling the ownership, Justice Perceptions, Conflict dynamics and conflict management strategies.	
Total Lectures/Hours	30

Suggested Readings:

1. Sudipt Dutta, Family Business in India, Sage Publications.
2. Laura Hougaz, Entrepreneurs in Family Business Dynasties: Stories of Italian-Australian Family Businesses over 100 years, Springer.
3. Abirami Duraisamy, Family Business for Next Generation Leaders : To Build Business Beyond Generations, Notion Press Media Pvt Ltd.
4. Dr. Mayanka Sharma and Prof. M. R. Mundada, Family Business Management, Shashwat Publication, Bilaspur.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3

6	SEC 3	OFFICE MANAGEMENT
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Name of the Course:	Office Management
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

- To help students to acquire basic knowledge of office Management in present era.
- To equip the student with the office routine for smooth functioning.

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

1. Define the functional elements of a modern business office and the trends of office management and organization;
2. Describe the elements involved in the development and management of an information system for an office employing effective management practices, current equipment, and techniques and apply sound practices of office management to the solution of everyday office problems;
3. Maintain appropriate filing system and indexing;
4. Know application of modern office equipment for office administration.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Introduction, meaning, functions and importance. Elements of the Office Management, Principles of office management, Relation of office with other departments, Qualifications and qualities of office manager, Role of office manager, Centralization vs. decentralization of office services.	10
UNIT NO. 2 : RECORDS MANAGEMENT	
Filing: Introduction, Meaning and importance of Filing, Essentials of a good filing system, System of classification, Steps in filing, Methods of filing and filing equipment, Computerized Filing System.	10
Indexing: Introduction, Meaning and need of indexing, Various types of indices, Record retention rule and Weeding.	
UNIT NO. 3 : MAIL MANAGEMENT & MODERN OFFICE EQUIPMENT	
Introduction, Meaning & Definition, Types of mailing service, Importance of mailing service, Components of mailing service, Handling of incoming mail, Handling of outgoing mail, Handling of electronic mail, Mail room equipment. Office automation, Office Mechanization: Objectives, Advantages, Disadvantages. Factors to be considered for selecting office equipment, Types of office machines.	10
Total Lectures/Hours	30

Suggested Readings:

1. Prasanta K. Gosh, Office Management
2. Katherasan and Dr.Radha, Office Management
3. I.M.Sahai, Office Management and Secretarial Practice
4. R.K.Chopra, Office Management, Himalaya Publishing House.
5. B.N.Tandon, Manual of office Management and correspondence S:chand&co.

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





B.COM. SEMESTER – 3

6

SEC 3

ADVERTISING AND PERSONAL SELLING – 1

Name of the Course:	Advertising and Personal Selling – 1
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

- The course aims to teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

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

1. Identify communication objectives behind advertising and promotions;
2. Explain various advertising and media elements in the advertising decisions;
3. Identify the ethical and legal issues of advertising.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO ADVERTISING	
Introduction, Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.	10
UNIT NO. 2 : ADVERTISING: MESSAGE AND MEDIA DECISIONS	
Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.	10
UNIT NO. 3 : ADVERTISING EFFECTIVENESS AND INSTITUTIONAL FRAMEWORK	
Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).	10
Total Lectures/Hours	30

Suggested Readings:

1. Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill Education.
2. Buskirk, R. A. B. D., Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education.
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education.
4. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education.
5. Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
6. Shah, K., & D'Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.
7. Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3

6

SEC 3

CYBER SPHERE AND SECURITY: GLOBAL CONCERNS-I

Name of the Course: **Cyber Sphere and Security: Global Concerns-I**
 Course credit: **02**
 Teaching Hours: **Theory: 15 (Hours) + Practical: 30 (Hours)**
 Total marks: **50**

Objectives:

- Learn the foundations of Cyber security and threat landscape.
- To equip students with the technical knowledge and skills needed to protect and defend against cyber threats.
- To develop skills in students that can help them plan, implement, and monitor cyber security mechanisms to ensure the protection of information technology assets.

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

- Understand the cyber security threat landscape.
- Develop a deeper understanding and familiarity with various types of cyber attacks, cyber crimes, vulnerabilities and remedies thereto.
- Analyse and evaluate the digital payment system security and remedial measures against digital payment frauds.

PARTICULAR	NO. OF LECTURES	
UNIT NO. 1 : INTRODUCTION		
<ul style="list-style-type: none"> • Defining Cyberspace and Overview of Computer and Web-technology architecture of cyberspace • Regulation of cyberspace, • Concept of cyber security, Issues and challenges of cyber security 	10	
UNIT NO. 2 : DIGITAL PAYMENT		
<ul style="list-style-type: none"> • Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats • Introduction to digital payments • Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets 	10	
UNIT NO. 3 : SOCIAL NETWORKING		
<ul style="list-style-type: none"> • Introduction to Social networks. • Types of Social media, Social media platforms, • Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media 	10	
Practical		
<ul style="list-style-type: none"> • Checklist for reporting cyber crime online. • Reporting phishing emails. • Demonstration of email phishing attack and preventive measures • Basic checklist, privacy and security settings for popular Social media platforms • Configuring security settings in Mobile Wallets and UPIs. • Checklist for secure net banking 		
Total Lectures/Hours		15+30





Suggested Readings:

1. Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010.
2. Cyber Security Understanding Cyber Crimes, Computer Forensics and egal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)

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

Theory Question Paper Style:

UNIVERSITY SEMESTER END 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)	05
Total Marks		25

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 persemester.
- Theory 1 Hours/week = 1 credits and additional practical 2 hours/week = 1 credits.
- Total credit is 2.

Examination:

- Theory Examination - Total marks 25.
- University examination: 1 Hours
- Practical Examination - Total Marks 25 (No Internal Marks).
- University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 36% marks in theory and practical both
- **Theory:** Minimum 36% (minimum 9 marks in University examination)
- **Practical:** Minimum 36% (Minimum 9 marks in University examination)





B.COM. SEMESTER – 3

6	SEC 3	ECONOMICS OF FINANCIAL PLANNING
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Name of the Course:	ECONOMICS OF FINANCIAL PLANNING
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives: This course aims to make students understand basics of banking. The course is designed to make students familiar with day to day banking and help them to get in touch about new investment options of financial system. Familiarity with banking helps them to be at ease at financial matters, the basic purpose of this course is to help them aware about finance.

Learning Outcomes: After completion of the course, learners will be able to: Students will have idea of basic of banking. Students will have close look over some essential aspects of banking. Moreover, students will be able to identify opportunities to learn finance, insurance and investment. This helps them to plan their finances in day to day life. Fruitful results can be achieved through practical examples of insurance and investments.

PARTICULAR	NO. OF LECTURES	
UNIT 1 INTRODUCTION TO BANKING		
<ul style="list-style-type: none"> • Meaning and definitions of banking • Types of deposits offered by banks • Types of loans offered to economy by bank • Services offered by banks: <ol style="list-style-type: none"> 1. Locker 2. Demate account 3. Insurance services 4. Financial advisor 5. Foreign exchange 6. Bank guarantee 7. Other services 	10	
UNIT 2 INVESTMENT ELEMENT		
<ul style="list-style-type: none"> • Meaning and definition of savings and investment • Types of investments in the present time. • Mutual fund – Meaning and definition • Types of mutual funds Equity funds, fixed income funds, balanced funds, sector funds, Index funds, specialty funds • Risk and challenges in different investment options 	10	
UNIT 3 INSURANCE ELEMENT		
<ul style="list-style-type: none"> • Meaning and definition of Insurance • Need of insurance • Types of insurance • Advantages and disadvantages of insurance 	10	
Total Lectures/Hours		30

Suggested Readings:

1. Das, B., Basics of banking (2023), Notion Press.
2. Bhattacharya, K.M., Basics of banking and finance (2018), Himalaya Publishing House Pvt. Ltd.
3. Shekharan. D., Fundamentals of banking and insurance (2022), Notion Press.
4. Tayal R.K., ART OF HANDLING MONEY AND INVESTMENTS: A Practical Guide to

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3

6 SEC 3 EMPLOYABILITY SKILL DEVELOPMENT-I

Name of the Course: **EMPLOYABILITY SKILL DEVELOPMENT-I**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives with Learning Outcomes:

Looking at the diverse backgrounds & abilities of the threshold students, the syllabus aims at;

- To Develop Communication Skills.
- To Make Students Understand Employability Skills.
- To Make Students Draft Resume Effectively.
- To Make Students Learn Interview Skills.

