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નં.એકે./ વાણિજ્ય વિદ્યાશાખા/ ન 3339 /૨૦૨૩

તા:- ૩૦ /૦૫/૨૦૨૩

B.Com.

પરિપત્ર:-

આથી સૌરાષ્ટ્ર યુનિવર્સિટીની વાણિજ્ય વિદ્યાશાખા હેઠળની સર્વે સંલગ્ન કોલેજોના આચાર્યશ્રીઓને સવિનય જણાવવાનું કે, વાણિજ્ય વિદ્યાશાખા હેઠળનો NEP - 2020 અંતર્ગતનો ૧. એકાઉન્ટન્સી ૨. બેન્કિંગ એન્ડ કોટન ૩. કોમર્સ ૪. બિઝનેશ મેનેજમેન્ટ ૫. સહકાર ૬.આંકડાશાસ્ત્ર ૭. ઇકોનોમિક ૮. કોમ્પ્યુટર સાયન્સ ૯. અંગ્રેજી B.Com વિષયનો સેમેસ્ટર '૧' અને '૨' નો અભ્યાસક્રમ શૈક્ષણિક વર્ષ જુન ૨૦૨૩ થી અમલમાં આવે તે રીતે વાણિજ્ય વિદ્યાશાખા હેઠળની વિવિધ અભ્યાસ સમિતિઓ, વાણિજ્ય વિદ્યાશાખા, એકેડેમિક કાઉન્સિલ, તથા સિન્ડીકેટની બહાલીની અપેક્ષાએ મંજુરી માટે કરાયેલ ભલામણ મુજબ માન.કુલપતિશ્રીએ મંજુર કરેલ છે. આથી સર્વે સંબંધિતો એ તેનો તે મુજબ અમલ કરવા વિનંતી.

(મુસદો કુલસચિવશ્રીએ મંજુર કરેલ છે.)

સહી/-

(ડો.એસ.પારેખ)

I/C.કુલસચિવ

રવાના કર્યું

એકેડેમિક ઓફિસર

પ્રતિ,

૧. સર્વે સલંગ્ન વાણિજ્ય વિદ્યાશાખા હેઠળની કોલેજોના આચાર્યશ્રીઓ.

નકલ સાદર રવાના:- (જાણ અર્થે)
માન.કુલપતિશ્રી/કુલસચિવશ્રી ના અંગત સચિવશ્રી

નકલ સાદર રવાના:- (યોગ્ય કાર્યવાહી અર્થે)

૧. ડીનશ્રી, વાણિજ્ય વિદ્યાશાખા

૨. પરીક્ષા નિયામકશ્રી

૩. પી.જી.ટી.આર. વિભાગ

૪ . ડાયરેક્ટશ્રી, કોમ્પ્યુટર સેન્ટર

HVC/PARIPATRA/18

CURRICULUM AND CREDIT FRAMEWORK FOR
B. COM. PROGRAMME
(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 (Year)	Sem	Major Courses DSC			Minor Courses DSE			Multidisciplinary Courses GE			Skill Enhancement Courses SEC			Ability Enhancement Courses AEC			Value Added Courses / Internship VAC			Exit / Vocational Courses	Research Project / Dissertation	Total Credit
		Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Credit	Credit	Credit
1	1	2	4	8	1	4	4	1	3	3	1	3	3	1	3	3	1	3	3	4	-	24
1	2	2	4	8	1	4	4	1	3	3	1	3	3	1	3	3	1	3	3		-	24
2	3	3	4	12	1	4	4	1	3	3	1	3	3	1	2	2	-	-	-	4	-	24
2	4	3	4	12	1	4	4	-	-	-	1	3	3	1	2	2	1	3	3		-	24
3	5	4	4	16	2	4	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
3	6	4	4	16	2	4	8	-	-	-	-	-	-	-	-	-	-	-	-		-	24
TOTAL		18		72	8		32	3		9	4		12	4		10	3		9			144
4	7	4	4	16	2	4	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
4	8	2	4	8	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-	12	24
TOTAL		24		96	11		44	3		9	4		12	4		10	3		9		12	192

Note:

1. Total Credits of Major Courses = 50% of the Total Credits in 3 Year and 4 Year UG Programme.
2. Total Credits of Minor Courses = 22.22% of the Total Credit in 3 Year UG Programme and 22.92% in 4 Year UG Programme.
3. Students can earn credits through Vocational Courses.
4. Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project / 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 5to level 10. Level 5 represents certificate and Level 10 represents research degree **(Table 1).** The four-year undergraduate programme may comprise courses under many categories. Some of these include:

- Disciplinary/interdisciplinary major (72-96 Credits)
- Disciplinary/interdisciplinary minor (32-44 Credits)
- Multidisciplinary/Generic Elective (09 Credits)
- Skilled Enhancement Courses (SEC) (12 Credits)
- Value Added Courses (10 Credits)
- Ability Enhancement Courses (09 Credits)
- Summer Internship / Apprenticeship (02 – 04 credits)
- Research Projects/Field projects/internship/apprenticeship/community engagement and service (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 - Discipline Specific Courses (DSC)	18	72	24	96
2	Minor - Discipline Specific Elective (DSE)	8	32	11	44
3	Multidisciplinary – Generic Elective (GE)	3	9	3	9
4	Skilled Enhancement Courses (SEC)	4	12	4	12
5	Ability Enhancement Courses (AEC)	4	10	4	10
6	Value Added Courses (VAC)/ Internship	3	9	3	9
7	Research Dissertation	-	-	-	12
	TOTAL CREDITS		**144**		**192**
8	Summer Internship		**04**		
9	Vocational 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.

Disciplinary/interdisciplinary major (72-96 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.

Disciplinary/interdisciplinary minors (32-44 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.

Courses from Other Disciplines (Multidisciplinary) (09 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.,

Skills Enhancement Courses (SEC) (12 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.

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.

Value-Added Courses (VAC) Common to All UG Students (09 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 (02-04 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 eighth semester. The research outcomes of their project work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.

Other Activities:

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

Pedagogical approaches:

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

INFRASTRUCTURE REQUIREMENT:

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

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 in Business Management, then the student will be awarded B.Com. degree with a Major in Accountancy with a Minor in Business Management.
6. **Multidisciplinary Courses:** These courses are intended to broaden the intellectual experience and form part of liberal arts and science education.
7. **Ability Enhancement Courses:** The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity.
8. **Skills Enhancement Courses:** These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. The institution may design courses as per the students' needs and available institutional resources.
9. **Value-Added Courses:** The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties.
10. **Summer Internship /Apprenticeship:** key aspect of the new UG programme is induction into actual work situations. All students will also undergo Internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and

researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.

11. **Vocational Courses:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical.

12. **Research Dissertation:** Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertation in the eighth semester.

13. **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 Comprehensive Continuous Assessment (CCA) 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 5 is Higher Secondary School Leaving Certificate obtained after the successful completion of Grade 12. 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: Students who opt to exit after completion of the first year and have secured **48 credits** will be awarded a UG certificate if, in addition, they complete **one vocational course of 4 credits** on SWAYAM Platform during the summer vacation of the first year. 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 6 is a **Certificate in Commerce** obtained after completing the first year (two semesters) of the undergraduate programme.

Exit 2: UG Diploma: Students who opt to exit after completion of the second year and have secured **96 credits** will be awarded the UG diploma if, in addition, they complete **one vocational course of 4 credits** on SWAYAM Platform during the summer vacation of the second year. 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 7 is a UG Diploma obtained after completing two years (four semesters) of the undergraduate or a Diploma in relevant discipline obtained after completing the after completing the prescribed course after the Higher Secondary School leaving certificate.

Exit 3: On successful completion of three years, the relevant Bachelor of Commerce Degree shall be awarded (Level 7). A Bachelor's degree requires minimum *144 credits* from levels 5 to 7, with minimum **48 credits** at level 5, minimum **48 credits** at level 6, and minimum **48 credits** at level 7.

4TH YEAR:

Entry 4. An individual seeking admission to a Bachelor's degree (Honours/Research) (Level 8) in a specified field of learning would normally have completed all requirements of the relevant three-year bachelor degree (Level 7).

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 **192** credits and have satisfied the credit requirements.

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 **192** 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 48 credits along with successfully completion of vocational course of 4 credits on SWAYAM Platform.
2	UG Diploma	UG Diploma will be awarded when a student exits after completion of second year with 96 credits along with successfully completion of vocational course of 4 credits on SWAYAM Platform.
3	UG Degree	Bachelor of Commerce degree will be awarded when a student exits after completion of 3 years with 144 Credits.
4	UG Degree Honours	Bachelor of Commerce (Honours) degree will be awarded when a student exits after completion of 4 years with 192 Credits.
5	UG Degree Honours with Research	Bachelor of Commerce (Honours with Research) degree will be awarded when a student exits after completion of 4 years with 192 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.

O. GEN. B.COM. – 12:

A regular candidate of an affiliated college having obtained minimum marks for passing in CCA (i.e. 12 out of 30) and SEE (i.e. 28 out of 70) or more but fails to obtain minimum 40% aggregate marks will be required to re-appear in both the component viz CCA 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 (CCA)	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 40% of marks or equivalent grade under three years Degree programme from other recognized University shall be eligible to obtain admission in semester – III or V (as the case may be) Provided.:

- That the exam & subjects with which he/she has passed above said examinations are the same or comparable/convertible with the teaching & examination scheme of the University.
- That if he/she applies for admission in the mid of semester but within 15 days from the date of his/her parents joining in the state of Gujarat, the deficiency in attendance up to 25% will be condoned by the principal of the concerned affiliated college.
- Admitted candidate will have to keep terms for semester – III to VI or V & VI as a regular other candidate & all applicable provisions of the University Ordinances & Regulations & Rules shall apply to the candidate.
- The result of such a candidate at the end of semester – III, IV & V will be declared in normal course with other candidates result. The result of 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

Thirty 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 12 out of 30 mark in CCA (Internal) examination as well as 28 out of 70 marks in Semester End Examination (External examination) and should have also obtained 40% 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 from 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 70 Marks + Internal Examination of 30 Marks). Total credit/lecture hours of each course are 60.
 (2) **3 Credit Theory Course:** Total marks of each theory course are 100 (University Examination of 70 Marks + Internal Examination of 30 Marks). Total credit/lecture hours of each course are 45.
 (3) **2 Credit Theory Course**: Total marks of each theory course are 50 (University Examination of 35 Marks + Internal Examination of 15 Marks). Total credit/lecture hours of each course are 30.

R. COM. – 5
Course structure of B. Com. Semester I to VIII (Level 5 to 8) is as under:

COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy)

Level 5: B. Com. Semester I & II (Certificate in Commerce)

			Course Credits			Exam Marks		
Sr. No	**Course Category**	**Course Title**	**Theory**	**Practical**	**Total**	**IM**	**EM**	**Total**
		**Semester - I**						
1	Major 1	Basics of Financial Accounting	4	0	4	30	70	100
2	Major 2	Business Accounting – 1	4	0	4	30	70	100
3	Minor 1 (Select Any One)	Business Administration – 1	4	0	4	30	70	100
		Business Management – 1	4	0	4	30	70	100
		Banking & Finance – 1	4	0	4	30	70	100
		Business Computer Science - 1	4	2	6	50	50	100
		Advance Business Statistics - 1	4	0	4	30	70	100
		Business & Co-operation - 1	4	0	4	30	70	100
4	MDC 1 (Select Any One)	Environmental Studies	3	0	3	30	70	100
		Personality Development and Corporate Skills	3	0	3	30	70	100
5	SEC 1 (Select Any One)	Rural Development	3	0	3	30	70	100
		Good Governance	3	0	3	30	70	100
		Mind Management	3	0	3	30	70	100
6	AEC 1 (Select Any One)	Business English 1	3	0	3	30	70	100
		Finance for Everyone	3	0	3	30	70	100
		Basics of Business Mathematics	3	0	3	30	70	100
7	VAC 1 (Select Any One)	Indian Knowledge System 1	3	0	3	30	70	100
		Computer Application in Business	3	2	5	50	50	100
TOTAL CREDITS			**24**					
8	**Vocational Course/s**		**02-04**					

