



CURRICULUM AND CREDIT FRAMEWORK FOR BACHELOR OF COMMERCE (MAJOR ACCOUNTANCY) AS PER NEP 2020



**FACULTY OF COMMERCE & MANAGEMENT
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INTRODUCTION:

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: Learners of 4 Year UG programme will gain research methodology knowledge and they will complete research project/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. **Credit:** It determines the number of hours of instruction required per week over the duration of a semester. One credit is equivalent to one hour of teaching per week, One credit for tutorial work means one hour of engagement per week, A one-credit course in practicum or lab work, community engagement and services, and fieldwork in a semester mean two-hour engagement per week, A one-credit of Seminar or Internship or Studio activities or Field practice/projects or Community engagement and service means two-hour engagements per week.
14. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P, F and Ab.
15. **Credit Point:** It is the product of grade point and number of credits for a course.
16. **Semester Grade Point Average (SGPA):** It is a measure of performance or work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
17. **Cumulative Grade Point Average (CGPA):** it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

O. GEN. B.COM. – 3:

B.Com. Degree programme is of three/four academic 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 Comprehensive Continuous Assessment (CCA) and minimum 80% 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:

1ST YEAR:

Entry 1: The entry requirement for Level 5 is Higher Secondary School Leaving Certificate obtained after the successful completion of Grade 12 (Commerce). A programme of study leading to entry into the first year of the Bachelor's degree is open to those who have met the eligibility requirements, including specified levels of attainment at the higher secondary level of education specified in the programme admission regulations. Admission to the Bachelor degree programme of study is based on the evaluation of documentary evidence (including the academic record) of the applicant's ability to undertake and complete a Bachelor's degree programme.

Exit 1: UG Certificate: Students who opt to exit after completion of the first year and have secured **48 credits** will be awarded a UG certificate in Commerce if, in addition, they should complete **one vocational course of 4 credits** on SWAYAM Platform during the academic year of the first year. These students are allowed to re-enter the degree programme **within three years** and complete the degree programme within the stipulated maximum period of **seven years**.

2ND YEAR:

Entry 2. The entry requirement for Level 6 is a **Certificate in Commerce** obtained after completing the first year (two semesters) of the undergraduate programme.

Exit 2: UG Diploma: Students who opt to exit after completion of the second year and have secured **96 credits** will be awarded the UG diploma if, in addition, they complete **one vocational course of 4 credits** on SWAYAM Platform during the academic year of the second year. These students are allowed to re-enter within a period of **three years** and complete the degree programme within the **maximum period of seven years**.

3RD YEAR:

Entry 3. The entry requirement for Level 7 is a UG Diploma obtained after completing two years (four semesters) of the undergraduate or a Diploma in relevant discipline obtained after completing the after completing the prescribed course after the Higher Secondary School leaving certificate.

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

4TH YEAR:

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

After completing the requirements of a three- year Bachelor's degree programme, candidates shall be allowed to continue studies in the fourth year of the undergraduate programme to pursue and complete the Bachelor's degree (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 with Research.

Exit 4: 4-year UG Degree (Honours): A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with **192** credits and have satisfied the credit requirements.

4-year UG Degree (Honours with Research): Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research dissertation under the guidance of a faculty member of the University/College. The research dissertation will be in the **Major Discipline**. The students who secure **192** credits, including 12 credits from a research dissertation, are awarded UG Degree (Honours with Research).

Summary of Multiple Exit System:

1	UG Certificate	UG Certificate will be awarded when a student exits after completion of first year with 48 credits along with successfully completion of vocational course of 4 credits on SWAYAM Platform.
2	UG Diploma	UG Diploma will be awarded when a student exits after completion of second year with 96 credits along with successfully completion of vocational course of 4 credits on SWAYAM Platform.
3	UG Degree	Bachelor of Commerce Degree will be awarded when a student exits after completion of 3 years with 144 Credits.
4	UG Degree Honours	Bachelor of Commerce Degree (Honours) will be awarded when a student exits after completion of 4 years with 192 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 192 Credits including 12 credits from a research dissertation.

O. GEN. B.COM. – 11:

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

O. GEN. B.COM. – 12:

A regular candidate of an affiliated college having obtained minimum marks for passing in CCA (i.e. 12 out of 30) and SEE (i.e. 28 out of 70) or more but fails to obtain minimum 40% aggregate marks will be required to re-appear in both the component viz CCA and SEE. In such a case candidate will not be required to keep term for the respective semester. The marks of the examination in which the student has passed will be carried forward.

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

O. COM. – 1

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

O. COM. – 2

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

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

O. COM. – 3

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

O. COM. – 4

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

O. COM. – 5

To successfully complete a course, candidate will be required to obtain minimum 12 out of 30 mark in CCA (Internal) examination as well as 28 out of 70 marks in Semester End Examination (External) examination and should have also obtained 40% of marks in aggregate in each of the course and necessary credits as prescribed in the Curriculum/syllabus.

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:**

3 Credit Theory Course: Total marks of each theory course are 100 (University Examination of 70 Marks + Internal Examination of 30 Marks). Total credit/lecture hours of each course are 45.