PARTICULAR	NO. OF LECTURES
UNIT 1 :Career Development and Workplace Etiquette	
<ul style="list-style-type: none"> • Setting Career Plan • Job Search Strategies • Dress Code in Interview • Office and Workplace Etiquette. • SWOT Analysis for Self-Assessment 	10
UNIT 2: Resume Writing	
<ul style="list-style-type: none"> • Understanding the Purpose of a Resume • Difference between Resume and CVs • Types of Resumes • Key Points of Resume Writing • Drafting of Forwarding Letter (Application Letter) • Drafting of a Resume 	10
UNIT 3: Skills for Interviews	
<ul style="list-style-type: none"> • Types of Interviews • Planning for Job Interviews • Body Language in Interview • Frequently Asked Questions in Interview 	10
Total Lectures/Hours	30

University Semester end examination

Question No.	Particulars	Options	Marks
Q-1	Short-Notes	Any Two	08
Q-2	Application Writing	Any One	09
Q-3	Short-Notes	Any Two	08
Total Marks			25





Suggested Readings:

1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
2. Stephen P. Robbins & Timothy A. Judge (2014), Organizational Behavior 16th Ed. Prentice Hall.
3. Hindle, Tim. Reducing Stress .Essential Manager Series. D k Publishing, 2003
4. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company,(2004).
5. Pravesh Kumar. All about Self-Motivation. New Delhi. Goodwill Publishing House.2005.
6. Smith, B. Body Language. Delhi: Rohan Book Company.2004
7. Effective Business Communication, H. Murphy, et. El, McGraw Hill (India) Pvt. Ltd. , Chennai.





B.COM. SEMESTER – 3

6	SEC 3	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.COM. SEMESTER – 3

7 IKS 2 INDIAN KNOWLEDGE SYSTEM – 2

Name of the Course:	Indian Knowledge System – 2
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

- The objective of the course is to set a stage for understanding the architecture of the Ancient Indian Knowledge Systems and to develop an overall understanding of their role and relevance to the contemporary society.

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

1. Know the system of governance and public administration of ancient India;
2. Explain traditional number systems and units of measurement;
3. Understand Ayurveda approach to health, wellness and psychology.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : GOVERNANCE AND PUBLIC ADMINISTRATION	
Introduction to raja dharma, Arthashastra: a historical perspective, Elements of a Kautilyan state, The king & the Amatya, Janapada & Durga, Treasury and the State Economy (Kosa), Danda, Mitra, The Administrative Setup, Relevance of Arthashastra, Public Administration in Epics.	10
UNIT NO. 2 : NUMBER SYSTEMS AND UNITS OF MEASUREMENT	
Number systems in India – Historical evidence, Salient aspects of Indian Mathematics, Bhuta-Samkhya system, Kaṭapayadi system, Measurements for time, distance, and weight. Piṅgala and the Binary system.	10
UNIT NO. 3 : HEALTH WELLNESS AND PSYCHOLOGY	
Introduction to health, Ayurveda: approach to health, Sapta-dhatavaḥ: seven-tissues, Role of agni in health, Ayurveda: definition of health, Psychological aspects of health, Disease management elements, Dinacarya: daily regimen for health & wellness, Importance of sleep, Food intake methods and drugs, Approach to lead a healthy life, Indian approach to psychology, The Tri-Guṇa system & Holistic picture of the Individual, The Nature of Consciousness.	10
Total Lectures/Hours	30

Suggested Readings:

1. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
2. Indian Knowledge Systems: Vol I-II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
3. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd, Delhi.
4. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
5. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
7. Inida Uninc by Prof. R Vaidyanathan, Westland ltd. Publication
8. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
9. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication.

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





B.COM. SEMESTER – 3		
7	IKS-2	INDIAN ECONOMY

Name of the Course: Indian Economy

Course credit: 02

Teaching Hours: 30 (Hours)

Total marks: 50

Course Objective

This course aims to make students understand basic idea of economics . The course is designed to make students familiar with fundamentals of economy of India to help them to get understand Indian economy. Familiarity with economy helps them to understand situation of economy. The basic purpose of this course is to help them aware about finance.

Course Outcome

Students will have idea of basic concepts of economy. Students will have close look over some essential concepts of economy. Moreover, students will be able to . This helps them to plan their finances in day to day life. Fruitful results can be achieved through practical examples of insurance and investments.

Particular	Number of Lectures
UNIT 1 Indian Economy <ul style="list-style-type: none"> • Meaning and definitions of developing economy • Characteristics of a developing economy with reference to Indian economy • Challenges of Indian economy • Solutions/remedies to overcome present challenges of Indian economy 	10
UNIT 2 Agriculture in India <ul style="list-style-type: none"> • Importance of agriculture sector • Challenges in agriculture in India • Promotional schemes of government for agriculture development • Suggestions to overcome agriculture challenges 	10
<ul style="list-style-type: none"> • UNIT 3 NITI AYO • Meaning and definitions of NITI AYO • Brief overview of economic planning • Differentiate between planning commission and NITI Ayog • Objectives of NITI AYO • Structure and functions of NITI AYO 	05

References





1. Bose.S. Transforming India: Challenges to world's largest democracy (2013). Pan Macmillan India.
2. Kalam. A.P.J., Rajan. Y.S., India 2020: A Vision for the New Millennium (2014). Penguin Random House India Pvt. Ltd
10. Anwar M.E., Agriculture and economic development in India (2019). New Century Publications.

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





B.COM. SEMESTER – 3

7 IKS 2 LEARNING AND DEVELOPMENT – 1

Name of the Course:	Learning and Development – 1
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

- The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

Learning Outcomes:

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

1. Analyse the various learning strategies used in real situations;
2. Compare individual development in terms of intelligence, creativity and personality;
3. Develop the learning needs to create learning environment.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning, learning in a digital world.	10
UNIT NO. 2 : INDIVIDUAL LEARNING AND DEVELOPMENT	
Individual development: Meaning and stages; Role of creativity in learning; process and measures of creativity; Personality- concept and determinants, approaches of development of personality; Intelligence – concept, measurement of intelligence; emotional intelligence and its relevance in learning and development of an individual.	10
UNIT NO. 3 : DEVELOPING LEARNING ENVIRONMENT	
Overview of learning methodologies- logic and process of learning; Principles of learning, Learning process, learning curve, learning management system; Criteria for method selection; skills of an effective trainer; Computer aided instructions- distance learning, e-learning; technologies convergence and multimedia environment.	10
Total Lectures/Hours	30

Suggested Readings:

1. A.K. Narayana Rao (2002) Guidance and counselling, APH Publishing Corporation, New Delhi.
2. Bernard, H.W. & Fullner, D.W. (1987); Principles of Guidance, A Basic Text (Indian Education), New Delhi: Allied publishers Pvt.Ltd.
3. Carson, B. (2021). L&D's Playbook for the Digital Age. United States: American Society for Training & Development.
4. Clifford, J., Thorpe, S. (2007). Workplace Learning and Development: Delivering Competitive Advantage for Your organisation. United Kingdom: Kogan Page.





5. Fee, K. (2011). 101 Learning and Development Tools: Essential Techniques for Creating, Delivering and Managing Effective Training. United Kingdom: Kogan Page.
6. Hilgard, E. & Bower, G.H. (1966). Theories of Learning. USA: Englewood Cliffs: Prentice Hill.
7. Mishra , R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.
8. Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.
9. Page-Tickell, R. (2018). Learning and Development: A Practical Introduction (Vol. 15). Kogan Page Publishers.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3

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)
2. Community Health (https://onlinecourses.swayam2.ac.in/nos23_ge11/preview)
3. Yoga Teaching' Training Programme (https://onlinecourses.swayam2.ac.in/nos23_ge01/preview)
4. Developing Soft Skills And Personality (https://onlinecourses.nptel.ac.in/noc23_hs116/preview)
5. Soft Skill Development (https://onlinecourses.nptel.ac.in/noc23_hs80/preview)
6. Soft Skills (https://onlinecourses.nptel.ac.in/noc23_hs145/preview)
7. Educational Leadership (https://onlinecourses.nptel.ac.in/noc23_hs143/preview)
8. Leadership and Team Effectiveness (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)
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).





CURRICULUM

For

B.COM.

