



**CURRICULUM AND CREDIT FRAMEWORK  
FOR  
BACHELOR OF COMMERCE  
(MAJOR ACCOUNTANCY)  
AS PER  
NATIONAL EDUCATION POLICY 2020**



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## **INTRODUCTION:**

The Government of India has notified NEP-2020 on July 29, 2020 based on Dr. Kasturirangan Committee's Report. The Objective is to bridge the gap between the prevalent education system and required skills in the 21st Century. Its aims to build Holistic and Multidisciplinary Higher Education with graduates having employable and integrated overall personality, removing tight compartments in the selection of various courses by the students.

The National Education Policy 2020 envisages making education more inclusive and effective and emphasizing the integration of general (academic) education, vocational education and practical education. To fulfil these aims, it is imperative to establish and formulize a common credit framework in all Universities with credit accumulation and transfer system which will integrate various Special, General and Vocational Education with hassle free mobility of the learners within and between these educational and skill training systems.

The objective of any programme at a Higher Education Institution is to create for its students a sound foundation for their character development which directly contributes to the well-being of a nation. Shri Govind Guru University, Vinzol (Godhra) envisions all its programmes in the spirit of its motto which is to inspire the youth to show steadfastness and devotion in a fearless pursuit of truth. The Undergraduate Curriculum Framework (UGCF) aims at preparing young minds for constructive and productive character development by honing their creative and humanistic skills for their own betterment as well as for the greater good of the society. In order to provide an opportunity to students to discover a method of thinking which will help them realize their true potential, the University offers an Undergraduate Curriculum Framework-2023 for all its Under Graduate programmes.

The Undergraduate Curriculum Framework-2023 underlines the historical perspective, philosophical basis, and contemporary realities of higher education as enshrined in the National Education Policy 2020 (NEP 2020) including LOCF (Learning Based Curriculum Framework) & CBCS (Choice Based Credit System) and endeavours to synchronize these cornerstones while charting the road ahead for the state of higher education. Shri Govind Guru University, Vinzol (Godhra) is a premier university for teaching, learning, and research in higher education in the Gujarat.

The focus of UGCF of Commerce (major accountancy) is aimed at improving the student's abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

One essential aspect of UGCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. UGCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business. The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of UGCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of UGCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation.

The core basis of UGCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the UGCF in Commerce is to introduce globally acknowledged choice-based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

### **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”.

### **PROGRAMME OUTCOMES (PO):**

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

### **PROGRAM SPECIFIC OUTCOME (PSO):**

- **PSO – 1:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

- **PSO – 2:** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- **PSO – 3:** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 4:** Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 5:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- **PSO – 6:** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- **PSO – 7:** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- **PSO – 8:** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- **PSO – 9:** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- **PSO – 10:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- **PSO – 11:** Learners will be able to do higher education and advance research in the field of commerce and finance.
- **PSO – 12:** Develop the ability to use accounting information to solve a variety of business problems.
- **PSO – 13:** Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- **PSO – 14:** Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- **PSO – 15:** Understand and develop the new dimensions of knowledge through open electives to cater the need of the industry.
- **PSO – 16:** Acquire Practical learning through summer internship, industrial visit and Business Plan etc.
- **PSO – 17:** Develop Ethical Practices and Imbibe Values for Better Corporate Governance.
- **PSO – 18:** Ability to develop group behaviour and lead a team to achieve the individual, group and organizational goals.
- **PSO – 19:** Develop entrepreneurial skills to become an entrepreneur.
- **PSO – 20:** Demonstrate proficiency for Business Communication for effective and professional business management.
- **PSO – 21:** Acquire adequate knowledge through principles, theory and models of business management, Accounting, Marketing, Finance, IT, Operations and Human Resource.
- **PSO – 22:** Learners of 4 Year UG programme will gain research methodology knowledge and they will complete research dissertation.



**Faculty of Commerce & Management**  
**Shri Govind Guru University, Vinzol (Godhra)**  
**Ordinances & Regulations for the**  
**Degree of Bachelor of Commerce (B. Com.)**  
**(As Per NEP 2020)**  
**Effective From June-2023**

**ORDINANCES AND REGULATIONS:**

**O. GEN. B.COM. – 1:**

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

**O. GEN. B.COM. – 2:**

**Definitions of Key Words:**

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

governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.

11. **Vocational Courses:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical.
12. **Research Dissertation:** Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertation in the eighth semester.
13. **Choice Based Credit System (CBCS)** provides an opportunity for the students to choose courses from the prescribed pool of courses comparing Major/Core, Minor/Elective of Skills Based (Vocational) courses etc.
14. **Credit:** It determines the number of hours of instruction required per week over the duration of a semester. One credit is equivalent to one hour of teaching per week, One credit for tutorial work means one hour of engagement per week, A one-credit course in practicum or lab work, community engagement and services, and fieldwork in a semester mean two-hour engagement per week, A one-credit of Seminar or Internship or Studio activities or Field practice/projects or Community engagement and service means two-hour engagements per week.
15. **Credit Scheme:** A Credit Scheme is a formal mechanism for awarding credits in respect of learning achievements.
16. **Credit Accumulation:** The credit would be given for every kind of learning which are of each qualification and these credits can be accumulated in Academic Bank of Credits (ABC).
17. **Credit Storage:** ABC shall enable an individual to digitally keep record of all the learning acquired and accumulated in terms of credits points throughout life in a common account irrespective of types of learning i.e. academic, vocational training or experiential.
18. **Credit Transfer:** Credit Transfer is a process by which credits are recognized by the concerned awarding body and mutual acceptance of credits between two entities. There may be rules framed for the same.
19. **Credit Level:** Credit Level defined on the basis of the cumulative number of years of learning with assessment.
20. **Credit Framework:** Credit Framework means the framework, built to measure units of education, skills, and learning credits for a student to achieve the competency for performing a job role successfully or efficiently.
21. **Assessment:** Assessment is the process of determining that the learner has achieved the outcomes of the module. No credit can be earned by the learner unless programme is assessed for the achievement of outcome of a programme.
22. **Assessment Band:** NCrF level be equated with the assessment mandatory stage of academic, vocational or experiential learning which must be cleared by the learner. Clubbing of levels (If any between two mandatory stage) has been referred as Assessment band.
23. **Level of Courses:** UG courses shall be coded based on the learning outcomes, level of difficulties and academic rigors. The Coding structure may be 0-99 (Pre-requisite level), 100-199 (Foundation or Introductory level), 200-299 (Intermediate level), 300-399 (Higher level) and 400-499 (Advanced level), 500-599 (First year course for two years Master Degree Programme), 600-699 (Second year course for two years Master Degree Programme), 700-799 & above (Courses of Doctoral students).
24. **Learning Outcomes:** Learning Outcomes represent what a learner knows, understands and is able to do on a completion of a learning process. It would be expressed in terms of knowledge, skills and competence.
25. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P, F and Ab.
26. **Credit Point:** It is the product of grade point and number of credits for a course.
27. **Semester Grade Point Average (SGPA):** It is a measure of performance or work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a

semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

28. **Cumulative Grade Point Average (CGPA):** it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

**O. GEN. B.COM. – 3:**

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

**O. GEN. B.COM. – 4:**

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

**O. GEN. B.COM. – 5:**

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

**O. GEN. B.COM. – 6:**

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

**O. GEN. B.COM. – 7:**

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

**O. GEN. B.COM. – 8:**

Admission granted by the affiliated college/institution to any student shall be provisional till the enrolment/registration/enlistment is made by the University & in case admission is granted at the risk of student on the basis of provisional eligibility certificate the conditions & instructions given by the University Circular published from time to time should be complied within the time limit fixed by the University or latest by the beginning of next semester otherwise, term kept by the such a student will be forfeited and no fees on any account will be refunded.

**O. GEN. B.COM. – 9:**

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

**O. GEN. B.COM. – 10:**

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

### **1<sup>ST</sup> YEAR:**

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

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

### **2<sup>ND</sup> YEAR:**

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

**Exit 2: UG Diploma:** A UG diploma shall be awarded if a student exit after two years (four semesters) after successfully **securing 88 credits** from level 4.5 to 5.0, with 44 credits at level 5.0. The student also needs to **secure 4 additional credits in summer internship/Apprenticeship** in major discipline or multidiscipline offered course. These students are allowed to re-enter within a period of **three years** and complete the degree programme within the **maximum period of seven years**.

### **3<sup>RD</sup> YEAR:**

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

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

### **4<sup>TH</sup> YEAR:**

**Entry 4.** A student seeking admission to a 4-year bachelor of commerce degree (Honours/Honours with Research) (Level 6.0) in a specified field of learning, must have completed all requirements of the relevant three-year bachelor of commerce degree (Level 5.5) and meet the entrance requirements, availability of seats and admission and fees regulations of the institutions.

After completing the requirements of a three-year Bachelor's degree programme, candidates shall be allowed to continue studies in the fourth year of the undergraduate programme to pursue and complete the Bachelor's degree in Honours and candidates who meet a minimum **75% shall be allowed** to continue studies in the fourth year of the undergraduate programme to pursue and complete the Bachelor's degree in Honours with Research.



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

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

**Summary of Multiple Exit System:**

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

**O. GEN. B.COM. – 11:**

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

**O. GEN. B.COM. – 12:**

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

**O. GEN. B.COM. – 13:**

A regular candidate of an affiliated college having obtained minimum marks for passing in CCE (i.e. 37% out of 50) and SEE (i.e. 37% out of 50) or more but fails to obtain minimum 37% aggregate marks will be required to re-appear in both the component viz CCE and SEE. In such a case candidate will not be required to keep term for the respective semester. The marks of the examination in which the student has passed will be carried forward.

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

### **O. COM. – 1**

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

### **O. COM. – 2**

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

- That the exam & subjects with which he/she has passed above said examinations are the same or comparable/convertible with the teaching & examination scheme of the University.
- That if he/she applies for admission in the mid of semester but within 15 days from the date of his/her parents joining in the state of Gujarat, the deficiency in attendance up to 25% will be condoned by the principal of the concerned affiliated college.
- Admitted candidate will have to keep terms for semester – III to VI or V & VI as a regular other candidate & all applicable provisions of the University Ordinances & Regulations & Rules shall apply to the candidate.
- The result of such a candidate at the end of semester – III, IV & V will be declared in normal course with other candidates result. The result of VI<sup>th</sup> (Final) semester will be declared by converting percentage of marks or grade which candidate has obtained at the examination of other University in first/second year as per provisions contained in Curriculum as per NEP 2020 introduced by the University w.e.f. academic year 2022- 2023.

### **O. COM. – 3**

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

### **O. COM. – 4**

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

### **O. COM. – 5**

To successfully complete a course, candidate will be required to obtain minimum 37% of 50 mark in CCE (Internal) examination as well as 37% of 50 marks in Semester End Evaluation (External examination) and should have also obtained 37% of marks in aggregate in each of the course and necessary credits as prescribed in the Curriculum/syllabus.

## **REGULATIONS:**

### **R. COM. – 1**

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

### **R. COM. – 2**

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

### **R. COM. – 3**

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

### **R. COM. – 4**

#### **Marks and Credit Hours:**

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

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

### **R. COM. – 5**

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

#### **(1) MAJOR COURSES:**

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

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

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

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

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

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

#### **Single Major/Double Major:**

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

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

**Bachelor’s Programmes with Double Major:** A learner must additionally secure a minimum 40% of total credits (53/70 credits) from the second major discipline specific courses for the 3-years/4-years bachelor’s degree to be awarded a double major degree. In short, student can opt two major (core) subjects as per their own choices.

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

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

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

**(2) MINOR COURSES:**

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

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

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

**VOCATIONAL EDUCATION AND TRAINING:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical. These courses must be aligned with National Skills Qualification Framework (NSQF).

**List of Vocational Courses**

| Discipline | Vocational Courses   |                                      |
|------------|--|--------------------------------------|
| Commerce   | 1. Business Administration<br>2. Office Secretary Training | 7. Retail<br>8. Office Assistantship |





|                               |   |
|-------------------------------|---|
| 3. Marketing & Salesmanship   | 9. Financial Market Management          |
| 4. Accountancy & Auditing     | 10. Insurance & Marketing               |
| 5. Accounting & Taxation      | 11. Stenography & Computer Applications |
| 6. Small & Medium Enterprises | 12. Banking & Financial Services        |

### (3) MULTIDISCIPLINARY COURSES:

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

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

### (4) ABILITY ENHANCEMENT COURSE (AEC)

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

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

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

| B. English Languages and other courses |   |
|--|---|
| 1.                                     | Practical English, Journalistic Writing               |
| 2.                                     | Functional Grammar and Composition                    |
| 3.                                     | Journalistic Writing                                  |
| 4.                                     | English and Communication Skills                      |
| 5.                                     | Business Communication                                |
| 6.                                     | Marketing and Mass communication                      |
| 7.                                     | Translation and interpretation in Gujarati to English |
| 8.                                     | Personality Development                               |

|     |  |
|-----|--|
| 9.  | Environment Conservation & Disaster Management |
| 10. | Life Skills                                    |
| 11. | Public Speaking                                |

#### (5) SKILLS ENHANCEMENT COURSES (SEC):

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

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

#### List of SEC Courses:

|  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• Presentation Skills</li> <li>• Team Building</li> <li>• Stress Management</li> <li>• Personality Development</li> <li>• Time Management</li> <li>• Prompt Engineering</li> <li>• Tally Accounting</li> <li>• Photography and Editing</li> <li>• Office Management</li> <li>• HR Analytics</li> <li>• Organic Farming</li> <li>• Wealth Management</li> <li>• Portfolio Manager</li> <li>• Family Business</li> <li>• Management</li> <li>• Mobile Repairing</li> <li>• Public Speaking</li> <li>• Social and Life Skills</li> <li>• Beautician</li> <li>• Holistic wellbeing</li> <li>• Fashion Designing</li> <li>• Creative Writing</li> <li>• Art of Translation</li> <li>• IT Skills &amp; Data Analysis</li> <li>• Basic IT Tools</li> <li>• Advance Spreadsheet Tools</li> <li>• Statistical Software Package</li> <li>• Financial Databased and</li> <li>• Analysis Software</li> <li>• Essentials of Python</li> <li>• Digital Marketing</li> <li>• Social Media Marketing</li> <li>• Graphics Designing and Animation</li> <li>• Entrepreneurship Skills</li> <li>• Catering Management</li> <li>• Radio Jockey</li> <li>• Meditation and Yoga</li> <li>• Tourism Management</li> <li>• Temple Management</li> <li>• working with People</li> <li>• Life Skills Education</li> </ul> | <ul style="list-style-type: none"> <li>• Web Development and Designing</li> <li>• Bakery and Confectionery</li> <li>• Game Designing</li> <li>• Foreign Language</li> <li>• Environmental Auditing</li> <li>• Electronic Product Testing</li> <li>• Innovation and Entrepreneurship</li> <li>• Web design and Development</li> <li>• Introduction to cloud computing</li> <li>• Lab Testing and Quality Assurance</li> <li>• Chemistry Lab Operations and Safety Measures</li> <li>• Environmental impact and risk assessment</li> <li>• Chemistry of Cosmetics and Hygiene Products</li> <li>• Sustainability Reporting</li> <li>• Design Thinking</li> <li>• Leadership Skills</li> <li>• भारतीय वास्तुविज्ञानकला</li> <li>• संस्कृत अभिनयकला</li> <li>• संस्कृत रंगमंचकला</li> <li>• नृत्य नाट्यशास्त्र (भरतमुनेः नाट्य शास्त्रानुसार)</li> <li>• ६४ कला - परिचय एवं प्रावीण्य (वात्स्यायन कामसूत्रानुसार)</li> <li>• पतंजले:- अष्टांगयोग</li> <li>• अभिलेखविद्या</li> <li>• संस्कृत एवं कंप्यूटरकला</li> <li>• अनुवाद कौशल्य एवं कला</li> <li>• वैदिक साहित्ये पर्यावरण संरक्षण-उपायाः</li> <li>• वैदिक साहित्ये कृषिकर्म</li> <li>• षोडश संस्काराः</li> <li>• यज्ञविज्ञानम्</li> <li>• लिपिविज्ञानम्</li> </ul> |
|--|--|

|  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Finance for Everyone</li> <li>• Personal Financial Planning</li> <li>• Yoga in Practice</li> <li>• Cyber Sphere and Security: Global Concerns</li> <li>• Childcare Management</li> <li>• Sound Engineering</li> </ul> | <ul style="list-style-type: none"> <li>• पाठसंपादन कला हस्तप्रत विज्ञान</li> <li>• भाषाप्रवेशे - प्रावीण्य भाषा</li> <li>• शुद्धीकरण कौशल्य</li> <li>• मंत्रोच्चार चिकित्सा पद्धति</li> <li>• कर्मकांडविद्या</li> </ul> |
|--|---|

