



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 વિદ્યાશાખા/૨૫૦૧૨૪૦ /૨૦૨૪

તા:- ૦૮/૦૪/૨૦૨૪

B.Com.Updated

પરિપત્ર:-

સૌરાષ્ટ્ર યુનિવર્સિટીની વાણિજ્ય વિદ્યાશાખા હેઠળની સર્વે સંલગ્ન કોલેજોના આચાર્યશ્રીઓને સવિનય જણાવવાનું કે, વાણિજ્ય વિદ્યાશાખા હેઠળની વિવિધ વિષયોની અભ્યાસ સમિતિઓના ચેરમેનશ્રીઓ દ્વારા B.Com. સેમેસ્ટર '૧' અને '૨'નો NEP - 2020 અંતર્ગતનો SOP મુજબ સુધારેલ અભ્યાસક્રમ તેમજ કોમ્પ્યુટર સાયન્સ વિષયની અભ્યાસ સમિતિના ચેરમેનશ્રી દ્વારા MDC કોર્ષ કેટેગરી હેઠળ B.Com. સેમેસ્ટર '૧' માં Technical Communication Management - 1 અને B.Com. સેમેસ્ટર '૨' માં Technical Communication Management - 2 ના બદલે સેમેસ્ટર '૧' માં Computer Application in Business-1 અને સેમેસ્ટર '૨' માં Computer Application in Business-2 મુજબનો નામમાં ફેરફાર કરવામાં આવેલ છે. વાણિજ્ય વિદ્યાશાખા હેઠળની વિવિધ વિષયોની અભ્યાસ સમિતિઓ, વાણિજ્ય વિદ્યાશાખા, એકેડેમિક કાઉન્સિલ તથા બોર્ડ ઓફ મેનેજમેન્ટની બહાલીની અપેક્ષાએ મંજૂરી માટે કરાયેલ ભલામણ મુજબ માન.કુલપતિશ્રીએ મંજૂર કરેલ છે. આથી સર્વે સંબંધિતોએ તેનો તે મુજબ અમલ કરવા વિનંતી.


(મુસદો કુલસચિવશ્રીએ મંજૂર કરેલ છે.)

સહી/-

(ડી.આર.જી.પરમાર)

I/C.કુલસચિવ

રવાના કર્યું


એકેડેમિક ઓફિસર

પ્રતિ,

૧. સર્વે સંલગ્ન વાણિજ્ય વિદ્યાશાખા હેઠળની કોલેજોના આચાર્યશ્રીઓ.

નકલ સાદર રવાના:- (જાણ અર્થે)

માન.કુલપતિશ્રી/કુલસચિવશ્રી ના અંગત સચિવશ્રી

નકલ સાદર રવાના:- (યોગ્ય કાર્યવાહી અર્થે)

૧. પરીક્ષા નિયામકશ્રી

૨. પી.જી.ટી.આર. વિભાગ ૩. જોડાણ વિભાગ



**CURRICULUM AND CREDIT FRAMEWORK
FOR
BACHELOR OF COMMERCE
(Major Accountancy)
As per NEP 2020
(Effective from June, 2023)**



**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 apply them to various problems appearing in 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 solution to sustain problems originating in the diverse 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, analysis, 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	1	4	1	4	1	2	2	1 (IKS)	2	-	22	UG Certificate
	2	2	4	1	4	1	4	1	2	2	1(VAC)	2	-	22	
TOTAL	4	16	2	8	2	8	2	4	2	4	2	4	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	-	-	1	4	1	2	2	1 (IKS)	2	-	22	UG Diploma
	4	3	4	1	4	-	-	1	2	2	1(VAC)	2	-	22	
TOTAL	10	40	3	12	3	12	4	8	4	8	4	8	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	2	4	8	-	-	-	1	2	-	-	22	UG Degree
	6	3	4	1	4	4	-	1	2	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	1	4	4	-	-	-	-	-	-	6 (OJT)	22	UG Honours Degree
	8	3	4	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	1	4	4	-	-	-	-	-	-	6 (RP)	22	UG Honours with Research
	8	3	4	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)
- 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	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):

1. ***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.





2. **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.
3. **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.
4. **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.

1. **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.
2. **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/transferrable 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) instructions and eligibility criteria for all its institutions who can offer courses in Fourth year.





ORDINANCES AND REGULATIONS:

Ordinances & Regulations for the Degree of Bachelor of Commerce (B.Com.) (As Per NEP 2020) are as under:

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 mention and will be required to pass all six Semester End Examinations 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 Semester End Examinations.

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 'paper/subject' is a component of a programme. All courses need carry the same weightage. The courses should define learning objectives 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 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 Accountancy major obtains a minimum of 16 credits (50% of total 32 credits of minor) from a bunch of courses then the student will be awarded B.Com. degree with a Major in Accountancy with Any Minor subject.
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. **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.
14. **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.
15. **Credit Point:** It is the product of grade point and number of credits for a course.
16. **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.
17. **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 year's 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 years (six semesters)/ Four years (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 (As per Ord. Gen. 27). Students 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 attendance is at least 80% attendance.





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, 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 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 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 to the eligible candidates. The data based information should also be provided to the University only after conclusion of entire process of admission.

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 Entry and Exit options for students, who enter the B.Com. programme, are as follows:

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 **4 additional 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	Bachelor of Commerce Degree (Honours) will be awarded when a



	Honours	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. 18 out of 50 and 9 out of 25) and SEE (i.e. 18 out of 50 and 9 out of 25) 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 Bachelor of Commerce 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 basis of marks which is taken into account while determining the percentage by the examining authority. Preference will be given to those who have pass H.S.C. (Std. 12th Commerce) examination in the immediate preceding year.

O. COM. - 2

Defence personnel dependent or from any other recognized university who has on account of transfer from other state to the state of Gujarat passed First or Second year examination by obtaining 36% 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 semester VI (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 2023- 2024.

O. COM. - 3

If a candidate fails to obtain minimum marks for passing in particular course / subject at University Semester End Examination, he/she will be required to reappear in that course/subject without keeping term 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, a candidate will be required to obtain minimum **18 out of 50 mark and 9 out of 25 in CCE (Internal) examination as well as 18 out of 50 marks and 9 out of 25 in Semester End Examination (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.**

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:





- (1) **4 Credit Theory Course:** Total marks of each theory course are 100 (University Examination of 50 Marks + Internal Examination of 50 Marks). Total credit/lecture hours of each course are 60.
- (2) **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 4.5 to 6) is 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 Management Etc.

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 fulfilment 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 36% 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 prior knowledge 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. 3 courses (12 credits) under minor category, shall be offered which will be related to the major or minor discipline or choice of the student. 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 6. Small & Medium Enterprises	7. Retail 8. Office Assistantship 9. Financial Market Management 10. Insurance & Marketing 11. Stenography & Computer Applications 12. 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	MDC Courses	
Commerce	1. Philosophy and Management Studies 2. Sports and Health Care Management 3. Green Management 4. Cloud Accounting 5. Application of Statistics in Economics 6. Gandhian Economics and Rural Development 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:

<ul style="list-style-type: none"> • 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 Databased and • Analysis Software • Essentials of Python • Digital Marketing 	<ul style="list-style-type: none"> • Web Development and Designing • Bakery and Confectionery • Game Designing • Foreign Language • 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 वास्तुवर्णानकला • संस्कृत अवभयकला • संस्कृत रंगमंचकला • नृत्य नाट्यशास्त्र (भरतमुनेः नाट्य शास्त्रानुसार)
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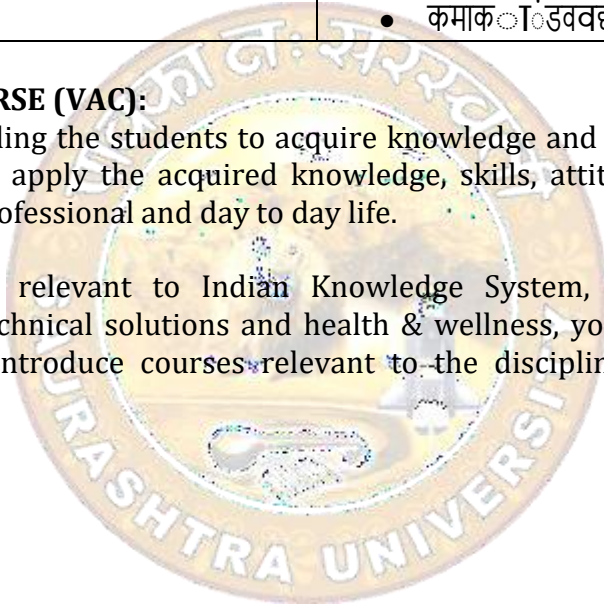
<ul style="list-style-type: none"> • Social Media Marketing • Graphics Designing and Animation • Entrepreneurship Skills • Catering Management • Radio Jockey • Meditation and Yoga • Tourism Management • Temple Management • working with People • Life Skills Education • Finance for Everyone • Personal Financial Planning • Yoga in Practice • Cyber Sphere and Security: Global Concerns • Childcare Management • Sound Engineering 	<p>(वात्स्ययान कामसूत्रानुसार)</p> <ul style="list-style-type: none"> • पतंजले:- अष्टांगयोग • अवभलेखववद्या • संस्कृत एवं कंप्यूटरकला • अनुवाद कौशल्य एवं कला • वैदिक साहित्ये • पयावरण संरक्षण- • उपायाः • वैदिक साहित्ये कृत्विकमा • िोडश संस्काराः • यजुर्वेदानम् • वलपववज्ञानम् • पाठसंपादन कला िस्तपत • ववज्ञान • भाषिाप्रवेशे - प्रावीण्य • भाषिा • शुद्धीकरण कौशल्य • मंत्रोच्चार वचदकत्सा पद्धवत • कमाकांडववद्या
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(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:





<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• 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• Cultural Event Management• Emotional Intelligence• Social Skills• Spiritual Well being• Application Design
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<ul style="list-style-type: none"> • 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 • Indian Bhakti Tradition Culture and • Human Values 	<ul style="list-style-type: none"> • श्रीमद् भगवतगीता • संस्कृतशास्त्रे • मानवलोल्यावन • नीवतशास्त्र एवं संस्कृत • तशास्त्रेमानवमूल्यावन • भारतीयपरंपरायां • वनवितवज्ञानम् • मिाभारतस्य- • अनुशासनपवे- • प्रशासननीवताः • मनुस्मृत एवंपं • याज्ञवल्क्यस्मृत्यां • वनवितजीवनव्यवितारः • नीवतकथायां • व्यवितारबोधाः • उपवनिदे आध्यात्मववद्या • संस्कृत • तसावित्ये • लौदककन्यायाः • इत्यादद
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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 36% 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 36% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.**

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)

R. COM. - 6

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 consists of the following two





components: The component consists of Continuous and Comprehensive Evaluation (CCE) and the second component consists of the Semester end examination. 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 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	4 credit subjects (Marks)	2 credit subjects (Marks)
1	CCE (50%) Classroom & Mid-Term Evaluation	50	25
2	SEE (50%)	50	25
	TOTAL	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, slip 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 assigned to a course. SEE shall be of **2 hours for 4 credit course and 1 hours in case of 2 credit courses.** The controller of the examination will conduct these examinations. Paper setting and evaluation will 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.

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

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 students to improve on skills and performance.

Model for Theory Courses	
CCE- 50% (100)	SEE- 50% (100)
Exam Pattern	Marks
Class Test (Best 2 out of 3)	30
Quiz (Best 3 out of 4)	30
Active Learning	10
Home Assignment	10
Class Assignment	10
Attendance	10
Continuous and Comprehensive Evaluation (CCE)	100
Semester-End Evaluation (SEE)	100

R. COM. - 7

Practical Examination: Practical examination (wherever applicable) shall be conducted at the end of every semester. The examination shall be conducted as per norms decided by the concerned authority of the University or by the Dean of the Faculty of Commerce shall announce policy for the practical examination in advanced and it shall be made known to the students also in advance. There shall not be internal assessment test for practical/laboratory work.

R. COM. - 8

Research Dissertation work: The research dissertation work and the Supervisor shall be assigned to the student by the concerned college well in advance. Evaluation of dissertation will be done by the subject experts appointed by the university. Maximum marks of the dissertation will be 200. Passing standard will be 36% of 200 Total Marks.

R. COM. - 9

Semester End Examination (SEE): The duration of the Semester End Examination shall be 2 hours per theory course of 4 credits and 1 hours per theory course of 2 credits. For practical course consider as per given the particular curriculum. For more detail see R.COM. 6.

R. COM. - 10

Letter Grades and Grade Points

The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester. The SGPA is based on the grades of the current term, while the Cumulative Grade Point Average (CGPA) is based on the grades in all courses taken after joining the programme of study.

The relative grading system provides the relative performance of a student to a group/class wherein the student is ranked in a group/class based on relative level of achievements. HEIs may also mention the marks obtained by the students in each course and a weightage average of marks on the Grade sheet for the benefits of the students.