Semester – 4

(MAJOR ACCOUNTANCY GROUP)

(With effective from Nov./Dec. - 2024)





**Course Structure As per NEP 2020 for
B.COM. SEM – 4 (MAJOR ACCOUNTANCY GROUP)
(NEP Cycle-2023) with effective from Nov./Dec. – 2024**

SEMESTER – IV				
Sr. No	Course Category	Course Title	Credits	Page No.
1	Major 8	Cost Accounting – 2	4	
2	Major 9	Business Accounting – 4	4	
3	Major 10	Personal Tax Planning & Management – 2	4	
4	Minor 3 (Select Any One)	Business Administration – 3 (HRM)	4	
		Business Computer Science – 3		
		Advance Business Statistics – 3		
		Business Economics – 3 (ME)		
		Business & co-operation – 3		
		Business management-3 (INVENTORY MANAGEMENT)		
		Banking & Finance-3		
5	AEC 4 (Select Any One)	English writings and composition - ii	2	
		Social Work Methods		
		Other Courses		
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	
		Social Media Marketing		
		E-Commerce		
		Cyber Sphere and Security: Global Concerns-II		
		Sustainable Development and Living		
		Employability Skill Development–II		
		Other Courses		
7	VAC 2 (Select Any One)	Environmental Studies – 2	2	
		Learning and Development – 2		
		Problems of Indian Economy		
		NSS / NCC (AS PER SAU UNI LATTER NO AC/102847/2024 DATE: 31/01/2024)		
		Other Courses		
Total Credits			22	
8	Vocational/Exit Course/s		04	





B.COM. SEMESTER – 4

1 MAJOR 8 COST ACCOUNTING – 2

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

Course Objectives:

- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes:

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

1. Understand concept of cost unit and ascertain the cost per unit;
2. Make reconciliation of cost and financial accounts;
3. Determine cost under contract costing;
4. Determine cost under job and batch costing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : UNIT COSTING	
<ul style="list-style-type: none"> - Introduction and Meaning - Elements of Cost - Cost sheet - Tender Price and Estimated Cost Sheet - Practical Questions 	15
UNIT NO. 2 : RECONCILIATION OF COST AND FINANCIAL ACCOUNTS	
<ul style="list-style-type: none"> - Introduction & Meaning - Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts - Need of Reconciliation of Cost and Financial Accounts - Procedure of Reconciliation <ul style="list-style-type: none"> ➤ Methods of preparing Reconciliation statement ➤ Reconciliation statement pro-forma ➤ Overheads account : Preparing Rule and method - Practical Questions 	15
UNIT NO. 3 : CONTRACT COSTING	
<ul style="list-style-type: none"> - Introduction-Meaning and characteristics - Expenses and of Contract - Special items [Certified Work, Uncertified Work and Work-in-Progress] - Ascertainment of Profit or Loss on contract - Types of Contract <ol style="list-style-type: none"> 1. Fixed Price Contract 2. Cost-Plus Contract 	15





3. Sub –Contract 4. Escalation Clause - Practical Questions (Excluding practical questions to prepare Final accounts in the books of Contractor)	Final
UNIT NO. 4 : JOB COSTING AND BATCH COSTING	
- Introduction-Job costing: Meaning and characteristics - Job Costing and Contract Costing - Importance- advantages and limitations of job costing - Procedure of job costing and Accounting of job cost - Batch costing: Meaning-Suitability-Features - Job costing and Batch costing - Economic Batch Quantity [EBQ] - Practical Questions	15
Total Lectures/Hours	
60	

Note: Only Practical Questions to be asked in university exam.

Suggested Readings:

1. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman’s Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain , Theory and Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Learners are advised to use the latest edition of readings





B.COM. SEMESTER – 4		
2	MAJOR 9	BUSINESS ACCOUNTING - 4

Name of the Course: **Business Accounting - 4**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Course Objectives:

- The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature.

Learning Outcomes:

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

1. Know concept of general insurance and types of insurance.
2. Determine financial result of general insurance company;
3. Understand procedure of insolvency. Prepare statement of affairs and deficiency account under the provincial insolvency act-1920.
4. Determine cost of road transportation under operating costing.
5. Determine cost of hotel, hospital and theatre industry under operating costing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ACCOUNTS OF GENERAL INSURANCE COMPANY	
<ul style="list-style-type: none"> - Introduction – Meaning-Types of Insurance - IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards and Companies Act - 2013) - Only Brief introduction of vertical format of Profit & Loss Accounts and Vertical General Balance sheet. - Practical Questions (Relating to prepare only Vertical Revenue Statement-Scheduled Format, excluding practical problems final accounts of general insurance company) 	15
UNIT NO. 2 : INSOLVENCY ACCOUNTS [Under The Provincial Insolvency Act-1920]	
<ul style="list-style-type: none"> - Introduction-Meaning Insolvency and Insolvent - Brief knowledge of Insolvency Act and Procedure for declaring Insolvent - Statement of Affairs- Deficiency Account – - Specific items in accordance with legal matters of accounting treatments - Practical Questions : (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920) 	15
UNIT NO. 3 : OPERATING COSTING – 1 (ROAD TRANSPORTATION)	
<ul style="list-style-type: none"> - Introduction - Meaning and Characteristics - Unit of operating cost - Operating Costing of Transportation - Road Transportation unit cost - Statement of Operating Cost: Items and Pro-forma 	15





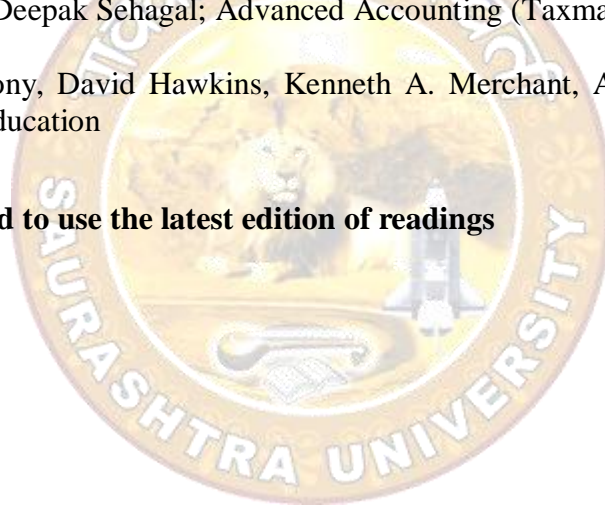
- Practical Questions relating to Road Transportation	
UNIT NO. 4 : OPERATING COSTING – 2 (HOTEL, HOSPITAL, THEATRE)	
- Meaning and scope of service costing, - Factors in ascertaining service cost - Unit of operating cost for hotel, hospital, theatre - Statement of Operating Cost: Items and Pro-forma for hotel, hospital, theatre - Practical Questions relating to hotel, hospital, theatre	15
Total Lectures/Hours	60

Note: Only Practical Questions to be asked in university exam.

Suggested Readings:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
9. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi)
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education

Note: Learners are advised to use the latest edition of readings





B.COM. SEMESTER – 4

3 MAJOR 10 PERSONAL TAX PLANNING & MANAGEMENT – 2

Name of the Course: **Personal Tax Planning & Management – 2**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Course Objectives:

- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Learning Outcomes:

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

1. Examine how tax planning is permitted under different provisions of the Income Tax Act;
2. Determine tax liability under the head of Business or Profession;
3. Determine tax liability under the head of Capital Gains;
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INCOME TAX COMPUTATION UNDER THE HEAD- BUSINESS OR PROFESSION	
<ul style="list-style-type: none"> - Introduction and Meaning - Income under the head “Business or Profession” - Tax planning measures relating to income from Business or Profession - Computation of income tax under the head of Business or Profession 	15
UNIT NO. 2 : INCOME UNDER THE HEAD-CAPITAL GAINS	
<ul style="list-style-type: none"> - Introduction - Income under the head “Capital Gains” - Tax planning measures relating to income from Capital Gains - Computation of income tax under the head of Capital Gains 	15
UNIT NO. 3 : TAX PLANNING THROUGH INVESTMENTS	
<ul style="list-style-type: none"> - Introduction - Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. 	15





- Tax deductions under Income-tax Act.	
UNIT NO. 4 : TAX MANAGEMENT	
<ul style="list-style-type: none"> - Deduction, collection and recovery of tax: Advance tax, tax deduction at source, tax collection at source, refund - Assessment Procedures, Income-tax Authorities and Appeal and Revision: Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions. 	15
Total Lectures/Hours	60

Note: Consider Academic Year as an Assessment Year (e.g. Academic Year:2024-25, Assessment Year is also 2024-25)

The question paper structure of theory course for Semester End Evaluation (University/ External Examination):

Que. No.	Questions	Marks
1	Practical Que. 1 from Unit No.1 OR Practical Que. 1 from Unit No.1	10
2	Practical Que. 2 from Unit No.2 OR Practical Que. 2 from Unit No.2	10
3	Practical Que. 3 from Unit No.3 OR Practical Que. 3 from Unit No.3	10
4	Theory Que. 4 from Unit No.4 OR Theory Que. 4 from Unit No.4	10
5	QUESTION- 5: Answers ANY TWO Out of FOUR options EACH From the Unit NO. 1, 2, 3 and 4 respectively)	10
	TOTAL MARKS	50

Suggested Readings:

1. Ahuja, G., & Gupta, R. (2018). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.

Note: Learners are advised to use the latest edition of readings





B.COM. SEMESTER – 4		
4	MINOR 3	BUSINESS ADMINISTRATION – 3 (HUMAN RESOURCE MANAGEMENT)

Name of the Course: **Business Management – 3(Human Resource Management)**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

- To acquaint learners with the techniques and principles to manage human resources of an organization.