			Course Credits			Exam Marks		
Sr. No	**Course Category**	**Course Title**	**Theory**	**Practical**	**Total**	**IM**	**EM**	**Total**
		**Semester - II**						
1	Major 3	Financial Accounting	4	0	4	30	70	100
2	Major 4	Business Accounting - 2	4	0	4	30	70	100
3	Minor 2 (Select Any One)	Business Administration – 2	4	0	4	30	70	100
		Business Management - 2	4	0	4	30	70	100
		Banking & Finance- 2	4	0	4	30	70	100
		Business Computer Science - 2	4	2	6	50	50	100
		Advance Business Statistics - 2	4	0	4	30	70	100
		Business & Co-operation - 2	4	0	4	30	70	100
4	MDC 2 (Select Any One)	Entrepreneurship Development	3	0	3	30	70	100
		Export-Import Management	3	0	3	30	70	100
5	SEC 2 (Select Any One)	Stock Market Operations	3	0	3	30	70	100
		Business Ethics and Human Values	3	0	3	30	70	100
		Event Management	3	0	3	30	70	100
6	AEC 2 (Select Any One)	Business English 2	3	0	3	30	70	100
		Investment Banking and Financial Services	3	0	3	30	70	100
		Business Mathematics	3	0	3	30	70	100
7	VAC 2 (Select Any One)	Indian Knowledge System 2	3	0	3	30	70	100
		E-Business	3	2	5	50	50	100
TOTAL CREDITS			**24**					
8	**Vocational Course/s**		**02-04**					

Level 6: B. Com. Semester III & IV (Diploma in Commerce)

Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
		Semester – III	Theory	Practical	Total	IM	EM	Total
1	Major 5	Basics of Cost Accounting	4	0	4	30	70	100
2	Major 6	Business Accounting – 3	4	0	4	30	70	100
3	Major 7	Financial Literacy	4	0	4	30	70	100
4	Minor 3 (Select Any One)	Business Administration – 3	4	0	4	30	70	100
		Business Management – 3	4	0	4	30	70	100
		Banking & Finance – 3	4	0	4	30	70	100
		Business Computer Science – 3	4	2	6	50	50	100
		Advance Business Statistics – 3	4	0	4	30	70	100
		Business & Co-operation – 3	4	0	4	30	70	100
5	MDC 3 (Select Any One)	Principles of Selling	3	0	3	30	70	100
		English for Career Development	3	0	3	30	70	100
		Business and Macroeconomic Policy	3	0	3	30	70	100
6	SEC 3 (Select Any One)	Micro Finance and Lending	3	0	3	30	70	100
		Management of Mutual Fund	3	0	3	30	70	100
		Advertising and Personal Selling	3	0	3	30	70	100
		Modern Indian Business Language 1	3	0	3	30	70	100
7	AEC 3 (Select Any One)	Business English 3	2	0	2	15	35	50
		Sustainable Development	2	0	2	15	35	50
		TOTAL CREDITS	24					
8	**Vocational Course**		02-04					

Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
		Semester – IV	Theory	Practical	Total	IM	EM	Total
1	Major 8	Cost Accounting	4	0	4	30	70	100
2	Major 9	Business Accounting – 4	4	0	4	30	70	100
3	Major 10	Corporate Law	4	0	4	30	70	100
4	Minor 4 (Select Any One)	Business Administration – 4	4	0	4	30	70	100
		Business Management – 4	4	0	4	30	70	100
		Banking & Finance – 4	4	0	4	30	70	100
		Business Computer Science – 4	4	2	6	50	50	100
		Advance Business Statistics – 4	4	0	4	30	70	100
		Business & Co-operation – 4	4	0	4	30	70	100
5	SEC 4 (Select Any One)	Banking & Insurance	3	0	3	30	70	100
		Retail Management	3	0	3	30	70	100
		Customer Relationship Management	3	0	3	30	70	100
		Modern Indian Business Language 2	3	0	3	30	70	100
6	AEC 4 (Select Any One)	Business English 4	2	0	2	15	35	50
		Team Building	2	0	2	15	35	50
	VAC 3 (Select Any One)	Yoga and Happiness	3	0	3	30	70	100
		Employability Skills	3	0	3	30	70	100
		TOTAL CREDITS	24					
8	**Vocational Course**		02-04					
9	**Internship in a firm, industry, or organization**		04					

Level 7: B. Com. Semester V & VI (Bachelor of Commerce)

			Semester – V					
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 11	Basics of Corporate Accounting	4	0	4	30	70	100
2	Major 12	Business Accounting – 5	4	0	4	30	70	100
3	Major 13	Basics of Personal Tax Planning & Management	4	0	4	30	70	100
4	Major 14	Investment Management	4	0	4	30	70	100
5	Minor 5 (Select Any One)	Business Administration – 5	4	0	4	30	70	100
		Business Management – 5	4	0	4	30	70	100
		Banking & Finance – 5	4	0	4	30	70	100
		Business Computer Science – 5	4	2	6	50	50	100
		Advance Business Statistics – 5	4	0	4	30	70	100
		Business & Co-operation – 5	4	0	4	30	70	100
6	Minor 6 (Select Any One)	Business Economics	4	0	4	30	70	100
		Indian Ethos in Management	4	0	4	30	70	100
		Basics of Computerized Accounting System Using Tally	4	2	6	50	50	100
		TOTAL CREDITS	24					
7	**Internship in a firm, industry, or organization**		**04**					

			Semester – VI					
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 15	Corporate Accounting	4	0	4	30	70	100
2	Major 16	Business Accounting – 6	4	0	4	30	70	100
3	Major 17	Personal Tax Planning & Management	4	0	4	30	70	100
4	Major 18	Social and Environmental Accounting	4	0	4	30	70	100
5	Minor 7 (Select Any One)	Business Administration – 6	4	0	4	30	70	100
		Business Management – 6	4	0	4	30	70	100
		Banking & Finance – 6	4	0	4	30	70	100
		Business Computer Science – 6	4	2	6	50	50	100
		Advance Business Statistics – 6	4	0	4	30	70	100
		Business & Co-operation – 6	4	0	4	30	70	100
6	Minor 8 (Select Any One)	The Economy of Bharat	4	0	4	30	70	100
		Consumer Affairs	4	0	4	30	70	100
		Advanced Computerized Accounting System Using Tally	4	2	6	50	50	100
		TOTAL CREDITS	24					

Level 8: B. Com. Semester VII & VIII (Bachelor of Commerce Honours /Research)

Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
**Semester – VII**

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
1	Major 19	Basics of Management Accounting	4	0	4	30	70	100
2	Major 20	Auditing & Assurance	4	0	4	30	70	100
3	Major 21	Goods & Services Tax (GST)	4	0	4	30	70	100
4	Major 22	Research Methodology in Business	4	0	4	30	70	100
5	Minor 9 (Select Any One)	Business Communication	4	0	4	30	70	100
		Basics of Business Statistics	4	0	4	30	70	100
		Risk Management	4	0	4	30	70	100
6	Minor 10 (Select Any One)	International Business	4	0	4	30	70	100
		Project Management	4	0	4	30	70	100
		Marketing of Financial Services	4	0	4	30	70	100
	**TOTAL CREDITS**	**24**					

Semester – VIII (Honours)

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
1	Major 23	Management Accounting	4	0	4	30	70	100
2	Major 24	Corporate Governance	4	0	4	30	70	100
3	Minor 11 (Select Any One)	Communication in Management	4	0	4	30	70	100
		Business Statistics	4	0	4	30	70	100
		Brand Management	4	0	4	30	70	100
4	Major 25	Recent Trends in Accounting & Finance	4	0	4	30	70	100
5	Major 26	Recent Trends in Commerce	4	0	4	30	70	100
6	Major 27	Recent Trends in Management	4	0	4	30	70	100
	**TOTAL CREDITS**	**24**					

Semester – VIII (Honours with Research)

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
1	Major 23	Management Accounting	4	0	4	30	70	100
2	Major 24	Corporate Governance	4	0	4	30	70	100
3	Minor 11 (Select Any One)	Communication in Management	4	0	4	30	70	100
		Business Statistics	4	0	4	30	70	100
		Brand Management	4	0	4	30	70	100
4	Research	Research Dissertation	0	12	12	0	300	300
	**TOTAL CREDITS**	**24**					

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

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 process is divided into two parts. The first part consists of Comprehensive Continuous Assessment (CCA) and the second part consists of the Semester end examination. The division of marks between the two shall be 30:70 in the NEP 2020; the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Comprehensive Continuous Assessment (CCA). **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 CCA for all the Courses in the college in the beginning of the Semester the same shall be communicated to the students. In the CCA concern faculty can include Assignments, Seminar, Presentation, MCQ Test, Group discussion, Quiz, computerized adaptive assessment etc as per announcement of College Advisory Council.

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 300. Passing standard will be 40% of 300 Total Marks.

R. COM. – 9

Semester End Examination (SEE): The duration of the Semester End Examination shall be 3 hours per theory course of 4 credits and 3 credits and 1 hours and 30 minutes per theory course of 2 credits. For practical course consider as per given the particular curriculum.

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 HEIs may also mention marks obtained in each course and a weighted average of marks based on marks obtained in all the semesters taken together for the benefit of students.

Sr. No.	Letter Grade	Grade Point
1	O (outstanding)	10
2	A+ (Excellent)	9
3	A (Very good)	8
4	B+ (Good)	7
5	B (Above average)	6
6	C (Average)	5
7	P (Pass)	4
8	F (Fail)	0
9	Ab (Absent)	0

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):

i. 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 (Si) = Σ(Ci x Gi) / ΣCi
Where Ci is the number of credits of the ith course and Gi is the grade point scored by the student in the ith course.

Example for Computation of SGPA

Semester	Course	Credit	Letter Grade	Grade point	Credit Point (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	3	O	10	3 X 10 = 30
I	Course 5	3	C	5	3 X 5 = 15
I	Course 6	3	B	6	3 X 6 = 18
I	Course 7	3	A+	9	3 X 9 = 27
		24			174
				SGPA	174/24 = **7.25**

ii. 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 = Σ(Ci x Si) / Σ Ci
where Si is the SGPA of the ith semester and Ci is the total number of credits in that semester.

Example for Computation of CGPA

Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6
Credit: 24	Credit: 24	Credit:24	Credit: 24	Credit: 24	Credit 24
SGPA: 7.25	SGPA:7.2	SGPA:5.6	SGPA:6.0	SGPA: 6.3	SGPA 8.0
CGPA= 6.72 (24 x 7.25 + 24 x 7.2 + 24 x 5.6 + 24 x 6.0 + 24 x 6.3 + 24 x 8.0)/144					

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

R. COM. – 11
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	≥40% and <50%	Pass Class
5	≥ 0% to < 40%	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 5: B. Com. Semester I & II (Certificate in Commerce)

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
Semester - I								
			Course Credits			Exam Marks		

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
1	Major 1	Basics of Financial Accounting	4	0	4	30	70	100
2	Major 2	Business Accounting - 1	4	0	4	30	70	100
3	Minor 1 (Select Any One)	Business Administration – 1	4	0	4	30	70	100
		Business Management - 1	4	0	4	30	70	100
		Banking & Finance - 1	4	0	4	30	70	100
		Business Computer Science - 1	4	2	6	50	50	100
		Advance Business Statistics - 1	4	0	4	30	70	100
		Business & Co-operation - 1	4	0	4	30	70	100
4	MDC 1 (Select Any One)	Environmental Studies	3	0	3	30	70	100
		Personality Development and Corporate Skills	3	0	3	30	70	100
5	SEC 1 (Select Any One)	Rural Development	3	0	3	30	70	100
		Good Governance	3	0	3	30	70	100
		Mind Management	3	0	3	30	70	100
6	AEC 1 (Select Any One)	Business English 1	3	0	3	30	70	100
		Finance for Everyone	3	0	3	30	70	100
		Basics of Business Mathematics	3	0	3	30	70	100
7	VAC 1 (Select Any One)	Indian Knowledge System 1	3	0	3	30	70	100
		Computer Application in Business	3	2	5	50	50	100
	TOTAL CREDITS		24					
8	Vocational Course/s		02-04					

Semester - II

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
1	Major 3	Financial Accounting	4	0	4	30	70	100
2	Major 4	Business Accounting - 2	4	0	4	30	70	100
3	Minor 2 (Select Any One)	Business Administration – 2	4	0	4	30	70	100
		Business Management - 2	4	0	4	30	70	100
		Banking & Finance- 2	4	0	4	30	70	100
		Business Computer Science - 2	4	2	6	50	50	100
		Advance Business Statistics - 2	4	0	4	30	70	100
		Business & Co-operation - 2	4	0	4	30	70	100
4	MDC 2 (Select Any One)	Entrepreneurship Development	3	0	3	30	70	100
		Export-Import Management	3	0	3	30	70	100
5	SEC 2 (Select Any One)	Stock Market Operations	3	0	3	30	70	100
		Business Ethics and Human Values	3	0	3	30	70	100
		Event Management	3	0	3	30	70	100
6	AEC 2 (Select Any One)	Business English 2	3	0	3	30	70	100
		Investment Banking and Financial Services	3	0	3	30	70	100
		Business Mathematics	3	0	3	30	70	100
7	VAC 2 (Select Any One)	Indian Knowledge System 2	3	0	3	30	70	100
		E-Business	3	2	5	50	50	100
	TOTAL CREDITS		24					
8	Vocational Course/s		02-04					

Level 6: B. Com. Semester III & IV (Diploma in Commerce)

Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	**Practical**	**Total**	**IM**	**EM**	**Total**
		Semester – III						
1	Major 5	Basics of Cost Accounting	4	0	4	30	70	100
2	Major 6	Business Accounting – 3	4	0	4	30	70	100
3	Major 7	Financial Literacy	4	0	4	30	70	100
4	Minor 3 (Select Any One)	Business Administration – 3	4	0	4	30	70	100
		Business Management – 3	4	0	4	30	70	100
		Banking & Finance – 3	4	0	4	30	70	100
		Business Computer Science – 3	4	2	6	50	50	100
		Advance Business Statistics – 3	4	0	4	30	70	100
		Business & Co-operation – 3	4	0	4	30	70	100
5	MDC 3 (Select Any One)	Principles of Selling	3	0	3	30	70	100
		English for Career Development	3	0	3	30	70	100
		Business and Macroeconomic Policy	3	0	3	30	70	100
6	SEC 3 (Select Any One)	Micro Finance and Lending	3	0	3	30	70	100
		Management of Mutual Fund	3	0	3	30	70	100
		Advertising and Personal Selling	3	0	3	30	70	100
		Modern Indian Business Language 1	3	0	3	30	70	100
7	AEC 3 (Select Any One)	Business English 3	2	0	2	15	35	50
		Sustainable Development	2	0	2	15	35	50
		TOTAL CREDITS	**24**					
8	**Vocational Course**		**02-04**					
		Semester – IV						
1	Major 8	Cost Accounting	4	0	4	30	70	100
2	Major 9	Business Accounting – 4	4	0	4	30	70	100
3	Major 10	Corporate Law	4	0	4	30	70	100
4	Minor 4 (Select Any One)	Business Administration – 4	4	0	4	30	70	100
		Business Management – 4	4	0	4	30	70	100
		Banking & Finance – 4	4	0	4	30	70	100
		Business Computer Science – 4	4	2	6	50	50	100
		Advance Business Statistics – 4	4	0	4	30	70	100
		Business & Co-operation – 4	4	0	4	30	70	100
5	SEC 4 (Select Any One)	Banking & Insurance	3	0	3	30	70	100
		Retail Management	3	0	3	30	70	100
		Customer Relationship Management	3	0	3	30	70	100
		Modern Indian Business Language 2	3	0	3	30	70	100
6	AEC 4 (Select Any One)	Business English 4	2	0	2	15	35	50
		Team Building	2	0	2	15	35	50
	VAC 3 (Select Any One)	Yoga and Happiness	3	0	3	30	70	100
		Employability Skills	3	0	3	30	70	100
		TOTAL CREDITS	**24**					
8	**Vocational Course**		**02-04**					
9	**Internship in a firm, industry, or organization**		**04**					

Level 7: B. Com. Semester V & VI (Bachelor of Commerce)

Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	**Practical**	**Total**	**IM**	**EM**	**Total**
		**Semester – V**						
1	Major 11	Basics of Corporate Accounting	4	0	4	30	70	100
2	Major 12	Business Accounting – 5	4	0	4	30	70	100
3	Major 13	Basics of Personal Tax Planning & Management	4	0	4	30	70	100
4	Major 14	Investment Management	4	0	4	30	70	100
5	Minor 5 (Select Any One)	Business Administration – 5	4	0	4	30	70	100
		Business Management – 5	4	0	4	30	70	100
		Banking & Finance – 5	4	0	4	30	70	100
		Business Computer Science – 5	4	2	6	50	50	100
		Advance Business Statistics – 5	4	0	4	30	70	100
		Business & Co-operation – 5	4	0	4	30	70	100
6	Minor 6 (Select Any One)	Business Economics	4	0	4	30	70	100
		Indian Ethos in Management	4	0	4	30	70	100
		Basics of Computerized Accounting System Using Tally	4	2	6	50	50	100
		TOTAL CREDITS	**24**					
7	Internship in a firm, industry, or organization		**04**					
		Semester – VI						
Sr. No	Course Category	Course Title	**Theory**	**Practical**	**Total**	**IM**	**EM**	**Total**
1	Major 15	Corporate Accounting	4	0	4	30	70	100
2	Major 16	Business Accounting – 6	4	0	4	30	70	100
3	Major 17	Personal Tax Planning & Management	4	0	4	30	70	100
4	Major 18	Social and Environmental Accounting	4	0	4	30	70	100
5	Minor 7 (Select Any One)	Business Administration – 6	4	0	4	30	70	100
		Business Management – 6	4	0	4	30	70	100
		Banking & Finance – 6	4	0	4	30	70	100
		Business Computer Science – 6	4	2	6	50	50	100
		Advance Business Statistics – 6	4	0	4	30	70	100
		Business & Co-operation – 6	4	0	4	30	70	100
6	Minor 8 (Select Any One)	The Economy of Bharat	4	0	4	30	70	100
		Consumer Affairs	4	0	4	30	70	100
		Advanced Computerized Accounting System Using Tally	4	2	6	50	50	100
		TOTAL CREDITS	**24**					

Level 8: B. Com. Semester VII & VIII (Bachelor of Commerce Honours /Research)

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
		Semester – VII						
			Course Credits			**Exam Marks**		
1	Major 19	Basics of Management Accounting	4	0	4	30	70	100
2	Major 20	Auditing & Assurance	4	0	4	30	70	100
3	Major 21	Goods & Services Tax (GST)	4	0	4	30	70	100
4	Major 22	Research Methodology in Business	4	0	4	30	70	100
5	Minor 9 (Select Any One)	Business Communication	4	0	4	30	70	100
		Basics of Business Statistics	4	0	4	30	70	100
		Risk Management	4	0	4	30	70	100
6	Minor 10 (Select Any One)	International Business	4	0	4	30	70	100
		Project Management	4	0	4	30	70	100
		Marketing of Financial Services	4	0	4	30	70	100
		TOTAL CREDITS	**24**					

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
		Semester – VIII (Honours)						
			Course Credits			**Exam Marks**		
1	Major 23	Management Accounting	4	0	4	30	70	100
2	Major 24	Corporate Governance	4	0	4	30	70	100
3	Minor 11 (Select Any One)	Communication in Management	4	0	4	30	70	100
		Business Statistics	4	0	4	30	70	100
		Brand Management	4	0	4	30	70	100
4	Major 25	Recent Trends in Accounting & Finance	4	0	4	30	70	100
5	Major 26	Recent Trends in Commerce	4	0	4	30	70	100
6	Major 27	Recent Trends in Management	4	0	4	30	70	100
		TOTAL CREDITS	**24**					

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
		Semester – VIII (Honours with Research)						
			Course Credits			**Exam Marks**		
1	Major 23	Management Accounting	4	0	4	30	70	100
2	Major 24	Corporate Governance	4	0	4	30	70	100
3	Minor 11 (Select Any One)	Communication in Management	4	0	4	30	70	100
		Business Statistics	4	0	4	30	70	100
		Brand Management	4	0	4	30	70	100
4	Research	Research Dissertation	0	12	12	0	300	300
		TOTAL CREDITS	**24**					

WHO CAN TEACH?
Level 5: B. Com. Semester I & II (Certificate in Commerce)

		Semester – I	
Sr no	Course Category	Course Title	Who Can Teach
1	Major 1	Basics of Financial Accounting	Accountancy, Commerce
2	Major 2	Business Accounting - 1	Accountancy, Commerce
3	Minor 1 (Any One)	Business Administration – 1	Commerce, Management, Accountancy
		Business Management - 1	Management, Commerce, Accountancy
		Banking & Finance - 1	Banking, Commerce, Economics
		Business Computer Science - 1	Computer, Commerce
		Advance Business Statistics - 1	Statistics, Mathematics, Commerce
		Business & Co-operation - 1	Commerce, Economics
4	MDC 1 (Any One)	Environmental Studies	Economics, Commerce
		Personality Development and Corporate Skills	Commerce, Management, Accountancy
5	SEC 1 (Any One)	Rural Development	Economics, Commerce
		Good Governance	Commerce, Management, Accountancy
		Mind Management	Commerce, Management, Accountancy
6	AEC 1 (Any One)	Business English 1	English, Commerce
		Finance for Everyone	Commerce, Management, Accountancy
		Basics of Business Mathematics	Statistics, Mathematics, Commerce
7	VAC 1 (Any One)	Indian Knowledge System 1	English, Commerce
		Computer Application in Business	Computer, Commerce
8	Vocational Course/s		
		Semester – II	
Sr no	Course Category	Course Title	Who Can Teach
1	Major 3	Financial Accounting	Accountancy, Commerce
2	Major 4	Business Accounting - 2	Accountancy, Commerce
3	Minor 2 (Any One)	Business Administration – 2	Commerce, Management, Accountancy
		Business Management - 2	Management, Commerce, Accountancy
		Banking & Finance- 2	Banking, Commerce, Economics
		Business Computer Science - 2	Computer, Commerce
		Advance Business Statistics - 2	Statistics, Mathematics, Commerce
		Business & Co-operation - 2	Commerce, Economics
4	MDC 2 (Any One)	Entrepreneurship Development	Economics, Commerce
		Export-Import Management	Commerce, Management, Accountancy
5	SEC 2 (Any One)	Stock Market Operations	Economics, Commerce
		Business Ethics and Human Values	Commerce, Management, Accountancy
		Event Management	Commerce, Management, Accountancy
6	AEC 2 (Any One)	Business English 2	English, Commerce
		Investment Banking and Financial Services	Commerce, Management, Accountancy
		Business Mathematics	Statistics, Mathematics, Commerce
7	VAC 2 (Any One)	Indian Knowledge System 2	English, Commerce
		E-Business	Computer, Commerce
8	Vocational Course/s		

Level 6: B. Com. Semester III & IV (Diploma in Commerce)

Sr no	Course Category	Course Title	Who Can Teach
		**Semester – III**	
1	Major 5	Basics of Cost Accounting	Accountancy, Commerce
2	Major 6	Business Accounting – 3	Accountancy, Commerce
3	Major 7	Financial Literacy	Accountancy, Commerce
4	Minor 3 (Any One)	Business Administration – 3	Commerce, Management, Accountancy
		Business Management – 3	Management, Commerce, Accountancy
		Banking & Finance – 3	Banking, Commerce, Economics
		Business Computer Science – 3	Computer, Commerce
		Advance Business Statistics – 3	Statistics, Mathematics, Commerce
		Business & Co-operation – 3	Commerce, Economics
5	MDC 3 (Any One)	Principles of Selling	Commerce, Management, Accountancy
		English for Career Development	English, Commerce
		Business and Macroeconomic Policy	Economics, Commerce
6	SEC 3 (Any One)	Micro Finance and Lending	Economics, Commerce
		Management of Mutual Fund	Commerce, Management
		Advertising and Personal Selling	Commerce, Management, Accountancy
		Modern Indian Business Language 1	English
7	AEC 3 (Any One)	Business English 3	English, Commerce
		Sustainable Development	Commerce, Management
8	**Vocational Course**		
		**Semester – IV**	
1	Major 8	Cost Accounting	Accountancy, Commerce
2	Major 9	Business Accounting – 4	Accountancy, Commerce
3	Major 10	Corporate Law	Accountancy, Commerce
4	Minor 4 (Any One)	Business Administration – 4	Commerce, Management, Accountancy
		Business Management – 4	Management, Commerce, Accountancy
		Banking & Finance – 4	Banking, Commerce, Economics
		Business Computer Science – 4	Computer, Commerce
		Advance Business Statistics – 4	Statistics, Mathematics, Commerce
		Business & Co-operation – 4	Commerce, Economics
5	SEC 4 (Any One)	Banking & Insurance	Economics, Commerce
		Retail Management	Commerce, Management, Accountancy
		Customer Relationship Management	Commerce, Management, Accountancy
		Modern Indian Business Language 2	English
6	AEC 4 (Any One)	Business English 4	English, Commerce
		Team Building	Commerce, Management
7	VAC 3 (Any One)	Yoga and Happiness	Commerce, Management
		Employability Skills	Commerce, Management, Accountancy
8	**Vocational Course**		
9	**Internship in a firm, industry, or organization**		

Level 7: B. Com. Semester V & VI (Bachelor of Commerce)