Sr. No.	Letter Grade	Grade Point	Marks (In %)
1	O (outstanding)	10	96.0-100
2	A+ (Excellent)	9	86.0-95.9





3	A (Very good)	8	76.0-85.9
4	B+ (Good)	7	66.0-75.9
5	B (Above average)	6	56.0-65.9
6	C (Average)	5	46.0-55.9
7	P (Pass)	4	36.0-45.9
8	F (Fail)	0	Below 36.0
9	Ab (Absent)	0	Absent

Computation of SGPA and CGPA

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

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

Where S_i is the SGPA for i^{th} course, C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the student in the i^{th} course.

Example for Computation of SGPA

Semester	Course	Credit	Letter Grade	Grade point	Credit Point (Credit x Grade)
I	Course 1	4	A	8	4 X 8 = 32
I	Course 2	4	B+	7	4 X 7 = 28
I	Course 3	4	B	6	4 X 6 = 24
I	Course 4	4	O	10	4 X 10 = 40
I	Course 5	2	C	5	2 X 5 = 10
I	Course 6	2	B	6	2 X 6 = 12
I	Course 7	2	A+	9	2 X 9 = 18
I	Course 8	2	P	4	2 X 4 = 8
		22			172
				SGPA	172/22 = 7.818

- The Cumulative Grade Point Average (CGPA) is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

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

where S_i is the SGPA of the i^{th} semester and C_i is the total number of credits in that semester.

Example for Computation of CGPA

Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6
Credit: 22 SGPA: 6.82	Credit: 22 SGPA: 7.8	Credit: 22 SGPA: 5.6	Credit: 22 SGPA: 6.0	Credit: 22 SGPA: 6.3	Credit: 22 SGPA: 8.0
CGPA = 6.75 (22 x 6.82 + 22 x 7.8 + 22 x 5.6 + 22 x 6.0 + 22 x 6.3 + 22 x 8.0) / 132					

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts (Grade Sheet). The transcript may issue for each semester based on SGPA and CGPA and consolidated transcript indicating the performance in each semester.



The percentage calculation will be on the basis as below :-

Total Marks Obtained in all the semesters x 100 / Grand Total of Maximum Marks of all the semesters.

R. COM. - 12

Award of Class:

A candidate who become eligible for the award of Bachelor of Commerce / Bachelor of Commerce (Honours / Honours with Research) Degree shall be placed in one of the following classes based on Marks.

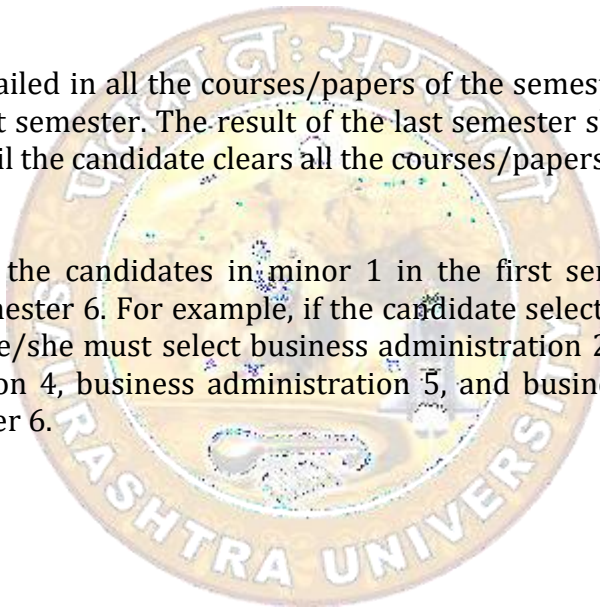
Sr. No.	Range of Marks	Description/Class
1	≥70% and ≤100%	Distinction
2	≥60% and <70%	First Class
3	≥50% and <60%	Second Class
4	≥36% and <50%	Pass Class
5	≥ 0% to < 36%	FAIL

R. COM. - 13

If candidates who have failed in all the courses/papers of the semester are eligible to enter in next semester till the last semester. The result of the last semester shall not be declared (kept withheld) unless and until the candidate clears all the courses/papers of a program.

R. COM. - 14

The subject selected by the candidates in minor 1 in the first semester is compulsory for him/her to select till semester 6. For example, if the candidate selects business administration 1 in the first semester, he/she must select business administration 2, business administration 3, business administration 4, business administration 5, and business administration 6 as a minor subject till semester 6.





**COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy)
Level 4.5: B. Com. Semester I & II (Certificate in Commerce)**

SEMESTER - I								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 1	Financial Accounting – 1	4	0	4	50	50	100
2	Major 2	Business Accounting – 1	4	0	4	50	50	100
3	Minor 1 (Select Any One)	Business Administration – 1	4	0	4	50	50	100
		Business Management – 1	4	0	4	50	50	100
		Banking & Finance – 1	4	0	4	50	50	100
		Business Computer Science – 1	3	1	4	50	50	100
		Advance Business Statistics – 1	4	0	4	50	50	100
		Business & Co-operation – 1	4	0	4	50	50	100
		Business Economics – 1	4	0	4	50	50	100
4	MDC 1 (Select Any One)	Accounting Standards – 1	4	0	4	50	50	100
		Event Management	4	0	4	50	50	100
		Mathematics for Commerce – 1	4	0	4	50	50	100
		Gandhian Economics and Rural Development – 1	4	0	4	50	50	100
		Corporate Communication – 1	4	0	4	50	50	100
		Computer Application in Business-1	3	1	4	50	50	100
5	AEC 1 (Select Any One)	Functional Grammar & Composition	2	0	2	25	25	50
		Life Skills – 1	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 1 (Select Any One)	Finance for Everyone	2	0	2	25	25	50
		Mind Management	2	0	2	25	25	50
		Personality Development and Leadership Skill	2	0	2	25	25	50
		Basic IT Tools	1	1	2	25	25	50
		Time Management	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
7	IKS	As Per Basket of Saurashtra University For Semester-1 (Select Any one out of 32)	2	0	2	25	25	50
TOTAL CREDITS					22			
8	Vocational / Exit Course/s				04			

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





SEMESTER - II								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 3	Financial Accounting – 2	4	0	4	50	50	100
2	Major 4	Business Accounting – 2	4	0	4	50	50	100
3	Minor 2 (Select Any One)	Business Administration – 2	4	0	4	50	50	100
		Business Management – 2	4	0	4	50	50	100
		Banking & Finance – 2	4	0	4	50	50	100
		Business Computer Science – 2	3	1	4	50	50	100
		Advance Business Statistics – 2	4	0	4	50	50	100
		Business & Co-operation – 2	4	0	4	50	50	100
4	MDC 2 (Select Any One)	Business Economics – 2	4	0	4	50	50	100
		Accounting Standards – 2	4	0	4	50	50	100
		Export Import Management	4	0	4	50	50	100
		Mathematics for Commerce – 2	4	0	4	50	50	100
		Gandhian Economics and Rural Development – 2	4	0	4	50	50	100
		Corporate Communication – 2	4	0	4	50	50	100
5	AEC 2 (Select Any One)	Computer Application in Business-2	3	1	4	50	50	100
		Practical English	2	0	2	25	25	50
		Life Skills – 2	2	0	2	25	25	50
6	SEC 2 (Select Any One)	Other Courses	Other Courses from the pool of AEC course					
		Team Building	2	0	2	25	25	50
		Public Speaking	2	0	2	25	25	50
		Web Development and Designing	1	1	2	25	25	50
		Tourism Management	2	0	2	25	25	50
		Innovation and Entrepreneurship	2	0	2	25	25	50
7	VAC 2 (Select Any One)	Other Courses	Other Courses from the pool of SEC course					
		Personal Financial Planning	2	0	2	25	25	50
		Culture and Communication – 1	2	0	2	25	25	50
		Sports and Fitness – 1	1	1	2	25	25	50
		Environmental Study – 1	2	0	2	25	25	50
		Vedic Mathematics – 1	2	0	2	25	25	50
		Yoga & Happiness – 1	1	1	2	25	25	50
		Digital Empowerment	1	1	2	25	25	50
Other Courses			Other Courses from the pool of VAC Course					
TOTAL CREDITS					22			
8	Vocational / Exit Course/s				04			

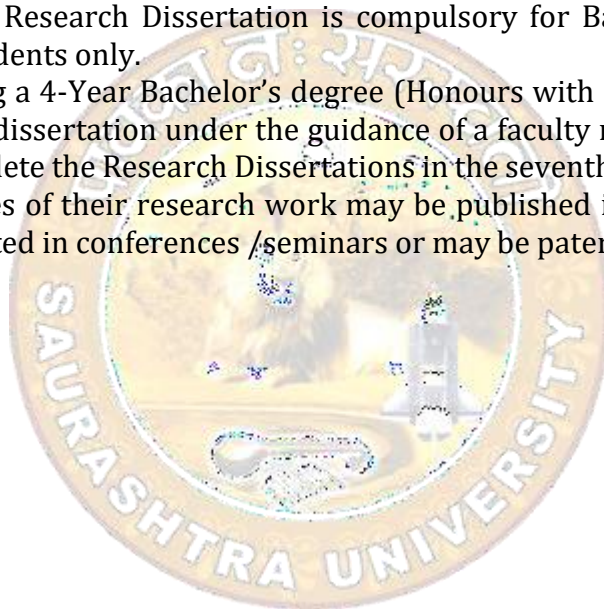
C = Credit, IM = Inter Exam Marks, EM = External Exam Marks





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 ensures 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 affaires
- 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:

Evaluation will be based on **Continuous and Comprehensive Evaluation (CCE)**, in which sessional work and the terminal examination will contribute to the final grade. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study. **The weightage of internal assessment is 50% and external (University) assessment is 50%.**

Format of Question paper for Theory courses having 4 credits will be as follows:

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

Format of Question paper for Accountancy courses having 4 credits will be as follows:

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
EXTERNAL (UNIVERSITY) 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 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	10
3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	10
4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	10
5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	10
		50
Total Marks		100

Format of Question paper for Theory courses having 2 credits will be as follows:

INTERNAL ASSESSMENT [25 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	25
EXTERNAL (UNIVERSITY) 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 subject, consider same for that subject.*





CURRICULUM

For

B.COM.

Semester – 1

(With effective from June - 2023)





**Course Structure As per NEP 2020 for
B.COM. SEM – 1 (Major Accountancy)
with effective from June – 2023**

Sr. No	Course Category	Course Title	Course Credits
1	Major 1	Financial Accounting – 1	04
2	Major 2	Business Accounting – 1	04
3	Minor 1 (Select Any One)	Business Administration – 1	04
		Business Management – 1	
		Banking & Finance – 1	
		Business Computer Science – 1	
		Advance Business Statistics – 1	
		Business & Co-operation – 1	
		Business Economics – 1	
4	MDC 1 (Select Any One)	Accounting Standards – 1	04
		Event Management	
		Mathematics for Commerce – 1	
		Gandhian Economics and Rural Development – 1	
		Corporate Communication – 1	
		Computer Application in Business-1	
5	AEC 1 (Select Any One)	Functional Grammar & Composition	02
		Life Skills – 1	
		Other Courses	
6	SEC 1 (Select Any One)	Finance for Everyone	02
		Mind Management	
		Personality Development and Leadership Skill	
		Basic IT Tools	
		Time Management	
		Other Courses	
7	IKS	As Per Basket of Saurashtra University For Semester-1 (Select Any one out of 32)	02
TOTAL CREDITS			22
8	Vocational / Exit Course/s		04





B.COM. SEMESTER – 1		
1	MAJOR 1	FINANCIAL ACCOUNTING – 1

Name of the Course: **Financial Accounting – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

This course aims at equipping the students with the basic principles and concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

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

1. Understand Concept of financial accounting, objectives and need of financial accounting;
2. Demonstrate accounting process for various stakeholders;
3. Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
4. Give accounting treatments in the books of the Consignor and Consignee
5. Prepare joint venture accounts with various methods
6. Give accounting Treatment of joint life policy premium paid by the firm.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO FINANCIAL ACCOUNTING	
Introduction, Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Nature of financial accounting, Functions of financial accounting, Accounting process, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP).	12
UNIT NO. 2 : ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS	
<ul style="list-style-type: none"> - Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Important accounting issues related to amalgamation - Accounting procedure for amalgamation: <ul style="list-style-type: none"> [A] In the books of Transferor/Old firms [B] In the books of Transferee/New firm - Amalgamation in the form of Absorption [Method to prepare Business Purchase Account] - Practical Questions 	12
UNIT NO. 3 : CONSIGNMENT ACCOUNTS	
<ul style="list-style-type: none"> - Introduction, Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee ➤ Practical Questions 	12
UNIT NO. 4 : ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS	