Learning Outcomes:

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

- (1) Understand the basic concepts of a personnel management and Human resources.
- (2) Know about the principles, polices and practice of human resources management.
- (3) Prepare human resource plans and maintain human resource records.
- (4) Enable the employees to attain balance the work life .
- (5) Prepare a report on job analysis and organize an induction programme in an organization
- (6) Analyze the applicability and use of different kinds of training and development strategies in real life scenarios.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Personal Management: Introduction, Meaning, Definition, Features, Importance Human Resource Management: Introduction, Meaning, Definition, Features, Objectives, Scope Functions, Importance, Limitations, HRM and Personal Management, HRM in India, Challenges.	15
UNIT NO. 2 : ACQUISITION OF HUMAN RESOURCE	
Human resource planning: Introduction, Meaning, Definition, Features, Need, Objectives, Importance, Factors affecting to HRP, Job analysis, Job description and job specification.	15
UNIT NO. 3 : RECRUITMENT AND SELECTION	
Recruitment: Introduction, Meaning, Definition, Recruitment Policy, Situational Factors Affecting Recruitment, Scientific and non-scientific recruitment process, Sources of Recruitment (Internal and External), Methods of Recruitment. Selection: Introduction, Meaning, Definition, Selection Process including types of trade test, Test and interview. Appointment and Induction.	15
UNIT NO. 4 : TRAINING AND DEVELOPMENT	
Introduction, Meaning, Definition, Importance, Needs, Types, Scope of training, Training and development methods, Training process outsourcing.	15
Total Lectures/Hours	60





Suggested Readings:

- (1) Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.
- (2) Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of HRM. New Jersey: Wiley.
- (3) Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Edu.
- (4) Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co..
- (5) Aswathappa, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
- (6) French, W. L. (1994). Human Resource Management. Boston: Haughten Mifflin.
- (7) Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- (8) Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 4

4

MINOR 3

BUSINESS COMPUTER SCIENCE – 3 (PROGRAMMING WITH DBMS)

Name of the Course:	Business Computer Science – 3 (Programming with DBMS)
Course credit:	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:

- To impart Data Processing and Analyzing related skills to the students
- To provide students with the skills to design and implement efficient and effective databases that can meet the requirements of modern applications.
- To teach students how to use DBMS to manage and manipulate data in a database.
- To develop skill for programming in DBMS.

Learning Outcomes:

- Ability to identify and solve common database design and implementation problems.
- Understanding of the key issues involved in processing data in a database.
- Ability to process the data using programming technique.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INPUT/OUTPUT, INITIALIZING, ASSIGNING AND OTHER COMMANDS	
- Concept of DBMS - ?, ??, ???, *, &&, note, =, clear - creating, modifying, executing of command file using commands (create, modify, do), - accept, input, store, wait, @ say ... get [picture, range, valid, default] - Array with meaningful example	9
UNIT NO. 2 : LOOPING, CONDITIONAL AND BRANCHING COMMANDS	
- for ... endfor - do while.....enddo, exit, loop - if ... else.....endif (also nesting) - do case.....endcase	9
UNIT NO. 3 : CHARACTER LIBRARY FUNCTIONS	
- Character, string and other functions: chr(), asc(), val(), left(), right(), str(), substr(), len(), lower(), upper(), ltrim(), rtrim(), alltrim(), stuff(), isupper(), islower(), isalpha(), isdigit(), soundex(), proper()	9
UNIT NO. 4 : NUMERIC & DATE LIBRARY FUNCTIONS	
- Numeric functions: abs(), between(), ceiling(), floor(), int(), min(), max(), mod(), round(), sqrt(), rand(), sign() - Date and Time functions: date(), time(), day(), dow(), month(), year(), dtoc(), ctod(), cdow(), cmonth().	9





UNIT NO. 5 : SET COMMANDS	
- alternate, bell, carry, century, confirm, color to, console, date, default, decimal, device, delimiters, exact, fixed, print, safety, talk, mark	9
PRACTICAL	
Programming Exercise Of Unit 1 To 5	30
Total Lectures/Hours	45+30

Suggested Readings:

1. Foxpro 2.5 Made Simple by R. K. Taxali, BPB Publication
2. Programming in Foxpro 2.6 by Gagan Sahoo, Khanna Publication

Note: Learners are advised to use the latest edition of readings.

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
Total Marks		50

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 36% marks in theory and practical both
- Theory: Minimum 36% (minimum 18 marks in University examination and minimum 9 marks in internal)
- Practical: Minimum 36% (Minimum 9 marks in University examination)





B.COM. SEMESTER – 4

4 MINOR 3 ADVANCE BUSINESS STATISTICS – 3

Name of the Course: **Advance Business Statistics - 3**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100 (Internal 30Marks/External 70Marks)**

Objectives:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Learning Outcomes:

After completion of the course, learners will be able to:
 Awareness of Statistical Methods application in real life

PARTICULAR	NO. OF LECTURES
UNIT NO. 1: DISCRETE PROBABILITY DISTRIBUTION	
<ul style="list-style-type: none"> - Negative binomial distribution & Geometric distribution. - Properties (without proof) - Importance of distribution - Simple examples 	15
UNIT NO. 2: HYPER GEOMETRIC DISTRIBUTION	
<ul style="list-style-type: none"> - Probability function of hyper geometric distribution - Properties (without proof) - Examples to find probability by using hyper geometric distribution - Simple examples 	15
UNIT NO. 3: NORMAL DISTRIBUTION	
<ul style="list-style-type: none"> - Probability function of normal distribution - Uses of Normal distribution - Properties (without proof) - Examples based on Normal distribution - Simple examples 	15
UNIT NO. 4: CONTROL CHARTS	
<ul style="list-style-type: none"> - Quality & quality control - Variation in quality - Theory of run & theory of control charts - Control chart for variable <ul style="list-style-type: none"> ➤ Average chart (\bar{x}) ➤ R chart - Control limits of \bar{x} and R charts (statement only) - Examples based on industrial data. - Control charts for Attributes <ul style="list-style-type: none"> ➤ P chart, np chart, C chart (for constant sample size only) ➤ Examples based on industrial data - Difference between variable charts and attributes chart 	15
UNIT NO. 5: ACCEPTANCE SAMPLING	
<ul style="list-style-type: none"> - Meaning - Advantages 	





- Single sampling plan - Ideas of producer's Risk & Consumer Risk. - Ideas of AQL & LTPD - Drawing of OC curve of single sampling plan by using hyper geometric distribution - Drawing of AOQ, ASN, ATI curves - Examples	
Total Lectures/Hours	60

Suggested Readings:

1. Statistics By D. S.Sancheti and V.K. Kapoor.
2. Applied Statistics By V.K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
4. Fundamental of Statistics By S.C. Srivastava and Sangya Srivastav
5. Practical Statistics By S.C. Gupta
6. Statistical Methods By S.P. Gupta

Note: Learners are advised to use the latest edition of readings.

Format of Question paper for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT for the COURSES having 4 credits and 5 Units [TOTAL MARKS: 50] [TIME : 2 HOURS]:

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [50 Marks]		
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
		50
	Total Marks	100





B.COM. SEMESTER – 4

4

MINOR 3

**BUSINESS ECONOMICS – 3
(MANAGERIAL ECONOMICS)**

Name of the Course: **Business Economics – 3 (MANAGERIAL ECONOMICS)**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

Objectives:

This course aims to make students understand the application of principles of economics in decision making and management. It also covers fundamental principles of managerial economics to utilise theory into practice. The course covers introduction to managerial economics, understanding the concept of demand and pricing analysis. It helps students to utilise economic aspects in managerial decision making.