#### (6) VALUE ADDED COURSE (VAC):

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

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

#### List of VAC Courses:

|  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• National Service Scheme (NSS)</li> <li>• National Cadet Corps (NCC)</li> <li>• Ayurveda and Nutrition</li> <li>• Constitutional Values and Fundamental Duties</li> <li>• Sports and Fitness</li> <li>• Emotional Intelligence</li> <li>• Digital Empowerment</li> <li>• Ethics and Culture</li> <li>• Culture and Communication</li> <li>• Ethics and Values in Ancient Indian Traditions</li> <li>• Fit India</li> <li>• Gandhi and Education</li> <li>• Panchkosha: Holistic Development of Personality</li> <li>• Yoga</li> <li>• Environmental Studies</li> <li>• Climate Change</li> <li>• Renewable Energy</li> <li>• Water Harvesting</li> <li>• Human Values and Ethics</li> <li>• Sustainable Development and Living</li> <li>• Drone Technology</li> <li>• Deep Learning</li> <li>• 3D Machining</li> <li>• Data Analysis</li> <li>• Sports for Life</li> <li>• Swachh Bharat</li> <li>• The Art of Being Happy</li> <li>• Vedic Mathematics</li> <li>• Visual and Performing Arts</li> <li>• Human Values</li> </ul> | <ul style="list-style-type: none"> <li>• Indian Bhakti Tradition Culture and Fine Arts</li> <li>• Applied Arts</li> <li>• Literature Culture and Cinema</li> <li>• Critical and Logical Thinking</li> <li>• Development</li> <li>• Indian constitution</li> <li>• Effective Waste Management</li> <li>• Conversation of Biological diversity</li> <li>• Management of Biological resources</li> <li>• Forest and Wildlife conversation</li> <li>• Machine Learning</li> <li>• Interpersonal Skills</li> <li>• Cultural Event Management</li> <li>• Emotional Intelligence</li> <li>• Social Skills</li> <li>• Spiritual Well being</li> <li>• Application Design</li> <li>• श्रीमद् भगवतगीता</li> <li>• संस्कृतशास्त्रे मानवलूल्यानि</li> <li>• नीतिशास्त्र एवं संस्कृतशास्त्रे मानवमूल्यानि</li> <li>• भारतीयपरंपरायां निहितविज्ञानम् महाभारतस्य-अनुशासनपर्वे-</li> <li>• प्रशासननीति: मनुस्मृति एवं याज्ञवल्क्यस्मृत्यां</li> <li>• निहितजीवनव्यवहारः</li> <li>• नीतिकथायां व्यवहारबोधः</li> <li>• उपनिषदे आध्यात्मविद्या</li> <li>• संस्कृतसाहित्ये लौकिकन्यायाः इत्यादि</li> </ul> |
|--|--|

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

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

SWAYAM (Study Webs of Active-Learning for Young Aspiring Minds) platform has been made available by the Government of India for online courses. The online learning courses available on the SWAYAM Platform will be considered for credit transfer. **Any regular student will be permitted to opt for only up to 40% of the total courses being offered, through the online learning courses provided through the SWAYAM platform.**

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

Students can pursue the MOOCs on SWAYAM platform which will be offered by:

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

### **COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy)**

Course structure of B. Com. Semester I to II (Level 4.5) is as under:

#### **Level 4.5: B. Com. Semester I & II (Certificate in Commerce)**

| <b>Semester - I</b> |                             |  |  |                  |              |                   |           |              |    |
|---------------------|-----------------------------|--|--|------------------|--------------|-------------------|-----------|--------------|----|
| <b>Sr. No</b>       | <b>Course Category</b>      | <b>Course Title</b>                              | <b>Course Credits</b>                      |                  |              | <b>Exam Marks</b> |           |              |    |
|                     |                             |  | <b>Theory</b>                              | <b>Practical</b> | <b>Total</b> | <b>IM</b>         | <b>EM</b> | <b>Total</b> |    |
| 1                   | Major 1                     | Financial Accounting – 1                         | 4  | 0                | 4            | 50                | 50        | 100          |    |
| 2                   | Major 2                     | Business Accounting – 1                          | 4  | 0                | 4            | 50                | 50        | 100          |    |
| 3                   | Minor 1<br>(Select Any One) | Business Management – 1                          | 4  | 0                | 4            | 50                | 50        | 100          |    |
|                     |                             | Business Economics – 1                           |  |                  |              | 50                | 50        | 100          |    |
|                     |                             | Financial Services – 1                           |  |                  |              | 50                | 50        | 100          |    |
| 4                   | MDC 1<br>(Select Any One)   | Entrepreneurship Development – 1                 | 4  | 0                | 4            | 50                | 50        | 100          |    |
|                     |                             | Business Statistics – 1                          |  |                  |              | 50                | 50        | 100          |    |
|                     |                             | Accounting Standard – 1                          |  |                  |              | 50                | 50        | 100          |    |
|                     |                             | Finance for Everyone                             |  |                  |              | 50                | 50        | 100          |    |
| 5                   | AEC 1<br>(Select Any One)   | Computer Application – I                         | 3  | 1                | 2            | 50                | 50        | 100          |    |
|                     |                             | Business English – 1                             | 2  | 0                |              | 50                | 50        | 100          |    |
| 6                   | SEC 1<br>(Select Any One)   | Personality Development and Corporate Skills – 1 | 2  | 0                | 2            | 50                | 50        | 100          |    |
|                     |                             | Other Courses                                    | Other courses from the pool of AEC Courses |                  |              |                   |           |              |    |
|                     |                             | Stock Market Operations – 1                      | 2  | 0                |              | 2                 | 25        | 25           | 50 |
|                     |                             | Good Governance                                  |  |                  |              |                   | 25        | 25           | 50 |
| Mind Management     | 25                          | 25   |  |                  | 50           |                   |           |              |    |
|                     |                             | Other Courses                                    | Other courses from the pool of SEC Courses |                  |              |                   |           |              |    |



| 7                    | VAC 1<br>(Select Any One)         | Indian Knowledge System – 1                      | 2  | 0         | 2         | 25   | 25 | 50    |    |     |  |
|----------------------|-----------------------------------|--|--|-----------|-----------|--|----|-------|----|-----|--|
|                      |                                   | Professional Ethics and Values                   |  |           |           | 25   | 25 | 50    |    |     |  |
| <b>TOTAL CREDITS</b> |                                   |  |  |           | <b>22</b> |  |    |       |    |     |  |
| 8                    | <b>Vocational / Exit Course/s</b> |  |  |           | <b>04</b> |  |    |       |    |     |  |
| <b>Semester - II</b> |                                   |  |  |           |           |  |    |       |    |     |  |
| Sr. No               | Course Category                   | Course Title                                     | Course Credits                             |           |           | Exam Marks                                 |    |       |    |     |  |
|                      |                                   |  | Theory                                     | Practical | Total     | IM   | EM | Total |    |     |  |
| 1                    | Major 3                           | Financial Accounting – 2                         | 4  | 0         | 4         | 50   | 50 | 100   |    |     |  |
| 2                    | Major 4                           | Business Accounting – 2                          | 4  | 0         | 4         | 50   | 50 | 100   |    |     |  |
| 3                    | (Select Any One)                  | Business Management – 2                          | 4  | 0         | 4         | 50   | 50 | 100   |    |     |  |
|                      |                                   | Business Economics – 2                           |  |           |           | 50   | 50 | 100   |    |     |  |
|                      |                                   | Financial Services – 2                           |  |           |           | 50   | 50 | 100   |    |     |  |
| 4                    | MDC 2<br>(Select Any One)         | Entrepreneurship Development – 2                 | 4  | 0         | 4         | 50   | 50 | 100   |    |     |  |
|                      |                                   | Business Statistics – 2                          |  |           |           | 50   | 50 | 100   |    |     |  |
|                      |                                   | Accounting Standard – 2                          |  |           |           | 50   | 50 | 100   |    |     |  |
|                      |                                   | Principles Of Management                         |  |           |           | 50   | 50 | 100   |    |     |  |
|                      |                                   | Computer Application-II                          |  |           |           | 3  | 1  | 50    | 50 | 100 |  |
| 5                    | AEC 2<br>(Select Any One)         | Business English – 2                             | 2  | 0         | 2         | 25   | 25 | 50    |    |     |  |
|                      |                                   | Personality Development and Corporate Skills – 2 | 1  | 1         |           | 25   | 25 | 50    |    |     |  |
|                      |                                   | Other Courses                                    | Other courses from the pool of AEC Courses |           |           |  |    |       |    |     |  |
| 6                    | SEC 2<br>(Select Any One)         | Stock Market Operations – 2                      | 2  | 0         | 2         | 25   | 25 | 50    |    |     |  |
|                      |                                   | Event Management                                 |  |           |           | 25   | 25 | 50    |    |     |  |
|                      |                                   | Time Management                                  |  |           |           | 25   | 25 | 50    |    |     |  |
|                      |                                   | Other Courses                                    |  |           |           | Other courses from the pool of SEC Courses |    |       |    |     |  |
| 7                    | VAC 2<br>(Select Any One)         | Personal Financial Planning                      | 2  | 0         | 2         | 25   | 25 | 50    |    |     |  |
|                      |                                   | Environmental Studies – 1                        |  |           |           | 25   | 25 | 50    |    |     |  |
|                      |                                   | Business Incubation                              |  |           |           | 25   | 25 | 50    |    |     |  |
|                      |                                   | NSS / NCC  |  |           |           | As per SOP of Shri Govind Guru University  |    |       |    |     |  |
|                      |                                   | Other Courses                                    |  |           |           | Other courses from the pool of VAC Courses |    |       |    |     |  |
| <b>TOTAL CREDITS</b> |                                   |  |  |           | <b>22</b> |  |    |       |    |     |  |
| 8                    | <b>Vocational /Exit Course/s</b>  |  |  |           | <b>04</b> |  |    |       |    |     |  |

IM = Inter Exam Marks, EM = External Exam Marks

## **R. COM. – 6**

### **Assessment of Student Learning:**

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

**The concerned faculty shall be accountable for transparency and reliability of entire evaluation of the student in the concerned Course.** The CAC (College Advisory Council) shall announce policy for CCE for all the Courses in the college in the beginning of the Semester, the same shall be communicated to the students.

In each course, every credit carries 25 marks, of which 50% marks is assigned for CCE and rest 50% marks for SEE. The 50% marks assigned to the CCE is distributed between the continuous classroom evaluation and mid-term evaluation. The pattern may be as follow:

| Sr. No. | Evaluation                                   | 4 credit subjects (Marks) | 2 credit subjects (Marks) |
|---------|--|---------------------------|---------------------------|
| 1       | CCE (50%)<br>Classroom & Mid-Term Evaluation | 50                        | 25                        |
| 2       | SEE (50%)                                    | 50                        | 25                        |
|         | <b>TOTAL</b>                                 | <b>100</b>                | <b>50</b>                 |

### Continuous and Comprehensive Evaluation (CCE):

Subject-wise CCE will be undertaken by the concerned faculty member. The mode of evaluation will be decided by the faculty member concerned with the subject. Normally CCE consists of class participation, case analysis and presentation, assignment, tutorials, slip tests(announced/surprised), quizzes, attendance etc. or any combination of these. The students are expected to submit their answer scripts/ reports of internal evaluation within the stipulated time. Failure to do so may result in the script not being valued. Another part of CCE consists of mid-term written evaluation, which is compulsory for all students. It can be done in a scheduled manner. **The duration of the mid-term evaluation shall be one hour.**

### Semester End Evaluation (SEE):

The SEE carries 50% of the marks assigned to a course. SEE shall be of **2 ½ hours for 4 credit course and 2 hours in case of 2 credit courses.** The controller of the examination will conduct these examinations. Paper setting and evaluation will be done by the external examiners to an extent of 50% of the evaluation process. This examination shall be conducted as per a schedule which shall be notified in advance.

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

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

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

### Eligibility Criteria to appear in SEE:

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

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

### Models of evaluation:

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

| Model for Theory Courses     |                |
|------------------------------|----------------|
| CCE- 50% (100)               | SEE- 50% (100) |
| Exam Pattern                 | Marks          |
| Class Test (Best 2 out of 3) | 30             |
| Quiz (Best 3 out of 4)       | 30             |
| Active Learning              | 10             |

|  |            |
|--|------------|
| Home Assignment                                      | 10         |
| Class Assignment                                     | 10         |
| Attendance   | 10         |
| <b>Continuous and Comprehensive Evaluation (CCE)</b> | <b>100</b> |
| <b>Semester-End Evaluation (SEE)</b>                 | <b>100</b> |

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

| <b>CONTINUOUS AND COMPREHENSIVE EVALUATION (CCE) [50 Marks]</b> |   |              |
|---|---|--------------|
| <b>No.</b>  | <b>Particulars</b>  | <b>Marks</b> |
| 1   | Continuous and Comprehensive Evaluation (CCE)             | <b>50</b>    |
| <b>SEMESTER END EVALUATION (SEE) [50 Marks]</b>                 |   |              |
| <b>Sr. No.</b>  | <b>Particulars</b>  | <b>Marks</b> |
| 1   | QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1) | 10           |
| 2   | QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2) | 10           |
| 3   | QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3) | 10           |
| 4   | QUESTION -4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4) | 10           |
| 5   | QUESTION -5 (From Unit 5) (OR) QUESTION - 5 (From Unit 5) | 10           |
|   |   | <b>50</b>    |
| <b>Total Marks</b>  |   | <b>100</b>   |

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

| <b>CONTINUOUS AND COMPREHENSIVE EVALUATION (CCE) [50 Marks]</b> |   |              |
|---|---|--------------|
| <b>No.</b>  | <b>Particulars</b>  | <b>Marks</b> |
| 1   | Continuous and Comprehensive Evaluation (CCE)                       | <b>50</b>    |
| <b>SEMESTER END EVALUATION (SEE) [50 Marks]</b>                 |   |              |
| <b>Sr. No.</b>  | <b>Particulars</b>  | <b>Marks</b> |
| 1   | PRACTICAL QUE. -1 (From Unit 1) (OR) PRACTICAL QUE. 1 (From Unit 1) | 10           |
| 2   | PRACTICAL QUE. -2 (From Unit 2) (OR) PRACTICAL QUE. 2 (From Unit 2) | 10           |
| 3   | PRACTICAL QUE. -3 (From Unit 3) (OR) PRACTICAL QUE. 3 (From Unit 3) | 10           |
| 4   | PRACTICAL QUE. -4 (From Unit 4) (OR) PRACTICAL QUE. 4 (From Unit 4) | 10           |
| 5   | PRACTICAL QUE. -5 (From Unit 5) (OR) PRACTICAL QUE. 5 (From Unit 5) | 10           |
|   |   | <b>50</b>    |
| <b>Total Marks</b>  |   | <b>100</b>   |

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

| <b>CONTINUOUS AND COMPREHENSIVE EVALUATION (CCE) [25 Marks]</b> |   |              |
|---|---|--------------|
| <b>No.</b>  | <b>Particulars</b>  | <b>Marks</b> |
| 1   | Continuous and Comprehensive Evaluation (CCE)             | 25           |
| <b>SEMESTER END EVALUATION (SEE) [25 Marks]</b>                 |   |              |
| <b>Sr. No.</b>  | <b>Particulars</b>  | <b>Marks</b> |
| 1   | QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1) | 09           |
| 2   | QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2) | 08           |
| 3   | QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3) | 08           |
|   |   | <b>25</b>    |
| <b>Total Marks</b>  |   | <b>50</b>    |

**Note:**

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

**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 & Management shall announce policy for the practical examination in advanced and it shall be made known to the students also in advance. There shall not be internal assessment test for practical/laboratory work.

**R. COM. – 8**

**Research Dissertation work:** The research dissertation work and the Supervisor shall be assigned to the student by the concerned college well in advance. Evaluation of dissertation will be done by the subject experts appointed by the university. Maximum marks of the dissertation will be 200 each. Passing standard will be 37% of 200 Total Marks.

**R. COM. – 9**

**Semester End Examination (SEE):** The duration of the Semester End Examination shall be 2 hours and 30 minutes per theory course of 4 credits and 2 hours per theory course of 2 credits. For practical course consider as per given the particular curriculum. For more detail see R.COM. 6.

**R. COM. – 10**

**Letter Grades and Grade Points**

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

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

| Sr. No. | Letter Grade      | Grade Point | Marks (In %) |
|---------|-------------------|-------------|--------------|
| 1       | O (outstanding)   | 10          | 97.0-100     |
| 2       | A+ (Excellent)    | 9           | 87.0-96.9    |
| 3       | A (Very good)     | 8           | 77.0-86.9    |
| 4       | B+ (Good)         | 7           | 67.0-76.9    |
| 5       | B (Above average) | 6           | 57.0-66.9    |
| 6       | C (Average)       | 5           | 47.0-56.9    |
| 7       | P (Pass)          | 4           | 37.0-46.9    |
| 8       | F (Fail)          | 0           | Below 37.0   |
| 9       | Ab (Absent)       | 0           | Absent       |

**Computation of SGPA and CGPA**

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

- 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.



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

Where  $C_i$  is the number of credits of the  $i^{\text{th}}$  course and  $G_i$  is the grade point scored by the student in the  $i^{\text{th}}$  course.

#### Example for Computation of SGPA

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

- 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.

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

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

#### Example for Computation of CGPA

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

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

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. – 13

The subject chosen by the student in minor 1 in the first semester is compulsory for him/her to choose till semester 6. E.g. If the student chooses business management 1 in the first semester, he/she has to choose business management as a minor subject till the semester 6.