<ul style="list-style-type: none"> - Introduction, Meaning and Objectives - Classification of liabilities - The order of discharging liabilities in piecemeal distribution of cash - Order/Method of Payment of Cash to Partners: <ul style="list-style-type: none"> (a) Surplus Capital Method (Proportionate Capital Method) (b) Maximum Loss Method - Practical Questions of both methods 	12
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UNIT NO. 5 : JOINT VENTURE ACCOUNTS

<ul style="list-style-type: none"> - Introduction- - Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting <ul style="list-style-type: none"> [A] Recording Joint Venture transactions by only one partner [B] Recording Joint Venture transactions by all partner [C] Joint Venture for goods sending on consignment [D] Independent books for Joint Venture when a separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account - Practical Questions 	12
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Total Lectures/Hours	60
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Important Instruction for paper setter:

Format of Question paper for will be as follows:

CONTINUOUS AND COMPREHENSIVE EVALUATION (CCE)		50
SEMESTER END EVALUATION (UNIVERSITY) [50 MARKS]		
Sr. No.	Particulars	Marks
1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	10
3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	10
4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	10
5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	10
		50
Total Marks		100

Suggested Readings:

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

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





B.COM. SEMESTER – 1		
2	MAJOR 2	BUSINESS ACCOUNTING - 1

Name of the Course: **Business Accounting - 1**
 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. Know professional persons and their transactions. Prepare final accounts of professional persons under the different methods;
2. Recording transactions and preparing accounts under Hire Purchase System and record accounting treatments under Hire Purchase Trading Account Method;
3. Prepare account current and calculate average due dates;
4. Maintain accounting journal entries for different transactions of replacement accounts and prepare accounts;
5. Prepare voyage account by different voyage related transactions;

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ACCOUNTS OF PROFESSIONAL PERSONS	
<ul style="list-style-type: none"> - Introduction-Meaning - Important accounting terms related to professional persons - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons' Annual Accounts - Practical Questions relating to Professional Persons such as, <ul style="list-style-type: none"> ➤ Solicitors ➤ Chartered Accountants ➤ Doctors and Medical Practitioners ➤ Architectures ➤ Engineers ➤ Consultants ➤ Advocates-Lawyers 	12
UNIT NO. 2 : HIRE PURCHASE SYSTEM	
<ul style="list-style-type: none"> - Introduction and Meaning - Concept of Hire Purchase Agreement - Important accounting terms related to hire purchase system; - Difference between Installment system and Hire Purchase system - Accounting treatments under Hire Purchase Equivalent to Cash Price Method <ul style="list-style-type: none"> - Only brief theoretical explanation of Installment – Interest Suspense Account Method (No Practical of this method) - Only brief theoretical explanation of Hire Purchase Trading Method under Debtors Method and Debtors and Stock Method (No Practical of this method). - Practical Questions 	12
UNIT NO. 3 : ACCOUNT CURRENT AND AVERAGE DUE DATE	
<ul style="list-style-type: none"> - Introduction & Meaning of account current 	12





<ul style="list-style-type: none"> - Preparation of Account Current: <ul style="list-style-type: none"> A. Forward Method B. Epoque or Backward Method C. Daily Balance Method - Introduction & Meaning of average due date - Steps involved in calculating average due date - Practical Questions 	
UNIT NO. 4 : REPLACEMENT ACCOUNTS	
<ul style="list-style-type: none"> - Introduction & Meaning of Replacement - Concept of Capital-Revenue transactions - Classification of transactions with Examples - Replacement expenditures - Allocation of Replacement expenditures: Revenue-Capital - Accounting Treatments: Journal ledger entry and Accounts - Practical Questions 	12
UNIT NO. 5 : VOYAGE ACCOUNTING	
<ul style="list-style-type: none"> - Introduction-Meaning- Objectives - Need of Voyage Accounting - Time period of voyage - Special items and Terms - Incomes & Expenses related to voyage - Preparation of Voyage Account - Practical Questions 	12
Total Lectures/Hours	
	60

Only practical questions are important for Semester End University Exam.

Suggested Readings:

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

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





B.COM. SEMESTER – 1		
3	MINOR 1	BUSINESS ADMINISTRATION – 1 (BUSINESS ORGANIZATION)

Name of the Course: **Business Administration – 1 (Business Organization)**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning Outcomes:

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

1. Examine the dynamics of the most suitable form of business organisations in different situations.
2. Evaluate the various elements affecting the business environment.
3. Analyse business models for different organisations.
4. Record and report emerging issues and challenges of business organisations.
5. Defend changes in the working pattern of modern organisations

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business	12
UNIT NO. 2 : BUSINESS ENTERPRISES	
Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.	12
UNIT NO. 3 : BUSINESS ENVIRONMENT	
Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.	12
UNIT NO. 4 : ENTREPRENEURSHIP: FOUNDING THE BUSINESS	
Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalization.	12
UNIT NO. 5 : CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS	
Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.	12
Total Lectures/Hours	60





Suggested Readings:

1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
2. Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
3. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
4. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
5. Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
6. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
7. Vasishth N., Rajput N., Business Organisation & Management. Kitab Mahal. Delhi.

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





B.COM. SEMESTER – 1		
3	MINOR 1	BUSINESS MANAGEMENT – 1 (People Management)

Name of the Course: **Business Management – 1 (People Management)**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an organisation effectively.

Learning Outcomes:

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

1. (a) Perform meditation techniques (Brain stilling exercise) for mind management;
 (b) Create a personal development plan for oneself;
 (c) Demonstrate decision making skills and prepare Time Management framework in real life situations;
2. Analyse the applicability of People First Strategy in an organisation;
3. Demonstrate team building skills and leadership qualities;
4. Conduct team evaluation and assessment;
5. Demonstrate skills to resolve conflicts in an organisation and lead teams.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : MANAGING AND EVALUATING ONESELF	
Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.	12
UNIT NO. 2 : MANAGING AND MOTIVATING OTHERS	
Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.	12
UNIT NO. 3 : BUILDING TEAM AND PEER NETWORKS	
Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.	12
UNIT NO. 4 : MANAGING EVALUATION AND ASSESSMENT	
Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.	12
UNIT NO. 5 : LEADING PEOPLE & RESOLVING CONFLICTS	





Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.	12
Total Lectures/Hours	60

Suggested Readings:

1. Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.
2. Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing.
3. Randall, J., & Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge. Thomson, R., & Thomson, A. (2012). Managing People. Abingdon: Routledge.

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





B.COM. SEMESTER – 1		
3	MINOR 1	BANKING & FINANCE – 1 (HISTORY OF INDIAN BANKING)

Name of the Course: **Banking & Finance – 1 (History of Indian Banking)**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

- To promote and develop in India sound and progressive banking principles, practice and conventions.
- To render assistance and to provide various common services to members and to the banking industry.

Learning Outcomes:

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

1. Gather knowledge on banking and financial system in India;
2. Get knowledge about evolution of banking in pre independence era;
3. Get knowledge about evolution of banking in post-independence era;
4. Understand Banking Regulation Act, 1949 in detail;
5. Understand reasons for nationalization of banks and role of nationalized banks in economic development in India.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Introduction, Meaning and Definition, Characteristics / Features of Bank, Nature of banking, Origin of banking, Functions of banking in India, Fund base incomes and non-fund base incomes	12
UNIT NO. 2 : EVOLUTION OF BANKING IN PRE INDEPENDENCE ERA	
Introduction, Evolution of banking in Pre-Independence Period (1786-1947), Pre-Independence Banks in India, Functions of banks during pre-Independence Banks	12
UNIT NO. 3 : DEVELOPMENT OF BANK IN POST INDEPENDENCE ERA	
Introduction, Development of banks in Post-Independence Period (1947-1991), Post-Independence Banks in India, Functions of banks during post-Independence Banks, Structure of banks in Post-Independence Period, Role of banking in economic development in Post-Independence Period.	12
UNIT NO. 4 : BANKING REGULATION ACT, 1949	
Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks	12
UNIT NO. 5 : NATIONALIZATION OF BANKS	
Introduction and Concept, Reasons for nationalization of banks, Pre-Independence phase, Post-Independence phase, Role of Nationalized Banks in economic development in Pre and Post-Independence Period	12
Total Lectures/Hours	60





Suggested Readings:

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundharam and Varshini, "Banking Law, Theory and Practices", Sultan Chand & Sons, 2003.
5. B. Santhanam, "Banking and Financial System", Margham Publications, Chennai, 2006.

Note: Learners are advised to use latest edition of books





B.COM. SEMESTER – 1		
3	MINOR 1	BUSINESS COMPUTER SCIENCE – 1 (Programming Methodology Using C Language)

Name of the Course: **Business Computer Science – 1 (Programming Methodology Using C Language)**
 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 introduce students to the fundamental concepts of programming using the C language.
- To enable students to write simple programs using C language.
- To provide hands-on experience in programming using C language and problem-solving skills.
- To teach students the importance of structured programming.

Learning Outcomes:

- Understand the basic concepts of programming using the C language.
- Write, compile and execute programs using C language.
- Understand and apply the concepts of control statement, Library functions in C language.
- Develop problem-solving skills using C language.
- Use structured programming techniques to write programs in C language.
- Analyze and debug simple programs written in C language.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : PROGRAMMING DEVELOPMENT TOOLS	
<ul style="list-style-type: none"> • Flowchart • Algorithm 	9
UNIT NO. 2 : C LANGUAGE BASICS	
<ul style="list-style-type: none"> • Structure of C program, • Character set, • Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, increment/decrement), • Expressions and it's evaluation, • Data types (integer, char, float, long int) 	9
UNIT NO. 3 : CONSOLE INPUT/OUTPUT	
<ul style="list-style-type: none"> • I/O Library Functions: printf(), scanf() • Format Specifiers: %c, %s, %d, %ld, %f • Backslash Codes : \a , \b , \f , \n , \r , \t , \v , \' , \" , \? , \\ , \0 	9
UNIT NO. 4 :LIBRARY FUNCTIONS	
<ul style="list-style-type: none"> • Character I/O functions : getchar(), getch(), getche(), putchar(), putch(), gets(), puts() • Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod() 	9
UNIT NO. 5 : CONTROL STATEMENT(WITHOUT NESTING)	
<ul style="list-style-type: none"> • Decision Statements: if ... else • Looping Statements: for, while, do ... while 	9
UNIT NO. 6 : PRACTICAL	
<ul style="list-style-type: none"> • Programming Algorithm, Flow Chart And Programming Exercise 	30





• Exercise Using Unit 1 To 5. (In C Language)	
Total Lectures/Hours	45+30

Suggested Readings:

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

Note: Learners are advised to use latest edition of 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)	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 all passing heads.





B.COM. SEMESTER – 1		
3	MINOR 1	ADVANCE BUSINESS STATISTICS - 1

Name of the Course: **Advance Business Statistics - 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100 (Internal 30Marks/External 70Marks)**

Objectives:

1. To collected data in terms of experimental designs and statistical surveys.
2. Organizing and summarizing the data.
3. Analyzing the data and drawing conclusions from it

Learning Outcomes:

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

1. Examine and understand the various descriptive properties of statistical data.
2. Solve applied problems in differential and integral calculus;
3. Differentiate between various sampling techniques
4. Analyse the underlying relationships between the variables to use simple regression Models.
5. Examine and apply index numbers to real life situations.
6. To learn rigorous development of statistics that emphasizes the definition and study of numerical measures that describes population variables

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : DISPERSION AND SKEWNESS	
<ul style="list-style-type: none"> - Measurement of Dispersion - Coefficient of variation - Variance - Measurement of skew ness <ol style="list-style-type: none"> 1. Method of Karl Pearson's 2. Method of Bowley - Examples 	12
UNIT NO. 2 : INDEX NUMBER	
<ul style="list-style-type: none"> - Meaning And Definition of Index Number - Uses And Limitation of Index Number - Construction Of Wholesale Price Index Number - Method of Calculation of Index Numbers (Laspeyre's , Paasche's , Fisher) - Two Main Tests of Index Numbers - Aggregate Expenditure and Family Budget Method - Examples 	12
UNIT NO. 3 : SAMPLING	
<ul style="list-style-type: none"> - Idea Of Population and Sample - Advantages Of Sampling and Limitation of Sampling - Characteristics Of Good Sample - With And Without Replacement Sampling - Sampling And Non-Sampling Errors - Sampling Method <ol style="list-style-type: none"> 1. Simple Random Sampling 2. Stratified Random Sampling - Drawing of All possible random samples of given size (Two or Three) from a population (with and without Replacement) 	12