Learning Outcomes:

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

Students will have differentiation between general economics and managerial economics. Students will be able to analyse demand as well as determination of prices. It also helps students to take decisions with the help of fundamental principles of managerial economics. More over students will come to know about various methods of demand forecasting as well as pricing strategies to determine prices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
<ul style="list-style-type: none"> • Definition of Managerial economics • Difference between economics and managerial economics • Nature and scope of managerial economics • Types of business decisions 	15
UNIT NO. 2 : FUNDAMENTAL PRINCIPLES OF MANAGERIAL ECONOMICS	
<ul style="list-style-type: none"> • Incremental cost principle • Opportunity cost principle • Discounting principle • Equi marginal principle 	15
UNIT NO. 3 : DEMAND FORECASTING	
<ul style="list-style-type: none"> • Meaning of demand forecasting • Objectives of demand forecasting • Methods of demand forecasting <ol style="list-style-type: none"> 1. Consumer survey method 2. Expert opinion method 3. Trend projection method 	15
UNIT NO. 4 : PRICING ANALYSIS	
<ul style="list-style-type: none"> • Objectives of pricing • Factors affecting pricing policies • Methods of pricing <ol style="list-style-type: none"> 1. Skimming price policy 4. Low penetration pricing 2. Cost plus pricing 5. Multi stage pricing 3. Rate of return pricing 6. Peak load pricing 	15





• Limitations or pricing analysis	
Total Lectures/Hours	60

Suggested Readings:

1. Damodaran S. (2010), Managerial Economics, Oxford University Press.
2. Salvatore D., Rastogi S., (2020), Managerial Economics: Principles and World wide applications, Oxford University Press.
3. Wilkinson N. (2005), Managerial Economics: A problem solving approach, Cambridge University Press.
4. Dwiwedi D.N. (2021), Managerial Economics, S. Chand & Co. Ltd.
5. Baye M.R., Jeffrey T.P. (2021), Managerial Economics and Business strategy, McGraw Hill.
6. Geetika, Ghosh, P, Chaudhri P. R., Managerial Economics, McGrawHill Education.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 4		
3	MINOR 3	BUSINESS & CO-OPERATION – 3 (CO-OPERATIVE MANAGEMENT AND ADMINISTRATION)

Name of the Course: **Business & Co-Operation – 3
(Cooperative Management and Administration)**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

Objectives: The main objectives of this course are to:

1. To understand the concepts and functions of management and cooperative management
2. To know the democratic leadership, structure and functions of Cooperatives.
3. To classify functional areas of management
4. To know the evaluation of performance in cooperatives.
5. To understand Government's role and functions of Cooperative officials.

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

1. Get awareness regarding co-operative activities and functional role of government for administrative procedures.
2. Get awareness regarding co-operative financial activities and functional role of government for managerial procedures.
3. Get awareness regarding different strategies of co-operative functional for development and leadership.
4. Get awareness regarding challenges and opportunities in the field of co-operative activities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : CO-OPERATIVE MANAGEMENT AND ADMINISTRATION	
Introduction, Co-operative Management: Concept and Features. Functions of Management- Objectives of Co-operative Management.	15
Co-operative Administration : Government Role in Co -operative Administration – Co-operative Departmental set-up At Different Level - Functional Registrars - Delegation of Powers and Functions of Registrar.	
UNIT NO. 3 : FINANCIAL MANAGEMENT OF CO-OPERATIVE SOCIETY	
Introduction, Financial Management of Co-operative society Co-operation in community Development and Panchayat Raj, Co-operation and state-Aid Achievements and Limitations of co-operation, State co operative council.	15
UNIT NO. 4 : MANAGEMENT AND STRATEGIES FOR CO-OPERATIVE DEVELOPMENT	
Co-operative Extension, Co-operative Education and Training: Need and Importance; Arrangements for Co-operative Education and Training in India at Different Levels – ICA- Sectoral Organisation.	15
UNIT NO. 5 : ISSUES IN CO-OPERATIVE MANAGEMENT & ADMINISTRATION	
Introduction, Professionalization – Management Development Programmes , Liquidation of Co-operative society - Powers and duties, functions of liquidator, Process of liquidation of Co-operative society	12
Total Lectures/Hours	60

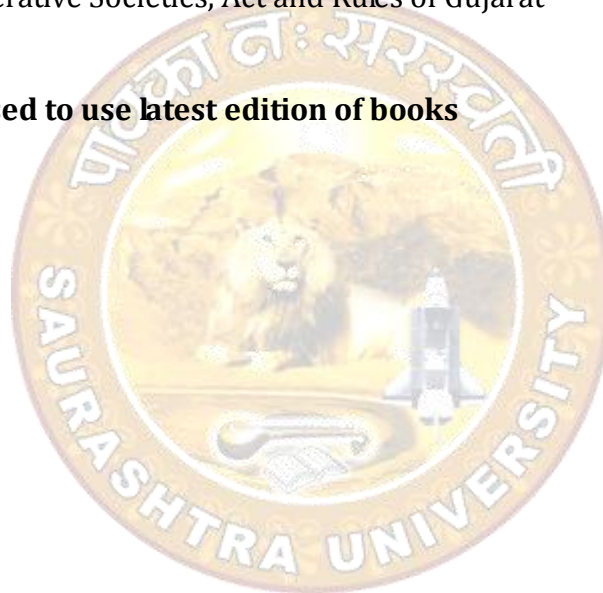




Suggested Readings:

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

Note: Learners are advised to use latest edition of books





B.COM. SEMESTER – 4		
3	MINOR 3	BUSINESS MANAGEMENT- 3 (INVENTORY MANAGEMENT)

Name of the Course: **BUSINESS MANAGEMENT- 3 (INVENTORY MANAGEMENT)**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

The course aims to familiarize the students with material which is the essential element of cost.

Learning Outcomes:

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

1. Analyse material purchase and inspection.
2. Evaluate the various methods of material control.
3. Examine the dynamics of the most suitable methods of pricing for issuing of material.
4. Examine and understand modern trends of material handling.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INVENTROY MANAGEMENT	
Introduction-Meaning, need to managing inventory, objectives, Merits and demerits of keeping inventory, Inventory Management: Meaning and Objectives, System of Inventory Management, Importance of inventory Management, Prerequisites for good inventory Management	15
UNIT NO. 2: MATERIAL PURCHASE AND MATERIAL INSPECTION	
(A)Material Purchase -Introduction- Meaning – importance, Material Requisition form, Process of Material Purchase (B) Material receiving and inspection of goods: Introduction, Meaning of Material receiving, Inspection of Materials ---Meaning and Importance	15
UNIT NO. 3 : MATERIAL STORAGE AND MATERIAL CONTROL	
(A)Material Storage: Introduction and Meaning, Function of storage keeping, Material storage Organization – Meaning and Formation, Affecting Factors in Formation of Material Organization, Procedure of Material storage Department Bin- card, Methods of Pricing for issuing of Material (Excluding Practical Question), (FIFO – LIFO – HIFO – NIFO -Simple Average -Weighted Average) (B) Material Control: Introduction, Meaning, Objectives and Importance, Scope and Function, Methods of Material Control, Different levels of Material, Limitation of Material Control	15
UNIT NO. 4 : MATERIAL HANDLING	
Introduction, Meaning, Objectives and Importance, Types of Material Handling, Affecting Factors at Material Handling, Guiding principles Material Handling, Equipment of Material Handling, Modern Trends of Material Handling	15
Total Lectures/Hours	60





Suggested Readings:

1. Max Muller: Essential of Inventory Management, American Mgmt Association Publication.
2. D. Chandra Bose: Inventory Management Prentice Hall of India Pvt. Ltd. New Delhi.
3. Antony Wild: Best Practice in Inventory Management, Institute of Operation Mangt. Pub.
4. Richard J. Tersine: Principles of Inventory and Material Management, Amazon Pub.
5. Devid J. Piasecki: Inventory Management Explained: Ops Publishing.

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





B.COM. SEMESTER – 4		
3	MINOR 3	BANKING & FINANCE-3

Name of the Course: **Banking & Finance-3**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

- To aware about some basic mechanism of banking system.