Sr no	Course Category	Course Title	Who Can Teach
		**Semester – V**	
1	Major 11	Basics of Corporate Accounting	Accountancy, Commerce
2	Major 12	Business Accounting – 5	Accountancy, Commerce
3	Major 13	Basics of Personal Tax Planning & Management	Commerce, Accountancy
4	Major 14	Investment Management	Accountancy, Commerce, Management
5	Minor 5 (Select Any One)	Business Administration – 5	Commerce, Management, Accountancy
		Business Management – 5	Management, Commerce, Accountancy
		Banking & Finance – 5	Banking, Commerce, Economics
		Business Computer Science – 5	Computer, Commerce
		Advance Business Statistics – 5	Statistics, Mathematics, Commerce
		Business & Co-operation – 5	Commerce, Economics
6	Minor 6 (Select Any One)	Business Economics	Economics, Commerce
		Indian Ethos in Management	Commerce, Management, Accountancy
		Basics of Computerized Accounting System Using Tally	Accountancy, Commerce
7	**Internship in a firm, industry, or organization**		
		**Semester – VI**	
1	Major 15	Corporate Accounting	Accountancy, Commerce
2	Major 16	Business Accounting – 6	Accountancy, Commerce
3	Major 17	Personal Tax Planning & Management	Commerce, Accountancy
4	Major 18	Social and Environmental Accounting	Accountancy, Commerce, Management,
5	Minor 7 (Select Any One)	Business Administration – 6	Commerce, Management, Accountancy
		Business Management – 6	Management, Commerce, Accountancy
		Banking & Finance – 6	Banking, Commerce, Economics
		Business Computer Science – 6	Computer, Commerce
		Advance Business Statistics – 6	Statistics, Mathematics, Commerce
		Business & Co-operation – 6	Commerce, Economics
6	Minor 8 (Select Any One)	The Economy of Bharat	Economics, Commerce
		Consumer Affairs	Commerce, Management, Accountancy
		Advanced Computerized Accounting System Using Tally	Accountancy, Commerce

Level 8: B. Com. Semester VII & VIII (Bachelor of Commerce Honours /Research)

		Semester – VII	
Sr no	**Course Category**	**Course Title**	**Who Can Teach**
1	Major 19	Basics of Management Accounting	Accountancy, Commerce
2	Major 20	Auditing & Assurance	Commerce, Accountancy
3	Major 21	Goods & Services Tax (GST)	Commerce, Accountancy, Management
4	Major 22	Research Methodology in Business	Commerce, Accountancy, Management
5	Minor 9 (Any One)	Business Communication	English, Commerce
		Basics of Business Statistics	Statistics, Mathematics, Commerce, Accountancy
		Risk Management	Accountancy, Commerce, Management
6	Minor 10 (Any One)	International Business	Economics, Commerce
		Project Management	Commerce, Accountancy, Management
		Marketing of Financial Services	Commerce, Accountancy, Management
		Semester – VIII (Honours)	
Sr no	**Course Category**	**Course Title**	**Who Can Teach**
1	Major 23	Management Accounting	Accountancy, Commerce
2	Major 24	Corporate Governance	Commerce, Accountancy
3	Minor 11 (Any One)	Communication in Management	English, Commerce, Management
		Business Statistics	Statistics, Mathematics, Commerce, Accountancy
		Brand Management	Accountancy, Commerce, Management
4	Major 25	Recent Trends in Accounting & Finance	Accountancy, Commerce
5	Major 26	Recent Trends in Commerce	Commerce, Accountancy
6	Major 27	Recent Trends in Management	Management, Commerce, Accountancy
		Semester – VIII (Honours with Research)	
Sr no	**Course Type**	**Course Title**	**Who Can Teach**
1	Major 23	Management Accounting	Accountancy, Commerce
2	Major 24	Corporate Governance	Commerce, Accountancy
3	Minor 11 (Select Any One)	Communication in Management	English, Commerce, Management
		Business Statistics	Statistics, Mathematics, Commerce, Accountancy
		Brand Management	Accountancy, Commerce, Management
4	Research	Research Dissertation	Accountancy, Commerce
		TOTAL CREDITS	

Notes:

1. Students are not allowed to take the same courses studied in the 12th class under the interdisciplinary category.
2. Students who choose Computer Science subject in semester 1 to 6 will have to do practical work of 2 credits. So, their total credits will be 6 (4 credits of lectures + 2 credits of practical).
3. Students who choose subject Computer application in business in semester 1 and E-Business in semester 2 will have to do practical work of 2 credits. So, their total credits will be 5 (3 credits of lectures + 2 credits of practical).
4. Students who choose Computerized Accounting System Using Tally subject in semester 5 to 6 will have to do practical work of 2 credits. So, their total credits will be 6 (4 credits of lectures + 2 credits of practical).

5. 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.
6. 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.
7. A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with **192** credits and have satisfied the credit requirements as given in table 2.
8. Honours students not undertaking research will do 3 courses for 12 credits in lieu of a Research Project / Dissertation.
9. In Semester VIII, Research Dissertation is compulsory for Bachelor's Degree honours with research students only.
10. 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. 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.
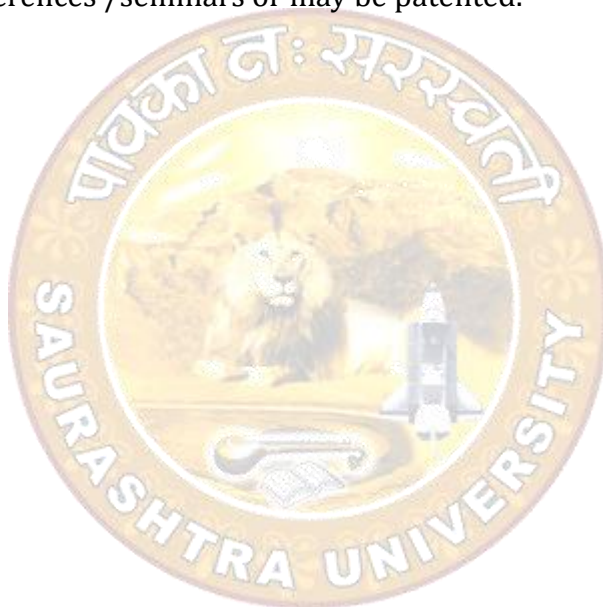
PROGRAMME OUTCOMES (PO):

➤ 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: Leaners 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: Leaners 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: Leaners 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 Assessment (CCA)**, 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 30% and external (University) assessment is 70%.**

Format of Question paper for Theory courses having 3 or 4 credits will be as follows:

No.	Particulars	Marks
INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Assessment (CCA)	**30**
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Sr. No.	Particulars	Marks
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	14
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	14
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	14
4	QUESTION -4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	14
5	QUESTION -5 (From Unit 5) (OR) QUESTION - 5 (From Unit 5)	14
		70
	Total Marks	100

Format of Question paper for Accountancy courses having 3 or 4 credits will be as follows:

No.	Particulars	Marks
INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Assessment (CCA)	**30**
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE. -1 (From Unit 1) (OR) PRACTICAL QUE. 1 (From Unit 1)	14
2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	14
3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	14
4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	14
5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	14
		70
	Total Marks	100

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

No.	Particulars	Marks
INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Assessment (CCA)	15
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Sr. No.	Particulars	Marks
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	12
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	12
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	11
		35
	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

Semester - I			
Sr no	**Course Type**	**Subject/Course Structure**	**Credit**
1	Major 1	Basics of Financial Accounting	4
2	Major 2	Business Accounting - 1	4
3	Minor 1 (Select Any One)	Business Administration – 1	4
		Business Management - 1	
		Banking & Finance - 1	
		Business Computer Science - 1	
		Advance Business Statistics - 1	
		Business & Co-operation - 1	
4	MDC 1 (Select Any One)	Environmental Studies	3
		Personality Development and Corporate Skills	
5	SEC 1 (Select Any One)	Rural Development	3
		Good Governance	
		Mind Management	
6	AEC 1 (Select Any One)	Business English 1	3
		Finance for Everyone	
		Basics of Business Mathematics	
7	VAC 1 (Select Any One)	Indian Knowledge System 1	3
		Computer Application in Business	
		TOTAL CREDITS	**24**
8	**Vocational Course/s**		**02-04**

B.COM. SEMESTER – 1

1	MAJOR 1	BASICS OF FINANCIAL ACCOUNTING

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

Objectives:

This course aims at equipping the students with the basic principles ad 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	
Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs).	12
UNIT NO. 2 : ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS	
- Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Important accounting issues related to amalgamation - Accounting procedure for amalgamation: 　　[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	
- 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	

- 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:
    (a) Surplus Capital Method (Proportionate Capital Method)
    (b) Maximum Loss Method
- **Practical Questions of both methods**
	12

UNIT NO. 5 : JOINT VENTURE ACCOUNTS	

- Introduction-
- Meaning and characteristics of Joint Venture
- Accounting procedure for Joint Venture transactions
- Various methods for Joint Venture Accounting
    [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

Total Lectures/Hours	**60**

Important Instruction for paper setter:

Format of Question paper for will be as follows:

EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Sr. No.	Particulars	Marks
1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	14
3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	14
4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	14
5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	14
		70
	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.

2	MAJOR 2	BUSINESS ACCOUNTING - 1

B.COM. SEMESTER – 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	

- 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,
  ➢ Solicitors
  ➢ Chartered Accountants
  ➢ Doctors and Medical Practitioners
  ➢ Architectures
  ➢ Engineers
  ➢ Consultants
  ➢ Advocates-Lawyers
	12

UNIT NO. 2 : HIRE PURCHASE SYSTEM	

- 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
- Accounting treatments under Hire Purchase Trading Account Method:
  A. Debtors Method
  B. Stock & Debtors Method
- **Practical Questions**
	12

UNIT NO. 3 : ACCOUNT CURRENT AND AVERAGE DUE DATE	
- Introduction & Meaning of account current - Preparation of Account Current:	12

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	
- Introduction & Meaning of Replacement	
- Concept of Capital-Revenue transactions	
- Classification of transactions with Examples	
- Replacement expenditures	**12**
- Allocation of Replacement expenditures: Revenue-Capital	
- Accounting Treatments: Journal ledger entry and Accounts	
- **Practical Questions**	

UNIT NO. 5 : VOYAGE ACCOUNTING	
- Introduction-Meaning- Objectives	
- Need of Voyage Accounting	
- Time period of voyage	
- Special items and Terms	**12**
- Incomes & Expenses related to voyage	
- Preparation of Voyage Account	
- **Practical Questions**	

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.
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: **Theory 04 + Practical 02 = Total 06**
Teaching Hours: **Theory: 60 (Hours) + Practical: 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)

Objectives:
1. To introduce students to the fundamental concepts of programming using the C language.
2. To enable students to write simple programs using C language.
3. To provide hands-on experience in programming using C language and problem-solving skills.
4. To teach students the importance of structured programming.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Understand the basic concepts of programming using the C language.
2. Write, compile and execute programs using C language.
3. Understand and apply the concepts of control statement, Library functions in C language.
4. Develop problem-solving skills using C language.
5. Use structured programming techniques to write programs in C language.
6. Analyze and debug simple 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 : PROGRAMMING DEVELOPMENT TOOLS:	
Flowchart & Algorithm	**12**
UNIT NO. 2 : C LANGUAGE BASICS	
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)	**12**
UNIT NO. 3 : CONSOLE INPUT/OUTPUT	
- I/O Library Functions: printf(), scanf() - Format Specifiers: %c, %s, %d, %ld, %f - Backslash Codes : \a , \b , \f , \n , \r , \t , \v , \' , \" , \? , \\ , \0	**12**
UNIT NO. 4 : LIBRARY FUNCTIONS	
- Character I/O functions : getchar(), getch(), getche(), putchar(), putch(), gets(), puts() - Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod()	**12**

UNIT NO. 5 : CONTROL STATEMENT(WITHOUT NESTING)	
Decision Statements: if … else Looping Statements: for, while, do … while	**12**
PRACTICAL	
- Programming Algorithm, Flow Chart And Programming Exercise - Exercise Using Unit 1 To 5. (In C Language)	**60**
Total Lectures/Hours	**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 60 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 4 Hours/week = 4 credits and additional practical 4 hours/week = 2 credits. Total credit is 6.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks). University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings:

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

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 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	
- Measurement of Dispersion - Coefficient of variation - Variance - Measurement of skew ness 1. Method of Karl Pearson's 2. Method of Bowley - Examples	12
UNIT NO. 2 : INDEX NUMBER	
- 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	
- 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 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

- Calculation of variance of simple random sample mean, stratified sample mean (Two or three Strata) - Examples	
UNIT NO. 4 : LINEAR CORRELATION	

- Meaning and Definition
- Types of correlation
- Methods for correlation
      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	
- 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. KrishnaswamiO.R, (1989) Fundamentals of Co-operation, S.Chand& Co., New Delhi

5. KrishnaswamiO.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An Indepth 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 રાજય સહકારી સંઘ — અમદાવાદ — સહકારી મંડળીઓનો કાયદો અને નિયમો

12. દેસાઈ અને શેઠ — સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા

13. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન — સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર—ભાગ—૧—૨

14. સહકાર સિદ્ધાંત અને વ્યવહાર — ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.