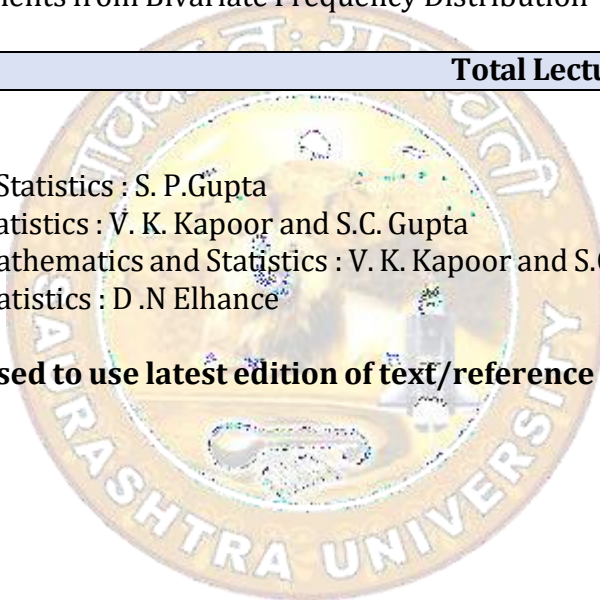


<ul style="list-style-type: none"> - Calculation of variance of simple random sample mean, stratified sample mean (Two or three Strata) - Examples 	
UNIT NO. 4 : LINEAR CORRELATION	
<ul style="list-style-type: none"> - Meaning and Definition - Types of correlation - Methods for correlation <ol style="list-style-type: none"> 1. Scatter Diagram method 2. Karl Pearson's method 3. Spearman's Rank method - Probable Error and standard error of coefficient of correlation - Coefficient of correlation Bivariate frequency distribution - Examples 	12
UNIT NO. 5 : LINEAR REGRESSION	
<ul style="list-style-type: none"> - Meaning and Definition of Regression - Properties Of Regression Co-efficient - Relation Between Correlation and Regression Co-Efficient - Two Lines of Regressions - Regression Coefficients from Bivariate Frequency Distribution - Examples 	12
Total Lectures/Hours	
	60

Suggested Readings:

1. Advance Practical Statistics : S. P.Gupta
2. Fundamental of Statistics : V. K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics : V. K. Kapoor and S.C. Gupta
4. Fundamental of Statistics : D .N Elhance

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





B.COM. SEMESTER – 1		
3	MINOR 1	BUSINESS & CO-OPERATION – 1 (BASICS OF CO-OPERATION)

Name of the Course: **BUSINESS & CO-OPERATION – 1 (BASICS OF CO-OPERATION)**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

To inculcate the principles of co-operation among the students and to acquaint the students with the management and working of co-operatives

Learning Outcomes:

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

1. Know history and development of Co-operation and different aspects of Co-operation;
2. Understand Co-operation and other Economic Systems and features of a Co-operative Organization;
3. Explain different Schools of Co-operative Thoughts;
4. Know co-operative movements in Gujarat and foreign countries.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Origin and Development of Co-operation- Meaning-Definition- Features Importance- Objectives- Benefits of Co-operation, Principles of Co-operation, Different aspects of Co-operation.	12
UNIT NO. 2 : CO-OPERATION AND OTHER FORMS	
Co-operation and other Economic Systems- Capitalism- Socialism and Communism -Co-operatives and other Forms of Business Organizations- Distinctive Features of a Co-operative Organization vis-à-vis- Partnership and Joint Stock Companies- A Co-operative as an Institution and as an Enterprise.	12
UNIT NO. 3 : CO-OPERATIVE THOUGHTS	
Introduction & Concept, Pre-Rochdale Co-operative Thought-Thoughts of Robert Owen, Dr. William King, and Charles Fourier – Rochdale Model – Post-Rochdale Co-operative Thought: Dr. Warbasse, Charles Gide and Raiffeisen and Schultze – Different Schools of Co-operative Thought-Concepts only.	12
UNIT NO. 4 : CO-OPERATIVE MOVEMENT IN GUJARAT	
Brief History of Co-operation in Gujarat, Types of Co-operatives in India and in Gujarat, Progress of Co-operation in Gujrat, Problems and Prospects of Co-operation in Gujarat	12
UNIT NO. 5 : CO-OPERATIVE MOVEMENT IN FOREIGN COUNTRIES	
Co-operative Movement in Foreign Countries, Origin and Development of Co-operation in England, Germany, Sweden, Denmark, USA	12
Total Lectures/Hours	60

Suggested Readings:

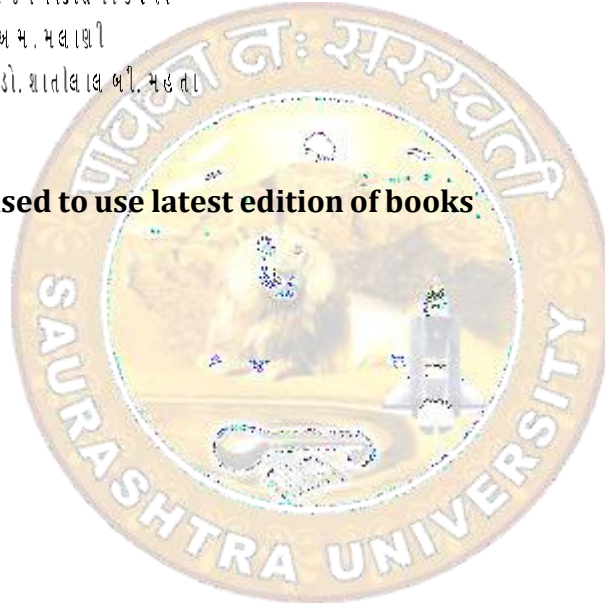
1. Dubashi P.R. (1970), Principles and Philosophy of Co-operation, VAMNICM, Pune.
2. Hajela, T.N., (2010) Co-operation: Principles, Problems and Practice, Konark Publishing House, New Delhi





3. John Winfred A. and Kulandaiswamy V. (1986) History of Co-operative Thought, Rainbow Publications, Coimbatore
4. Krishnaswami O.R, (1989) Fundamentals of Co-operation, S.Chand & Co., New Delhi
5. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An In-depth Analysis, Shanma Publications, Coimbatore
6. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
7. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
8. L. S. Shastri : Law and Practice of Co-operative Societies in India
9. H Calvert : Law and Principles of Co-operation
10. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
11. ગુજરાત રાજ્ય સહકારી સંઘ - અમદાવાદ - સહકારી મંડળોનો કાયદો અને નિયમો
12. દસાઈ અને શર્મા - સહકારી મંડળોનો કાયદો અને વ્યવસ્થા
13. ગથનિમાણ બોર્ડ પબ્લિકેશન - સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર - ભાગ-૧ - ૨
14. સહકાર સિદ્ધાંત અને વ્યવહાર - ડૉ. ફડક, ગથનિમાણ બોર્ડ, અમદાવાદ.
15. સિદ્ધાંત અને વ્યવહાર - પોપ્પલર પબ્લિકેશન, સુરત
16. સહકાર - સી. જમનાદાસ કંપની, અમદાવાદ
17. બંધીગ અને સહકાર - સી. જમનાદાસની કંપની
18. સહકાર દર્શન - જગદોશ અમ. મલાણી
19. ભારતમાં સહકારી પદ્ધતિ, ડૉ. શાંતીલાલ બી. મહતા

Note: Learners are advised to use latest edition of books





B.COM. SEMESTER – 1		
3	MINOR 1	BUSINESS ECONOMICS – 1 (ELEMENTS OF MICRO ECONOMICS-1)

Name of the Course: **Elements of Micro Economics-1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Course Objectives:

- To familiar the students with various Micro Economics concepts and their application in the decision making.
- To familiarize the students with the economic principles and theories underlying various Business decisions.

Course Outcomes :

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : Business Economics	
<ul style="list-style-type: none"> • Definition, nature and scope, Business economics and Economic Theories • Basic concepts of business economics • Incremental Concept • Concept of Equi-Marginal • Discounting Principle 	12
UNIT NO. 2 : Utility Analysis	
<ul style="list-style-type: none"> • Meaning, Features, Types of utility • Law of Diminishing marginal utility • Concept of Consumer’s Surplus • Law of Equi-Marginal Utility 	12
UNIT NO. 3 : Demand and Supply Analysis	
<ul style="list-style-type: none"> • Meaning and Law of Demand • Affecting factors to Demand • Meaning and Law of Supply • Affecting Factors to Supply 	12
UNIT NO. 4 : Concept of Elasticity	
<ul style="list-style-type: none"> • Definition and Factors • Types of Price Elasticity • Concept and types of Income Elasticity 	12





<ul style="list-style-type: none">• Affecting factors to Elasticity of Demand• Cross Elasticity of Demand• Methods to measure Elasticity• Use of Elasticity in Business decisions		
UNIT NO. 5 : Cost Analysis		
<ul style="list-style-type: none">• Concept of cost• Types of costs-Real Cost, Opportunity Cost and Monetary Cost• Types of Cost on the basis of type period-Fixed Cost and Variable Cost, Marginal Cost• Average and Marginal fixed cost and Average and Marginal variable cost,• Relation between marginal and average cost,• Importance of average and marginal cost concepts.	12	
Total Lectures / Hours		60

Reference Books:

1. Samuelson, Paul and Nordhaus, *Economics*
2. K. E. Boulding- *A Reconstruction of Economics*
3. J. R. Hicks, *Value and Capital*
4. Lionel Robbins, *The Nature and Significance of Economic Science*
5. P. L Mehta, *Managerial Economics*
6. Varshney, Maheshwar, *Managerial Economics*
7. Reddy, P. N. and Appanniah H. R., *Principles of Business Economics*





B.COM. SEMESTER – 1		
4	MDC 1	ACCOUNTING STANDARD – 1

Name of the Course: **Accounting Standard – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

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

- Learning Outcomes:**
 After completion of the course, learners will be able to:
1. Understand Concept and Need of Accounting Standard;
 2. Comprehend the status of accounting standards;
 3. Understand the applicability of accounting standards;
 4. Understand the provisions of specified accounting standards;
 5. Relate relevant accounting standards to various situations and apply them accordingly.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION OF AS & IFRS	
Accounting Standard: Introduction, Meaning, Need of Accounting Standard, Objectives of Accounting Standard, Accounting Standard Board (ASB), Process of formulation of Accounting Standards, Applicability of Accounting Standards. IFRS: Meaning, Concept, Need, Key Features, Objectives, Importance & Limitations, Difference between Ind As & IFRS	12
UNIT NO. 2 : ACCOUNTING STANDARD 1, 2 & 3	
<ul style="list-style-type: none"> - AS 1 : Disclosure of Accounting Policies - AS 2 : Valuation of Inventories - AS 3 : Cash Flow Statements Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	12
UNIT NO. 3 : ACCOUNTING STANDARD 4, 5 & 7	
<ul style="list-style-type: none"> - AS 4 : Contingencies and Events Occurring After Balance Sheet Date - AS 5 : Net profit or Loss for the period, Prior Period Items and Changes in Accounting Policies - AS 7 : Construction Contracts Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	12
UNIT NO. 4 : ACCOUNTING STANDARD 9, 10 & 11	
<ul style="list-style-type: none"> - AS 9 : Revenue Recognition - AS 10 : Property, Plant and Equipment - AS 11 : The Effects of Changes in Foreign Exchange Rates Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	12
UNIT NO. 5 : ACCOUNTING STANDARD 12 13 & 14	
<ul style="list-style-type: none"> - AS 12 : Accounting for Government Grants - AS 13 : Accounting for Investments - AS 14 : Accounting for Amalgamations Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	12
Total Lectures/Hours	
45	



Suggested Readings:

1. Ministry of Corporate Affairs, Government of India (<https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>)
2. Study Material of ICAI (<https://resource.cdn.icaai.org/66493bos53751-cp3-u2.pdf>)
3. D S Rawat and Nozer Shroff, Accounting Standards (Student's Guide), June 2023, Publisher Taxman
4. CA Ravi Kanth Miriyala, CA Sunitanjani Miriyala, Accounting Standards (Made Easy), December 2022, Publisher Taxman

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





B.COM. SEMESTER – 1		
4	MDC 1	EVENT MANAGEMENT

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

Objectives:

The course aims to equip learners with the skills to plan and manage events.