Learning Outcomes:

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

- (1) To get knowledge regarding different sorts /types of Banks.
- (2) To be aware regarding the newly introduced Banking Institutions.
- (3) To aware about the different development plans of Banks.
- (4) To aware about the BANK Financing policies and procedures and practices and also get knowledge of Indian Banking activities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : 1. PRIVATE AND MULTINATIONAL BANKS	
- Privatization in Banking sector - Arguments in favour of Privatization in Banking sector - Guidelines of RBI for Private banks - Banks of the Private sector - Multinational banks.	15
UNIT NO. 2: 2. INTRODUCTION TO NEW BANKING INSTITUTIONS	
- Meaning and types of New Banking Institutions; - Detailed Explanation of, (I) Payment Banks (ii) Small Finance Banks (iii) MUDRA Bank (iv) Mahila Bank (v) Local Area Bank (LAB)	15
UNIT NO. 3 : DEVELOPMENT PLANS OF BANK	
- Introduction - Merchant travelling banking - Deposit insurance scheme - Mutual funds - Modernization in the Banking sector - NBFCs - Development of NBFCs - Extent of online banking	15





UNIT NO. 4 : BANK FINANCE	
Meaning and importance. - Objectives of finances - Types of finance in reference to Securities - Different types of Securities - Government and stock exchange securities - Land and Building - Documents of Goods' Life and Entitlement of goods' Insurance Policy - Debtors Fixed Deposits	15
Total Lectures/Hours	60

Suggested Readings:

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukherjee and Co.
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundaram and Varshini, "Banking Law, Theory and Practices", 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 Desai
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.COM. SEMESTER – 4

5 AEC 4 ENGLISH WRITINGS AND COMPOSITION – II

Name of the Course: ENGLISH WRITINGS AND COMPOSITION - II
 Course credit: 02
 Teaching Hours: 30 (Hours)
 Total marks: 50

Objectives with Learning Outcomes:

Looking at the diverse backgrounds & abilities of the threshold students, the syllabus aims at;

- To make students aware of the short-story for man make them read English Literature/Language.
- To make students learn the English Language through Literature.
- To enhance student's creative writing skills through story writing exercises.
- To improve student's language skills in terms of grammar.

PARTICULAR		NO. OF LECTURES
UNIT NO. 1 : SHORT-STORIES		
1.	Quality by John Galsworthy (https://nmi.org/wp-content/uploads/2015/01/1295.pdf)	10
2.	The Nightingale and the Rose by Oscar Wilde (https://pinkmonkey.com/dl/library1/rose.pdf)	
3.	The Bet by Anton Chekhov (https://web.seducoahuila.gob.mx/biblioweb/upload/the-bet_pdf.pdf)	
UNIT NO. 2 : COMPREHENSION		
1.	Translation of a Given Passage (Gujarati into English)	10
UNIT NO. 3 : GRAMMAR		
1.	Word Formation (Making Nouns and Adjectives)	10
Total Lectures/Hours		30

Suggested Readings:

1. Martin, Wren &. *English Grammar & Composition*. S Chand Publishing, 2015. Print.
2. Murphy, Raymond. *English Grammar in Use*. Cambridge, 2012. Print.
3. <https://nmi.org/wp-content/uploads/2015/01/1295.pdf>
4. <https://pinkmonkey.com/dl/library1/rose.pdf>
5. https://web.seducoahuila.gob.mx/biblioweb/upload/the-bet_pdf.pdf

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

SEMESTER END EXAMINATION QUESTION PAPER STYLE

TOTAL MARKS :

TOTAL HOURS : 1

QUESTION	PARTICULARS	Options	Marks
1	Answer in Detail (Unit-1)	4/7	12
2	Answer in Brief (Unit-1)	2/4	04
3	Translation of a Passage (Unit-2)	½	05
4	Do as Directed (Unit-3)	---	04
Total Marks			25





B.COM. SEMESTER – 4		
5	AEC 4	SOCIAL WORK METHODS

Name of the Course: **Social Work Methods**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

- The main objective of the course is to aware the students regarding need and importance of social work.
- Other objective of the study is to provide basic knowledge of social work methods.

Learning Outcomes:

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

1. Understand the basic concepts relating to social work practice, values, principles of social work and social problems in India;
2. List out different approaches of providing help to the people in need;
3. Acquaint the process of primary methods of social work;
4. Get to know the skills of working with individuals, groups and communities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO SOCIAL WORK	
Introduction to Social Work- Definition- Scope- objectives - Functions- social service, social welfare services, social reform, major social problems in India; Social work philosophy, values, objectives, principles, methods and fields of social work.	10
UNIT NO. 2 : METHODS OF WORKING WITH INDIVIDUALS AND GROUPS	
Social case work –Definition-scope and importance of social case work, principles and process of social case work -Tools and techniques in social case work- Counselling skills. Social Group Work-Definition-scope- the need for social group work –Group work process - Principles of Group Work -Stages of Group Work-Facilitation skills and techniques.	10
UNIT NO. 3 : WORKING WITH COMMUNITIES AND FIELD WORK IN SOCIAL WORK	
Community – definition - characteristics- types- community organisation as a method of social work-definition-objectives-principles- phases of community organization - 3 concepts of community development, community participation and community empowerment. Field work in social work – Nature, objectives and types of field work - Importance of field work supervision.	10
Total Lectures/Hours	30

Suggested Readings:

1. Chowdhary, Paul. D. (1992). Introduction to Social Work. New Delhi: Atma Ram and Sons.
2. Friedlander W.A. (1955). Introduction to social welfare, New York, Prentice Hall.





3. Government of India, (1987). Encyclopedia of Social Work in India (Set of 4 Volumes). New Delhi, Publications Division, Ministry of Information and Broadcasting.
4. Lal Das, D.K. (2017). Practice of Social Research – Social Work Perspective, Jaipur, Rawat Publications.
5. Madan, G.R. (2009). Indian Social Problems (Volume 1 & 2). New Delhi: Allied publishers Private Limited.
6. Siddiqui, H.Y. (2007). Social Group Work. Jaipur: Rawat Publications
7. Pasty McCarthy & Carolin Hatcher, (2002). Presentation skills. The Essential Guide for Students. New Delhi, Sage Publications.
8. Websites on Social work methods.

Note: Learners are advised to use the latest edition of readings





B.COM. SEMESTER – 4

5	AEC 4	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 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.COM. SEMESTER – 4		
6	SEC 4	ADVERTISING AND PERSONAL SELLING – 2

Name of the Course: **Advertising and Personal Selling – 2**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Course Objectives:

- The course aims to teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

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

1. Describe the theoretical and practical aspect of personal selling;
2. Demonstrate the sales presentations;
3. Comprehend the importance and role of personal selling;
4. Explain the process of personal selling.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO PERSONAL SELLING	
Concept and Nature of personal selling: Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling, Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling.	10
UNIT NO. 2 : BUYING MOTIVES AND THEORIES OF SELLING	
Concept of motivation; Maslow’s theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.	10
UNIT NO. 3 : SELLING PROCESS AND SALES REPORTNG	
Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration; Handling objections- Acknowledging the objections, types of objection, overcoming objections. Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints. Reports and documents - Sales manual; Order book; Cash memo; Tour dairy; Daily and periodical reports.	10
Total Lectures/Hours	30

Suggested Readings:

1. Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill Education.
2. Buskirk, R. A. B. D., Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education.
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education.
4. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education.
5. Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
6. Shah, K., & D’Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.

Note: Learners are advised to use the latest edition of readings





B.COM. SEMESTER – 4

6

SEC 4

SOCIAL MEDIA MARKETING

Name of the Course: **Social Media Marketing**

Course credit: **02**

Teaching Hours: **30 (Hours)**

Total marks: **50**

Course Objectives:

- The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

Learning Outcomes:

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

1. Analyse the concept of social media marketing and its role in marketing, advertising and public relations;
2. Compare and evaluate the use of various social media platforms for social media marketing;
3. Employ social media for developing an effective marketing plan;
4. Promote any product through social media platforms;
5. Develop practical skills required for creating and sharing content through online communities and social networks;
6. Appreciate social media ethics to use social media spaces effectively.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO SOCIAL MEDIA MARKETING	
Social Media Marketing- Concept and Importance, Social Media Platforms- Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.	10
UNIT NO. 2 : SOCIAL MEDIA MARKETING PLAN	
SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.	10
UNIT NO. 3 : CONTENT CREATION AND SHARING	
Introduction, Blogging, Streaming Video and Podcasting: Criteria and approach- 70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.	10
Total Lectures/Hours	30

Suggested Readings:

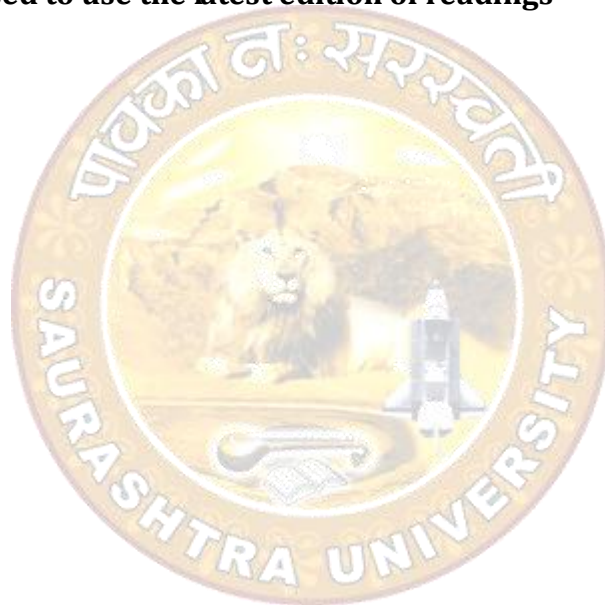
1. Ahuja V(2015).Digital Marketing.Oxford University Press.
2. Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your organisation. United Kingdom: Pearson Education.
3. Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
4. Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.





5. Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.
6. Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
7. Maity M(2022). Digital Marketing.Oxford University Press.
8. McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
9. Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.
10. Quesenberry, K. A. (2015). Social Media Strategy: Marketing and Advertising in the Consumer Revolution. United States: Rowman & Littlefield Publishers.
11. Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

Note: Learners are advised to use the latest edition of readings





B.COM. SEMESTER - 4

6	SEC 4	E-COMMERCE
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Name of the Course: **E-Commerce**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Course Objectives:

- The course aims to enable students to know the mechanism for conducting business through electronic means.

Learning Outcomes:

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

1. Explain the concept of E-commerce and its various aspects;
2. Explain about e-commerce activities and its applications;
3. Comprehend about various payment gateway options;
4. Create new marketing tools for online business;
5. Assess the security issues and measures of e-commerce.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Overview of E-Commerce; Origin and need of E- Commerce; Factors affecting E-Commerce, Major requirements in E- Commerce; Emerging trends and technologies in E-Commerce, E- Commerce models, E-Market and its types, E-Government services, Management challenges and opportunities.	10
UNIT NO. 2 : PAYMENT GATEWAYS MANAGEMENT	
Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.	10
UNIT NO. 3 : SECURITY AND OPERATIONAL ASPECTS OF E-COMMERCE	
E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships.	10
Total Lectures/Hours	30

Suggested Readings:

1. Arora, S. E-Commerce. New Delhi: Taxmann.
2. Awad, E. M. Electronic Commerce: From Vision to Fulfillment. New Delhi: Pearson, UBS Publisher & Distributors.
3. Chhabra, T.N., Jain, H. C., and Jain, A. An Introduction to HTML. New Delhi: Dhanpat Rai & Co.
4. Gupta, P., ed. E-Commerce In India: Economic And Legal Perspectives. New Delhi: Sage Publications.
5. Joseph, P.T., S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning.
6. Madan, S. E-Commerce. India: Scholar Tech Press.
7. Mathur, S., ed. E-Commerce. New Delhi: Pinnacle Learning.

Note: Learners are advised to use the latest edition of readings





B.COM. SEMESTER – 4		
6	SEC 4	CYBER SPHERE AND SECURITY: GLOBAL CONCERNS-II

Name of the Course: **Cyber Sphere and Security: Global Concerns-II**
 Course credit: **02**
 Teaching Hours: **Theory: 15 (Hours) + Practical: 30 (Hours)**
 Total marks: **50**
 Distribution of Marks: **25 Marks semester end theory examination**
25 Marks semester end practical examination

Objectives:

- To expose students to responsible use of online social media networks.
- To systematically educate the necessity to understand the impact of cyber crimes and threats with solutions in a global and societal context.
- To select suitable ethical principles and commit to professional responsibilities and human values and contribute value and wealth for the benefit of the society

Learning Outcomes:

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

- Evaluate and communicate the human role in security systems with an emphasis on ethics, social engineering vulnerabilities and training.
- Increase awareness about cyber-attack vectors and safety against cyber-frauds.
- Take measures for self-cyber-protection as well as societal cyber-protection

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : DIGITAL DEVICES SECURITY, TOOLS AND TECHNOLOGIES FOR CYBER SECURITY	
Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy	10
UNIT NO. 2 : CYBER CRIMES	
Online scams and frauds - email scams, Phishing, Vishing, Smishing, Online job fraud, Debit/credit card fraud, Online payment fraud Darknet - illegal trades, drug trafficking, human trafficking Social Media Scams & Frauds - impersonation, identity theft, job scams, misinformation, fake news cyber	10
UNIT NO. 3 : DATA PRIVACY AND DATA SECURITY	
Defining data, meta-data, big data, non-personal data. Data protection, Data privacy and data security Social media- data privacy and security issues	10
PRACTICAL	
<ul style="list-style-type: none"> • Setting privacy settings on social media platforms. 	





<ul style="list-style-type: none"> • Do's and Don'ts for posting content on Social media platforms. • Registering complaints on a Social media platform • Prepare password policy for computer and mobile device. • List out security controls for computer and implement technical security controls in the personal computer. • List out security controls for mobile phone and implement technical security controls in the personal mobile phone. • Log into computer system as an administrator and check the security policies in the system 	
Total Lectures/Hours	15+30

Suggested Readings:

1. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform.
2. Data Privacy Principles and Practice by Natraj Venkataramanan and Ashwin Shriram, CRC Press.

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

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)	05
Total Marks		25

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.

Examination:

- Theory Examination - Total marks 25.
- University examination: 1 Hours
- Practical Examination - Total Marks 25 (No Internal Marks).
- University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 36% marks in theory and practical both
- **Theory:** Minimum 36% (minimum 9 marks in University examination)
- **Practical:** Minimum 36% (Minimum 9 marks in University examination)





B.COM. SEMESTER – 4		
6	SEC 4	SUSTAINABLE DEVELOPMENT AND LIVING

Name of the Course: **Sustainable Development and Living**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

To impart the knowledge of base on sustainable development with a view to balance our economic, environmental and social needs, allowing prosperity for now and future generations. To identify problems towards sustainable development and living. To make students think of solutions for present problems with natural resources. To understand efforts to be made for improving environment. Understanding importance of natural resources and thinking to conserve the same.

Learning Outcomes:

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

Students will have idea of basic problems of environment and they will be guided towards sustainable development and living by identifying solutions and implementing these in their living. It will help to bring social and environmental balance. Over all, it will make better surrounding for next generation.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : SUSTAINABLE DEVELOPMENT	
<ul style="list-style-type: none"> • Meaning and definitions of sustainable development • Need for sustainable development in India • Causes for environmental degradation • Suggestions for sustainable development in India 	10
UNIT NO. 2 : SUSTAINABLE LIVING	
<ul style="list-style-type: none"> • Meaning and definitions of sustainable living • Reasons of increasing different pollution • Importance of sustainable living • Suggest ways for sustainable living 	10
UNIT NO. 3 : NATURAL RESOURCES	
<ul style="list-style-type: none"> • Meaning and types of natural resources • Importance of Natural resources for Human being • Reasons of decreasing natural resources • Suggestions for conserving natural resources 	10
Total Lectures/Hours	30

Suggested Readings:

1. S. Sivaraksa. , The Wisdom of Sustainability: Buddhist Economics for the 21st Century (2010) , Koa books.
2. N.Krisnan., A green economy: India’s sustainable development (2022), Notion press.
3. Chhachhar. V., Sustainable development in India (2023), V.L.Media solutions.

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





B.COM. SEMESTER – 4		
6	SEC 4	EMPLOYABILITY SKILL DEVELOPMENT-II

Name of the Course: Employability Skill Development-II
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives with Learning Outcomes:

Looking at the diverse backgrounds & abilities of the threshold students, the syllabus aims at;

- To Develop Communication Skills.
- To Make Students Understand Employability Skills.
- To Make Students Learn the art of Group Discussion.
- To Make Students Learn the Art of Presentation Skills.
- To Make Students Learn Effective Use of Body Language.