**WHO CAN TEACH:**

| SEMESTER - I  |                             |  |   |
|---------------|-----------------------------|--|---|
| Sr. No        | Course Category             | Course Title                                     | Who Can Teach ?                           |
| 1             | Major 1                     | Financial Accounting – 1                         | Accountancy, Commerce                     |
| 2             | Major 2                     | Business Accounting – 1                          | Accountancy, Commerce                     |
| 3             | Minor 1<br>(Select Any One) | Business Management – 1                          | Management, Commerce, Accountancy         |
|               |                             | Business Economics – 1                           | Economics, Commerce                       |
|               |                             | Financial Services – 1                           | Commerce, Accountancy, Management         |
| 4             | MDC 1<br>(Select Any One)   | Entrepreneurship Development – 1                 | Economics, Commerce                       |
|               |                             | Business Statistics – 1                          | Statistics, Mathematics, Commerce         |
|               |                             | Accounting Standard – 1                          | Accountancy, Commerce                     |
|               |                             | Finance for Everyone                             | Commerce, Accountancy, Management         |
|               |                             | Computer Application – I                         | Computer, Commerce                        |
| 5             | AEC 1<br>(Select Any One)   | Business English – 1                             | English, Commerce                         |
|               |                             | Personality Development and Corporate Skills – 1 | Commerce, Management, English             |
|               |                             | Other Courses                                    | As per pool of AEC Courses                |
| 6             | SEC 1<br>(Select Any One)   | Stock Market Operations – 1                      | Commerce, Management, Economics           |
|               |                             | Good Governance                                  | Commerce, Management, Accountancy         |
|               |                             | Mind Management                                  | Commerce, Management, Accountancy         |
|               |                             | Other Courses                                    | As per pool of SEC Courses                |
| 7             | VAC 1<br>(Select Any One)   | Indian Knowledge System – 1                      | English, Commerce Accountancy, etc.       |
|               |                             | Professional Ethics and Values                   | Commerce, Management, Accountancy         |
| SEMESTER - II |                             |  |   |
| Sr. No        | Course Category             | Course Title                                     | Who Can Teach ?                           |
| 1             | Major 3                     | Financial Accounting – 2                         | Accountancy, Commerce                     |
| 2             | Major 4                     | Business Accounting – 2                          | Accountancy, Commerce                     |
| 3             | Minor 2<br>(Select Any One) | Business Management – 2                          | Management, Commerce, Accountancy         |
|               |                             | Business Economics – 2                           | Economics, Commerce                       |
|               |                             | Financial Services – 2                           | Commerce, Accountancy, Management         |
| 4             | MDC 2<br>(Select Any One)   | Entrepreneurship Development – 2                 | Economics, Commerce                       |
|               |                             | Business Statistics – 2                          | Statistics, Mathematics, Commerce         |
|               |                             | Accounting Standard – 2                          | Accountancy, Commerce                     |
|               |                             | Principles Of Management                         | Commerce, Accountancy, Management         |
|               |                             | Computer Application-II                          | Computer, Commerce                        |
| 5             | AEC 2<br>(Select Any One)   | Business English – 2                             | English, Commerce                         |
|               |                             | Personality Development and Corporate Skills – 2 | Commerce, Management, English             |
|               |                             | Other Courses                                    | As per pool of AEC Courses                |
| 6             | SEC 2<br>(Select Any One)   | Stock Market Operations – 2                      | Commerce, Management, Economics           |
|               |                             | Event Management                                 | Commerce, Management, Accountancy         |
|               |                             | Time Management                                  | Commerce, Management, Accountancy         |
|               |                             | Other Courses                                    | As per pool of SEC Courses                |
| 7             | VAC 2<br>(Select Any One)   | Personal Financial Planning                      | Commerce, Management, Accountancy         |
|               |                             | Environmental Studies – 1                        | English, Commerce, Management             |
|               |                             | Business Incubation                              | Commerce, Management, English             |
|               |                             | NSS / NCC  | As per SOP of Shri Govind Guru University |
|               |                             | Other Courses                                    | As per pool of VAC Courses                |

**SHRI GOVIND GURU UNIVERSITY – VINZOL (GODHRA)  
CREDIT FRAMEWORK FOR 3/4 YEARS UG PROGRAMME (HONOURS) & (HONOURS WITH RESEARCH)**

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

### SUMMARY OF CREDIT STRUCTURE FOR 3/4 YEARS UG DEGREE PROGRAMME

| NCrF Credit Level | Qualification   | Required Credits | No. of Semesters | Time (Years) |
|-------------------|---|------------------|------------------|--------------|
| 4.5               | UG Certificate  | 44               | 2                | 1            |
| 5.0               | UG Diploma  | 88               | 4                | 2            |
| 5.5               | UG Degree   | 132              | 6                | 3            |
| 6.0               | UG Honours Degree <b>OR</b><br>UG Honours With Research | 176              | 8                | 4            |

### MINIMUM CREDIT REQUIREMENTS TO AWARD DEGREE UNDER EACH CATEGORY

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



## COURSE & CREDIT STRUCTURE OF Bachelor of Commerce (Major Accountancy)

### Level 4.5: B. Com. Semester I & II (Certificate in Commerce)

| Semester - I         |                                   |  |  |           |           |  |    |       |
|----------------------|-----------------------------------|--|--|-----------|-----------|--|----|-------|
| Sr. No               | Course Category                   | Course Title                                     | Course Credits                             |           |           | Exam Marks                                 |    |       |
|                      |                                   |  | Theory                                     | Practical | Total     | IM   | EM | Total |
| 1                    | Major 1                           | Financial Accounting – 1                         | 4  | 0         | 4         | 50   | 50 | 100   |
| 2                    | Major 2                           | Business Accounting – 1                          | 4  | 0         | 4         | 50   | 50 | 100   |
| 3                    | Minor 1<br>(Select Any One)       | Business Management – 1                          | 4  | 0         | 4         | 50   | 50 | 100   |
|                      |                                   | Business Economics – 1                           |  |           |           | 50   | 50 | 100   |
|                      |                                   | Financial Services – 1                           |  |           |           | 50   | 50 | 100   |
| 4                    | MDC 1<br>(Select Any One)         | Entrepreneurship Development – 1                 | 4  | 0         | 4         | 50   | 50 | 100   |
|                      |                                   | Business Statistics – 1                          |  |           |           | 50   | 50 | 100   |
|                      |                                   | Accounting Standard – 1                          |  |           |           | 50   | 50 | 100   |
|                      |                                   | Finance for Everyone                             |  |           |           | 50   | 50 | 100   |
|                      |                                   | Computer Application – I                         |  |           |           | 3  | 1  | 4     |
| 5                    | AEC 1<br>(Select Any One)         | Business English – 1                             | 2  | 0         | 2         | 50   | 50 | 100   |
|                      |                                   | Personality Development and Corporate Skills – 1 | 2  | 0         |           | 50   | 50 | 100   |
|                      |                                   | Other Courses                                    | Other courses from the pool of AEC Courses |           |           |  |    |       |
| 6                    | SEC 1<br>(Select Any One)         | Stock Market Operations – 1                      | 2  | 0         | 2         | 25   | 25 | 50    |
|                      |                                   | Good Governance                                  |  |           |           | 25   | 25 | 50    |
|                      |                                   | Mind Management                                  |  |           |           | 25   | 25 | 50    |
|                      |                                   | Other Courses                                    |  |           |           | Other courses from the pool of SEC Courses |    |       |
| 7                    | VAC 1<br>(Select Any One)         | Indian Knowledge System – 1                      | 2  | 0         | 2         | 25   | 25 | 50    |
|                      |                                   | Professional Ethics and Values                   |  |           |           | 25   | 25 | 50    |
| <b>TOTAL CREDITS</b> |                                   |  |  |           | <b>22</b> |  |    |       |
| 8                    | <b>Vocational / Exit Course/s</b> |  |  |           | <b>04</b> |  |    |       |
| Semester - II        |                                   |  |  |           |           |  |    |       |
| Sr. No               | Course Category                   | Course Title                                     | Course Credits                             |           |           | Exam Marks                                 |    |       |
|                      |                                   |  | Theory                                     | Practical | Total     | IM   | EM | Total |
| 1                    | Major 3                           | Financial Accounting – 2                         | 4  | 0         | 4         | 50   | 50 | 100   |
| 2                    | Major 4                           | Business Accounting – 2                          | 4  | 0         | 4         | 50   | 50 | 100   |
| 3                    | Minor 2<br>(Select Any One)       | Business Management – 2                          | 4  | 0         | 4         | 50   | 50 | 100   |
|                      |                                   | Business Economics – 2                           |  |           |           | 50   | 50 | 100   |
|                      |                                   | Financial Services – 2                           |  |           |           | 50   | 50 | 100   |
| 4                    | MDC 2<br>(Select Any One)         | Entrepreneurship Development – 2                 | 4  | 0         | 4         | 50   | 50 | 100   |
|                      |                                   | Business Statistics – 2                          |  |           |           | 50   | 50 | 100   |
|                      |                                   | Accounting Standard – 2                          |  |           |           | 50   | 50 | 100   |
|                      |                                   | Principles Of Management                         |  |           |           | 50   | 50 | 100   |
|                      |                                   | Computer Application-II                          |  |           |           | 3  | 1  | 4     |
| 5                    | AEC 2<br>(Select Any One)         | Business English – 2                             | 2  | 0         | 2         | 25   | 25 | 50    |
|                      |                                   | Personality Development and Corporate Skills – 2 | 1  | 1         |           | 25   | 25 | 50    |
|                      |                                   | Other Courses                                    | Other courses from the pool of AEC Courses |           |           |  |    |       |
| 6                    | SEC 2<br>(Select Any One)         | Stock Market Operations – 2                      | 2  | 0         | 2         | 25   | 25 | 50    |
|                      |                                   | Event Management                                 |  |           |           | 25   | 25 | 50    |
|                      |                                   | Time Management                                  |  |           |           | 25   | 25 | 50    |
|                      |                                   | Other Courses                                    |  |           |           | Other courses from the pool of SEC Courses |    |       |
| 7                    | VAC 2<br>(Select Any One)         | Personal Financial Planning                      | 2  | 0         | 2         | 25   | 25 | 50    |
|                      |                                   | Environmental Studies – 1                        |  |           |           | 25   | 25 | 50    |
|                      |                                   | Business Incubation                              |  |           |           | 25   | 25 | 50    |

|   |                                  |               |  |           |  |  |
|---|----------------------------------|---------------|--|-----------|--|--|
|   |                                  | NSS / NCC     | As per SOP of Shri Govind Guru University  |           |  |  |
|   |                                  | Other Courses | Other courses from the pool of VAC Courses |           |  |  |
|   |                                  |               | <b>TOTAL CREDITS</b>                       | <b>22</b> |  |  |
| 8 | <b>Vocational /Exit Course/s</b> |               |  | <b>04</b> |  |  |

**Group Names (Minor Course):**

1. Business Management
2. Business Economics
3. Financial Services



# CURRICULUM

For

**B.COM.**

**Semester – 1**

**(With effective from June - 2023)**



**Level 4.5: B. Com. Semester I & II (Certificate in Commerce)**

| <b>SEMESTER – I</b>  |                                  |  |                |                 |
|----------------------|----------------------------------|--|----------------|-----------------|
| <b>Sr. No.</b>       | <b>Course Category</b>           | <b>Course Title</b>                              | <b>Credits</b> | <b>Page No.</b> |
| 1                    | Major 1                          | Financial Accounting – 1                         | 4              | 29              |
| 2                    | Major 2                          | Business Accounting – 1                          | 4              | 31              |
| 3                    | Minor 1<br>(Select Any One)      | Business Management – 1                          | 4              | 33              |
|                      |                                  | Business Economics – 1                           |                | 35              |
|                      |                                  | Financial Services – 1                           |                | 37              |
| 4                    | MDC 1<br>(Select Any One)        | Entrepreneurship Development – 1                 | 4              | 38              |
|                      |                                  | Business Statistics – 1                          |                | 40              |
|                      |                                  | Accounting Standard – 1                          |                | 42              |
|                      |                                  | Finance for Everyone                             |                | 44              |
|                      |                                  | Computer Application – I                         |                | 46              |
| 5                    | AEC 1<br>(Select Any One)        | Business English – 1                             | 2              | 49              |
|                      |                                  | Personality Development and Corporate Skills – 1 |                | 51              |
|                      |                                  | Other Courses                                    |                | 53              |
| 6                    | SEC 1<br>(Select Any One)        | Stock Market Operations – 1                      | 2              | 54              |
|                      |                                  | Good Governance                                  |                | 55              |
|                      |                                  | Mind Management                                  |                | 57              |
|                      |                                  | Other Courses                                    |                | 58              |
| 7                    | VAC 1<br>(Select Any One)        | Indian Knowledge System – 1                      | 2              | 59              |
|                      |                                  | Professional Ethics and Values                   |                | 61              |
| <b>Total Credits</b> |                                  |  | <b>22</b>      |                 |
| 8                    | <b>Vocational / Exit Courses</b> |  | <b>04</b>      | 62              |

अमृतम् तु विधा



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1****TITLE OF THE COURSE: FINANCIAL ACCOUNTING – 1**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 1       | BCM23MJ101  | MAJOR 1         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

- The course aims to help learners to acquire conceptual knowledge of financial accounting.
- To impart skills for recording various kinds of business transactions

**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. Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
3. Give accounting treatments in the books of the Consignor and Consignee
4. Prepare joint venture accounts with various methods
5. Give accounting Treatment of joint life policy premium paid by the firm.

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

|   |           |
|---|-----------|
| (a) Surplus Capital Method (Proportionate Capital Method)<br>(b) Maximum Loss Method<br>- <b>Practical Questions of both methods</b>  |           |
| <b>UNIT NO. 5 : JOINT VENTURE ACCOUNTS</b>  |           |
| - Introduction-<br>- Meaning and characteristics of Joint Venture<br>- Accounting procedure for Joint Venture transactions<br>- Various methods for Joint Venture Accounting<br>[A] Recording Joint Venture transactions by only one partner<br>[B] Recording Joint Venture transactions by all partner<br>[C] Joint Venture for goods sending on consignment<br>[D] Independent books for Joint Venture when a separate<br>Joint Bank Accounting is used<br>[E] Memorandum Joint Venture Account<br>- <b>Practical Questions</b> | <b>12</b> |
| <b>Total Lectures/Hours</b>   |           |
|   | <b>60</b> |

### 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.*

अमृतम् तु विधा

# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: BUSINESS ACCOUNTING - 1

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 2       | BCM23MJ102  | MAJOR 2         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

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

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

**Suggested Readings:**

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

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



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: BUSINESS MANAGEMENT – 1 (FINANCIAL MANAGEMENT – 1)

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 3       | BCM23MN101  | MINOR 1         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

### Course Objectives:

- The objective of this course is to help the students understand the fundamental concepts
- To familiarize the learners with the principles and practices of financial management.

### Learning Outcomes:

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

1. Explain the nature and scope of financial management;
2. Assess the impact of time value of money in different business decisions;
3. Know the sources of security finance and internal finance in detail;
4. Know the sources of long-term finance and bridge financing and Loan syndication and suggests best source of finance;
5. Get knowledge on new financial institutions.

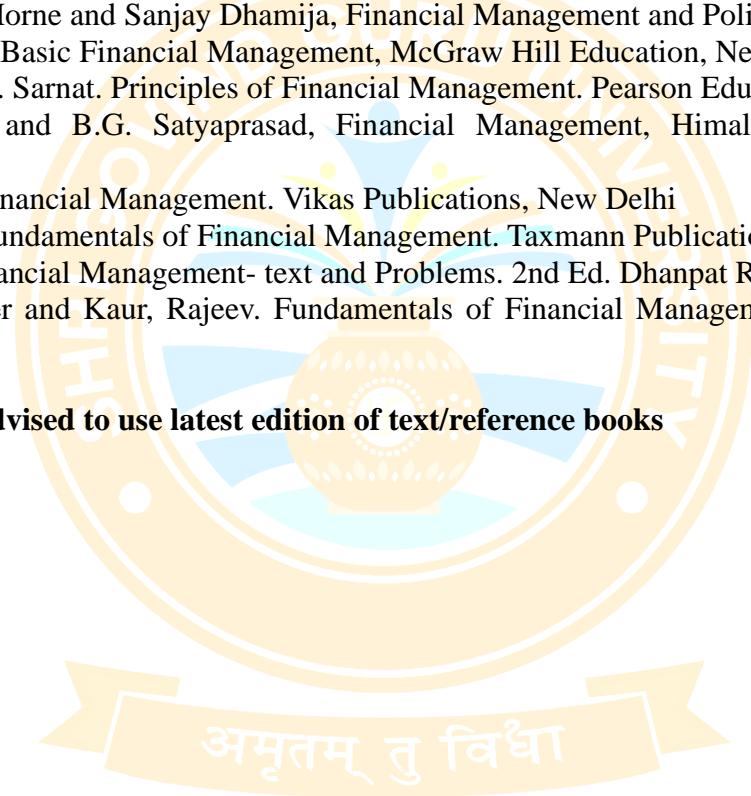
| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION TO FINANCIAL MANAGEMENT</b>  |                 |
| <ul style="list-style-type: none"><li>- Introduction, Meaning and Definition, Evolution</li><li>- Nature, Scope and Functions of financial management</li><li>- Objectives of financial management, Profit Maximization Vs Wealth Maximization</li><li>- Fundamental Principles of Finance- Agency theory</li><li>- Affecting factors, Risk and Return trade off</li></ul>  | 12              |
| <b>UNIT NO. 2 : TIME VALUE OF MONEY</b>   |                 |
| <ul style="list-style-type: none"><li>- Introduction &amp; Meaning</li><li>- Reasons for time value of money</li><li>- Compound Value Concept, Present Value Concept</li><li>- Practical Application of compounding and present value techniques in financial decisions (Simple practical examples should be asked in examination)</li></ul>  | 12              |
| <b>UNIT NO. 3 : SOURCES OF FINANCE -1<br/>[SECURITY FINANCING AND INTERNAL FINANCING]</b>   |                 |
| <ul style="list-style-type: none"><li>- Introduction</li><li>- Security finance<ul style="list-style-type: none"><li>➤ Preference Shares</li><li>➤ Ordinary (Equity) Shares</li><li>➤ Deferred Shares (Founders' Shares)</li><li>➤ Debentures</li></ul></li><li>- Internal financing<ul style="list-style-type: none"><li>➤ Depreciation funds</li><li>➤ Ploughing Back of Profit (Retained Earnings)</li></ul></li></ul> | 12              |
| <b>UNIT NO. 4 : SOURCES OF FINANCE -2 [LOAN FINANCING]</b>  |                 |
| <ul style="list-style-type: none"><li>- Introduction</li><li>- Loan financing<ul style="list-style-type: none"><li>[A] Short Term- Meaning-Characteristics</li><li>[B] Long Term -Meaning-Characteristics</li></ul></li></ul>   | 12              |

|   |           |
|---|-----------|
| Types of long-term loans<br>Conceptual back ground of IFC, SFC, IDBI, UTI IDFC<br>- Bridge financing and Loan syndication<br>- Book-building and Promoters' contribution  |           |
| <b>UNIT NO. 5 : SOURCES OF FINANCE -3 [FINANCIAL SERVICES]</b>  |           |
| - Introduction<br>- New Financial Services:<br>➤ Venture Capital: Meaning, Definition, Types, Government policies<br>➤ Mutual Funds: Meaning, Definition, Types<br>➤ Factoring Services: Meaning, Definition, Types | <b>12</b> |
| <b>Total Lectures/Hours</b>   | <b>60</b> |

### Suggested Readings:

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

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



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: BUSINESS ECONOMICS – 1 (MICRO ECONOMICS – 1)

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 3       | BCM23MN102  | MINOR 1         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

### Course Objectives:

- The course is designed to provide a sound training in microeconomic theory to formally analyze the behaviour of individual agents.
- This course looks at the behaviour of the consumer and the producer and also covers the behaviour of a competitive firm.