Learning Outcomes:

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

1. Exhibit the capability to organize a formal event;
2. Analyse, interpret, and present the learning lessons of organizing the event and Critical Success Factors;
3. Create, organize, and manage team;
4. Prepare and present the promotional material;
5. Plan and prepare sponsorship proposals.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.	12
UNIT NO. 2 : PLANNING AND ORGANIZING FOR EVENTS	
Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	12
UNIT NO. 3 : MANAGING TEAM	
Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.	12
UNIT NO. 4 : EVENT MARKETING, ADVERTISING, & PR	
Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, Website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	12
UNIT NO. 5 : SPONSORSHIP	
Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.	12
Total Lectures/Hours	60

Suggested Readings:





1. Hariharan and Annie Stephen (2017). Event Management. Himalaya Publishing House Pvt Ltd.
2. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
3. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
4. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

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





Name of the Course: **Mathematics for Commerce – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

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

Learning Outcomes:

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

Acquire proficiency in using different mathematical tools (Set Theory, Permutations, Combinations, Binomial Theorem, Interpretation & Extrapolation, Arithmetic Progression & Geometric Progression) in solving real life business and economic problems.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : SET THEORY	
Introduction, Concept and Definition of Set, Method of Representing Sets, Types of Sets, Some important Number Sets, Operation of Sets: 1) Intersection of Set 2) Union of Sets, Distributive Laws: 1) Union over Intersection, 2) Intersection over Union, Complimentary of Set, De’Morgan’s Laws (With Proof), Differences of Two Sets, Cartesian Product, Practical Examples	12
UNIT NO. 2 : PERMUTATION & COMBINATION	
Permutation: Introduction, Concept and Formula of Permutations, Permutations of different things, Permutations of Similar things, Restricted Permutation, Combinations: Introduction, Meaning, Formula, Combinations of things taken some or all at time, Some Restricted Combinations, Practical Examples	12
UNIT NO. 3 : BINOMIAL THEOREM	
Introduction and Meaning, Binomial Theorem (Without Proof), Position of terms, Characteristics of Binomial Theorem, Binomial Coefficient, Practical Examples	12
UNIT NO. 4 : INTERPRETATION & EXTRAPOLATION	
Introduction, Meaning and Uses, Newton’s Forward Method, Newton’s Backward Method, Binomial Expansion Method, Lagrange’s Method, Practical Examples	12
UNIT NO. 5 : ARITHMETIC PROGRESSION & GEOMETRIC PROGRESSION	
Introduction and Meaning, Arithmetic Progression, Sum of Series in Arithmetic Progression, Geometric Progression, Sum of Series in Geometric Progression, Practical Examples	12
Total Lectures/Hours	60

Suggested Readings:

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

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





B.COM. SEMESTER – 1		
4	MDC 1	GANDHIAN ECONOMICS AND RURAL DEVELOPMENT – 1

Name of the Course: **Gandhian Economics and Rural Development – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

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

Learning Outcomes:

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : Foundations of Gandhian Economics	
<ul style="list-style-type: none"> • Meaning of Gandhian Economic thought • Development and Sources of Gandhian Economic Thought • Gandhiji's thought of Rural Development • Relevancy of Gandhian Economic thought in contemporary period. 	12
UNIT NO. 2 : GANDHIAN ECONOMIC THOUGHT-1	
<ul style="list-style-type: none"> • <i>Gram svaraj</i> • <i>Shramnu Gaurav</i> • Swadeshi • Sarvoday • Bhudan/Gramdan • Khadi and other Village Industries • Panchayatiraj 	12
UNIT NO. 3 : GANDHIAN ECONOMIC THOUGHT-2	
<ul style="list-style-type: none"> • Self Reliance • Theory of Trusteeship • Decentralisation • Village Economy (self Sufficient Village) • Rural industrialisation • Limitations of use of Machine • Employment -Economic Equality 	12
UNIT NO. 4 : Introduction to Rural Economics and Development	

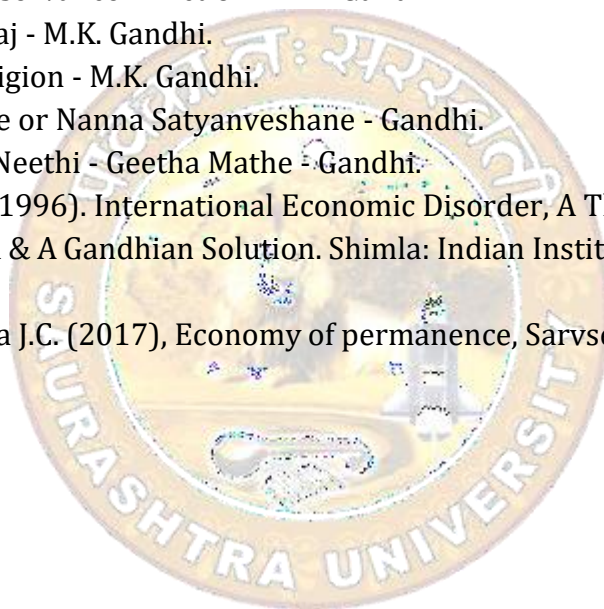




<ul style="list-style-type: none">• Concept of rural development• Importance of Rural Development• Nature and Scope of Rural Development• Objectives of Rural Development	12	
UNIT NO. 5 : APPROACHES TO RURAL DEVELOPMENT		
<ul style="list-style-type: none">• Community Development programme• Intensive Agricultural District Programme• Growth Strategy for Rural Development• Integration and Micro Level Planning	12	
Total Lectures/Hours		60

Suggested Readings:

- 1) My Experiments with Truth (Autobiography) - Gandhiji.
- 2) Gandhi-His Life and Thought - J.B Kripalani.
- 3) Philosophy of Gandhi - M U Dutt.
- 4) Mahatma Gandhi – Early Phase - Pyarelal.
- 5) Hindu Dharma (Gandhiji) – M.K. Gandhi.
- 6) Ashram observance in Action - M.K. Gandhi.
- 7) Hind Swaraj - M.K. Gandhi.
- 8) Ethical Religion - M.K. Gandhi.
- 9) Atma Kathe or Nanna Satyanveshane - Gandhi.
- 10) Dharma – Neethi - Geetha Mathe - Gandhi.
- 11) Sethi, J.D. (1996). International Economic Disorder, A Theory of Economic Darwinism & A Gandhian Solution. Shimla: Indian Institute of Advanced Studies), 1996.
- 12) Kumarappa J.C. (2017), Economy of permanence, Sarvseva Sangh Prakashan. 2017





B.COM. SEMESTER – 1		
4	MDC 1	CORPORATE COMMUNICATION – 1

Name of the Course: **Corporate Communication – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

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

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

To develop skills of effective corporate communication.

Learning Outcomes:

PARTICULAR	NO. OF LECTURES
UNIT NO. 1	
Basics of Corporate Communication <ul style="list-style-type: none"> ● Introduction to Corporate Communication. ● Definitions and Meaning of Corporate Communication. ● Importance of Corporate Communication. ● Process of Corporate Communication. ● Objectives of Corporate Communication. 	10
UNIT NO. 2	
Channels of Corporate Communication <ul style="list-style-type: none"> ● Internal Channels of Communication ● Formal Channels (Vertical, Horizontal, Diagonal) ● Informal Channel (Grapevine) 	08
UNIT NO. 3	
Reading Comprehension (Practical Only) <ul style="list-style-type: none"> ● Reading Part A Theory <ol style="list-style-type: none"> 1. Importance of Reading Skills in corporate communication. 2. Types of Reading. 3. Traits of Effective Reading. 4. Reading Etiquettes. Part B Practice <ol style="list-style-type: none"> 1. Reading Comprehension. 2. Data Interpretation (Chart, Graph, Table etc.) 	15
UNIT NO. 4	
Internal Correspondence (Practical Only) <ul style="list-style-type: none"> ● Part A : Note Taking ● Part B Notice, Agenda, Memo, and Minutes 	12





UNIT NO. 5	
Lateral and Soft Skills in Communication and Managing Self... <ul style="list-style-type: none"> ● What is Lateral? ● Thinking the lateral way ● Vision and Communication ● Lateral leadership skills: Characteristics ● Creativity and Lateral Thinking ● The art of Excelling at Work ● IQ and EQ 	15
Total Lectures/Hours	60

Suggested Readings:

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

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

Semester end examination

Question No.	Detail	Options	Marks
1	Long Question/Short Notes (Unit -1)	½ OR 2/4	20
2	Long Question/Short Notes (Unit -2)	½ OR 2/4	20
3	Reading Comprehension (Unit-3)	½	20
4	Prepare any one of the followings.-(Practical Only) (Unit-4)	½	20
5	Long Question/Short Notes (Unit -5)	½ OR 2/4	20
Total Marks			100





B.COM. SEMESTER – 1		
4	MDC 1	Computer Application in Business-1 (Computer Application in Business Management)

Name of the Course: **Computer Application in Business-1 (Computer Application in Business Management)**
 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 provide an overview of the fundamental concepts of computer basics, memory, I/P & O/P devices, number system.
- To enable students to understand the basic principles of computer operation and data processing.
- To familiarize students with the various components of a computer system and their functions.
- To teach students the importance of Internet Basics.
- To provide students with hands-on experience in using a computer system and common applications like word processing, spreadsheet and presentation.

Learning Outcomes:

- Understand the fundamental concepts of computer basics, memory, I/P & O/P devices, number system.
- Identify and describe the various components of a computer system and their functions.
- Use common applications such as word processors, spreadsheets, and presentation software.
- Demonstrate basic troubleshooting skills to resolve common computer problems.
- Understand the basics of computer networks and the Internet.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : COMPUTER BASICS	
<ul style="list-style-type: none"> • Definition of computer • History of Computer • Block Diagram Of Computer • Characteristics of computer • Generations of computer • Types of Computer: Analog computer, Digital Computer, (Mini, Micro, Mainframe, Super), Hybrid computer 	9
UNIT NO. 2 : MEMORY	
<ul style="list-style-type: none"> • Types of Memory: RAM, ROM, PROM, EPROM, EEPROM • Storage Devices: Floppy Disk, Hard Disk, CD, DVD, Pen drive 	9
UNIT NO. 3 : INPUT/OUTPUT DEVICES	
<ul style="list-style-type: none"> • Input Devices: <ul style="list-style-type: none"> ➤ Keyboard, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen • Output Devices: <ul style="list-style-type: none"> ➤ Visual Display Unit: CRT, LCD • Printers: Impact (Daisy Wheel, Dot Matrix printer), Non Impact (Ink-Jet, Laser) 	9
UNIT NO. 4 : NUMBER SYSTEMS AND CODES	
<ul style="list-style-type: none"> • Conversions • Decimal, Binary, Octal, Hexadecimal Number Systems (Inter-conversion of 	9





only Integer numbers between number systems)		
UNIT NO. 5 : INTERNET BASICS		
<ul style="list-style-type: none"> • Internet Concept • Internet Communication Services: E - Mail, Chatting, Conferencing , Internet Telephony • Internet Connection Methods: Dial Up Connection, Leased Line Connection • Addressing: IP Addressing , DNS • Overview: FTP, WWW, Web, Browser 	9	
UNIT NO. 6 : PRACTICAL		
<ul style="list-style-type: none"> - USE OF WORD PROCESSING: Editing, Font formatting, Paragraph formatting, Page setups and printing document - USE OF SPREADSHEET: Preparing worksheet, Formatting cell, Page setup, building formulas, library functions (sum(), average(), count(), left(), right(), mid(),if(), or(), and(), not(), date(), now(), time()) • USE OF PRESENTATION: Preparing Presentation, Insert Slide, Header & Footer, Animation, Slide Show. 	30	
Total Lectures/Hours		45+30

Suggested Readings:

1. Computer Fundamentals By P.K. Sinha
2. Fundamental of IT for BCA - By S. Jaiswal
3. Internet The Complete Reference - By Young
4. World Wide Web Design With Html - By C Xavier
5. Internet For Every One Techworld - By Leon

Note: Learners are advised to use latest edition of 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)	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 all passing heads.





B.COM. SEMESTER – 1		
5	AEC 1	FUNCTIONAL GRAMMAR & COMPOSITION

Name of the Course: **Functional Grammar & Composition**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

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

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

Learning Outcomes:

PARTICULAR	NO. OF LECTURES	
UNIT NO. 1 :		
Text: Indian Heritage for World’s Future https://newsonair.com/2022/04/18/indian-heritage-for-worlds-future/ The Role of Women in India’s Economic Growth Story https://www.ciiblog.in/the-role-of-women-in-indias-economic-growth-story/ Will India’s population milestone precipitate an economic miracle? https://www.tpci.in/indiabusiness/trade/blogs/will-indias-population-milestone-precipitate-an-economic-miracle/	09	
UNIT NO. 2		
Primary Auxiliary & Present/Past/Future (with Expression of Future) Tense Modal Auxiliary Verbs	12	
UNIT NO. 3		
Guided Dialogue Unguided Dialogue (A) Describing / Introducing a Person, Place or Thing (5) (B) Information Transfer through Visual Display (5)	09	
Total Lectures/Hours		30

Suggested Readings:

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





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

Question No.	Detail	Options	Marks
1	Answer in One or Two Sentences (Unit -1)	10/14	15
2	Blanks / Paragraph with Instructions (Unit -2)	5+10	15
3	Dialogue Writing (Unit-3)	2	10
4	Description ½ From Unit 3 (A) & Information Transfer through Visual Display 1/1 Unit 3 (B)	-	10
Total Marks			50





B.COM. SEMESTER – 1		
5	AEC 1	LIFE SKILLS – 1

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

Objectives:

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

Learning Outcomes:

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

1. Define and Identify different life skills required in personal and professional life;
2. Develop an awareness of the self and apply well-defined techniques to cope with emotions and stress.;
3. Use appropriate thinking and problem solving techniques to solve new problems.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION	
Overview of Life Skills: Meaning and significance of life skills; Life skills identified by WHO: Self-awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem solving, Effective communication, interpersonal relationship, coping with stress, coping with emotion.	10
UNIT NO. 2 LIFE SKILLS FOR PROFESSIONALS:	
Introduction, positive thinking, right attitude, attention to detail, having the big picture, learning skills, research skills, perseverance, setting goals and achieving them, helping others, leadership, motivation, self-motivation, and motivating others, personality development, IQ, EQ, and SQ	10
UNIT NO. 3 SELF-AWARENESS	
Introduction, definition, need for self-awareness; Coping With Stress and Emotions, Human Values, tools and techniques of SA: questionnaires, journaling, reflective questions, meditation, mindfulness, psychometric tests, feedback.	10
Total Lectures/Hours	
	30

Suggested Readings:

1. Shiv Khera, You Can Win, Macmillan Books, New York, 2003.
1. Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression, 2017.
2. ICT Academy of Kerala, "Life Skills for Engineers", McGraw Hill Education (India) Private Ltd., 2016.
3. Caruso, D. R. and Salovey P, "The Emotionally Intelligent Manager: How to Develop and Use the Four Key Emotional Skills of Leadership", John Wiley & Sons, 2004.
4. Kalyana, "Soft Skill for Managers"; First Edition; Wiley Publishing Ltd, 2015.
5. Larry James, "The First Book of Life Skills"; First Edition, Embassy Books, 2016.
6. Shalini Verma, "Development of Life Skills and Professional Practice"; First Edition; Sultan Chand (G/L) & Company, 2014.