15. સિધ્ધાંત અને વ્યવહાર — પોપ્યુલર પ્રકાશન, સુરત

16. સહકાર — સી. જમનાદાસ કંપની, અમદાવાદ

17. બેંકીંગ અને સહકાર — સી. જમનાદાસની કંપની

18. સહકાર દર્શન — જગદીશ એમ. મુલાણી

19. ભારતમાં સહકારી પ્રવૃતિ, ડો. શાંતીલાલ બી. મહેતા

Note: Learners are advised to use latest edition of books
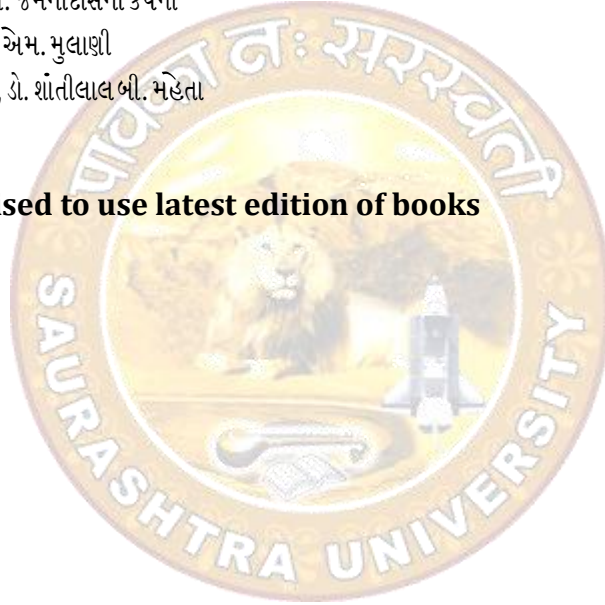
B.COM. SEMESTER – 1

4	MDC 1	ENVIRONMENTAL STUDIES

Name of the Course: **Environmental Studies**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

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

Learning Outcomes:
After completion of the course, learners will be able to:
1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyse various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the plant in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

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 and flows material and energy.	9
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)	9
UNIT NO. 3 : NATURAL RESOURCES	
Concept of Renewable and Non-renewable resources, Land resources and land use change; Land degradation, soil erosion and desertification, **Deforestation**: Causes, consequences and remedial measures, **Water**: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state), **Energy resources**: Environmental impacts of energy generation, use of alternative and nonconventional energy sources, growing energy needs.	9
UNIT NO. 4 : BIODIVERSITY AND ITS CONSERVATION	
Introduction and Definition: genetic, species and ecosystem diversity, biogeographical classification of India, value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values, biodiversity at global, national and local levels, India as a mega-diversity nation, hot-spots of	9

biodiversity, threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts, endangered and endemic species of India, conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.	
UNIT NO. 5 : ENVIRONMENTAL POLLUTION	
Definition, causes, effects, and control measures of: air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, and nuclear pollution. Solid waste management: causes, effects and control measures of urban and industrial wastes, role of an individual in prevention of pollution, pollution case studies, disaster management: floods, earthquake, cyclone, and landslides.	**9**
Total Lectures/Hours	**45**

Suggested Readings:

1. Basu, M., & Xavier, S. (2016). *Fundamentals of Environmental Studies*. Cambridge: Cambridge University Press.
2. Basu, R. N. (2000). *Environment*. University of Calcutta.
3. CSE India. (ND). *Understanding EIA*. https://www.cseindia.org/understanding-eia-383.
4. Winston, A. (2009). *Energize Employees with Green Strategy.* Harvard Business School Publishing.
5. Enger. E., & Smith, B. (2010). *Environmental Science: A Study of Interrelationships*, Publisher: McGraw Hill Higher Education.
6. Kumar, S., & Kumar, B. S. (2016). *Green Business Management.* Hyderabad: Thakur Publishing Pvt. Ltd.
7. Mitra, A. K., & Chakraborty, R. (2016). *Introduction to Environmental Studies*. Kolkata: Book Syndicate Pvt. Ltd.

Note: Learners are advised to use latest edition of text/reference books
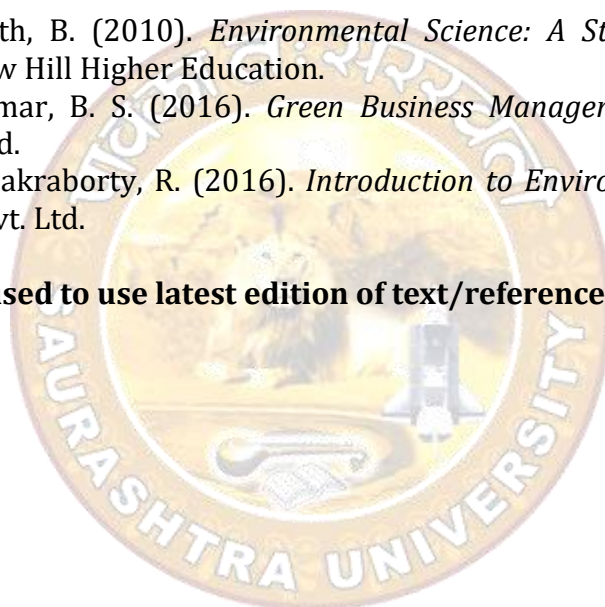
B.COM. SEMESTER – 1

4	MDC 1	PERSONALITY DEVELOPMENT AND CORPORATE SKILLS

Name of the Course: **Personality Development and Corporate Skills**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course aims to provide in-depth information about personalities. It will help the learner gain a better understanding about those around.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Gather a detailed understanding about personality development, personality traits, types etc.
2. Learn their personality better and understand the stages of personality development and enhance their self-esteem.
3. Apprehend methods and ways to improve one's interpersonal relationship with those around them for better growth and opportunities.
4. Explain attitudes better and learn about negative and positive attitudes.
5. Learn about various skills for employability to enhance personality.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION TO PERSONALITY	
Definition of Personality, Pillars of personality, Self-Introspection, Self-Assessment, Self-Appraisal, Self-Development and Self Interrogation	9
UNIT NO. 2 A NEW APPROACH TO SELF IDENTIFICATION AND SELF ASSESSMENT	
Introduction, Self-Centric Process, Self-Belief System, Self-Concept System, Scale of Assessment, Self-Qualifying Factors, Self-Identification Matrix, Packaging of Self Identity	9
UNIT NO. 3 INTERPERSONAL RELATIONSHIPS	
Define Interpersonal Relationships, Nature and Scope of Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviours, Lateral thinking, Enhancing Interpersonal Skills to improve relationships.	9
UNIT NO. 4 APPROACHES OF DEVELOPMENT	
Concept, Significance, Factors affecting attitudes; Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Carl Jung's contribution to personality development, theories of attitude	9
UNIT NO. 5 EMPLOYABILITY & DEVELOPING PERSONALITY	
Skills enhancing Personality; Body language, Problem-solving, Conflict and Stress Management, Decision-making skills, Time management and Goal Setting; Setting Smart Goals; Employability Quotient; Resume building- The art of participating in Group Discussion, Preparing for interview	9
Total Lectures/Hours	**45**

Suggested Readings:
1. Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha.
2. Understanding Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing).

3. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
4. Effective Business Communication – H.Murphy.
5. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
6. Hurlock Elizabeth B Personality Development Tata Mcgraw Hill New Delhi.
7. Mcgrath Eh Basics Management Skills For All Printish Hall Of India Pvt Ltd New Delhi.
8. Mitra Barun(2016). Personality development and soft Skills.Oxford University Press.
9. Personality Development and Career management: By R.M.Onkar (S Chand Publications).
10. Personality Development and Career management: By R.M.Onkar (S Chand Publications).
11. Seven Habits Of Highly Effective People – Stephen Covey.
12. Social Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing.
13. Three Basic Managerial Skills For All – Hall Of India Pvt Ltd New Delhi.

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 1

5	SEC 1	RURAL DEVELOPMENT

Name of the Course: **Rural Development**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Describe the concept of rural development;
2. Analyse various skill development and capacity building programmes;
3. Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
4. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy in India;
5. Assess the impact of infrastructure development in rural India;
6. Evaluate the rural development programmes in India.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.	9
UNIT NO. 2 : LEVERAGING DEMOGRAPHIC DIVIDEND	
Demographic characteristics of rural population, issue of urban migration; Rural Work Force; **Livelihood:** Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation.	9
UNIT NO. 3 : RURAL ECONOMY OF INDIA	
Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship. **Rural Finance:** Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.	9
UNIT NO. 4 : RURAL INFRASTRUCTURE	
Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood Control; Market for Rural product - Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.	9

UNIT NO. 5 : RURAL DEVELOPMENT PROGRAMMES IN INDIA	
Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.	**9**
Total Lectures/Hours	**45**

Suggested Readings:

1. Singh, K. (2008). *Rural Development - Principles, Policies, and Management.* New Delhi: Sage Texts.
2. Samanta, R. K. (2000). *New Vista in Rural Development Strategies & Approaches.* Delhi: B.R. Publishing Corporation.
3. Hussain, T., Tahir, M., & Tahir, R. (2017). *Fundamentals of Rural Development.* New Delhi: I. K. International Publishing House Pvt. Ltd.
4. Sahu, B. K. (2003). *Rural Development in India.* New Delhi: Anmol Publications Pvt. Ltd.
5. Dutta, S. K., & Ghosh, D. K. (2002). *Empowering Rural Women.* New Delhi: Akansha
6. Publishing House.
7. Dutta, S. K., & Ghosh, D. K. (2006). *Institutions for Development: The case of Panchayats.* New Delhi: Mittal Publications.

Note: Learners are advised to use latest edition of text/reference books
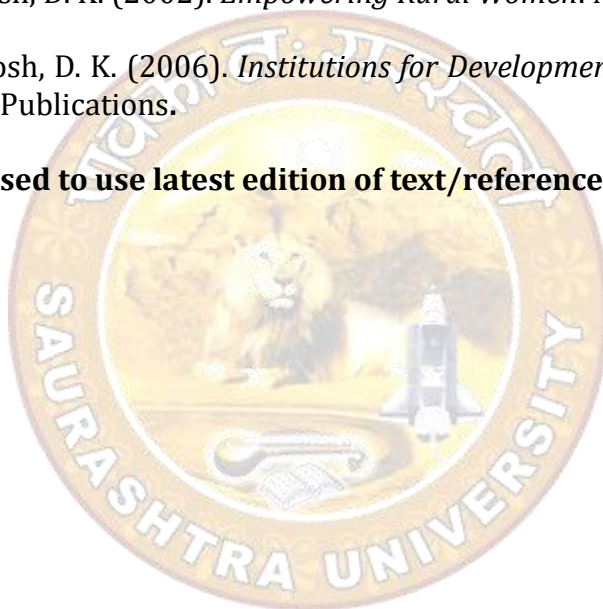
Name of the Course: **Good Governance**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course aims to equip the learners to understand and analyse the movement from Government to Governance. The course also aims to nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.

Learning Outcomes:

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

1. Participate in public forum to share their ideas and suggestions on Governance and Policy-making;
2. File an application for RTI online;
3. Analyse the significance of GeM for buyers and sellers;
4. Interpret the key learnings from the case studies on Insider Trading;
5. Present report on significance of E-Governance in Education Sector;
6. Analyse and interpret case studies on role of ICT in Governance;
7. Prepare an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government- Panchayati Raj Institutions, Anganawadi, etc.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.	9
UNIT NO. 2 : GOOD GOVERNANCE: ISSUES AND CHALLENGES IN INDIA	
Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.	9
UNIT NO. 3 : ICT IN GOVERNANCE: CONCEPT AND SIGNIFICANCE	
From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.	9

UNIT NO. 4 : ICT REFORMS IN GOVERNANCE	
ICT Reforms in Governance: Building a Congenial Environment, Identification of ICT Projects and Prioritization, Business Process Reengineering (BPR), Capacity building and Creating Awareness, Developing Technological Solutions, Change Management, Administrative Culture, Monitoring and Evaluation, Institutional Framework for Coordination and Sharing of Resources/Information, Knowledge Management.	**9**
UNIT NO. 5 : GOOD GOVERNANCE INITIATIVES BY GOVERNMENT & FIELD EXPOSURE	
Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.	**9**
Total Lectures/Hours	**45**

Suggested Readings:
1. Adair, J. (2009). Inspiring Leadership. New Delhi: Viva Books Pvt. Limited.
2. Goel, S. L. (2007). Good Governance – An Integral Approach. New Delhi: Deep and Deep Publications Private Limited.
3. Bhatnagar, S. (2009). Unlocking E-Government Potential – Concepts, Cases and Practical Insights. New Delhi: Sage Publications India Pvt. Ltd.
4. Chakrabarty, B., & Bhattacharya, M. (2008). The Governance Discourse. New Delhi: OUP India.