### Learning Outcomes:

1. The course trains the students of Economics about the basic elements of consumer theory and production theory and the functioning of perfectly competitive market.
2. The students learn some basic principles of microeconomics, interactions of supply and demand.
3. This course aims to give students a solid grasp of concept and types of production cost.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION</b>  |                 |
| Introduction and Meaning, Definition of Economics, Nature and Significance of economics, Basic problems of economics, Importance of Economics. Micro and Macro Analysis. Approaches to Economic Analysis. Partial Equilibrium vs. General Equilibrium, Comparative Static and Dynamic analysis, Positive and Normative Approaches.  | 12              |
| <b>UNIT NO. 2 : THEORY OF CONSUMER BEHAVIOR</b>   |                 |
| <b>Utility Analysis:</b> Cardinal Utility Theory, Law of Diminishing Marginal Utility, Law of EquiMarginal Utility, Ordinal Utility Theory: Indifference Curve Analysis, Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods. Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. Consumer Surplus | 12              |
| <b>UNIT NO. 3 : SUPPLY AND DEMAND ANALYSIS</b>  |                 |
| Law of Demand, Movements and Shifts in Demand Curve. Elasticity of Demand, Price, Income and Cross Elasticity. Degree of Elasticity. Methods of Measuring Elasticity are of Demand: Point, Law of Supply, Movement and Shifts in Supply Curves. Elasticity of Supply, Determinants of Supply. Derivation of Supply curve.   | 12              |
| <b>UNIT NO. 4 : THEORY OF PRODUCTION</b>  |                 |
| Concept of Production. Production Functions: Isoquants. Scale of Production. Returns to Scale. Law of Variable Proportions and Variable Returns to Scale. Economies of Scale and Scope. Limitations of Production Function Analysis.  | 12              |
| <b>UNIT NO. 5 : PRODUCTION COSTS: CONCEPTS AND TYPES</b>  |                 |
| Cost: Opportunity, Economic, Implicit and Explicit, Short Run, Long Run, Fixed and Variable Costs. Relationship between Average and Marginal Costs Curves in Short run and Long run, Break Even Point Analyses.   | 12              |
| <b>Total Lectures/Hours</b>   | <b>60</b>       |

**Suggested Readings:**

1. Bernheim, B., Whinston, M. (2009). Microeconomics. Tata McGraw-Hill.
2. Mankiw, N. (2007). Economics: Principles and applications, 4th ed. Cengage Learning.

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





**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1****TITLE OF THE COURSE: FINANCIAL SERVICES – 1  
(INDIAN FINANCIAL SYSTEM)**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 3       | BCM23MN103  | MINOR 1         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

- The main objective of this course is to provide students with basic concepts and theories of Finance, its markets and various services provided in the finance sector and to provide the knowledge of various instruments traded in the financial markets

**Learning Outcomes:**

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

- Analyse the financial market processes and their factors, and make successful financial decisions at an individual as well as company level;
- Analyse different credit instruments and ownership instruments
- Understand the current financial system in India;
- Analyse recent changes and elements of financial markets and services

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION OF FINANCIAL SYSTEM</b>  |                 |
| Introduction, Meaning and Definition, Tracing the history of Indian financial system, Characteristics, Significance, Components of formal financial system, Functions of Financial System, Key elements of well-functioning financial system. Constitution of Indian financial system to economic development | <b>12</b>       |
| <b>UNIT NO. 2 : FINANCIAL INSTITUTIONS</b>  |                 |
| Introduction, Types of banking and non-banking financial institutions, constitutions, objectives and functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank   | <b>12</b>       |
| <b>UNIT NO. 3 : MONEY MARKET</b>  |                 |
| Introduction, Meaning, Functions and Various Instruments of Money Market, Emerging Structure of Indian Money Market; Characteristics of a developed money market,   | <b>12</b>       |
| <b>UNIT NO. 4 : PRIMARY MARKET</b>  |                 |
| Introduction, Concept, Features of Primary Market, Primary Market Instruments of Issue and Methods of Flotation, Types of Brokers, Underwriters, IPO, FPO.  | <b>12</b>       |
| <b>UNIT NO. 5 SECONDARY MARKET</b>  |                 |
| Introduction, Meaning, Concept, Stock Exchange: History and Development, National Stock Exchange of India, OTCEI, New Directives, Operations of stock exchange  | <b>12</b>       |
| <b>Total Lectures/Hours</b>   | <b>60</b>       |

**Suggested Readings:**

1. Bharti Pathak – Indian Financial System, Pearson Education
2. M. Y. Khan - Indian financial System, Tata McGraw Hill
3. L.M. Bhole - Financial institutions & markets, Tata McGraw Hill.
4. P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.
5. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani Publishers.
6. Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1****TITLE OF THE COURSE: ENTREPRENEURSHIP DEVELOPMENT – 1**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 4       | BCM23MD101  | MDC 1           | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course 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 |
|---|-----------------|
| <b>UNIT NO. 1 INTRODUCTION</b>  |                 |
| Introduction, Meaning and Concept of Entrepreneur and Entrepreneurship; Elements, determinants and importance of entrepreneurship and creative Behaviour; Classification of Entrepreneurs, Essentials of a Successful Entrepreneur, Factors Influencing Entrepreneurship; Entrepreneurship and creative response to the society' problems and at work; Entrepreneurial Trait and Skills, Dimensions of entrepreneurship.              | <b>12</b>       |
| <b>UNIT NO. 2 ENTREPRENEURSHIP IN INDIA</b>   |                 |
| 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.  | <b>12</b>       |
| <b>UNIT NO. 3 ENTREPRENEURSHIP ECOSYSTEM</b>  |                 |
| 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.   | <b>12</b>       |
| <b>UNIT NO. 4 SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY</b>  |                 |
| 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. | <b>12</b>       |
| <b>UNIT NO. 5 MOBILIZING RESOURCES</b>  |                 |
| Introduction, Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management, Basic start-up problems.  | <b>12</b>       |
| <b>Total Lectures/Hours</b>   | <b>60</b>       |

**Suggested Readings:**

1. Desai, Vasant. (2019). Entrepreneurial Development, Himalaya Publishing House.
2. Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
5. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

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



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: BUSINESS STATISTICS – 1

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 4       | BCM23MD102  | MDC 1           | 4             | 60             | Nil             | 50                  | 50                  | 100         |

### Course Objectives:

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

### Learning Outcomes:

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

- Develop an understanding of the various averages and measures of dispersion to describe statistical data;
- Explain the relationship between two variables through correlation and regression;
- Explain the construction and application of index numbers to real life situations;
- Analyse the trends and tendencies over a period of time through time series analysis.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION &amp; DESCRIPTIVE STATISTICS</b>   |                 |
| Introduction, Origin and Development of Statistics, Definition of Statistics, Importance and Scope of Statistics, Limitations of Statistics, <b>Measures of Central Tendency:</b> Concept and properties of averages including Arithmetic mean, Median and Mode. <b>Measures of Dispersion:</b> An overview of Range, Quartile Deviation and Mean Deviation. Standard deviation; Variance and Coefficient of variation. <b>Moments:</b> Computation of Skewness & Kurtosis, <b>Practical Questions.</b> | 12              |
| <b>UNIT NO. 2 : CORRELATION ANALYSIS</b>  |                 |
| Introduction, Meaning, Types of Correlation, Pearson's coefficient of correlation (computation and properties), Spearman's Rank correlation (computation and properties), Probable and standard errors, Advantages & Limitations of Correlation Analysis, <b>Practical Questions.</b>   | 12              |
| <b>UNIT NO. 3 : REGRESSION ANALYSIS</b>   |                 |
| Introduction, Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate, <b>Practical Questions.</b>  | 12              |
| <b>UNIT NO. 4: INDEX NUMBERS</b>  |                 |
| Introduction, Meaning and uses, Types of Index Numbers, Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Computation and uses of Consumer Price Index (CPI), <b>Practical Questions.</b>  | 12              |
| <b>UNIT NO. 5 : ANALYSIS OF TIME SERIES</b>   |                 |
| Introduction, Meaning, Objectives of time series analysis, Components of time series, Time series decomposition models, Measurement of secular trend, Seasonal variations, Measurement of cyclical variations, Measurement of irregular variations, <b>Practical Questions.</b>   | 12              |
| <b>Total Lectures/Hours</b>   | <b>60</b>       |

### Suggested Readings:

1. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
2. Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.

3. Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
4. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
5. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
6. Tulsian, P.C., Jhunjhunwala Bharat. Business statistics. S. Chand publishing.
7. Vohra, N. D. (2014). Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India.

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





**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1****TITLE OF THE COURSE: ACCOUNTING STANDARD – 1**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 4       | BCM23MD103  | MDC 1           | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

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

**Learning Outcomes:**

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

1. Understand Concept and Need of Accounting Standard;
2. Comprehend the status of accounting standards;
3. Understand the applicability of accounting standards;
4. Understand the provisions of specified accounting standards;
5. Relate relevant accounting standards to various situations and apply them accordingly.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION OF AS &amp; IFRS</b>   |                 |
| <b>Accounting Standard:</b> Introduction, Meaning, Need of Accounting Standard, Objectives of Accounting Standard, Accounting Standard Board (ASB), Process of formulation of Accounting Standards, Applicability of Accounting Standards.<br><br><b>IFRS:</b> Meaning, Concept, Need, Key Features, Objectives, Importance & Limitations, Difference between Ind As & IFRS | <b>12</b>       |
| <b>UNIT NO. 2 : ACCOUNTING STANDARD 1, 2 &amp; 3</b>  |                 |
| - AS 1 : Disclosure of Accounting Policies<br>- AS 2 : Valuation of Inventories<br>- AS 3 : Cash Flow Statements<br>Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.   | <b>12</b>       |
| <b>UNIT NO. 3 : ACCOUNTING STANDARD 4, 5 &amp; 7</b>  |                 |
| - AS 4 : Contingencies and Events Occurring After Balance Sheet Date<br>- AS 5 : Net profit or Loss for the period, Prior Period Items and Changes in Accounting Policies<br>- AS 7 : Construction Contracts<br>Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.   | <b>12</b>       |
| <b>UNIT NO. 4 : ACCOUNTING STANDARD 9, 10 &amp; 11</b>  |                 |
| - AS 9 : Revenue Recognition<br>- AS 10 : Property, Plant and Equipment<br>- AS 11 : The Effects of Changes in Foreign Exchange Rates<br>Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.  | <b>12</b>       |
| <b>UNIT NO. 5 : ACCOUNTING STANDARD 12 13 &amp; 14</b>  |                 |
| - AS 12 : Accounting for Government Grants<br>- AS 13 : Accounting for Investments<br>- AS 14 : Accounting for Amalgamations<br>Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.   | <b>12</b>       |
| <b>Total Lectures/Hours</b>   | <b>60</b>       |

**Suggested Readings:**

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1****TITLE OF THE COURSE: FINANCE FOR EVERYONE**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 4       | BCM23MD104  | MDC 1           | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

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

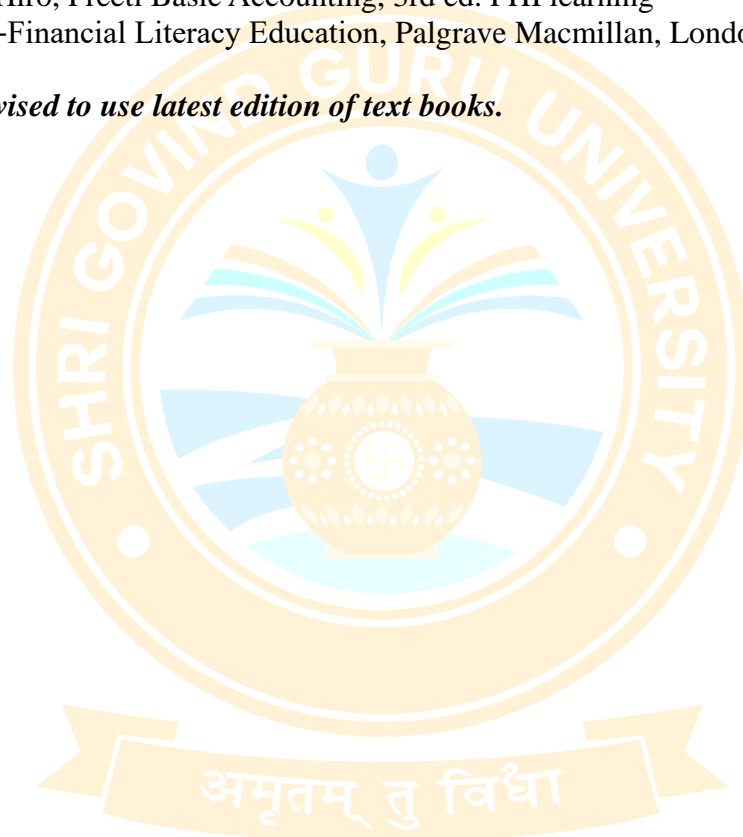
| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 INTRODUCTION, FINANCIAL PLANNING AND BUDGETING</b>   |                 |
| Introduction, Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget; Budget surplus and budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.   | 12              |
| <b>UNIT NO. 2 BANKING SERVICES – I</b>   |                 |
| 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 | 12              |
| <b>UNIT NO. 3 BANKING SERVICES – II</b>  |                 |
| 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.  | 12              |
| <b>UNIT NO. 4 FINANCIAL SERVICES FROM INDIA POST OFFICE</b>  |                 |
| Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samridhhi 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.  | 12              |
| <b>UNIT NO. 5 INSURANCE SERVICES</b>   |                 |
| Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by  | 12              |

|   |           |
|---|-----------|
| 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. |           |
| <b>Total Lectures/Hours</b>   | <b>60</b> |

**Suggested Readings:**

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

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



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: COMPUTER APPLICATION – I COMPUTER FUNDAMENTALS AND MS WORD

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 5       | BCM23MD105  | MDC 1           | 3+1 = 2       | 45             | 30              | 50                  | 50                  | 100         |

### Course Objectives:

- The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations.