Note: Learners are advised to use latest edition of books





B.COM. SEMESTER – 1

5	AEC 1	OTHER COURSES
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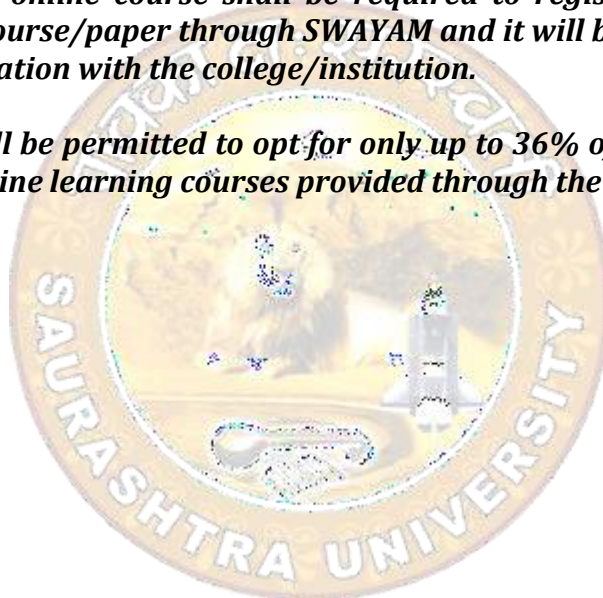
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 36% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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 36% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.





B.COM. SEMESTER – 1

6	SEC 1	FINANCE FOR EVERYONE
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Name of the Course: **Finance For Everyone**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Learning Outcomes:

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

1. Explain the importance of financial literacy and the institutions providing financial services;
2. Prepare a financial plan, budget and manage personal finances;
3. Open, avail and manage services offered by banks.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION, FINANCIAL PLANNING AND BUDGETING	
Introduction, Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.	10
UNIT NO. 2 BANKING SERVICES	
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans – education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks	10
UNIT NO. 3 BANKING SERVICES – II	
Introduction, Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app based payment system, bank draft and pay order; banking complaints and ombudsman.	10
Total Lectures/Hours	30

Suggested Readings:

1. Avadhani, V. A. –Investment Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
3. Bhattacharya(2018). Indian Financial System. Oxford University Press.
4. Chandra, P. –Investment Game: How to Win, Tata McGraw Hill Education, New Delhi.
5. Kothari, R. –Financial Services in India-Concept and Application, Sage Publications India Pvt. Ltd., New Delhi.
6. Milling, B. E. –The Basics of Finance: Financial Tools for Non-Financial Managers, Universe Company, Indiana,
7. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. –Financial Planning, Sage Publications India Pvt. Ltd., New Delhi.





8. Sofat, Rajni & Hiro, Preeti Basic Accounting, 3rd ed. PHI learning
9. Zokaityte, A. —Financial Literacy Education, Palgrave Macmillan, London.

Note: Learners are advised to use latest edition of books





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

Objectives:

- The course aims to build confidence and ability among the learners to cultivate mindfulness in their daily life.

Learning Outcomes:

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

1. Observe and identify the modulations of mind;
2. Rate themselves on emotional matrix to analyse their strengths & weaknesses and improve themselves;
3. Practice time mind and anger management techniques in their daily life.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO MIND MANAGEMENT	
Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali. Emotional turmoil (Anger, Jealousy, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work.	10
UNIT NO. 2 : MINDFULNESS	
Mind and Stress, Components and Benefits of Mindfulness, Mindfulness Vs. Meditation; Energy Centers in the body. Tools for reducing Stress: Yoga, Pranayama, Meditation, other Breathing Techniques. Different types of Meditation. Time Management, Anger Management. Mind: Doorway between Consciousness and Creation.	10
UNIT NO. 3 : INTELLIGENCES OF EFFECTIVE PEOPLE	
Del Pe's 5 Types of Intelligences: Instinctive, Emotional, Concrete Mental, Abstract Mental, Spiritual Intelligence. Concept of Right Brain and Left Brain. Gardner's Model of Multiple Intelligence: Naturalist, Musical, Logical-Mathematical, Existential, Interpersonal, Bodily-Kinesthetic, Linguistic, Intra-personal, Spatial. Techniques of understanding Competencies: Psychometric Testing. Enhancing Intelligence Quotient by activating Chakras.	10
Total Lectures/Hours	30

Suggested Readings:

1. Knight, S. (2009). NLP at Work: The Essence of Excellence. Boston: Nicholas Brealey Publishing.
2. Murphy, J. (2015). The Power of Your Subconscious Mind. Delhi: Fingerprint! Publishing.
3. Zohar, D. (2012). Spiritual Intelligence: The Ultimate Intelligence. London: Bloomsbury Paperbacks.

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





Name of the Course: **Personality Development and Leadership Skill**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

- To strengthen students’ understanding of personality
- To strengthen students’ competence in English
- To strengthen students’ four basic language skills.
- To hone students’ interpersonal communication skills.

Learning Outcomes:

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 :	
Introduction to Personality <ul style="list-style-type: none"> ● The Concept of Personality ● Dimension of Personality ● Indian Concept of Self ● Five Pillars of Personality ● Significance of Personality Development 	10
UNIT NO. 2 :	
The Concept of Success and Failure <ul style="list-style-type: none"> ● What is success? ● Hurdles in achieving success ● Overcoming hurdles ● Factors responsible for success ● What is Failure? ● Causes of Failure ● SWOT analysis 	10
UNIT NO. 3 :	
Developing Personality <ul style="list-style-type: none"> ● Conflict and Stress Management ● Time Management ● Steps of time Management ● Goal Setting ● Non-verbal communication ● Kinesics ● Proxemics ● Para-language 	10
Total Lectures/Hours	
30	

Suggested Readings:

1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.



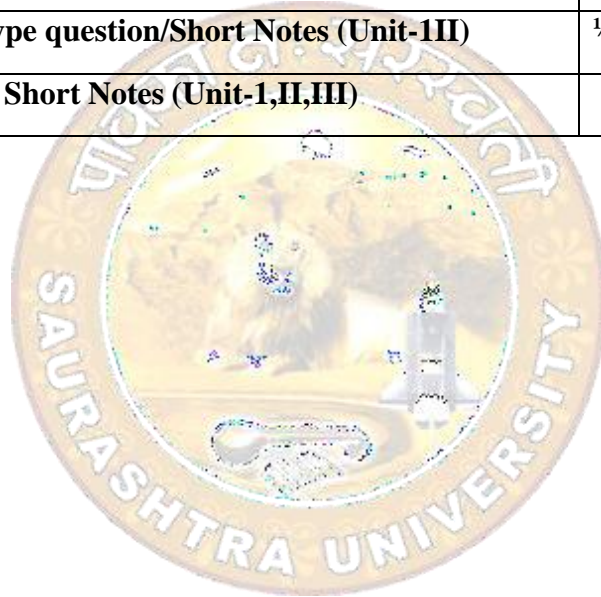


2. Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behavior 16th Edition: Prentice Hall.
3. Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
4. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).
5. Pravesh Kumar. All about Self- Motivation. 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.

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

Semester end Examination

Question No.	Details	Options	Marks
1	Essay type question/Short Notes (Unit-1)	½ OR 2/4	15
2	Essay type question/Short Notes (Unit-1I)	½ OR 2/4	15
3	Essay type question/Short Notes (Unit-1II)	½ OR 2/4	15
4	Short Notes (Unit-1,II,III)	½	05





B.COM. SEMESTER – 1		
6	SEC 1	BASIC IT TOOLS

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

Objectives:

- Students should be able to use and navigate software applications such as Microsoft Excel and Microsoft Power Point.
- Students should be able to create and edit documents using a Excel processing application.

Learning Outcomes:

- Students should be able to create and deliver effective presentations using presentation software such as Microsoft Power-point.
- Student should be able to create Excel sheet for Calculation purpose

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : WORKING WITH EXCEL – 1	
<p>Create and navigate through Excel Workbook and Worksheet</p> <ul style="list-style-type: none"> ▪ Create Workbook <ul style="list-style-type: none"> ■ Inserting Worksheet in Workbook ■ Setup Page Layout for Excel ■ Identifying Row, Column, Cell, Cell Address ■ Input data and use data with Cell Address <p>Format a Worksheet</p> <ul style="list-style-type: none"> ▪ Apply formatting (font, font style, color, background, border and etc.) <ul style="list-style-type: none"> ■ Set header and footer for worksheet ■ Change background and name of worksheet title <p>Basic Excel Functions:</p> <ul style="list-style-type: none"> • Entering data, numbers, and text. • Using basic functions like SUM, AVERAGE, COUNT, MIN, MAX. • Cell referencing (absolute and relative) <p>More Functions</p> <ul style="list-style-type: none"> • Date and time functions • Text functions • Database functions • Power functions (countif, countifs, sumif, sumifs) <p>Conditional Logic:</p> <ul style="list-style-type: none"> ▪ IF statements and nested IFs. ▪ Using logical functions (AND, OR, NOT) 	10
UNIT NO. 2 : WORKING WITH EXCEL – 2	
<p>Use of Chart</p> <ul style="list-style-type: none"> ■ Create Chart ■ Types of Chart (Column, Line, Pie, Bar) ■ Formatting Charts 	10





<ul style="list-style-type: none"> ■ Using 3D Graphs ■ Using Bar and Line Chart together ■ Using Secondary Axis in Graphs ■ Sharing Charts with Power Point / MS Word, Dynamically <p>Create PivotTable for data analysis</p> <ul style="list-style-type: none"> ■ Formatting and customizing Pivot tables ■ Using advanced options of Pivot tables ■ Pivot Charts ■ Consolidating data from multiple sheets and files using Pivot tables ■ Using external data sources ■ Using data consolidation feature to consolidate data ■ Show Value As (% of Row, % of Column, Running Total, Compare with SpecificField) ■ Viewing subtotal under Pivot <p>Protecting Workbook Protecting Sheet with all options</p>	
UNIT NO. 3 : WORKING WITH POWER POINT	
<p>Create and Navigate Through Power-point</p> <ul style="list-style-type: none"> ● Create a blank presentation ● Create a blank presentation using a template ● Adding, Deleting and rearranging slides <p>Create Themes and Use of Transitions, Animation</p> <ul style="list-style-type: none"> ● Create a theme for presentation ● Use specific theme for presentation ● Using transitions, Setting up slide timing ● Use of animation and apply to slide / presentation <p>Different Presentation Views</p> <ul style="list-style-type: none"> ● Setting up and using presenter view ● Use of Outline view ● Usage of Slide sorter and notes pages ● Use of slide narration ● Setup slide show of presentation (From Beginning and From Current slide) <p>Formatting Presentation</p> <ul style="list-style-type: none"> ● Use of Header-Footer ● Use of WordArt ● Adding SmartArt to presentation ● Inserting Tables to presentation ● Inserting pictures, clip-arts, shapes to presentation 	10
Total Lectures/Hours& Lab	15+30

Suggested Readings and Reference Books:

1. Office 2019 All-in-One for Dummies by Peter Weverka
2. Microsoft Word 2019 Step By Step – By Joan Lambert and Joyce Cox
3. PowerPoint 2019 for Dummies by Doug Lowe

Credit:

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

Theory Examination

- No Theory Examination





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

Passing Standard:

- Student must obtain minimum 36% marks in all passing heads.





B.COM. SEMESTER – 1		
6	SEC 1	TIME MANAGEMENT

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

Objectives:

The Course is designed to understand the importance of Time Management in real life.