Note: Learners are advised to use latest edition of text/reference books
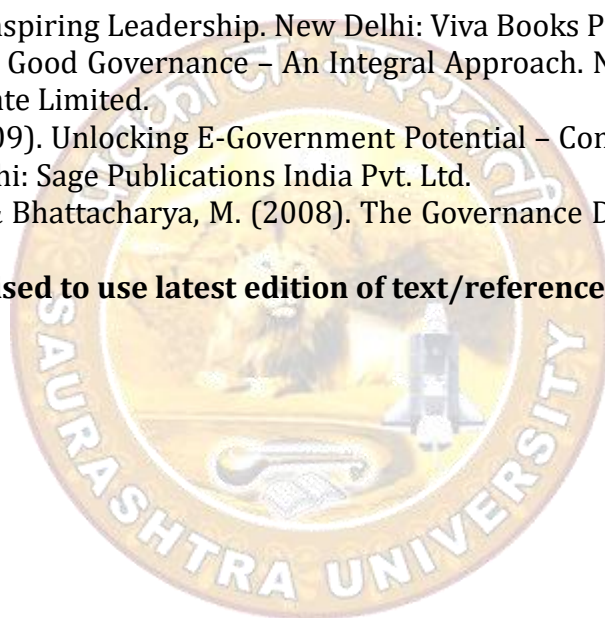
B.COM. SEMESTER – 1

5	SEC 1	MIND MANAGEMENT

Name of the Course: **Mind Management**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

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;
4. Explain the results of psychometric testing;
5. Demonstrate the skill of using humour to heal.

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, Jealously, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work.	9
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.	9
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.	9
UNIT NO. 4 : MIND MANAGEMENT FOR ACHIEVING EXCELLENCE	
Enrich your Communication; **Align yourself with the environment:** Levels of Influence; Building Rapport; Cultivating Trust; Heal through Humor, Learning from Mistakes, Effective Decision Making; How to deal with Criticism; Being comfortable outside your Comfort Zone. Skills to build positive environment at workplace.	9
UNIT NO. 5 : SELF-ASSESSMENT	
Practicing self-care, **importance of having personal & professional goals:**	9

short term goals, medium term goals, long term goals; Goal of life, SMART Goals; Developing resilience and attitude of gratitude. **Success in business**. Measuring the Intelligence Quotient, Emotional Quotient, Dermatoglyphics Testing, Applied Kinesiology.	
Total Lectures/Hours	**45**

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

B.COM. SEMESTER – 1

6	AEC 1	BUSINESS ENGLISH 1

Name of the Course: **Business English 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To teach fundamentals of preparing for business and to know Indian entrepreneurs and their vision for success, and also to develop comprehension ability.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Understand the importance of goal setting and time management in the field of business
2. Know the importance and need of communication skills for better employment and performance in industry;
3. Know the success stories of Indian entrepreneurs to make their startup a success;
4. Inculcate employability skills ensuring their extraordinary achievement in a corporate setting and beyond;
5. Learn comprehend and use business terminology.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 GOAL SETTING AND TIME MANAGEMENT	
Goal Setting: Introduction, Understanding goal, What are SMART goals?, How does SMART goal setting work?, Useful guidelines for goal setting, Determine personal and professional goals, Goals at the workplace **Time management:** Introduction, Importance and Priority, The time management matrix, Strategies for effective time management, The productivity pyramid, The four Ds of time management	9
UNIT NO. 2 PREPARING FOR EMPLOYMENT AND EMPLOYABILITY SKILLS	
Introduction, Transition from education to employment, Preparing for employment and a road map for employment, Importance of employability skills, Raising your employability quotient, Importance of researching prospective workplace	9
UNIT NO. 3 STORIES OF SUCCESSFUL ENTREPRENEURS – 1	
1. Sanjeev Bikhchandani, naukri.com and **2.** Narendra Murkumbi, Shree Renuka Sugars - "Stay Hungry, Stay Foolish" by Rashmi Bansal	9
UNIT NO. 4 STORIES OF SUCCESSFUL ENTREPRENEURS – 2	
1. Chender Baljee, Royal Orchid Hotels and **2.** Sunil Handa, Eklavya Education Foundation/ Core Emballage - "Stay Hungry, Stay Foolish" by Rashmi Bansal	9
UNIT NO. 5 ENGLISH LANGUAGE AND COMPOSITION	
Comprehension (Trade & Commerce only) and Commercial Terms	9
Total Lectures/Hours	45

Important instructions for paper setter –

Set University Semester End examination question paper as per the following instruction:

Question No.	Unit No.	Details of Questions	Out of (Options)	Marks
1	1	(A) Answer any three	3/5	06
		(B) Answer any two	2/4	08
2	2	(A) Answer any three	3/5	06
		(B) Answer any two	2/4	08
3	3	(A) Write any two answers in brief	2/3	08
		(B) Write any one note	1/2	06
4	4	(A) Write any two answers in brief	2/3	08
		(B) Write any one note	1/2	06
5	5	(A) Comprehension of Trade & Commerce text	4/4	08
		(B) Full form commercial terms and its use in sentence	3/5	06
			Total Marks	**70**

Suggested Readings:

1. Rashmi Bansal, Stay Hungry, Stay Foolish, The Centre for Innovation, Incubation and Entrepreneurship (CIIE) at IIM Ahmedabad
2. Pillai Sabina, Fernandez Agna . Soft Skills and Employability Skills. New Delhi: Cambridge University Press, 2019 (Reprint)
3. Paul Emmerson. Business English –Handbook Advanced.India:Macmillan Publishers,2007.
4. Sanjay,Kumar.,Pushp, Lata., Communication Skills Oxford Higher Education,2nd Ed. OUP,2015.
5. Robinson, Netrakanil and Shintre . Communication Competence in Business English, Orient Longman: Hyderabad
6. Dhanvel,S.P. English and Soft -skills Orient Blackswan 2021.

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 1

6	AEC 1	FINANCE FOR EVERYONE

Name of the Course: **Finance For Everyone**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

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.
4. Open, avail and manage services offered by post offices.
5. Plan for life insurance and property insurance.
6. Choose instruments for investment in shares

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.	9
UNIT NO. 2 BANKING SERVICES – I	
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	9
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.	9
UNIT NO. 4 FINANCIAL SERVICES FROM INDIA POST OFFICE	
Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme , sukanya samriddhi yojana ; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order.	9
UNIT NO. 5 INSURANCE SERVICES	
Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by	9

various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.	
Total Lectures/Hours	**45**

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. Mittra, 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
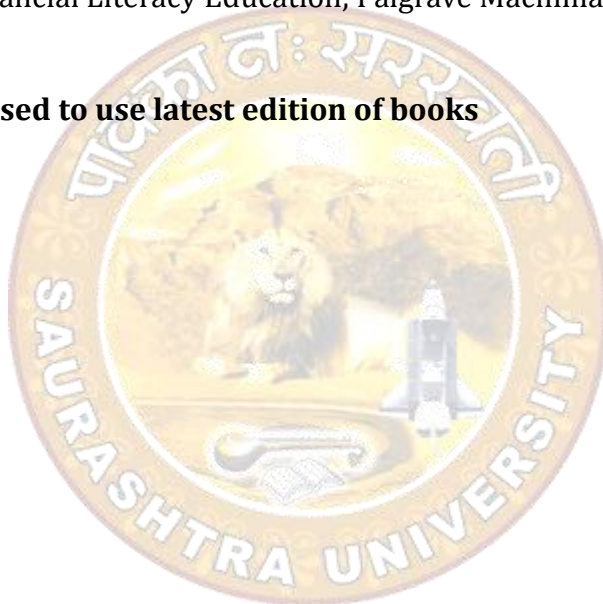
B.COM. SEMESTER – 1

6	AEC 1	BASICS OF BUSINESS MATHEMATICS

Name of the Course: **Basics of Business Mathematics**
Course credit: **03**
Teaching Hours: **45 (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**	9
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**	9
UNIT NO. 3 : BINOMIAL THEOREM	
Introduction and Meaning, Binomial Theorem (Without Proof), Position of terms, Characteristics of Binomial Theorem, Binomial Coefficient, **Practical Examples**	9
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**	9
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**	9
Total Lectures/Hours	45

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

7	VAC 1	INDIAN KNOWLEDGE SYSTEM 1

Name of the Course: **Indian Knowledge System 1**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

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 Kautiya'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	9
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)	9
UNIT NO. 3 : INDIAN ECONOMY THOUGHTS AND MODEL	
History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra; Kautiya's Economic thoughts in specific India and Global GDP: Ancient India.	9
UNIT NO. 4 : INDIAN AGRICULTURE MODEL	
Introduction, Ancient India, Manufacturing: Ancient India, Education in India, Wealth in India, Governance, and Business in India, Where India Stands Globally	9
UNIT NO. 5 : INDIAN BUSINESS MODEL	
Introduction, Family Base, High Level of Savings, Self-Employment, Highly Entrepreneurial Nature, Non-corporate Sector as the Core of the Economy, Community Orientation and Higher Social Capital, Faith and Relationship in Economic Affairs, A Society-driven Economy, Driven by Norms and Values	9
Total Lectures/Hours	**45**

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,
4. Prentice Hall India Ltd., Delhi.
5. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
6. 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

7	**VAC 1**	**COMPUTER APPLICATION IN BUSINESS**

B.COM. SEMESTER – 1

Name of the Course: **Computer Application in Business**
Course credit: **Theory 03 + Practical 02 = 05**
Teaching Hours: **Theory 45 (Hours) + Practical 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 Marks Internal assessments of theory (Unit:1 to 5)

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

Learning Outcomes:
After completion of the course, learners will be able to:
1. Understand the fundamental concepts of computer basics, memory, I/P & O/P devices, number system.
2. Identify and describe the various components of a computer system and their functions.
3. Use common applications such as word processors, spreadsheets, and presentation software.
4. Demonstrate basic troubleshooting skills to resolve common computer problems.
5. Understand the basics of computer networks and the Internet.

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : COMPUTER BASICS	
Definition of computer, History of Computer, Block Diagram Of Computer, Characteristics of computer, Generations of computer, Analog computer, Digital Computer, (Mini, Micro, Mainframe, Super), Hybrid computer	9
UNIT NO. : 2 MEMORY	
- Types of Memory: RAM, ROM, PROM, EPROM, EEPROM - Storages Devices: Floppy Disk, Hard Disk, CD, DVD, Pen drive	9
UNIT NO. 3 : INPUT & OUTPUT DEVICES	
Input Devices: Keyboard, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen **Output Devices:** 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	
- Conversions - Decimal, Binary, Octal, Hexadecimal Number Systems (Inter-conversion	9

UNIT NO. 5 : INTERNET BASICS	
- Internet Concept - Internet 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	
- **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.	60
Total Lectures/Hours	**45 + 60**

(of only Integer numbers between number systems)

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 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks). University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

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

B.COM. SEMESTER – 1
Vocational Course/s

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. Other vocational courses from SWAYAM Portal

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 Type	Subject/Course Structure	Credit
1	Major 3	Financial Accounting	4
2	Major 4	Business Accounting - 2	4
3	Minor 2 (Select Any One)	Business Administration – 2	4
		Business Management - 2	
		Banking & Finance- 2	
		Business Computer Science - 2	
		Advance Business Statistics - 2	
		Business & Co-operation - 2	
4	MDC 2 (Select Any One)	Entrepreneurship Development	3
		Export-Import Management	
5	SEC 2 (Select Any One)	Stock Market Operations	3
		Business Ethics and Human Values	
		Event Management	
6	AEC 2 (Select Any One)	Business English 2	3
		Investment Banking and Financial Services	
		Business Mathematics	
7	VAC 2 (Select Any One)	Indian Knowledge System 2	3
		E-Business	
		TOTAL CREDITS	24
8	**Vocational Course/s**		02-04

B.COM. SEMESTER – 2

1	MAJOR 3	FINANCIAL ACCOUNTING

Name of the Course: **Financial Accounting**
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	
- 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	
- 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	
- 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	

- Introduction, Meaning and Objectives
- Advantages of departmental accounting
- Allocation of expenses
- Inter departmental transfer
- **Types of Department**:
    A. Independent Department
    B. Dependent Department
- **Methods of Departmental Accounting**
    A. Accounts of all departments are kept in one book only
    B. Separate Set of books are kept for each department.
Practical Questions
	12

UNIT NO. 5 : ACCOUNTS OF JOINT LIFE POLICY	

- Introduction and Meaning
- Accounting Treatment of premium paid by the firm:
    [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	
- 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	
- 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	
- 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	
- Introduction-Meaning of Inventory and Inventory Valuation - Objectives of Inventory Valuation	**12**

- Main valuation points of Indian Accounting Standard -2 [Revised]
- Methods of Inventory Valuation[including Stock statement]
       [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	
- 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., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
6. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
7. Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
8. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.
9. Mitra J.K.(2018).Principles of Management.Oxford University Press.
10. Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
11. Tulsian, P.C. & Pandey, V. —Business Organisation & Management, Pearson Education, India

Note: Learners are advised to use latest edition of text/reference books
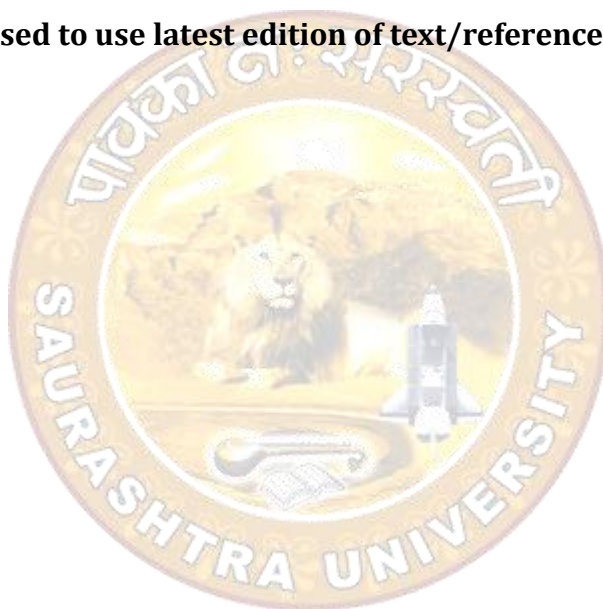
B.COM. SEMESTER – 2

3	MINOR 2	BUSINESS MANAGEMENT – 2 (Digital Marketing)

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

Objectives:

The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

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	
Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.	**12**
UNIT NO. 2 : DIGITAL MARKETING MANAGEMENT	
Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.	**12**
UNIT NO. 3 : DIGITAL MARKETING PRESENCE	
Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.	**12**
UNIT NO. 4 : INTERACTIVE MARKETING	
Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing.	**12**

Payment options.	
UNIT NO. 5 : ARTIFICIAL INTELLIGENCE IN MARKETING	
Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
6. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
7. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
10. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.