### Learning Outcomes:

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

1. Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc.;
2. Prepare a business presentation on MS PowerPoint;
3. Perform various mathematical, logical, and other functions on a large set of data using MS Excel;
4. Analyse and report accounting data using MS Excel;

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION TO COMPUTER</b>  |                 |
| Introduction to computer system, uses, types, CPU, processor, Input and output devices (with connections and practical demo), keyboard, mouse, joystick, scanner, OCR, OMR, bar code reader, web camera, monitor, printer, plotter.   | 9               |
| <b>UNIT NO. 2 : MEMORY AND COMPUTER INTERFACE</b>   |                 |
| Primary, secondary, auxiliary memory, RAM, ROM, cache memory, hard disks, optical disks, Types of software, Operating system as user interface, types of operating system, windows os, utility programs.  | 9               |
| <b>UNIT NO. 3 : WORD PROCESSOR BASICS</b>   |                 |
| Introduction & Basic concepts of Word Processor, Objectives of Word Processor. Starting of Word Processor. Opening/Closing/Savings/Protecting Document, Importing, Exporting and Inserting Document.<br><b>Typing and Editing Text:</b> Action with mouse and through keyboard, Selecting text, Editing Text, Copying, Deleting and Moving Text (Cut, Copy, Paste, Move), Typing Special Characters (Symbols). Find and replace text.<br><b>Font formatting:</b> Changing font type, size and style, color, underline, other special effects. Inserting Page Break, Page Numbers, Objects, Pictures, Book Mark, Symbols, Date and time, Headers, Footers, Footnotes and Endnotes, Working with Columns, Pictures, Chart and Graph | 9               |
| <b>UNIT NO. 4 : WORD PROCESSOR FORMATTING – 1</b>   |                 |
| <b>Paragraph Formatting:</b> Left, Right, Center and Justify Alignment, Indenting Text, Tab Stops, Line Spacing, Paragraph Spacing, Borders and Shading., Using the Go To Command Using the Spell Check, Grammar and Thesaurus.<br><b>Page Layout:</b> Introduction, Objectives. Page Setup, Paper Size and Orientation, Margins, Headers and Footers, Line Numbering,<br><b>Tables:</b> Table Creation, Modification, Formatting, Sorting & Numbering Cells, Special Tasks with Tables.  | 9               |
| <b>UNIT NO. 5 : WORD PROCESSOR FORMATTING – 2</b>   |                 |
| <b>Object Linking And Embedding:</b> Introduction, Objectives, Inserting Objects from other Applications i.e. Clip Art, Spreadsheet.  | 9               |



|  |                |
|--|----------------|
| <b>Mail Merge:</b> Introduction, Objectives, Data Sources & Main documents, Creating merged documents, Merging using ask variable, Starting & Editing the Main document, Printing, Creating merged Envelopes & Labels. |                |
| <b>PRACTICAL</b>   |                |
| Practical Exercise   | <b>30</b>      |
| <b>Total Lectures/Hours</b>  | <b>45 + 30</b> |

### Suggested Readings:

1. Computer Fundamentals by Anita Goel, Pearson Education, 2010.
2. Computer Fundamentals by P. K. Sinha, Priti Sinha,, BPB Publishers, 2007
3. Computer course by R,K. Taxali Publisher Tata McGrawHill.
4. Microsoft Office 2010 training guide by Prof. Satish Jain, M Geeta and Kratika, BPB Publication.
5. Computer course by by Prof. Satish Jain, M Geeta and Kratika, BPB Publication.

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

### Practical:

The practical assignment must include connecting parts of a computer and assembling it to an extent, media formatting and installation of some software.

Practical exercises based on MS Office 2010 tools using document preparation.

**Out of 100 marks 50 marks assigned for end Semester End Evaluation which includes 50% weightage (25 Marks) for end semester theory examinations and 50% weightage (25 Marks) for end semester practical examinations. Remaining 50 marks for internal evaluation examination.**

1. Prepare a **grocery list** having four columns (Serial number, The name of Item, quantity and price) for the month of April, 15.
  - Font specifications for Title (Grocery List): 14-point Arial font in bold and italics.
  - The headings of the columns should be in 12-point and bold.
  - The rest of the document should be in 10-point Times New Roman.
  - Leave a gap of 12-points after the title.
2. Create a **telephone directory**.
  - The heading should be 16-point Arial Font in bold
  - The rest of the document should use 10-point font size
  - Other headings should use 10-point Courier New Font.
  - The footer should show the page number as well as the date last updated.
3. Design a **time-table form** for your college.
  - The first line should mention the name of the college in 16-point Arial Font and should be bold.
  - The second line should give the course name/teacher's name and the department in 14-point Arial.
  - Leave a gap of 12-points.
  - The rest of the document should use 10-point Times New Roman font.
  - The footer should contain your specifications as the designer and date of creation.
4. Create your Bio-Data. Insert your photo in Bio-data.
5. Draw the flowchart using shapes.
6. Design a certificate in landscape orientation with a border around the document.
7. Create a document about Vision and Mission of your College.
8. Create the following documents:  
A newsletter with a headline and two columns in portrait orientation, including at least one image surrounded by text.
9. Convert following text to a table, using comma as delimiter  
Type the following as shown (do not bold).

**Color, Style, Item**

**Blue, A980, Van**

**Red, X023, Car**

**Green, YL724, Truck**  
**Name, Age, Sex**  
**Biren, 23, M**  
**Leela, 46, F**  
**Tarun, 29, M**

10. Enter the following data into a table given on the next page.

| Item       | Quantity | Cost | Amount |
|------------|----------|------|--------|
| Mouse      | 8        | 255  | 2040   |
| Key board  | 5        | 650  | 3250   |
| Printer    | 10       | 4560 | 45600  |
| Pen drive  | 15       | 275  | 4125   |
| Web Camera | 11       | 1250 | 13750  |
| Scanner    | 2        | 3070 | 6140   |

11. Wrapping of text around the image.  
12. Create a document using bullet and numbering.  
13. Create a mail merge.  
14. Following features of menu option must be covered.

File

Complete Menu

Edit

Complete Menu

View

Complete Menu

Insert

Complete Menu

Format

Complete Menu

Table

Complete Menu

Window

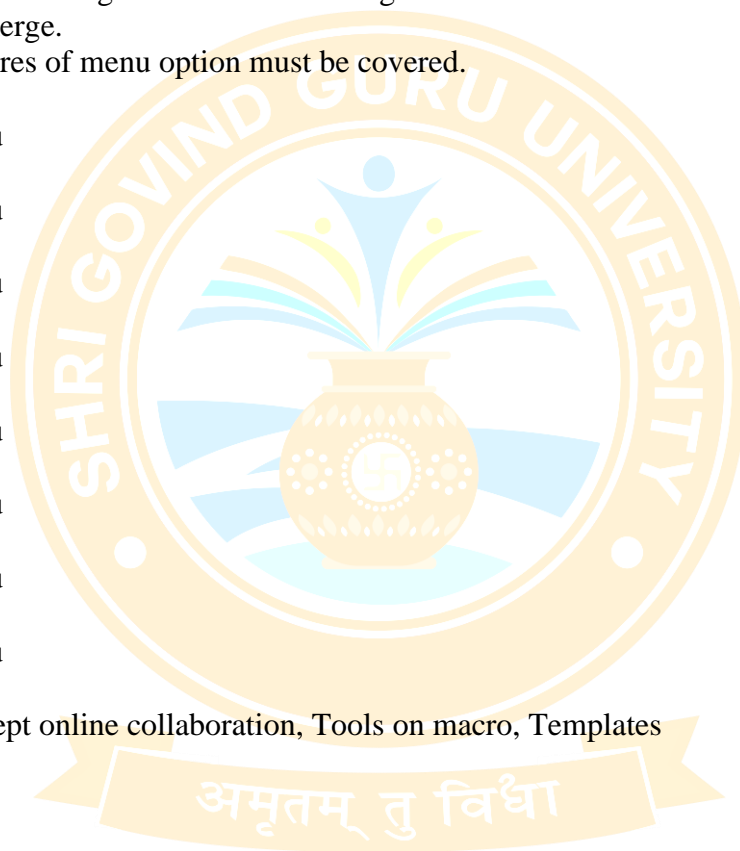
Complete Menu

Help

Complete Menu

Tools

All options except online collaboration, Tools on macro, Templates



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: BUSINESS ENGLISH – 1

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 5       | BCM23AE101  | AEC 1           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

### Course Objectives (Students should be able to):

- Enhance their grammatical competence in English which will help them to improve their skills of Business Communication.
- Respond to the need to develop a character having the efficiency, attributes and Indian cultural values, which can help them succeed at personal and professional levels.

### Learning Outcomes:

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

1. Learn the basics of Business communication;
2. Understand the significance of the moral lessons embedded in the Indian cultural heritage- which will open for them the keys to success in whatever field they choose to work for.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : BASICS OF BUSINESS ENGLISH</b>  |                 |
| 1. What is Business English? Scopes of English language in the global/local business world today.<br>2. The difference between General English and Business English.<br>3. Five qualities of an effective business e-mail.  | <b>10</b>       |
| <b>UNIT NO. 2 BUSINESS EMAILS</b>   |                 |
| 1. Routine Business Inquiries<br>2. Replies with Business Terms.<br>3. Placing Orders/ Cancellation of orders   | <b>10</b>       |
| <b>UNIT NO. 3 TEXT AND BASIC GRAMMAR</b>  |                 |
| <b>TEXT : STAY HUNGRY, STAY FOOLISH BY RASHMI BANSAL ( ISBN-978-81-904530-1-1)</b>  |                 |
| <b>a. Stories from the Text prescribed</b><br>1. Rock with it, Rock with it. (Page 18-28)<br>2. At your service. (Page 80-88)<br><b>b. Basic Grammar</b><br>1. Parts of Speech.<br>2. Tenses (Simple-Continuous-Perfect) (Present-Past-Future)<br>3. Modal Auxiliaries. | <b>10</b>       |
| <b>Total Lectures/Hours</b>   | <b>30</b>       |

### Important instructions for paper setter –

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

| Question No        | Unit Number | Details of Questions        | Out of (Options)                                   | Marks     |
|--------------------|-------------|-----------------------------|--|-----------|
| 1                  | 1           | Write a Short Note: Any One | 01/03 questions based on each of the three topics. | 05        |
| 2                  | 2           | Draft an Email: Any One     | 01/03  | 05        |
| 3 (a)              | 3 (a)       | Answer in One/Two Sentences | 06 questions out of 10                             | 06        |
| 3 (b)              | 3 (b)- (i)  | Fill in the blanks          | 3/5 Parts of speech                                | 03        |
|                    | (ii)        | Fill in the blanks          | 3/5 Tenses   | 03        |
|                    | (iii)       | Fill in the blanks          | 3/5 Modals   | 03        |
| <b>Total Marks</b> |             |                             |  | <b>25</b> |



### **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 Dhanvel, S.P. English and Soft -skills Orient Blackswan 2021.
6. Wren and Martin, Highschool English Grammar & Composition, S Chand Publishing.
7. Raymond Murphy, Essential English Grammar, Cambridge University Press.
8. Raymond Murphy, Intermediate English Grammar, Cambridge University Press.
9. Martin Hewings, Advanced English Grammar, Cambridge University Press.
10. SC Gupta, Practical English Grammar & Composition, Arihant Publication.

### **E –resources:**

1. BUSINESS ENGLISH <https://de.du.lv/angluvaloda/PiluckaBiznesa.pdf>
2. [https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com\\_updated%20may%202012.pdf](https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com_updated%20may%202012.pdf)
3. Business English Writing. Marry G. Lewis  
<https://www.audiobooksnow.com/audiobooks/business-english-writing-effective-business-writing-tips-and-tricks-that-will-help-you-write-better-and-more-effectively-at-work/4217917/#:~:text=Share-,Business,-English%20Writing%3A%20Effective>
4. Workplace Communication in the English Classroom  
[https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com\\_updated%20may%202012.pdf](https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com_updated%20may%202012.pdf)
5. [https://play.google.com/store/audiobooks/details/Introbooks\\_Team\\_Business\\_English?id=AQAAAEAsjQfNOM](https://play.google.com/store/audiobooks/details/Introbooks_Team_Business_English?id=AQAAAEAsjQfNOM)
6. Business English. Published by V&S Publishers (1 January 2016) ISBN-10 9789350571736  
<https://amzn.eu/d/j3UfC83>

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

अमृतम् तु विधा

# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: PERSONALITY DEVELOPMENT AND CORPORATE SKILLS – 1

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 5       | BCM23AE102  | AEC 1           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

### Course Objectives:

- To strengthen students' understanding of personality.
- To hone students' interpersonal communication skills.

### 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.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION TO PERSONALITY</b>   |                 |
| Definition of Personality, Pillars of personality, Self-Introspection, Self-Assessment, Self-Appraisal, Self-Development and Self Interrogation   | 10              |
| <b>UNIT NO. 2 : A NEW APPROACH TO SELF IDENTIFICATION AND SELF ASSESSMENT</b>   |                 |
| Introduction, Self-Centric Process, Self-Belief System, Self-Concept System, Scale of Assessment, Self-Qualifying Factors, Self-Identification Matrix, Packaging of Self Identity   | 10              |
| <b>UNIT NO. 3 : INTERPERSONAL RELATIONSHIPS</b>   |                 |
| Define Interpersonal Relationships, Nature and Scope of Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviours, Lateral thinking, Enhancing Interpersonal Skills to improve relationships. | 10              |
| <b>Total Lectures/Hours</b>   | <b>30</b>       |

### 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. Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behavior 16th Edition: Prentice Hall.
12. Seven Habits Of Highly Effective People – Stephen Covey.
13. Social Psychology: By Robert S Feldman. ( Tata McGraw Hill Publishing.
14. 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

AEC 1

OTHER COURSES

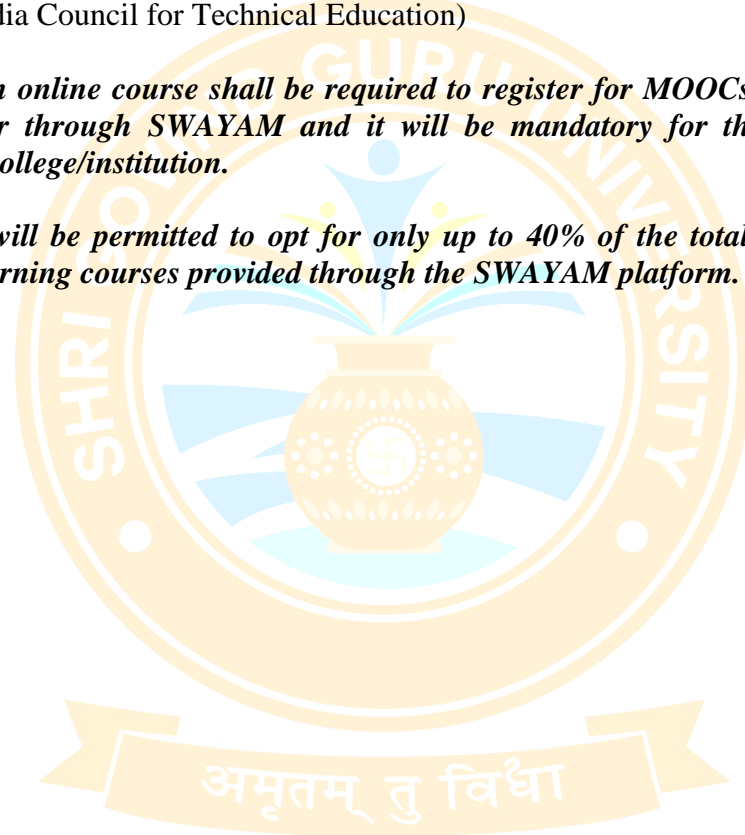
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1****TITLE OF THE COURSE: STOCK MARKET OPERATIONS – 1**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 6       | BCM23SE101  | SEC 1           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

**Course 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;

| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION</b>   |                 |
| Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.   | <b>10</b>       |
| <b>UNIT NO. 2 : PRIMARY MARKET</b>   |                 |
| 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. | <b>10</b>       |
| <b>UNIT NO. 3 : SECONDARY MARKET</b>   |                 |
| 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.   | <b>10</b>       |
| <b>Total Lectures/Hours</b>  | <b>30</b>       |

**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 books**

# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: GOOD GOVERNANCE

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 6       | BCM23SE102  | SEC 1           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

### Course 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;

| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION</b>   |                 |
| <b>Governance:</b> 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. | <b>10</b>       |
| <b>UNIT NO. 2 : GOOD GOVERNANCE: ISSUES AND CHALLENGES IN INDIA</b>  |                 |
| 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.   | <b>10</b>       |
| <b>UNIT NO. 3 : ICT IN GOVERNANCE: CONCEPT AND SIGNIFICANCE</b>  |                 |
| 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.   | <b>10</b>       |
| <b>Total Lectures/Hours</b>  | <b>30</b>       |

### 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**





# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: MIND MANAGEMENT

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 6       | BCM23SE103  | SEC 1           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

### Course Objectives:

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

### Learning Outcomes:

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

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

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

### 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 SEC 1 OTHER COURSES

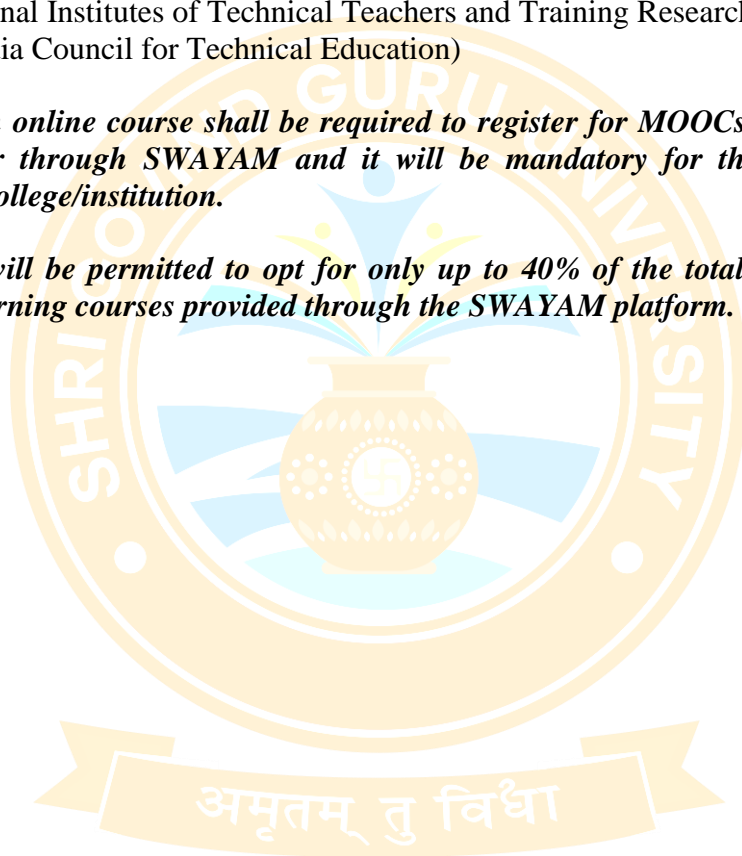
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: INDIAN KNOWLEDGE SYSTEM – 1