Learning Outcomes:

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

1. Identify the importance of Time Management;
2. Identify and record their personal goals and priorities;
3. Plan their schedules effectively and understand and apply the basic principles of productivity to their own life;
4. Enumerate Time wasters;
5. Identify procrastination signs & tackle it.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Meaning, characteristics, objectives of Time Management, Significance of Time Management, Ingredients of Time, Basic principles.	10
UNIT NO. 2 : TIME WASTERS	
Introduction, Meaning, Office environment, Meetings – Telephone calls, Visitors – Poor delegation, Inability to say “No”, Internet – Televisions, Emotional blocks to Time Management.	10
UNIT NO. 3 : TIME MANAGEMENT TOOLS	
Ways to overcome Time Wasters, Planning Components and Time Management – objective, policy, programmes, schedule, strategies, TIME TECH System, Budget – best tools for Time Management, How to save time? Application of Time Management: Learning Time Management, Practical Experience and games on; Goal Setting, Prioritizing, Weekly plan, Creative Time Management ideas.	10
Total Lectures/Hours	30

Suggested Readings:

1. The seven habits of effective people by Stephen R. Covey Simon , Schuster Publishers,1990
2. Managing Time for a Competitive Edge by Bharti R.L. , S.Chand
3. Graham Roberts- Phelps, Handbook of Time Management Working Smarter, New Delhi, Crest Publishing Huuse,2003
4. Dr. Jan Yager, Creative Time Management for the New Millennium, Mumbai, Jaico Publishing,2001
5. Gary kroehnert, Taming Time, New Delhi, Tata McGraw Hill Publishing Company Ltd,2004

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





B.COM. SEMESTER – 1

6	SEC 1	OTHER COURSES
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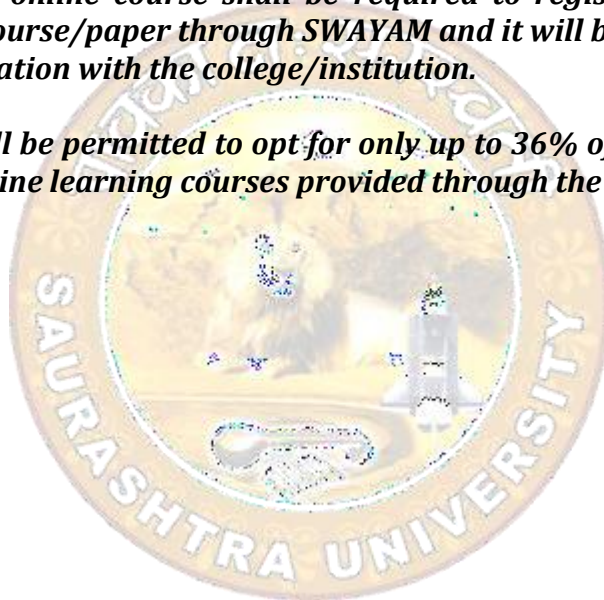
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 36% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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 36% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.





B.COM. SEMESTER – 1		
7	VAC 1	INDIAN KNOWLEDGE SYSTEM 1

Name of the Course: **Indian Knowledge System 1**
 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. Identify the concept of Traditional knowledge and its importance;
2. Explain the need for and importance of protecting traditional knowledge;
3. Explain the importance of Traditional knowledge in Agriculture and Medicine;
4. Know history of Indian economy thoughts and Kautilya’s Economic thoughts;
5. Interpret the concepts of concept of Indian business model.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM	
Introduction, Definition, Concept of Indian Knowledge System (IKS), A broad overview of disciplines included in the IKS, and historical developments, Scope of IKS, Organization of IKS, IKS based approaches on Knowledge Paradigms, IKS in ancient India and in modern India	10
UNIT NO. 2 : IKS AND INDIAN SCHOLARS, INDIAN LITERATURE	
Introduction, Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banabhatta, Nagarjuna and Panini), Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira and Brahmgupta), Medicine and Yoga (Charak, Susruta, Maharishi Patanjali and Dhanwantri), Shastra (Nyaya, vyakarana, Krishi, Shilp, Vastu, Natya and Sangeet)	10
UNIT NO. 3 : INDIAN ECONOMY THOUGHTS AND MODEL	
History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra; Kautilya’s Economic thoughts in specific India and Global GDP: Ancient India.	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 and 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 – 1

8 Vocational/Exit Courses

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

List of Vocational Courses

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

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

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

Suggested Vocational Courses are:

1. CRM Domestic Voice (https://onlinecourses.swayam2.ac.in/nos23_ge05/preview)
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 – 2

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





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

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





B.COM. SEMESTER – 2		
1	MAJOR 3	FINANCIAL ACCOUNTING – 2

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

Objectives:

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

Learning Outcomes:

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

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

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





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

Only practical questions are important for Semester End University Exam.

Suggested Readings:

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

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





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

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

Objectives:

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

Learning Outcomes:

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

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

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





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

Only practical questions are important for Semester End University Exam.

Suggested Readings:

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

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





B.COM. SEMESTER – 2		
3	MINOR 2	BUSINESS ADMINISTRATION – 2 (MANAGEMENT PRINCIPLES AND APPLICATIONS)

Name of the Course: **Business Administration – 2
(Management Principles and Applications)**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

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

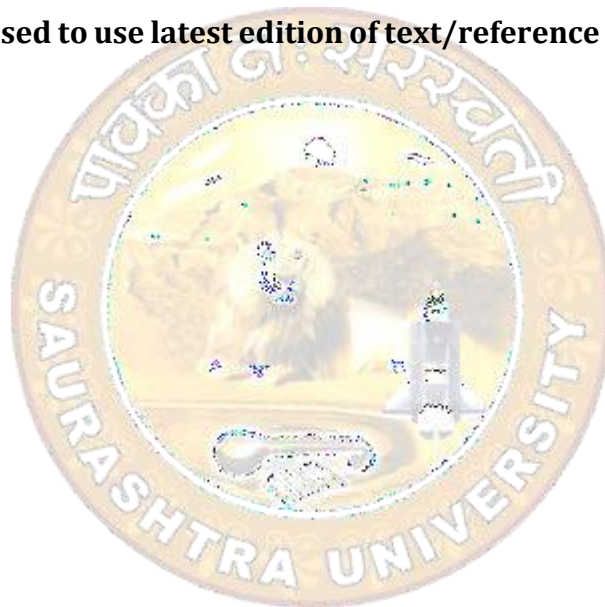




Suggested Readings:

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

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





B.COM. SEMESTER – 2		
3	MINOR 2	BUSINESS MANAGEMENT – 2 (Marketing Management)

Name of the Course: **Business Management – 2 (Marketing Management)**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

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



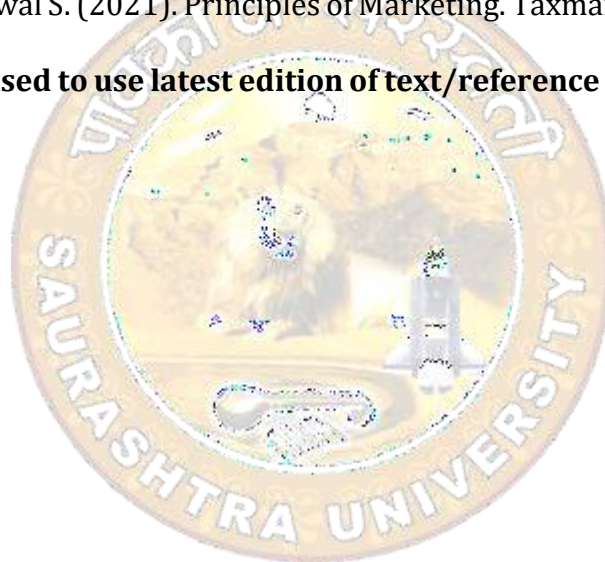


UNIT NO. 5 : PROMOTION DECISIONS AND DEVELOPMENTS IN MARKETING	
Promotion Decisions: Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing Developments in Marketing: Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.	12
Total Lectures/Hours	60

Suggested Readings:

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

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





B.COM. SEMESTER – 2		
3	MINOR 2	BANKING & FINANCE – 2 (BANKING LAW & PRACTICE)

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

Objectives:

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

Learning Outcomes:

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

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



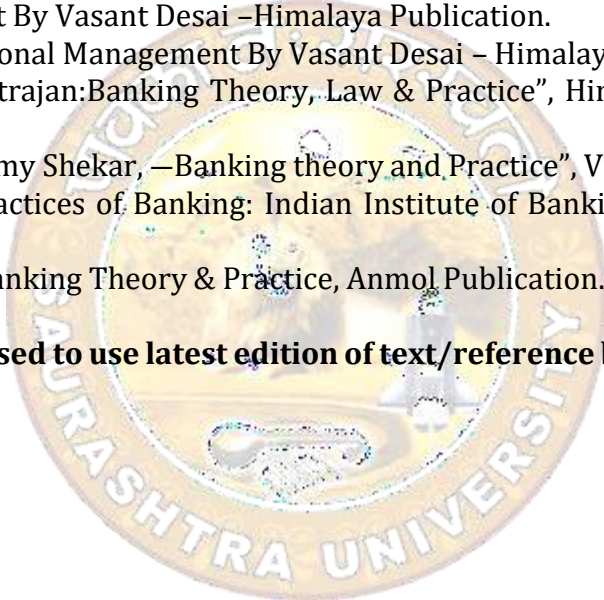


UNIT NO. 5 CREDIT REGULATION	
Objectives – RBI’s instruments of general credit control: Bank Rate, Reserve requirements and OMOs, RBI’s direct credit regulation – Regulation of non-banking institutions – Credit planning in India. Promotional functions of the RBI: RBI and rural credit – RBI and industrial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

Suggested Readings:

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

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





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

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

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

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

Total marks: **100**

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

Objectives:

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

Learning Outcomes:

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

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

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

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





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 all passing heads.

Suggested Readings:

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

Note: Learners are advised to use latest edition of books





B.COM. SEMESTER – 2		
3	MINOR 2	ADVANCE BUSINESS STATISTICS – 2

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

Objectives:

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

Learning Outcomes:

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

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

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



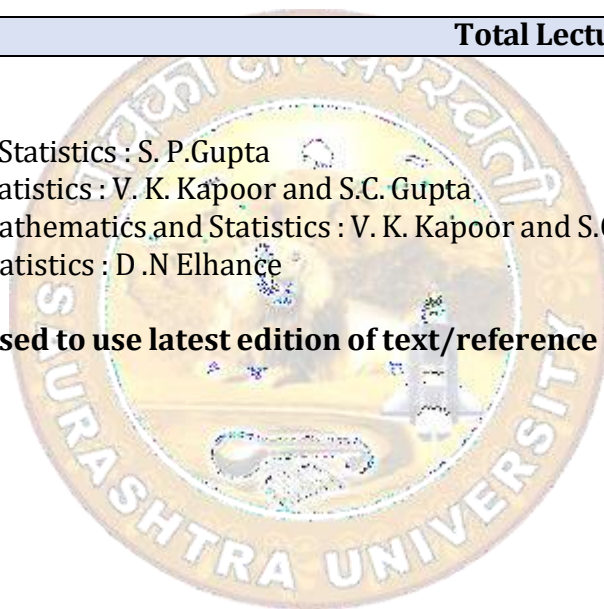


<ul style="list-style-type: none">- Definition and meaning- Mean and variance- Properties of Mean and Variance- Examples	12	
UNIT NO. 4 DISCRETE PROBABILITY DISTRIBUTION 1 (BINOMIAL DISTRIBUTION)		
<ul style="list-style-type: none">- Characteristics- Constants- Importance of Distribution- Examples	12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

Suggested Readings:

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

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





B.COM. SEMESTER – 2		
3	MINOR 2	BUSINESS & CO-OPERATION – 2 (CO-OPERATIVES LEGISLATION)

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

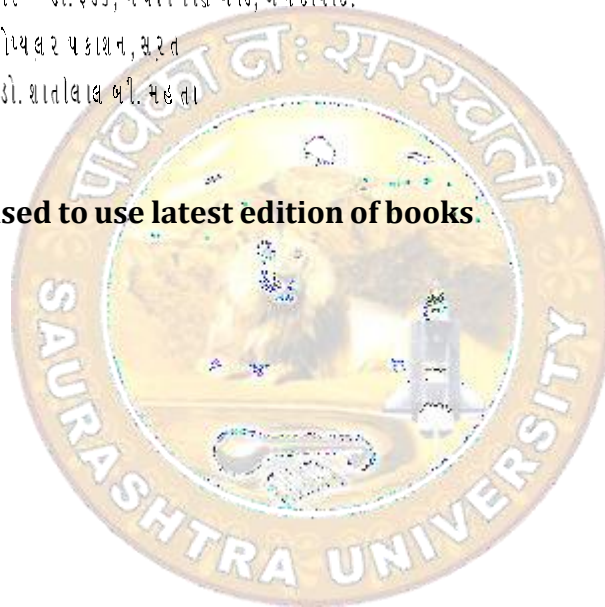
1. The Gujarat Co-Operative Societies Act, 1961
2. Co-Operative Societies Act 1904 & 1912