PARTICULAR	NO. OF LECTURES	
UNIT NO. 1 : GROUP COMMUNICATION		
<ul style="list-style-type: none"> • Meeting • Types of Meetings • Advantages and Disadvantages of Meetings. • Making Preparations for Meeting • Conduct of a Meet • Responsibilities of Participants. 	10	
UNIT NO. 2 : PRESENTATION SKILLS		
<ul style="list-style-type: none"> • Finding out about the Environment. • Preparing the Text. • Using Visual Aids • Your Appearance and Posture • Practicing Delivery of Presentation. 	10	
UNIT NO. 3 : EFFECTIVE BODY		
<ul style="list-style-type: none"> • The Nine Golden Keys to Making Great First Impressions. • Seven Simple Strategies for Giving You the Extra Edge. • How to Switch Table Territories • Seated Body Pointing • How to Re-arrange an Office. 	10	
Total Lectures/Hours		30

SEMESTER END EXAMINATION QUESTION PAPER STYLE

Question No.	Particulars	Options	Marks
1	Short Note or Long Question	2/4 OR ½	08
2	Short Note or Long Question	2/4 OR ½	09
3	Short Note or Long Question	2/4 OR ½	08
	Total Marks		25





Suggested Readings:

- The Definitive Book of Body Language by Allan and Barbara Pease Published by Manjul Publishing House Pvt. Ltd., Bhopal.
- Business Communication by Urmila Rai and S. M. Rai, Published by Himalaya Publishing House, Mumbai.

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





B.COM. SEMESTER – 4

6	SEC 4	OTHER COURSES
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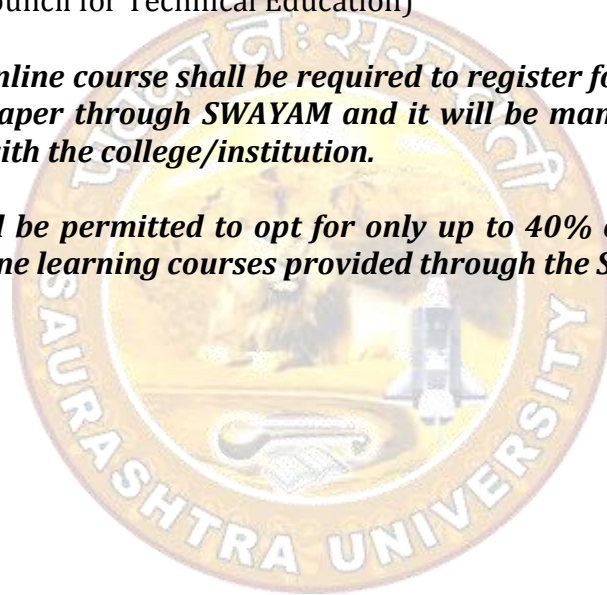
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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.COM. SEMESTER – 4		
7	VAC 2	ENVIRONMENTAL STUDIES – 2

Name of the Course:	Environmental Studies – 2
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Course Objectives:

- 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. Understand importance of the protection and conservation of our environment and control of human activities which has an adverse effect on the environment;
2. Describe the environmental issues and their possible repercussions on the plant in the next few decades;
3. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : WATER AND ENERGY RESOURCES	
Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state), Dams-benefits and problems, Energy Resources: Environmental impacts of energy generation, use of alternative and nonconventional energy sources, growing energy needs.	10
UNIT NO. 2 : ENVIRONMENTAL POLLUTION	
Definition, causes, effects, and control measures of: air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, and nuclear pollution. Solid waste management: causes, effects and control measures of urban and industrial wastes, role of an individual in prevention of pollution.	10
UNIT NO. 3 : EMERGING TRENDS	
Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.	10
Total Lectures/Hours	30

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).
8. Jadhav, H.& Bhosale, V.M., 1995, Environmental Protection and Laws, Himalaya Pub. House, Delhi.

Note: Learners are advised to use the latest edition of readings





B.COM. SEMESTER – 4		
7	VAC 2	LEARNING AND DEVELOPMENT – 2

Name of the Course: **Learning and Development – 2**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Course Objectives:

- The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

Learning Outcomes:

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

1. Compare and apply the Adult Learning theories for employee training and productivity in organizations;
2. Demonstrate various techniques for enhancing decision-making and interpersonal skills;
3. Examine the need and importance of guidance & counselling.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : LEARNING & TRAINING	
Introduction, Meaning, Characteristics and Principles of Learning, Bloom’s Taxonomy – Adult learning theories: Andragogy for Adult learners, Assumptions in Andragogy, Differences between Andragogy and Pedagogy- Facilitation Theory- Experimental Learning- Action learning- Blended learning and Problem-Based learning – Project Based learning- Learning Enhancement Factors	10
UNIT NO. 2 : DEVELOPMENT METHODOLOGIES	
Development techniques for enhancing decision-making and interpersonal skills, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.	10
UNIT NO. 3 : GUIDANCE AND COUNSELLING	
Guidance: meaning, needs, principles, types, importance; counselling; meaning, nature objectives and importance, techniques of counselling; directive, nondirective, eclectic, ethics in counselling, effect of guidance and counselling on individual learning and development.	10
Total Lectures/Hours	30

Suggested Readings:

1. A.K. Narayana Rao (2002) Guidance and counselling, APH Publishing Corporation, New Delhi.
2. Bernard, H.W. & Fullner, D.W. (1987); Principles of Guidance, A Basic Text (Indian Education), New Delhi: Allied publishers Pvt.Ltd.
3. Carson, B. (2021). L&D's Playbook for the Digital Age. United States: American Society for Training & Development.
4. Clifford, J., Thorpe, S. (2007). Workplace Learning and Development: Delivering Competitive Advantage for Your organisation. United Kingdom: Kogan Page.





5. Fee, K. (2011). 101 Learning and Development Tools: Essential Techniques for Creating, Delivering and Managing Effective Training. United Kingdom: Kogan Page.
6. Hilgard, E. & Bower, G.H. (1966). Theories of Learning. USA: Englewood Cliffs: Prentice Hill.
7. Mishra , R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.
8. Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.
9. Page-Tickell, R. (2018). Learning and Development: A Practical Introduction (Vol. 15). Kogan Page Publishers.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 4		
7	VAC 2	PROBLEMS OF INDIAN ECONOMY

Name of the Course: **Problems of Indian Economy**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

This course aims to make students understand actual problems of Indian economy as students are supposed to deal with economy so they should be familiar with problems of surrounding. familiarities with problems help them to identify root cause and lead them to get ideas to solve and contribute towards thinking and executing solutions.

Learning Outcomes:

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

Students will have idea of basic economic problems of India. Students will have close look over inter connected problems of economy as they will be able to think of its overall impact over the country. Moreover, students will be able to identify solutions of these problems and make little contribution towards solutions.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDIAN ECONOMY	
<ul style="list-style-type: none"> • Meaning and definitions of economy • Underdeveloped, developing and developed economy • Characteristics of India as a developing economy • Challenges to Indian economy 	10
UNIT NO. 2 : PROBLEMS OF INDIAN ECONOMY	
<ul style="list-style-type: none"> • Basic problems of Indian economy <ol style="list-style-type: none"> 1. Poverty : A. Indicators B. Nature C. Remedies to poverty 2. Unemployment: A. Types B. Reasons C. Remedies to unemployment 	10
UNIT NO. 3 : SOCIAL INFRASTRUCTURAL PROBLEMS	
<ul style="list-style-type: none"> • Importance of social infrastructure • Education – Reasons of low literacy rate • Remedies to improve literacy in India • Health care – Reasons of poor health in India • Remedies to improve health in India 	10
Total Lectures/Hours	30

Suggested Readings:

1. Mishra.S., Puri.V., Garg. B., Indian Economy (2023), Himalaya Publishing House, New Delhi
2. Sundarm and Dutt Indian Economy (latest), S.Chand Public House, New Delhi
3. Mahajan. M., Indian Economy (2022), Pearson India.

Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 4

7	VAC 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 VAC courses from the pool of VAC 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.COM. SEMESTER – 4

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)
2. Community Health (https://onlinecourses.swayam2.ac.in/nos23_ge11/preview)
3. Yoga Teaching' Training Programme (https://onlinecourses.swayam2.ac.in/nos23_ge01/preview)
4. Developing Soft Skills And Personality (https://onlinecourses.nptel.ac.in/noc23_hs116/preview)
5. Soft Skill Development (https://onlinecourses.nptel.ac.in/noc23_hs80/preview)
6. Soft Skills (https://onlinecourses.nptel.ac.in/noc23_hs145/preview)
7. Educational Leadership (https://onlinecourses.nptel.ac.in/noc23_hs143/preview)
8. Leadership and Team Effectiveness (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)
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).