Note: Learners are advised to use latest edition of text/reference books
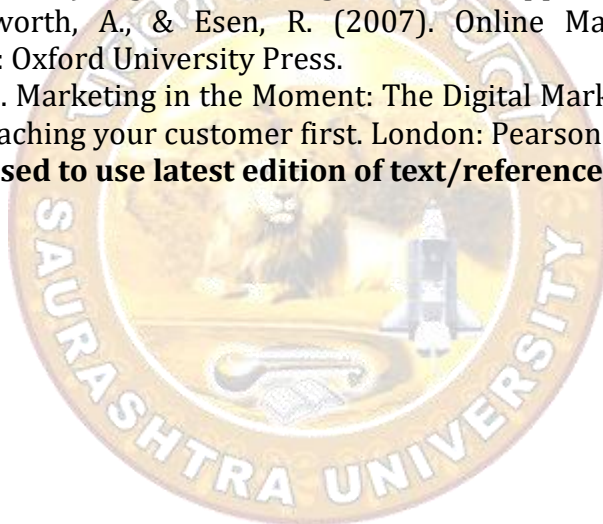
3	MINOR 2	**B.COM. SEMESTER – 2**
		BANKING & FINANCE – 2 **(BANKING LAW & PRACTICE)**

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 – MaheshwarBanking 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

<table>
<tr><td colspan="3" align="center">B.COM. SEMESTER – 2</td></tr>
<tr><td>3</td><td>MINOR 2</td><td>BUSINESS COMPUTER SCIENCE – 2
(PROGRAMMING IN C LANGUAGE)</td></tr>
</table>

Name of the Course: **Business Computer Science – 2**
                           (Programming in C Language)
Course credit: **04 + 02**
Teaching Hours: **Theory 60 (Hours) + Practical 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
                           30 Marks semester end practical examination
                           20 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 60 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 4 Hours/week = 4 credits and additional practical 4 hours/week = 2 credits. Total credit is 6.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings:

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

Note: Learners are advised to use latest edition of books

<table>
<tr><td colspan="2"><h1>B.COM. SEMESTER – 2</h1></td></tr>
<tr><td>3</td><td>MINOR 2</td><td>ADVANCE BUSINESS STATISTICS - 2</td></tr>
</table>

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 (Internal 30Marks/External 70Marks)**

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	
- 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	

- Analysis of Time Series
- Important and Limitations
- Component of Time Series
    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
    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	

- Definition and meaning - Mean and variance - Properties of Mean and Variance - Examples	**12**
UNIT NO. 4 DISCRETE PROBABILITY DISTRIBUTION 1 (BINOMIAL DISTRIBUTION)	
- Characteristics - Constants - Importance of Distribution - Examples	**12**
UNIT NO. 5 DISCRETE PROBABILITY DISTRIBUTION 2 (POISSON DISTRIBUTION)	
- 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. KrishnaswamiO.R, (1989) Fundamentals of Co-operation, S.Chand& Co., New Delhi
7. KrishnaswamiO.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An Indepth Analysis, Shanma Publications, Coimbatore
8. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
9. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
10. L. S. Shastri : Law and Practice of Co-operative Societies in India
11. H Calvert : Law and Principles of Co-operation
12. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
13. ગુજરાત રાજય સહકારી સંઘ — અમદાવાદ — સહકારી મંડળીઓનો કાયદો અને નિયમો
14. દેસાઈ અને શેઠ — સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
15. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન — સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર — ભાગ — ૧ — ૨
16. સહકાર સિદ્ધાંત અને વ્યવહાર — ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
17. સિધ્ધાંત અને વ્યવહાર — પોપ્યુલર પ્રકાશન, સુરત
18. ભારતમાં સહકારી પ્રવૃતિ, ડો. શાંતીલાલ બી. મેહતા

Note: Learners are advised to use latest edition of books
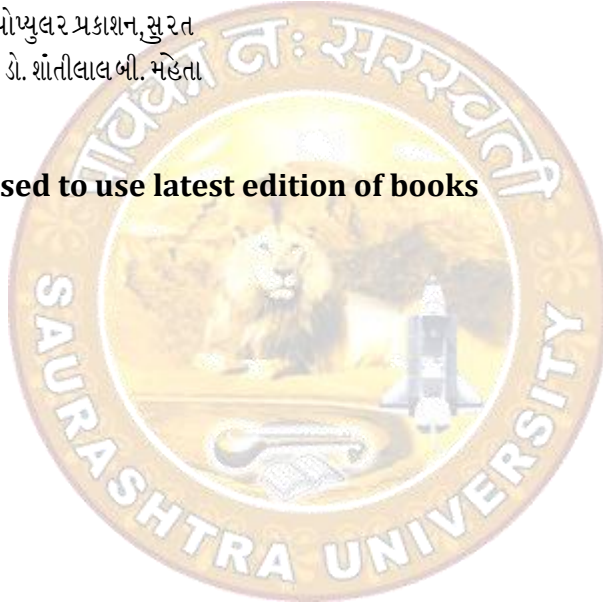
B.COM. SEMESTER – 2

4	MDC 2	ENTREPRENEURSHIP DEVELOPMENT

Name of the Course: **Entrepreneurship Development**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

Learning Outcomes:

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

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process;
4. Design strategies for successful implementation of ideas;
5. Create a Business Plan.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; **Dimensions of entrepreneurship:** intrapreneurship, Technopreneurship, Cultural entrepreneurship, International entrepreneurship, Netpreneurship, Ecopreneurship, and social entrepreneurship	9
UNIT NO. 2 : ENTREPRENEURSHIP IN INDIA	
Concept of business houses and role of business houses and family business in India; **The contemporary role models in Indian business**: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.	9
UNIT NO. 3 : ENTREPRENEURSHIP ECOSYSTEM	
Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	9
UNIT NO. 4 : SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY	
Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	9
UNIT NO. 5 : MOBILIZING RESOURCES	
Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	9
Total Lectures/Hours	45

Suggested Readings:

1. Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
2. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
3. Rao, T. V., &Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
4. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retreived from https://link.springer.com/article/10.1186/s13731-015-0018-4.

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

B.COM. SEMESTER – 2

4	MDC 2	EXPORT-IMPORT MANAGEMENT

Name of the Course: **Export-Import Management**
Course credit: **03**
Teaching Hours: **45 (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;	9
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;	9
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).	9
UNIT NO. 4 : LEGAL FRAMEWORK OF CUSTOM LAW	
Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System (ICES); Procedure for clearance of imported and export goods.	9

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).	**9**
Total Lectures/Hours	**45**

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. Exp ort Preparedness Index, 2020.244 | P a g e
6. Paul, J., & Aserkar, R. (2008). Export Import Management. OXFORD University
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
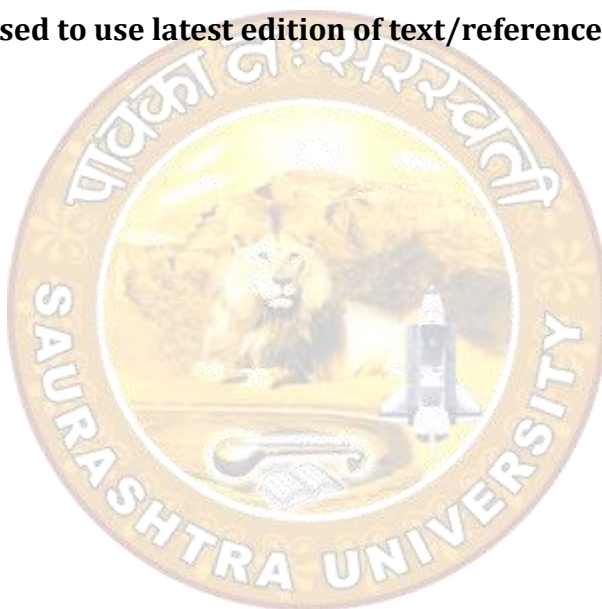
B.COM. SEMESTER – 2

5	SEC 2	STOCK MARKET OPERATIONS

Name of the Course: **Stock Market Operations**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.

Learning Outcomes:

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

1. Explain the basic concept of securities market;
2. Practice trading on stock market;
3. Analyse the legal framework of securities market;
4. Explain different segment of Stock Exchange;
5. Perform Demat trading.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.	9
UNIT NO. 2 : PRIMARY MARKET	
Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.	9
UNIT NO. 3 : SECONDARY MARKET	
Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	9
UNIT NO. 4 : REGULATORY FRAMEWORK	
SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	9
UNIT NO. 5 : DEMAT TRADING	
Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	9
Total Lectures/Hours	**45**

Suggested Readings:

1. Gordon, E., & Natarajan, K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.

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

B.COM. SEMESTER – 2

5	SEC 2	BUSINESS ETHICS AND HUMAN VALUES

Name of the Course: **Business Ethics and Human Values**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
The course aims to develop in learners an understanding of the concept of Business Ethics & Human Values and its application in business decision making using sustainable business practices.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Design Code of Ethics for an organisation;
2. Discuss Ethical Performance of an organisation;
3. Describe and distinguish between various types of values;
4. Discuss issues related to whistle blowing and other moral issues;
5. Measure the level of participation of select companies/organisations related to Social Responsibility.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Business Ethics: Meaning, Importance; Professional/Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.	9
UNIT NO. 2 : BUSINESS ETHICS MANAGEMENT	
Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.	9
UNIT NO. 3 : HUMAN VALUES & BUSINESS	
Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.	9
UNIT NO. 4 : MORAL ISSUES IN BUSINESS	
Implications of moral issues in different functional areas of business (finance, HR, and marketing). Marketing and advertising Ethics, Allocation of moral responsibility in advertising; Trade secrets, Consumerism; Environmental protection.	9
UNIT NO. 5 : CORPORATE SOCIAL RESPONSIBILITY (CSR)	
Introduction,Concept of CSR, Current CSR norms in India, CSR Committee,	9

Advantages of CSR, Objectives of CSR Policy, Scope of CSR, CSR and Business Ethics.		
	Total Lectures/Hours	**45**

Suggested Readings:

1. Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
2. Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
3. Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and
4. Sons. Sherlekar, S. A. (2009). Ethics in Management. New Delhi: Himalaya Publishing House.
5. Vveinhardt, J., & Gulbovaite, E. (2015). Expert evaluation of diagnostic instrument for personal and organizational value congruence. Journal of Business Ethics, 136(3), 481–501.
6. Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

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

B.COM. SEMESTER – 2

5	SEC 2	EVENT MANAGEMENT

Name of the Course: **Event Management**
Course credit: **03**
Teaching Hours: **45 (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.	9
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.	9
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.	9
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.	9
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.	9
Total Lectures/Hours	45

Suggested Readings:

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

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

B.COM. SEMESTER – 2

6	AEC 2	BUSINESS ENGLISH 2

Name of the Course: **Business English 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:
To teach fundamentals of preparing for business and to know Indian entrepreneurs and their vision for success, and also to develop comprehension ability.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Understand the importance of soft skills and positive attitude in the field of business;
2. Aware about social consciousness and its importance and need for better employment;
3. Know the success stories of Indian entrepreneurs to make their startup a success;
4. Inculcate employability skills ensuring their extraordinary achievement in a corporate setting and beyond;
5. Get knowledge and command of English language and composition.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 SOFT- SKILLS AND POSITIVE ATTITUDE	
Meaning of soft skills, Soft skills versus hard skills, Importance of soft skills for success, Cultivating soft skills, The Power of Positive Thinking, Positive Self –talk Self –esteem and positive attitude, Attitude in the Workplace, Building Positive Attitude, Testing Your Attitude, Adaptability	9
UNIT NO. 2 SOCIAL CONSCIOUSNESS	
Introduction, Meaning of social consciousness, Social awareness and civic responsibility, Social intelligence, Social inclusion, Social entrepreneurship, Environmental consciousness, Sustainable development and conservation of resources, Blog Writing to create social consciousness	9
UNIT NO. 3 STORIES OF SUCCESSFUL ENTREPRENEURS – 3	
1. Deep Kalra, makemytrip.com and **2.** Nirmal Jain, India Infoline - "Stay Hungry, Stay Foolish" by Rashmi Bansal	9
UNIT NO. 4 STORIES OF SUCCESSFUL ENTREPRENEURS – 4	
1. K Raghavendra Rao, Orchid Pharma and **2.** Cyrus Driver (PGP 2000), Calorie Care - "Stay Hungry, Stay Foolish" by Rashmi Bansal	9
UNIT NO. 5 ENGLISH LANGUAGE AND COMPOSITION	
Kinds of Sentences & Transformation of Sentences (Affirmative /Negative /Interrogative /Interrogative-Negative) Phrasal Verbs (pertaining to Trade & Commerce/ Selected 50) Meaning and Use in Sentences	9
Total Lectures/Hours	**45**

Important instructions for paper setter –

Set University Semester End examination question paper as per the following instruction:

Question No.	Unit No.	Details of Questions	Out of (Options)	Marks
1	1	(A) Answer any three	3/5	06
		(B) Answer any two	2/4	08
2	2	(A) Answer any three	3/5	06
		(B) Answer any two	2/4	08
3	3	(A) Write any two answers in brief	2/3	08
		(B) Write any one note	1/2	06
4	4	(A) Write any two answers in brief	2/3	08
		(B) Write any one note	1/2	06
5	5	(A) Comprehension of Trade & Commerce text	4/4	08
		(B) Full form commercial terms and its use in sentence	3/5	06
			Total Marks	**70**

Suggested Readings:

1. Rashmi Bansal, Stay Hungry, Stay Foolish, The Centre for Innovation, Incubation and Entrepreneurship (CIIE) at IIM Ahmedabad
2. Pillai Sabina, Fernandez Agna . Soft Skills and Employability Skills. New Delhi: Cambridge University Press, 2019 (Reprint)
3. Paul Emmerson. Business English –Handbook Advanced.India:Macmillan Publishers,2007.
4. Sanjay,Kumar.,Pushp, Lata., Communication Skills Oxford Higher Education,2nd Ed. OUP,2015.
5. Robinson, Netrakanil and Shintre . Communication Competence in Business English, Orient Longman: Hyderabad
6. Dhanvel,S.P. English and Soft -skills Orient Blackswan 2021.

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 2

6	AEC 2	INVESTMENT BANKING AND FINANCIAL SERVICES

Name of the Course: **Investment Banking and Financial Services**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The course aims to provide students with necessary theoretical and conceptual understanding of investment banking and financial services.

Learning Outcomes:

After completion of the course, learners will be able to:
1. Examine investment banking activities.
2. Describe the process of issue management.
3. Interpret corporate restructuring.
4. Evaluate mergers & acquisitions.
5. Analyse various financial services available in financial markets.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INVESTMENT BANKING	
Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.	9
UNIT NO. 2 ISSUE MANAGEMENT – I	
Introduction, Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management.	9
UNIT NO. 3 ISSUE MANAGEMENT – II	
Introduction, Lead Managers – Duties and responsibilities of Lead Managers; Underwriting- concept and types; Issue management intermediaries; De-mat account – Concept and importance; Depository System – NSDL, CDSL.	9
UNIT NO. 4 FINANCIAL SERVICES -I	
Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.	9
UNIT NO. 5 FINANCIAL SERVICES -II	
Banking products and services – Recent trends; Innovations in banking sector; NBFCs - Concept, Commercial Banks vs. NBFCs, Services provided by NBFCs; Housing Finance- Concept and Types, Housing Finance institutions; Credit Rating- Concept and significance, Credit Rating Agencies; Factoring and Forfaiting; Securitisation – concept, securitisation as a funding mechanism; Financial Counselling; Portfolio management services.	9
Total Lectures/Hours	45

Suggested Readings:

1. Frederic S. Mishkin, Stanley G. Eakins. Financial Markets and Institutions, Pearson Education, New Delhi; 7th edition.
2. Gordon E.& Natarajan K. (2019). Financial Markets and Services. Himalaya Publishing House.
3. Khan M.Y. & Jain P.K.: Financial Services, Tata McGraw Hill. 296 | P a g e
4. Khan M.Y.: Financial Services, Tata McGraw Hill; 9th edition; 2018.
5. Khan M.Y.: Indian Financial System; Tata McGraw Hill; 10th edition; 2018.
6. Pathak, Bharti V., – Indian Financial System: Markets, Institutions and Services, Pearson Education, New Delhi; 5th edition 2018.
7. Pratap, Giri S.: Investment Banking, McGraw Hill, 4th Edition.
8. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd Edition); Tata McGraw Hill.
9. Shanmugham,R.: Financial Services (2nd Edition). Wiley Publication.

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 2

6	AEC 2	BUSINESS MATHEMATICS

Name of the Course: **Business Mathematics**
Course credit: **03**
Teaching Hours: **45 (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	
- Definition - Order 2x2,3x3 - Cramer's Rule - Properties of Determinant - Examples	9
UNIT NO. 2 : MATRIX	
- Definition - Types of Matrices - Matrix Operation 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	9
UNIT NO. 3 : LIMIT	
- Introduction, Meaning of x->a, x->0 - Limit of a Function (Definition) - Rules of limits - Standard limits - Examples	9
UNIT NO. 4 : MATHEMATICAL INDUCTION	
- Introduction - Principle of Mathematical Induction - Meaning of Sequence and Series - Sigma Notation n, n square, n cube (With Proof) - Examples	9
UNIT NO. 5 : EQUATIONS	
- Linear Equation - Quadratic Equation - Cubic Equation - Higher Order Equation - Degree of Equation	9

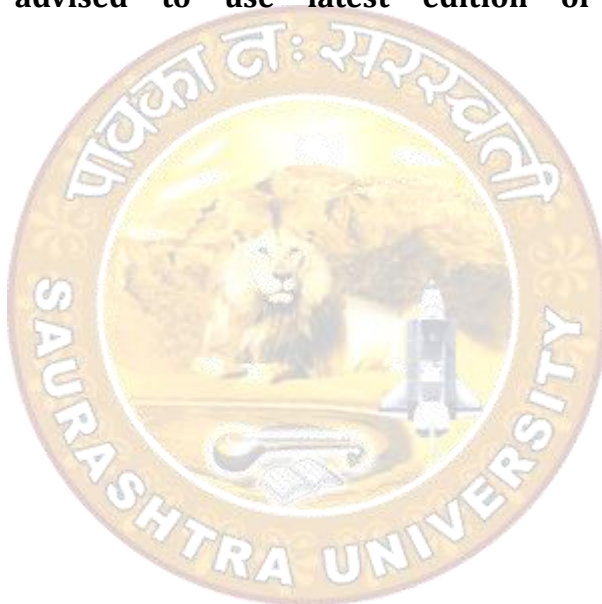|		

- Simultaneous Linear Equation
- Quadratic Equation
- Solution to Quadratic Equation
- Formulation of an Equation
- Solution of Simultaneous Equation
      1)Equation are linear
      2)Method of Substitution
      3) Method of elimination
      4) Method of cross multiplication
- Examples		

Total Lectures/Hours		**45**

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

| 7 | VAC 2 | INDIAN KNOWLEDGE SYSTEM 2 |

Name of the Course: **Indian Knowledge System 2**
Course credit: **03**
Teaching Hours: **45 (Hours)**
Total marks: **100**

Objectives:

The objective of the course is Creating awareness amongst the youths about the true history and rich culture of the country and Understanding the scientific value of the traditional knowledge of Bharata

Learning Outcomes:

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

1. Apportion the experience of Gurukul system of education Indian culture;
2. Use meditation on Panchkoshas and Chakras for enhancing productivity.;
3. Explain the importance of Traditional knowledge in Science, Astronomy, Mathematics Engineering, Technology, and Architecture;
4. Explain the need for and importance of protecting traditional knowledge.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : BHARATIYA CIVILIZATION AND DEVELOPMENT OF KNOWLEDGE SYSTEM	
Genesis of the land, Antiquity of civilization, On the Trail of the Lost River, Discovery of the Saraswati River, the Saraswati-Sindhu Civilization, Traditional Knowledge System, The Vedas, Main Schools of Philosophy, Ancient Education System, the Takṣasila University, the Nalanda University, Alumni, Knowledge Export from Bharata.	9
UNIT NO. 2 : HEALTH, WELLNESS AND PSYCHOLOGY	
Impact of Yoga Way of life on Emotional Intelligence of Managers; Ayurveda- Definition of Health; Tri- dosas – Relationship to Health; The Body- Mind- Intellect- Consciousness Complex; Consciousness- The True Nature of an Individual; Five layered Consciousness of an Individual (Panchkoshas); Chakra System (Energy centres).	9
UNIT NO. 3 : SCIENCE, ASTRONOMY, AND MATHEMATICS	
Concept of Matter, Life and Universe, Gravity, Sage Agastya's Model of Battery, Velocity of Light, Vimana: Aeronautics, Vedic Cosmology and Modern Concepts, History and Culture of Astronomy, Sun, Earth, Moon, and Eclipses, Earth is Spherical and Rotation of Earth, Archeoastronomy; Concepts of Zero and Pi, Number System, Pythagoras Theorem, and Vedic Mathematics.	9
UNIT NO. 4 : ENGINEERING, TECHNOLOGY, AND ARCHITECTURE	
Pre-Harappan and Sindhu Valley Civilization, Laboratory and Apparatus, Juices, Dyes, Paints and Cements, Glass and Pottery, Metallurgy, Engineering Science and Technology in the Vedic Age and Post-Vedic Records, Iron Pillar of Delhi, Rakhigarhi, Mehrgarh, Sindhu Valley Civilization, Marine Technology, and Bet– Dwārkā.	9
UNIT NO. 5 : PROTECTION OF TRADITIONAL KNOWLEDGE	
Introduction, The need for protecting traditional knowledge, Significance of traditional knowledge protection, value of traditional knowledge in global economy, Role of Government to harness traditional knowledge.	9
Total Lectures/Hours	**45**

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.
6. Inida Uninc by Prof. R Vaidyanathan, Westland ltd.Publication
7. Mahadevan, B., Bhat, V. R., Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
8. Delpe (2005). Hidden dangers of meditation and yoga. Payal Books
9. Patanjali Yog Sutra
10. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006)

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 2

7	VAC 2	E-COMMERCE AND USE OF RDBMS (MS-ACCESS)

Name of the Course: **E-Commerce and Use of RDBMS (MS-Access)**
Course credit: **03 + 02**
Teaching Hours: **Theory 45 (Hours) + Practical 60 (Hours)**
Total marks: **100**
Distribution of Marks: **50 Marks semester end theory examination**
30 Marks semester end practical examination
20 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:
After completion of the course, learners will be able to:
1. Learn about the concepts of RDBMS and their importance in modern computing.
2. Understand the basic concepts of relational database tables and their importance in data management.
3. Understand the basic concepts of queries and their importance in data retrieval.
4. Understand the basic concepts of forms and their importance in data entry and retrieval.
5. To learn the importance of Key Constraints in relational databases.
6. Understand the basic concepts of e-commerce and its importance in modern business.

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : DATABASE AND ITS OBJECTS	
- 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	
- 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	
- Query: Understanding and creating different queries including select, Action (append, delete, update, make-table), using wizard (cross-tab query, find duplicate query), Parameter query, Implementation of calculations and functions in queries	9
UNIT NO. 4 : FORMS	

- Form: Understanding types forms and its properties - 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	
- 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	
Practical Exercise of Unit 1 to Unit 5	60
Total Lectures/Hours	**45 + 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 60 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 4 hours/week = 2 credits. Total credit is 5.

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30 (No Internal Marks).University Examination: 2 Hours

Passing Standard:

- Student must obtain minimum 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 8 marks in internal)
- Practical: Minimum 40% (Minimum 12 marks in University examination)

Suggested Readings:
1. Access 2000 Bible
2. Mastering Access 2000
3. No Experience Required Access-2000n

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

B.COM. SEMESTER – 2
Vocational Course/s

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)