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 7       | BCM23VA101  | VAC 1           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

### Course Objective:

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

### Learning Outcomes:

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

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

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM</b>   |                 |
| Introduction, Definition, Concept of Indian Knowledge System (IKS), A broad overview of disciplines included in the IKS, and historical developments, Scope of IKS, Organization of IKS, IKS based approaches on Knowledge Paradigms, IKS in ancient India and in modern India  | 10              |
| <b>UNIT NO. 2 : IKS AND INDIAN SCHOLARS, INDIAN LITERATURE</b>  |                 |
| Introduction, Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banabhatta, Nagarjuna and Panini), Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira and Brahmgupta), Medicine and Yoga (Charak, Susruta, Maharishi Patanjali and Dhanwantri), Shastra (Nyaya, vyakarana, Krishi, Shilp, Vastu, Natya and Sangeet) | 10              |
| <b>UNIT NO. 3 : INDIAN ECONOMY THOUGHTS AND MODEL</b>   |                 |
| History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra; Kautilya's Economic thoughts in specific India and Global GDP: Ancient India.   | 10              |
| <b>Total Lectures/Hours</b>   | <b>30</b>       |

### 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 books**



# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 1

## TITLE OF THE COURSE: PROFESSIONAL ETHICS AND VALUES

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 7       | BCM23VA102  | VAC 1           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

### Course 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.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION</b>  |                 |
| Introduction, Meaning & Definition of ethics, Nature of ethics, Scope of ethics, Personal ethics and Business ethics, Morality and law, How are moral standards formed? Religion and Morality, Morality, Approaches and Practices of Business Ethics, Ethical Decision Making and Decision-Making Process, Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories | 10              |
| <b>UNIT NO. 2 : BUSINESS ETHICS MANAGEMENT</b>  |                 |
| 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.  | 10              |
| <b>UNIT NO. 3 : HUMAN VALUES &amp; BUSINESS</b>   |                 |
| 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.   | 10              |
| <b>Total Lectures/Hours</b>   | <b>30</b>       |

### 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 Sons.
4. 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 – 1

## Vocational Course/s

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

### List of Vocational Courses

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

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

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

### Suggested Vocational Courses are:

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

# CURRICULUM

For

**B.COM.**

**Semester – 2**

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



**Level 4.5: B. Com. Semester I & II (Certificate in Commerce)**

| <b>SEMESTER - II</b> |                                     |  |                |                 |
|----------------------|-------------------------------------|--|----------------|-----------------|
| <b>Sr. No</b>        | <b>Course Category</b>              | <b>Course Title</b>                              | <b>Credits</b> | <b>Page No.</b> |
| 1                    | <b>Major 3</b>                      | Financial Accounting – 2                         | 4              | 65              |
| 2                    | <b>Major 4</b>                      | Business Accounting – 2                          | 4              | 67              |
| 3                    | <b>Minor 2<br/>(Select Any One)</b> | Business Management – 2                          | 4              | 69              |
|                      |                                     | Business Economics – 2                           |                | 71              |
|                      |                                     | Financial Services – 2                           |                | 72              |
| 4                    | <b>MDC 2<br/>(Select Any One)</b>   | Entrepreneurship Development – 2                 | 4              | 74              |
|                      |                                     | Business Statistics – 2                          |                | 76              |
|                      |                                     | Accounting Standard – 2                          |                | 78              |
|                      |                                     | Principles Of Management                         |                | 80              |
| 5                    | <b>AEC 2<br/>(Select Any One)</b>   | Computer Application-II                          | 2              | 82              |
|                      |                                     | Business English – 2                             |                | 87              |
|                      |                                     | Personality Development and Corporate Skills – 2 |                | 89              |
| 6                    | <b>SEC 2<br/>(Select Any One)</b>   | Other Courses                                    | 2              | 90              |
|                      |                                     | Stock Market Operations – 2                      |                | 91              |
|                      |                                     | Event Management                                 |                | 92              |
|                      |                                     | Time Management                                  |                | 93              |
| 7                    | <b>VAC 2<br/>(Select Any One)</b>   | Other Courses                                    | 2              | 94              |
|                      |                                     | Personal Financial Planning                      |                | 95              |
|                      |                                     | Environmental Studies – 1                        |                | 96              |
|                      |                                     | Business Incubation                              |                | 97              |
|                      |                                     | NSS / NCC  |                | 98              |
| Other Courses        | 99                                  |  |                |                 |
| <b>Total Credits</b> |                                     |  | <b>22</b>      |                 |
| 8                    | <b>Vocational/Exit Course/s</b>     |  | <b>04</b>      | 100             |

अमृतम् तु विधा

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: FINANCIAL ACCOUNTING – 2**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 1       | BCM23MJ201  | MAJOR 3         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

- The course aims to help learners to acquire conceptual knowledge of financial accounting,
- To impart skills for recording various kinds of business transactions

**Learning Outcomes:**

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

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

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

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

**Suggested Readings:**

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: BUSINESS ACCOUNTING - 2**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 2       | BCM23MJ202  | MAJOR 4         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

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

|   |           |
|---|-----------|
| [A] Specific Identification method<br>[B] FIFO<br>[C] LIFO<br>[D] HIFO<br>[E] Base Stock method<br>[F] Weighted Average Price method<br>- Practical Questions   |           |
| <b>UNIT NO. 5 : ALTERATION OF SHARE CAPITAL</b>   |           |
| - Introduction, Meaning<br>- Provisions of Companies Act 2013 related to alteration of share capital<br>- Consolidation of shares<br>- Sub-division of shares<br>- Conversion of shares into stock<br>- Bonus shares & Right shares<br>- Buyback of shares<br>- Practical Questions | <b>12</b> |
| <b>Total Lectures/Hours</b>   | <b>45</b> |

**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 2<sup>nd</sup> Edition, McGraw Hill Education, India

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

अमृतम् तु विधा

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: BUSINESS MANAGEMENT – 2  
(FINANCIAL MANAGEMENT – 2)**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 3       | BCM23MN201  | MINOR 2         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

- The objective of this course is to help the students understand the fundamental concepts.
- To familiarize the learners with the principles and practices of financial management.

**Learning Outcomes:**

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

1. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
2. Determine weighted average cost of capital (WACC) and Marginal cost of capital;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : CAPITAL STRUCTURE</b>   |                 |
| Introduction, Meaning, Types of Capital Structure, Factors affecting to capital structure, Capital structure decisions, Overview of financing choices, The financing process; internal and external financing, Determination of the optimal capital structure, Modigliani and Miller Propositions I and II - Theories for determining optimal capital structure, Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy. | 12              |
| <b>UNIT NO. 2 : COST OF CAPITAL</b>   |                 |
| Introduction and Concept of Cost of Capital, Importance of Cost of Capital, Classification of Cost of Capital, Determinants of Cost of Capital, Computation of Cost of Capital: Cost of equity, Cost of preference capital, Cost of debt, Cost of retaining earning, Weighted average cost of capital.  | 12              |
| <b>UNIT NO. 3 : LEVERAGE ANALYSIS</b>   |                 |
| Introduction, Meaning and concepts, Operating leverage, Financial leverage, Combined leverage, EBIT and Earning Per Share (EPS) Analysis, Impact of financial leverage on share holders risk.   | 12              |
| <b>UNIT NO. 4 : CAPITAL BUDGETING</b>   |                 |
| Introduction, Meaning, Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index Method. <b>(Only Theory)</b>  | 12              |
| <b>UNIT NO. 5 : WORKING CAPITAL MANAGEMENT</b>  |                 |
| Introduction, Meaning of working capital and working capital management, Nature of Working Capital, Types of working capital, Significance and types of Working Capital, Affecting factors, Determination of operating cycle and cash cycle, Estimation of working capital requirements of a firm. <b>(Only Theory)</b>   | 12              |
| <b>Total Lectures/Hours</b>   | <b>60</b>       |

**Suggested Readings:**

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

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



## BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2

### TITLE OF THE COURSE: BUSINESS ECONOMICS – 2 (MICRO ECONOMICS – 2)

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 3       | BCM23MN202  | MINOR 2         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

#### Course Objectives:

- The course is designed to provide a sound training in microeconomic theory to formally analyze the behaviour of individual agents.
- This course looks at the behaviour of the consumer and the producer and also covers the behaviour of a competitive firm.

#### Learning Outcomes:

This course helps the students to understand efficiency of markets and the environment where the standard market mechanism fails to generate the desirable outcomes. The issues of market imperfection and market failures are important building blocks of this course.

| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 : TYPES OF REVENUE AND OBJECTIVES OF FIRM</b>  |                 |
| Introduction, Behaviour of the Firm, Concept of Revenue: Total Revenue (TR), Average Revenue (AR) and Marginal Revenue (MR), Relationship between AR and MR and the Elasticity of Market Demand, Traditional Objectives of the Firm: Profit Maximization, Modern Objectives of the Firm: Output/Sales/Market Share Maximization. | 12              |
| <b>UNIT NO. 2 : PERFECT COMPETITION AND MONOPOLY</b>   |                 |
| Introduction, Classification of Market, Perfect Competition, Short Run and Long Run Analysis, Equilibrium of the Firm and Industry, Monopoly Features, Equilibrium, Discriminatory Pricing, Differences between Perfect Competition and Monopoly.  | 12              |
| <b>UNIT NO. 3 : MONOPOLISTIC COMPETITION AND OLIGOPOLY MARKETS</b>   |                 |
| Monopolistic Competition, Product Differentiation, Selling Costs, Oligopoly: Homogeneous and Heterogeneous Oligopoly, Price Rigidity in Oligopoly, Kinky Demand Curve.   | 12              |
| <b>UNIT NO. 4 : PRICING STRATEGIES</b>   |                 |
| Pricing Practices: Cost Plus Pricing, Marginal Cost Pricing, Rate of Return Pricing, Price Skimming, Markup Pricing. State Intervention and Administered Prices.   | 12              |
| <b>UNIT NO. 5 : DISTRIBUTION AND FACTOR PRICING</b>  |                 |
| Functional and Personal Distribution, Marginal Productivity Theory of Distribution. Ricardo Theory of Rent and Quasi Rent, Theories of Wages, Theories of Profit., Concept of Interest.  | 12              |
| <b>Total Lectures/Hours</b>  | <b>60</b>       |

#### Suggested Readings:

1. Osborne, M. (2004). An introduction to game theory. Oxford University Press.
2. Snyder, C., Nicholson, W. (2010). Fundamentals of microeconomics. Cengage Learning
3. Varian, H. (2010). Intermediate microeconomics: A modern approach, 8th ed. W. W. Norton.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: FINANCIAL SERVICES – 2  
(MICRO FINANCE AND SOCIAL BANKING)**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 3       | BCM23MN203  | MINOR 2         | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

- The course aims to equip learners with necessary skills to understand the banking and microfinance industry from an operational perspective.
- Also, to orient students with current technological development and operational updates about the industry. This course introduces microfinance as a tool for social and rural development.

**Learning Outcomes:**

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

1. Analyse the structure and need of microfinance in the market;
2. Understand operational aspects of micro finance and social banking;
3. Know the legal and regulatory framework of social banking in India;
4. Explain Subsidy-linked credit programmes of the Government;
5. Know impact of Microfinance on Empowerment of Women.

| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 : MICRO FINANCE AND REVENUE MODELS OF MICROFINANCE</b>   |                 |
| Introduction, Meaning, Need of Microfinance. Basics of Microfinance. Microfinance as a Development Tool. Profitability, Efficiency and Productivity, Inherent challenges of financing.   | 12              |
| <b>UNIT NO. 2 : LEGAL AND REGULATORY FRAMEWORK AND SOCIAL BANKING</b>  |                 |
| Introduction, MFIs, SHGs and JLGs. Some Innovative and Creative Microfinance Models like Help Group-Bank Linkage Programme (SBLP), Financial Products and Services. Major policy initiatives for aligning the banking system to socio-economic goals like priority sector lending, Lead Bank Scheme (LBS), Service Area Approach (SAA), etc.   | 12              |
| <b>UNIT NO. 3 : SUBSIDY-LINKED CREDIT PROGRAMS OF GOVERNMENT</b>   |                 |
| Introduction, Subsidy-linked credit programmes of the Government PMRY, SGSY, SJSRY & SLRS, etc. Other Initiatives of the Government (without subsidy-link) like Kisan Credit Card (KCC) scheme. Financing of Agriculnic/Agribusiness Centers etc. and the Differential Rate of Interest (DRI) scheme   | 12              |
| <b>UNIT NO. 4 : INDIAN EXPERIENCE, ISSUES, TRENDS AND FRONTIERS OF MICROFINANCE</b>  |                 |
| Evolution and Character of Microfinance in India. Microfinance Delivery Methodologies. Emerging Issues in Microfinance, Gender Issues in Microfinance, Role of Technology in Microfinance, Micro Credit as Priority Sector Advance, Impact of Microfinance on Empowerment of Women   | 12              |
| <b>UNIT NO. 5 CHALLENGES TO SOCIAL BANKING</b>   |                 |
| Inter-spatial disparity manifested, varying credit-deposit ratio (CDR) across areas, Inadequate linkage support, unsatisfactory repayment climate etc. Role of various stakeholders like the government, the nongovernment organizations (NGOs) and the civil society besides the constituents of institutional credit system (ICS) in achieving effective operation of the social banking initiative. | 12              |
| <b>Total Lectures/Hours</b>  | <b>60</b>       |

**Suggested Readings:**

1. Banker to the Poor: Micro-Lending and the Battle against World Poverty by Muhammad Yunus, AlanJolis.
2. A Billion Bootstraps: Microcredit, Barefoot Banking, and the Business Solution for Ending Poverty by Phil Smith, Eric Thurma.
3. Bhaskaran, R. (2017). Microfinance - Perspectives and Operations, 2/e; Macmillan Education
4. Panda, Debadutta K. (2015). Understanding Microfinance, New Delhi: Wiley India.
5. Inclusive Banking through Business Correspondence (IIBF).

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: ENTREPRENEURSHIP DEVELOPMENT – 2**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 4       | BCM23MD201  | MDC 2           | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course 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. Understand process to start business;
2. Discern reasons and remedies of sickness in small scale industries;
3. Know the process of project management;
4. Understand source of finance and techniques of financial analysis;
5. Know the significance business ethics and need of corporate social responsibility;
6. Understand the role of women entrepreneur in India.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : SMALL BUSINESS ENTERPRISE</b>   |                 |
| Introduction, Steps for Starting a Small Enterprise, Selection of the Type of Organisation: Sole Proprietorship, Joint Partnership, Limited Liability Company (LLC), Corporations; Incentives and Subsidies, HRM in small business enterprise, Reasons and Remedies of Sickness in Small-Scale Industries.  | <b>12</b>       |
| <b>UNIT NO. 2 : PROJECT MANAGEMENT</b>  |                 |
| Introduction, Concept of project, Search for a Business Idea, Characteristics of a Project, Phases of Project Preparations, Project Identification, Project Formulation, Project Report, Project Appraisal.   | <b>12</b>       |
| <b>UNIT NO. 3 : FINANCIAL PLANNING &amp; ANALYSIS</b>   |                 |
| Introduction, Concept of financial planning, Need for Estimating Funds Requirement, Sources of raising fund for short term and long term: Sources of Development Finance, Project Financing, Institutional Finance to Entrepreneurs, Financial Institutions; <b>Financial Analysis:</b> Concept, Need, techniques of financial analysis (only brief explanation). | <b>12</b>       |
| <b>UNIT NO. 4 : BUSINESS ETHICS &amp; CSR</b>   |                 |
| Introduction, Meaning, Scope, Types of Ethics, Features, Factors influencing Business Ethics, Significance of Business Ethics, Arguments for and against business ethics, Principles of Business Ethics, Corporate Social Responsibility and Business Ethics, Provisions of CSR, Different CSR activities.  | <b>12</b>       |
| <b>UNIT NO. 5 : WOMEN ENTREPRENEURSHIP</b>  |                 |
| Introduction, Scope of Entrepreneurship among Women, Significance of women entrepreneurship, Working Environment, Challenges in the Path of Women Entrepreneurs, Entrepreneurship in Sectors like Agriculture, Tourism, Health care, Transport and allied services, Women Empowerment, Institution and Schemes supporting Women Entrepreneurs in India.           | <b>12</b>       |
| <b>Total Lectures/Hours</b>   | <b>60</b>       |

**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. Bholanath Dutta, Entrepreneurship Management, Excel Books.
3. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
5. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: BUSINESS STATISTICS – 2**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 4       | BCM23MD202  | MDC 2           | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

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

**Learning Outcomes:**

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

1. Compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
2. Know the properties and applications of probability distributions;
3. Explain types of association of attributes and methods of studying association of attributes;
4. Develop an understanding of the various sampling techniques.

| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 : PROBABILITY THEORY</b>   |                 |
| Introduction, Meaning, Mathematical & Statistical Definition of probability, Some Basic Concepts (Random Experiment, Sample Space, Types of Events...etc), Approaches to Probability Theory, Probability Rules, Probability Theorems: Addition and Multiplication, Conditional probability and Bayes' Theorem, <b>Practical Questions.</b> | <b>12</b>       |
| <b>UNIT NO. 2 : PROBABILITY DISTRIBUTION – 1</b>   |                 |
| Introduction, Meaning, Discrete Probability Distribution, Bernoulli Random Variable, The Binomial Distribution and The Poisson Distribution (Properties and Applications), <b>Practical Questions without proof</b>  | <b>12</b>       |
| <b>UNIT NO. 3 : PROBABILITY DISTRIBUTION – 2</b>   |                 |
| Introduction, Continuous Probability Distribution, Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications, <b>Practical Questions without proof</b>  | <b>12</b>       |
| <b>UNIT NO. 4: ASSOCIATION OF ATTRIBUTES</b>   |                 |
| Introduction, Association of Two Attributes, Types of Association of Two Attributes, Order classes, Consistency of data for two attributes, Methods of studying Association attributes: Comparison of Expected Frequency, Proportion method, Yule's method, Co-efficient of Colignation method, <b>Practical Questions</b>                 | <b>12</b>       |
| <b>UNIT NO. 5 : SAMPLING AND SAMPLING METHODS</b>  |                 |
| Introduction, Meaning, Population and sample, Advantage of sampling, limitation of sampling, Characteristics of Good sample, With and without replacement sampling, Sampling method: Simple random sampling, Stratified simple random sampling, Systematic Sampling; <b>Practical Questions</b>  | <b>12</b>       |
| <b>Total Lectures/Hours</b>  | <b>60</b>       |

**Suggested Readings:**

1. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
2. Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.
3. Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.



4. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
5. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
6. Tulsian, P.C., Jhunjhunwala Bharat. Business statistics. S. Chand publishing.
7. Vohra, N. D. (2014). Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: ACCOUNTING STANDARD – 2**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 4       | BCM23MD203  | MDC 2           | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

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

**Learning Outcomes:**

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

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

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

**Suggested Readings:**

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

4. CA Ravi Kanth Miriyala, CA Sunitanjani Miriyala, Accounting Standards (Made Easy), December 2022, Publisher Taxman

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: PRINCIPLES OF MANAGEMENT**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 4       | BCM23MD204  | MDC 2           | 4             | 60             | Nil             | 50                  | 50                  | 100         |

**Course Objectives:**

- The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

**Learning Outcomes:**

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

1. Examine the evolution of management and its significance.
2. Comprehend and analyse applicability of managerial functions.
3. Recognise the role of decision-making in business.
4. Analyse the role of directing in management.
5. Appraise the function of controlling and contemporary issues in management.

| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION TO MANAGEMENT</b>   |                 |
| Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neoclassical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).  | <b>12</b>       |
| <b>UNIT NO. 2 : FUNCTIONS OF MANAGEMENT</b>  |                 |
| Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management – an overview; Coordination - concept, characteristics and importance.  | <b>12</b>       |
| <b>UNIT NO. 3 : PLANNING AND ORGANISING</b>  |                 |
| <b>Planning:</b> Meaning, Definition, Characteristics, Types of Plans, Process, Factors affecting to planning, Advantages and Disadvantages, <b>Organizing:</b> Meaning, Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Functional Organisation, Henry Fayol's principles. | <b>12</b>       |
| <b>UNIT NO. 4 : DIRECTING AND STAFFING</b>   |                 |
| <b>Directing:</b> Meaning, Definition, Importance, Need and Purpose, Methods of directing; <b>Staffing:</b> Concept, importance and process  | <b>12</b>       |
| <b>UNIT NO. 5 CONTROLLING AND CONTEMPORARY ISSUES IN MANAGEMENT</b>  |                 |
| Principles of Controlling, performing controlling function; Management challenges of the 21 <sup>st</sup> Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- internationalisation; Digitalisation; Entrepreneurship & innovation; Workplace Diversity  | <b>12</b>       |
| <b>Total Lectures/Hours</b>  | <b>60</b>       |

**Suggested Readings:**

1. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
2. Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper Collins Publishers Inc.
3. Griffin. Management Principles and Application. Cengage.



4. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
5. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.
6. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications
7. Rao, V.S.P. Management Principles and Applications. Taxman Publications.

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





## BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2

### TITLE OF THE COURSE: COMPUTER APPLICATION – II COMPUTER NETWORKS AND MS EXCEL

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 5       | BCM23MD205  | MDC 2           | 3+1 = 2       | 45             | 30              | 50                  | 50                  | 100         |

#### Course Objectives:

- The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations.

#### Learning Outcomes:

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

1. Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc.;
2. Prepare a business presentation on MS PowerPoint;
3. Perform various mathematical, logical, and other functions on a large set of data using MS Excel;
4. Analyse and report accounting data using MS Excel;

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION TO NETWORKING</b>  |                 |
| Basic Needs and Concept of Networking, Networking Topologies, LAN, WAN, MAN, Protocol, Benefits of networking , Use of networking in banks, railways, governments, industries and institutes.   | 9               |
| <b>UNIT NO. 2 : INTRODUCTION TO WORKSHEET</b>   |                 |
| Basic Components of MS Excel, worksheet, Workbook, Advantages of Worksheet. Overview of various types of data Types (Number, Text, Date & Time, Formula, Function). Creating, Viewing, Editing worksheet by change in columns width, Row height, Hiding, Deleting, Inserting rows and columns. Saving, Copying, Inserting, Searching and replacing data in worksheet, Editing, Copying, Deleting data in Worksheet. Merging and splitting of cells, Wrapping text, Cell references, inserting page break, Range name.   | 9               |
| <b>UNIT NO. 3 : DATA FORMATTING AND WORKSHEET</b>   |                 |
| Fonts (Font type, Font size, Bold, Italic, Underline, Text Color), Cell Color, Border Color, Horizontal and Vertical alignments, Bullets and Numbering, Text Wrapping, Different formats of number, Date and time, AutoCorrect, AutoSum, Sorting and Filtering.   | 9               |
| <b>UNIT NO. 4 : FUNCTIONS</b>   |                 |
| Adding formula and functions in formula bar as well in cell, Various types of Operators, Basic Properties, Editing Formula.<br><b>Types of Functions:</b><br>Statistical Functions: AVERAGE, MIN, MAX, COUNT<br>Mathematical Functions: ABS, CEILING, EXP, FLOOR, FACT, INT, LN, LOG, LOG10, MOD, POWER, RAND, ROUND, SQRT, SUM<br>Logical Function: IF, AND, OR, NOT<br>Date & Time Function: DATE, DATEVALUE, DAY, HOUR, MONTH, NOW, TIME, TODAY, WEEKDAY, YEAR<br>Text Functions: ASC, CHAR, CONCATENATE, EXACT, LEFT, LEN, LOWER, MID, PROPER, REPT, RIGHT, TRIM, UPPER<br>Financial Functions: FV, INTRATE, IPMT, NPER, NPV, PMT | 9               |

| UNIT NO. 5 : CHARTS AND SHEET MANAGEMENT  |                |
|---|----------------|
| Overview of Charts, Types and Component of Charts, Creating, Editing, Deleting Charts, Formatting a Chart, Page Setup, Header and Footer, Margins, Print preview, Printing options. | 9              |
| PRACTICAL   |                |
| Practical Exercise  | 30             |
| <b>Total Lectures/Hours</b>   | <b>45 + 30</b> |

### Suggested Readings:

1. Fundamental of Computer Networks by Sudakshina Kundu, PHI Publication.
2. Computer Networks by A.D.Tanenbaum and D.J. Wetherall, Pearson Education.
3. Computer course by R.K. Taxali, Tata McGrawHill Publisher.
4. Microsoft Office 2010 training guide by Prof. Satish Jain, M Geeta and Kratika, BPB Publication.

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

### Practical:

The practical assignment must include connecting parts of a computer and assembling it to an extent, media formatting and installation of some software.

Practical exercises based on MS Office 2010 tools using worksheet preparation.

**Out of 100 marks 50 marks assigned for end semester examinations which includes 50% weightage (25 Marks) for end semester theory examinations and 50% weightage (25 Marks) for end semester practical examinations. Remaining 50 marks for internal evaluation examination.**

1. Introduction to MS Excel files, Workbooks, Worksheets, Columns and Rows.
2. Create a worksheet of the following.

| Roll No. | Name of Student | Date of Birth | Gender | Category | City | Mobile No. |
|----------|-----------------|---------------|--------|----------|------|------------|
| 1        |                 |               |        |          |      |            |
| 2        |                 |               |        |          |      |            |
| 3        |                 |               |        |          |      |            |
| 4        |                 |               |        |          |      |            |
| 5        |                 |               |        |          |      |            |

3. Create a worksheet of the following.

| Sr. No. | Name of Customer | Date     |           | Total Days | Room Type | Amount |
|---------|------------------|----------|-----------|------------|-----------|--------|
|         |                  | Check In | Check Out |            |           |        |
| 1       |                  |          |           |            |           |        |
| 2       |                  |          |           |            |           |        |
| 3       |                  |          |           |            |           |        |
| 4       |                  |          |           |            |           |        |
| 5       |                  |          |           |            |           |        |

If Room Type A, Rs. 1000 rent per day

If Room Type B, Rs. 750 rent per day

If Room Type C, Rs. 500 rent per day

4. Enter the Following data in Excel Sheet.

| REGIONAL SALES PROJECTION |      |      |      |      |           |             |
|---------------------------|------|------|------|------|-----------|-------------|
| State                     | Qtr1 | Qtr2 | Qtr3 | QTR4 | Qtr Total | Rate Amount |
|                           |      |      |      |      |           |             |

|           |      |      |      |      |  |    |
|-----------|------|------|------|------|--|----|
| Delhi     | 2020 | 2400 | 2100 | 3000 |  | 15 |
| Punjab    | 1100 | 1300 | 1500 | 1400 |  | 20 |
| U.P.      | 3000 | 3200 | 2600 | 2800 |  | 17 |
| Harayana  | 1800 | 2000 | 2200 | 2700 |  | 15 |
| Rajasthan | 2100 | 2000 | 1800 | 2200 |  | 20 |

**TOTAL  
AVERAGE**

(a) Apply Formatting as follow:

- i. Title in TIMES NEW ROMAN
- ii. Font Size - 14
- iii. Remaining text - ARIAL, Font Size -10
- iv. State names and Qtr. Heading Bold, Italic with Gray Fill Color.
- v. Numbers in two decimal places.
- vi. Qtr. Heading in center Alignment.
- vii. Apply Border to whole data.

(b) Calculate State and Qtr. Total

(c) Calculate Average for each quarter

(d) Calculate Amount = Rate \* Total.

5. Given the following worksheet

| Roll No. | Name       | Marks | Grade |
|----------|------------|-------|-------|
| 1001     | Sachin     | 99    |       |
| 1002     | Sehwag     | 65    |       |
| 1003     | Rahul      | 41    |       |
| 1004     | Sourav     | 89    |       |
| 1005     | Har Bhajan | 56    |       |

Calculate the grade of these students on the basis of following

guidelines:

If Marks then Grade

>=80 A+

>=60 & <80 A

>=50 & <60 B

<50 F

6. Given the following worksheet

|   | A        | B    | C              | D     | E     | F     | G          |
|---|----------|------|----------------|-------|-------|-------|------------|
| 1 | Salesman |      | Sales in (Rs.) |       |       |       |            |
| 2 | No.      | Qtr1 | Qtr2           | Qtr3  | Qtr4  | Total | Commission |
| 3 | S001     | 5000 | 8500           | 12000 | 9000  |       |            |
| 4 | S002     | 7000 | 4000           | 7500  | 11000 |       |            |
| 5 | S003     | 4000 | 9000           | 6500  | 8200  |       |            |

Calculate the commission earned by the salesmen on the basis of following Candidates:

**If Total  
Sales**

< 20000

**Commission**

0% of sales

|                     |               |
|---------------------|---------------|
| > 20000 and < 25000 | 4% of sales   |
| > 25000 and < 30000 | 5.5% of sales |
| > 30000 and < 35000 | 8% of sales   |
| >= 35000            | 11% of sales  |

The total sale is sum of sales of all the four quarters

7. A company XYZ Ltd. pays a monthly salary to its employees which consists of basic salary, allowances & deductions. The details of allowances and deductions are as follows

**Allowances**

- HRA Dependent on Basic
  - 30% of Basic if Basic  $\leq$  1000
  - 25% of Basic if Basic  $>$  1000 & Basic  $\leq$  3000
  - 20% of Basic if Basic  $>$  3000
- DA Fixed for all employees, 30% of Basic
- Conveyance Allowance
  - Rs. 50/- if Basic is  $\leq$  1000
  - Rs. 75/- if Basic  $>$  1000 & Basic  $\leq$  2000Rs.
  - 100 if Basic  $>$  2000
- Entertainment Allowance
  - NIL if Basic is  $\leq$  1000Rs.
  - 100/- if Basic  $>$  1000

**Deductions**

- Provident Fund 12% of Basic
- Group Insurance Premium
  - Rs. 40/- if Basic is  $\leq$  1500
  - Rs. 60/- if Basic  $>$  1500 & Basic  $\leq$  3000
  - Rs. 80/- if Basic  $>$  3000

Gross Salary = Basic + HRA + DA + Conveyance + Entertainment

Total deduction = Provident Fund + Group Insurance Premium

Net Salary = Gross Salary – Total Deduction

8. Create Payment Table for a fixed Principal amount, variable rate of interests and time in the format below:

| No. of Installments | 5% | 6% | 7% | 8% | 9% |
|---------------------|----|----|----|----|----|
| 3                   | XX | XX | XX | XX | XX |
| 4                   | XX | XX | XX | XX | XX |
| 5                   | XX | XX | XX | XX | XX |
| 6                   | XX | XX | XX | XX | XX |

9. Use an array formula to calculate Simple Interest for given principal amounts given the rate of Interest and time:

|                  |                 |
|------------------|-----------------|
| Rate of Interest | 8%              |
| Time             | 5 Years         |
| Principal        | Simple Interest |
| 1000             | ?               |

18000 ?  
5200 ?

10. The following table gives year wise sale figure of five salesmen in Rs.

| Salesman | 2000  | 2001  | 2002   | 2003  |
|----------|-------|-------|--------|-------|
| S1       | 10000 | 12000 | 20000  | 50000 |
| S2       | 15000 | 18000 | 50000  | 60000 |
| S3       | 20000 | 22000 | 70000  | 70000 |
| S4       | 30000 | 30000 | 100000 | 80000 |
| S5       | 40000 | 45000 | 125000 | 90000 |

(a) Calculate total sale year wise.

Calculate the net sale made by each

(b) salesman

(c) Calculate the maximum sale made by the salesman

(d) Calculate the commission for each salesman under the condition.

(i) If total sales >4,00,000 give 5% commission on total sale made by the salesman.

(ii) Otherwise give 2% commission.

(e) Draw a bar graph representing the sale made by each salesman.

(f) Draw a pie graph representing the sale made by salesman in 2000.

11. Create the following worksheet. Using this worksheet create a Column Chart

| Sr. No | Name of Product | Production (in KGS) |      |      | Total Production | Average Production |
|--------|-----------------|---------------------|------|------|------------------|--------------------|
|        |                 | 2017                | 2018 | 2019 |                  |                    |
| 1      |                 |                     |      |      |                  |                    |
| 2      |                 |                     |      |      |                  |                    |
| 3      |                 |                     |      |      |                  |                    |
| 4      |                 |                     |      |      |                  |                    |

12. Create a Bar Chart and Line Chart using the worksheet in Practical 11.

13. Create a Pie Chart.

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## BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2

### TITLE OF THE COURSE: BUSINESS ENGLISH – 2

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 5       | BCM23AE201  | AEC 2           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

#### Course Objectives (Students should be able to):

- Develop their competence in soft skills and life skills in day to day business correspondence.
- Enhance their grammatical competence which will help them to improve their language skills required for Business Communication.
- Learn about the successful entrepreneurs of India which boost their morale.
- Hone their characters having the efficiency, attributes and Indian values, which will help them to succeed at personal and professional levels.