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 In-depth Analysis, Shanma Publications, Coimbatore
8. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
9. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
10. L. S. Shastri : Law and Practice of Co-operative Societies in India
11. H Calvert : Law and Principles of Co-operation
12. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
13. 13જરત રાજ્ય સહકારી સવ - અમદાવાદ - સહકારી મડળાઓનો કાયદો અને નિયમો
14. 14સાઈ અને શઠ - સહકારી મડળાઓનો કાયદો અને વ્યવસ્થા
15. 15અનિમાણ બોર્ડ પકાશન - સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર - ભાગ - ૧ - ૨
16. 16સહકાર સિદ્ધાંત અને વ્યવહાર - ડો. ફડક, અનિમાણ બોર્ડ, અમદાવાદ.
17. 17સહકાર અને વ્યવહાર - પોપ્પલર પકાશન, સુરત
18. 18જરતમા સહકારી પવતિ, ડો. શાતીલાલ બી. મહતા

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





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

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

Course Objectives:

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

Course Outcomes :

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

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





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

Reference Books:

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





B.COM. SEMESTER – 2		
4	MDC 2	ACCOUNTING STANDARD – 2

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

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





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

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





B.COM. SEMESTER – 2		
4	MDC 2	EXPORT-IMPORT MANAGEMENT

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

Objectives:

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

Learning Outcomes:

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

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

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



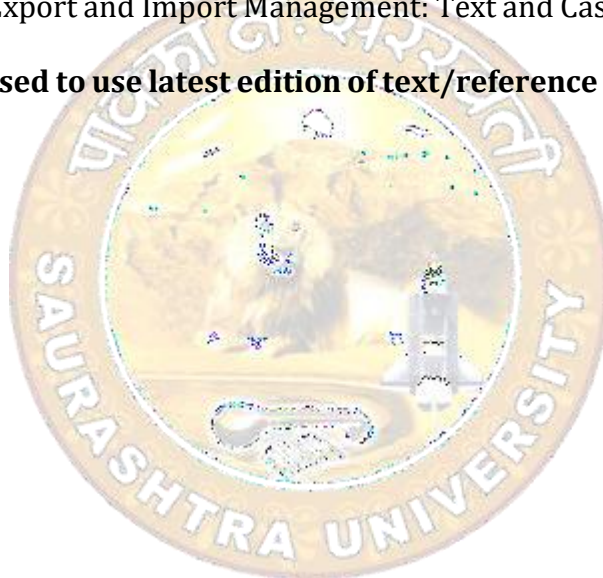


(ICES); Procedure for clearance of imported and export goods.	
UNIT NO. 5 : MAKE IN INDIA AND EXPORT COMPETITIVENESS	
NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro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

Suggested Readings:

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

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





B.COM. SEMESTER – 2		
4	MDC 2	MATHEMATICS FOR COMMERCE – 2

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

Objectives:

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

Learning Outcomes:

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

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

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



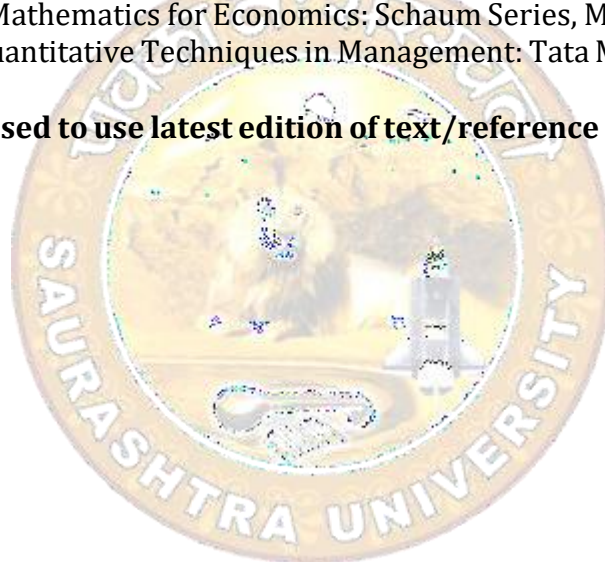


<ul style="list-style-type: none">- Cubic Equation- Higher Order Equation- Degree of Equation- Simultaneous Linear Equation- Quadratic Equation- Solution to Quadratic Equation- Formulation of an Equation- Solution of Simultaneous Equation<ul style="list-style-type: none">1) Equation are linear2) Method of Substitution3) Method of elimination4) Method of cross multiplication- Examples	
Total Lectures/Hours	60

Suggested Readings:

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

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





B.COM. SEMESTER – 2		
4	MDC 2	GANDHIAN ECONOMICS AND RURAL DEVELOPMENT – 2

Name of the Course: **Gandhian Economics and Rural Development – 2**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

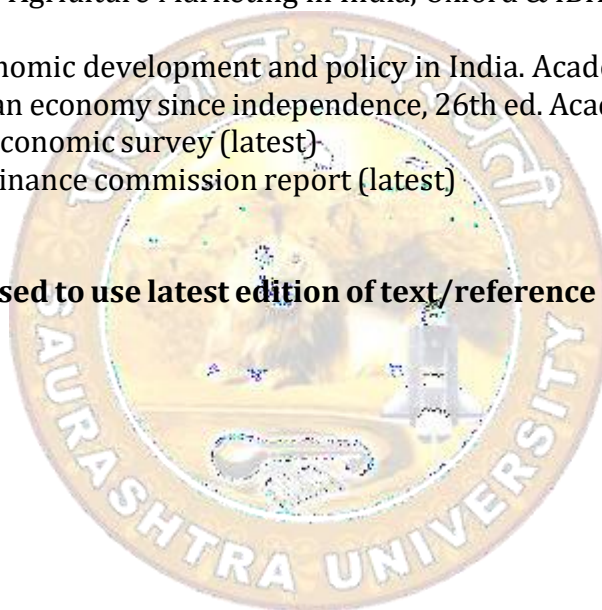


<ul style="list-style-type: none">• Importance of agriculture price policy• Trends in Agricultural Price• Minimum Support Price (MSP)• Problems of Marketing System of Agriculture Products	12	
UNIT NO. 5 : RURAL FINANCE		
<ul style="list-style-type: none">• Concept and Magnitude of Rural Credit• Cooperative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

Suggested Readings:

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

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





B.COM. SEMESTER – 2		
4	MDC 2	CORPORATE COMMUNICATION – 2

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

Objectives:

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

Learning Outcomes:

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

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





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

Suggested Readings:

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

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

Semester end examination

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





B.COM. SEMESTER – 2		
4	MDC 2	Computer Application in Business-2 (E-COMMERCE AND USE OF RDBMS)

Name of the Course: **Computer Application in Business-2 (E-Commerce and Use of RDBMS)**

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

Learning Outcomes:

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

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



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

Suggested Readings:

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

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

Theory Question Paper Style:

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 all passing heads.





B.COM. SEMESTER – 2		
5	AEC 2	PRACTICAL ENGLISH

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

Objectives:

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

Learning Outcomes:

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

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

Suggested Readings:

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





3) The Internet

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

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





B.COM. SEMESTER – 2		
5	AEC 2	LIFE SKILLS – 2

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

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





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

Note: Learners are advised to use latest edition of books





B.COM. SEMESTER – 2		
5	AEC 2	OTHER COURSES

As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 36% 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 36% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.





B.COM. SEMESTER – 2		
6	SEC 2	TEAM BUILDING

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

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

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





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

Objectives:

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

Learning Outcomes:

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

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

Suggested Readings:

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

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





Semester end examination

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





B.COM. SEMESTER – 2		
6	SEC 2	WEB DEVELOPMENT AND DESIGNING

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

Objectives:

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

Learning Outcomes:

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

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





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

Suggested Readings:

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

Credit:

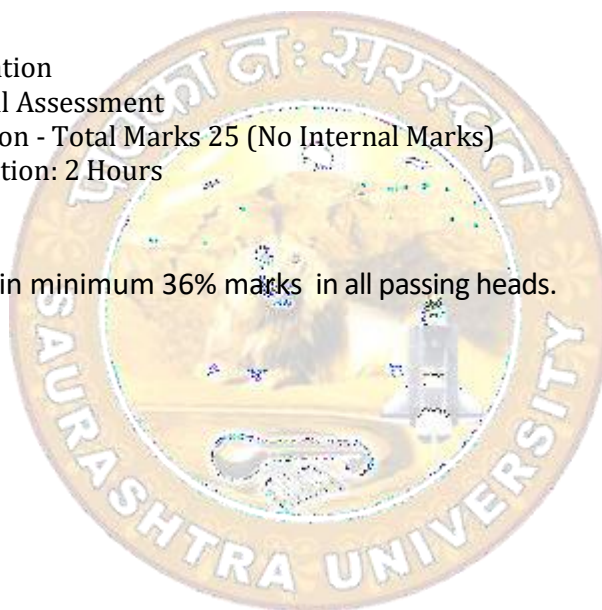
- 1 lecture = 1 hour = 1 credit and 1 practical = 2 hours = 1 credit
- Total 15 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 1 Hours/week = 1 credits and additional practical 2 hours/week = 1 credits.
- Total credit is 2.

Theory Examination

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

Passing Standard:

- Student must obtain minimum 36% marks in all passing heads.





B.COM. SEMESTER – 2		
6	SEC 2	TOURISM MANAGEMENT

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

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

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





B.COM. SEMESTER – 2		
6	SEC 2	INNOVATION AND ENTREPRENEURSHIP

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

Objectives:

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

Learning Outcomes:

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

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

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





Suggested Readings:

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

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





B.COM. SEMESTER – 2

6	SEC 2	OTHER COURSES
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As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 36% 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 36% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.





B.COM. SEMESTER – 2		
7	VAC 2	PERSONAL FINANCIAL PLANNING

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

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





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

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





B.COM. SEMESTER – 2		
7	VAC 2	CULTURE AND COMMUNICATION – 1

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

Objectives:

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

Learning Outcomes:

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

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

Suggested Readings:

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





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

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

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

Semester end examination

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





B.COM. SEMESTER – 2		
7	VAC 2	SPORTS AND FITNESS – 1

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

Objectives:

Learning Outcomes:

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

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

Suggested Readings:

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

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





B.COM. SEMESTER – 2		
7	VAC 2	ENVIRONMENTAL STUDIES – 1

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

Objectives:

The Objectives of the course are as follow:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
- Environmental Studies: Meaning, Nature, Scope, Importance and Limitations, Need for environmental education Ecosystems; Biodiversity and Natural Systems; Natural Cycles.	10
UNIT NO. 2 : ECOLOGY AND ECOSYSTEMS	
- Concept of ecology and ecosystem, Structure and function of ecosystem; Energy flow in an ecosystem; food chains, food webs; Basic concept of population and community ecology; ecological succession. - Characteristic features of the following: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, wetlands, rivers, oceans, estuaries)	10
UNIT NO. 3 : NATURAL RESOURCES	
Concept of Renewable and Non-renewable resources, Land use change; Land degradation, soil erosion and desertification, Deforestation: Causes, consequences and remedial measures,	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, Clanderson Press Oxford (TB).
5. Cunningham, W.P., Cooper, T.H., Gorhani, E.& Hepworth, M.T., 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p.
6. De, A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R).

Note: Learners are advised to use latest edition of books





B.COM. SEMESTER – 2		
7	VAC 2	VEDIC MATHEMATICS – 1

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

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES	
UNIT NO. 1 : INTRODUCTION TO VEDIC MATHEMATICS		
<ul style="list-style-type: none"> - History of Vedic Mathematics. - About the father of Vedic Mathematics. - Features of Vedic Mathematics 	10	
UNIT NO. 2 : HIGH SPEED ADDITION		
<ul style="list-style-type: none"> - Addition without carrying. - Addition using dot method. - Addition using dot method – Random digits 	10	
UNIT NO. 3 : HIGH SPEED SUBTRACTION		
<ul style="list-style-type: none"> - Subtraction using all from 9 last from 10. - Subtraction using appropriate base 	10	
Total Lectures/Hours		30

Suggested Readings:

1. Vedic Mathematics - Shri Gijubhai Bharad

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





B.COM. SEMESTER – 2		
7	VAC 2	YOGA AND HAPPINESS

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

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





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

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





B.COM. SEMESTER – 2

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

Objectives:

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

Learning Outcomes:

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

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

Suggested Readings:

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





5. www.cybersafeindia.in

Credit:

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

Theory Examination

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

Passing Standard:

- Student must obtain minimum 36% marks in all passing heads.





B.COM. SEMESTER – 2		
7	VAC 2	OTHER COURSES

As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 36% 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:

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- 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 36% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.





B.COM. SEMESTER – 1

8 Vocational/Exit Courses

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

List of Vocational Courses

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

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

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

Suggested Vocational Courses are:

1. CRM Domestic Voice (https://onlinecourses.swayam2.ac.in/nos23_ge05/preview)
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).