#### Learning Outcomes:

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

1. Learn the basics of Business communication.
2. Acquire writing skills for business transactions in day to today communication.
3. Understand the significance of the moral lessons embedded in the Indian cultural heritage which will open for them the keys to success in whatever field they choose to work for;

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : EFFECTIVE LANGUAGE FOR BUSINESS ENGLISH</b>   |                 |
| 1. Five features of an effective business letter<br>2. Five conversational techniques to make your points more impressive at a business meeting<br>3. Five effective telephonic etiquettes while using English language for business purposes   | <b>10</b>       |
| <b>UNIT NO. 2 E- COMPLAINTS, ADJUSTMENT AND SUBSTITUTE OFFERS</b>   |                 |
| 1. E-complaints (late supply, duplicate goods, inferior quality/less quantity of goods, misbehaviour of a sales person)<br>2. E-mails offering adjustment against the complaints mentioned above<br>3. Substitute offers  | <b>10</b>       |
| <b>UNIT NO. 3 TEXT AND GRAMMAR</b>  |                 |
| Text: <i>Stay Hungry, Stay Foolish</i> by Rashmi Bansal (ISBN- 978-81-904530-1-1)<br>(a) Stories from the Text<br>1. The Art of Giving. Page No (262-286)<br>2. Small is Beautiful Page No ( 286-298)<br>(b) <b>Comprehension</b> of a Paragraph reporting a <b>Corporate News</b><br>(c) <b>Prepositions</b> (Place/Direction/Time/Movement) | <b>10</b>       |
| <b>Total Lectures/Hours</b>   | <b>30</b>       |

#### Important instructions for paper setter –

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

| Question No        | Unit Number | Details of Questions        | Out of (Options)  | Marks     |
|--------------------|-------------|-----------------------------|---|-----------|
| 1                  | 1           | Write a Short Note: Any One | 01 out of the 03 options (from each of the three topics given). | 05        |
| 2                  | 2           | Draft an email: Any One     | 01 out of the 03 options.                                       | 05        |
| 3 (a)              | 3 (a)       | Answer in one/two sentences | 05 out of seven   | 05        |
| 3 (b)              | 3 (b)       | Comprehension               | 05 Questions (Short Q-A/ True or False/ Blanks/ MCQs etc.)      | 05        |
|                    | 3 (c)       | Fill in the blanks/ MCQs    | 3/5   | 05        |
| <b>Total Marks</b> |             |                             |   | <b>25</b> |



### **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 Dhanvel, S.P. English and Soft -skills Orient Blackswan 2021.
6. Wren and Martin, Highschool English Grammar & Composition, S Chand Publishing.
7. Raymond Murphy, Essential English Grammar, Cambridge University Press.
8. Raymond Murphy, Intermediate English Grammar, Cambridge University Press.
9. Martin Hewings, Advanced English Grammar, Cambridge University Press.
10. SC Gupta, Practical English Grammar & Composition, Arihant Publication.

### **E –resources:**

1. BUSINESS ENGLISH <https://de.du.lv/angluvaloda/PiluckaBiznesa.pdf>
2. [https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com\\_updated%20may%202012.pdf](https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com_updated%20may%202012.pdf)
3. Business English Writing. Marry G. Lewis  
<https://www.audiobooksnow.com/audiobooks/business-english-writing-effective-business-writing-tips-and-tricks-that-will-help-you-write-better-and-more-effectively-at-work/4217917/#:~:text=Share,-Business,-English%20Writing%3A%20Effective>
4. Workplace Communication in the English Classroom  
[https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com\\_updated%20may%202012.pdf](https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com_updated%20may%202012.pdf)
5. [https://play.google.com/store/audiobooks/details/Introbooks\\_Team\\_Business\\_English?id=AQAAAEAsjQfNOM](https://play.google.com/store/audiobooks/details/Introbooks_Team_Business_English?id=AQAAAEAsjQfNOM)
6. Business English. Published by V&S Publishers (1 January 2016) ISBN-10 9789350571736  
<https://amzn.eu/d/j3UfC83>

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

अमृतम् तु विधा

## BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2

### TITLE OF THE COURSE: PERSONALITY DEVELOPMENT AND CORPORATE SKILLS – 2

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 5       | BCM23AE202  | AEC 2           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

#### Course Objectives:

- To strengthen students' understanding of personality.
- To hone students' interpersonal communication skills.

#### Learning Outcomes:

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

1. Gather a detailed understanding about approaches of personality development.
2. Learn their personality better and understand the stages of personality development and enhance their self-esteem.
3. Understand their skills for employability and enhance their personality.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : APPROACHES OF DEVELOPMENT</b>   |                 |
| 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   | 10              |
| <b>UNIT NO. 2 : EMPLOYABILITY &amp; DEVELOPING PERSONALITY</b>  |                 |
| 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 | 10              |
| <b>UNIT NO. 3 : SUCCESS AND FAILURE</b>   |                 |
| Introduction, Concept and definition of success, Hurdles in achieving success, Overcoming hurdles, Factors responsible for success, Concept and definition of Failure, Causes of Failure, SWOT analysis   | 10              |
| <b>Total Lectures/Hours</b>   | <b>30</b>       |

#### 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. Hurlock Elizabeth B Personality Development Tata Mcgraw Hill New Delhi.
4. Mcgrath Eh Basics Management Skills For All Printish Hall Of India Pvt Ltd New Delhi.
5. Mitra Barun(2016). Personality development and soft Skills.Oxford University Press.
6. Personality Development and Career management: By R.M.Onkar (S Chand Publications).
7. Personality Development and Career management: By R.M.Onkar (S Chand Publications).
8. Seven Habits Of Highly Effective People – Stephen Covey.
9. Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behavior 16th Edition: Prentice Hall.
10. 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

AEC 1

OTHER COURSES

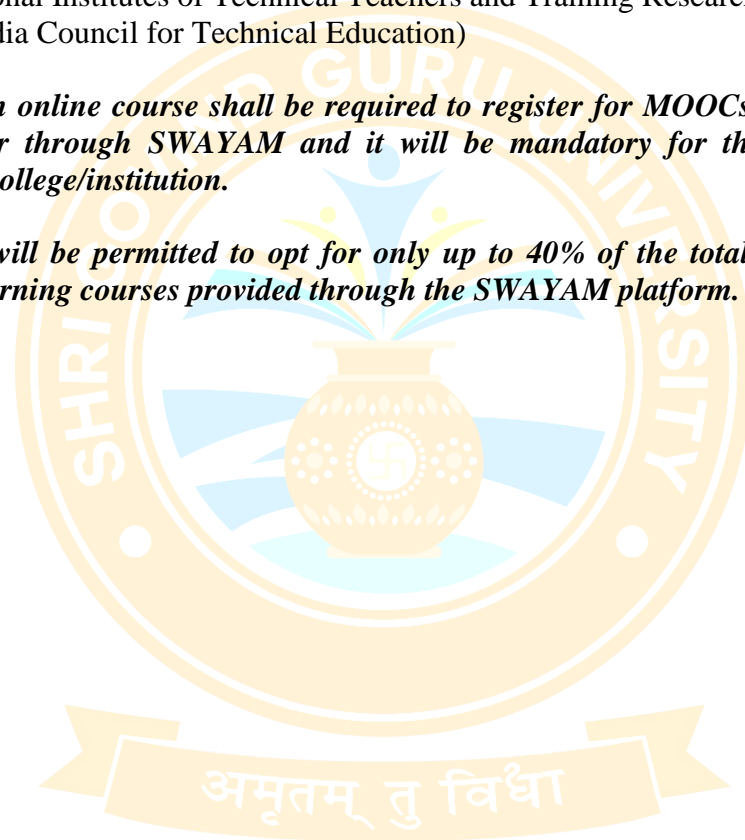
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: STOCK MARKET OPERATIONS – 2**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 6       | BCM23SE201  | SEC 2           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

**Course 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. Understand regulatory framework related to stock market operations;
2. Explain the basics of investing in the stock market;
3. Perform Demat trading;
4. Understand trading strategies.

| PARTICULAR  | NO. OF LECTURES |
|---|-----------------|
| <b>UNIT NO. 1 : REGULATORY FRAMEWORK</b>  |                 |
| 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.                                   | <b>10</b>       |
| <b>UNIT NO. 2 : DEMAT TRADING &amp; TRADING SYSTEM</b>  |                 |
| Introduction, Concept and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading, Screen-based Trading System, Order Management, Trade Management, Auction, Limited Physical Market & Salient Features of it, Block Trading Session. | <b>10</b>       |
| <b>UNIT NO. 3 : TRADING STRATEGIES</b>  |                 |
| Introduction, <b>Hedging:</b> Concept, Objectives, Importance; Risk Management Strategies, Hedge Fund Strategies, Forward Contract, <b>Futures Contract:</b> Types, Important Features, Trading Strategies in Futures Contracts; Forward Contract vs. Future Contract.                  | <b>10</b>       |
| <b>Total Lectures/Hours</b>   | <b>30</b>       |

**Suggested Readings:**

1. Gordon, E., & Natarajan, K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Dr. Rupesh Roshan Singh, Stock Market Operations, Excel Books Privet Limited, New Delhi (Link: [https://ebooks.lpude.in/commerce/mcom/term\\_4/DCOM507\\_STOCK\\_MARKET\\_OPERATIONS.pdf](https://ebooks.lpude.in/commerce/mcom/term_4/DCOM507_STOCK_MARKET_OPERATIONS.pdf))
3. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
4. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
5. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: EVENT MANAGEMENT**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 6       | BCM23SE202  | SEC 2           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

**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. Plan and prepare sponsorship proposals.

| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 : INTRODUCTION</b>   |                 |
| <b>Management:</b> meaning and functions. Event Management: Concept, and Scope, <b>Categories of Events:</b> Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.   | <b>10</b>       |
| <b>UNIT NO. 2 : PLANNING AND ORGANIZING FOR EVENTS</b>   |                 |
| 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. | <b>10</b>       |
| <b>UNIT NO. 3 : MANAGING TEAM &amp; SPONSORSHIP</b>  |                 |
| <b>Team Building and Managing Team:</b> Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.  | <b>10</b>       |
| <b>Sponsorship:</b> Event Partners, Event Associates, Event Sponsor, Type of Sponsorship   |                 |
| <b>Total Lectures/Hours</b>  | <b>30</b>       |

**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**

## BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2

### TITLE OF THE COURSE: TIME MANAGEMENT

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 6       | BCM23SE203  | SEC 2           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

#### Course Objectives:

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

#### Learning Outcomes:

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

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

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

#### Suggested Readings:

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

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

# B.COM. SEMESTER – 1

6

SEC 1

OTHER COURSES

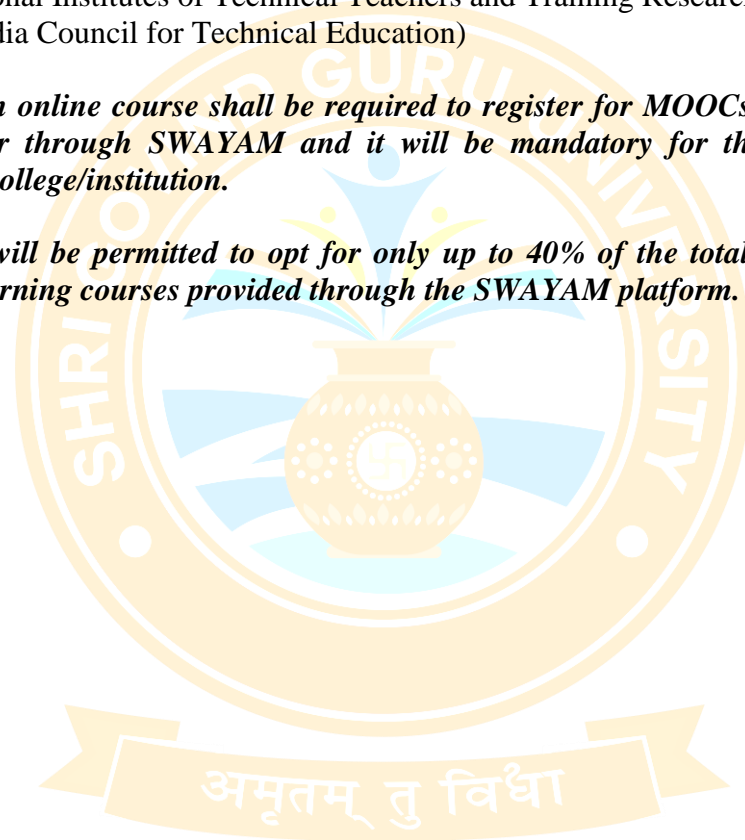
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: PERSONAL FINANCIAL PLANNING**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 7       | BCM23VA201  | VAC 2           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

**Course Objectives:**

The Objectives of the course are as follow:

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

**Learning Outcomes:**

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

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

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

**Suggested Readings:**

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: ENVIRONMENTAL STUDIES – 1**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 7       | BCM23VA202  | VAC 2           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

**Course Objectives:**

The Objectives of the course are as follow:

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

**Learning Outcomes:**

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

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

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

**Suggested Readings:**

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

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





**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 2****TITLE OF THE COURSE: BUSINESS INCUBATION**

| Sr. No. | Course Code | Course Category | Course Credit | Teaching Hours | Practical Hours | Internal Exam Marks | External Exam Marks | Total Marks |
|---------|-------------|-----------------|---------------|----------------|-----------------|---------------------|---------------------|-------------|
| 7       | BCM23VA203  | VAC 2           | 2             | 30             | Nil             | 25                  | 25                  | 50          |

**Course Objectives:**

The course aims to familiarize the learners with development of business incubators and its management.

**Learning Outcomes:**

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

1. Explain the incubation as a concept, types of business incubators and the role played by business incubators in supporting entrepreneurial efforts;
2. Describe the process of business incubation, incubator structure, and value propositions leading to start-up development;
3. Explain about various funding opportunities available to business incubators and understand the funding needs of the incubator;
4. Explain about various aspects of development of a business incubator, such as preparation of feasibility study, team building, and preparation of business plan;
5. Carry management of business incubators involving formulation of policy for entry and exit, employee management, identification of key performance indicators and mentoring process;

| PARTICULAR   | NO. OF LECTURES |
|--|-----------------|
| <b>UNIT NO. 1 INTRODUCTION</b>   |                 |
| Business Incubation- Concept and Principles; Incubator and Incubation; Pre-requisites of incubator; Development of an incubator; Types of incubators; Corporate and educational incubators. Incubation and Entrepreneurship. Business incubation models and success factors. Virtual business incubation. Agribusiness incubation. Government Policies and Programmes, Role of business incubation in the economy. | <b>10</b>       |
| <b>UNIT NO. 2 INCUBATION PROCESS &amp; INCUBATOR BUSINESS ENVIRONMENT</b>  |                 |
| Process of business incubation and business incubator; Pre-incubation and post-incubation; Idea lab; Business plan structure; Value proposition. Role of business incubation in start-up development, Managing business incubator; Financing business incubator, Services of incubators.   | <b>10</b>       |
| <b>UNIT NO. 3 PLANNING AN INCUBATOR</b>  |                 |
| Feasibility study; Team formation and team building; Examining sample business idea and writing business plans; Developing business plan; Business incubation marketing and stakeholder management; Understanding investor/lender's perspective and presenting business plan; Valuation of business plan and elevator pitch, Policy formulation for entry and exit, Roles and responsibilities of key players.     | <b>10</b>       |
| <b>Total Lectures/Hours</b>  | <b>30</b>       |

**Suggested Readings:**

1. Adkins, D. (2002). A Brief History of Business Incubation in the United States. Athens: National Business Incubation Association.
2. Gerl, E. (2000). Brick and Mortar, Renovating or Building a Business Incubation Facility. Athens: National Business Incubation Association.

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



## **B.COM. SEMESTER – 2**

**Value Added Courses**

**COURSE TITLE: NSS / NCC**

**COURSE CODE: BCM23VA203**

As per Standard Operating Procedure (SOP) of Shri Govind Guru University, Vinzol (Godhra).



## B.COM. SEMESTER – 2

7

VAC 2

OTHER COURSES

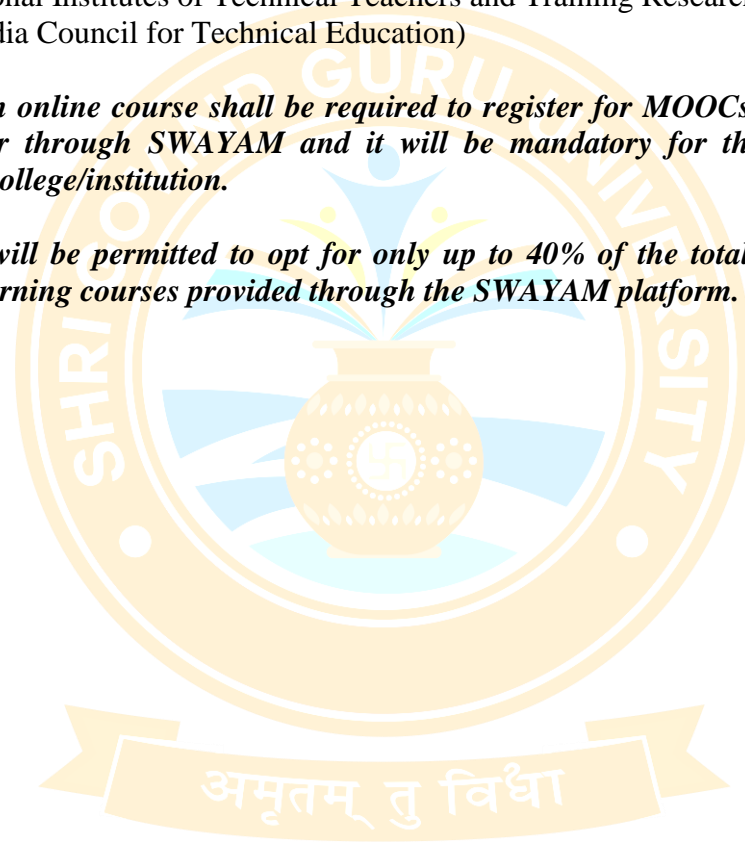
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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# B.COM. SEMESTER – 1

## 8 Vocational/Exit Courses

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

### List of Vocational Courses

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

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

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

### Suggested Vocational Courses are:

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