R. COM. – 5**COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy)**

Course structure of B. Com. Semester I to II (Level 5) is as under:

Level 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	Basics of Financial Accounting			3	0	3	30	70	100
2	Major 2	Business Accounting - 1			3	0	3	30	70	100
3 4	Minor 1 & 2 (Select Any One Group)	Group 1 BM	3	Financial Management 1	3	0	3	30	70	100
			4	Human Resource Management 1	3	0	3	30	70	100
		Group 2 ECO	3	Micro Economics 1	3	0	3	30	70	100
			4	Indian Economy 1	3	0	3	30	70	100
		Group 3 FS	3	Indian Financial System	3	0	3	30	70	100
			4	History of Indian Banking	3	0	3	30	70	100
5	MDC 1 (Any One)	Environmental Studies			3	0	3	30	70	100
		Basics of Business Mathematics			3	0	3	30	70	100
6	SEC 1 (Any One)	Entrepreneurship Development			3	0	3	30	70	100
		Good Governance			3	0	3	30	70	100
		Mind Management			3	0	3	30	70	100
7	AEC 1 (Any One)	Business English 1			3	0	3	30	70	100
		Computer Application in Business			2	1	3	50	50	100
8	VAC 1 (Any One)	Indian Knowledge System 1			3	0	3	30	70	100
		Personality Development and Corporate Skills			3	0	3	30	70	100
TOTAL CREDITS							24			
9	Vocational Course/s						04			
Semester - II										
Sr. No	Course Category	Course Title			Course Credits			Exam Marks		
					Theory	Practical	Total	IM	EM	Total
1	Major 3	Financial Accounting			3	0	3	30	70	100
2	Major 4	Business Accounting - 2			3	0	3	30	70	100
3 4	Minor 3 & 4 (Select Any One Group)	Group 1 BM	3	Financial Management 2	3	0	3	30	70	100
			4	Human Resource Management 2	3	0	3	30	70	100
		Group 2 ECO	3	Micro Economics 2	3	0	3	30	70	100
			4	Indian Economy 2	3	0	3	30	70	100
		Group 3 FS	3	Micro Finance and Social Banking	3	0	3	30	70	100
			4	Principles and Practice of Life Insurance	3	0	3	30	70	100
5	MDC 2 (Any One)	Business Mathematics			3	0	3	30	70	100
		Business Organisation and Management			3	0	3	30	70	100

6	SEC 2 (Any One)	Stock Market Operations	3	0	3	30	70	100
		Human Values and Professional Ethics	3	0	3	30	70	100
		Event Management	3	0	3	30	70	100
7	AEC 2 (Any One)	Business English 2	3	0	3	30	70	100
		E-Commerce and Computer	2	1	3	50	50	100
8	VAC 2 (Any One)	Indian Knowledge System 2	3	0	3	30	70	100
		Business Incubation	3	0	3	30	70	100
TOTAL CREDITS					24			
9	Vocational Course/s				04			

BM = Business Management, ECO = Economics, FS = Financial Services, C = Credit,
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 Comprehensive Continuous Assessment (CCA) and the second part consists of the Semester end examination. The division of marks between the two shall be 30:70 in the NEP 2020, the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Comprehensive Continuous Assessment (CCA). **The concerned faculty shall be accountable for transparency and reliability of entire evaluation of the student in the concerned Course.** The CAC (College Advisory Council) shall announce policy for CCA for all the Courses in the college in the beginning of the Semester, the same shall be communicated to the students. In the CCA concern faculty can include Assignments, Seminar, Presentation, MCQ Test, Group discussion, Quiz, computerized adaptive assessment, Attendance etc as per announcement of College Advisory Council.

Format of Question paper will be as follows:

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

Note:

1. Independent question shall be asked from each unit and option shall be from same unit.
2. *If Special format of question paper is given for any course/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 400. Passing standard will be 40% of 400 Total Marks.

R. COM. – 9

Semester End Examination (SEE): The duration of the Semester End Examination shall be 3 hours. For practical course consider as per given the particular curriculum.

R. COM. – 10

Letter Grades and Grade Points

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

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

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

Computation of SGPA and CGPA

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

- 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.

$$\text{SGPA (Si)} = \Sigma(C_i \times G_i) / \Sigma C_i$$

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

Example for Computation of SGPA

Semester	Course	Credit	Letter Grade	Grade point	Credit Point (Credit x Grade)
I	Course 1	3	A	8	3 X 8 = 24
I	Course 2	3	B+	7	3 X 7 = 21
I	Course 3	3	B	6	3 X 6 = 18
I	Course 4	3	O	10	3 X 10 = 30
I	Course 5	3	C	5	3 X 5 = 15
I	Course 6	3	B	6	3 X 6 = 18
I	Course 7	3	A+	9	3 X 9 = 27
I	Course 8	3	P	4	3 X 4 = 12
		24			165
				SGPA	165/24=6.875

- 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.

$$\text{CGPA} = \Sigma(C_i \times S_i) / \Sigma C_i$$

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

Example for Computation of CGPA

Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6
Credit: 24 SGPA:6.87	Credit: 24 SGPA:7.8	Credit:24 SGPA:5.6	Credit: 24 SGPA:6.0	Credit: 24 SGPA: 6.3	Credit 24 SGPA 8.0
CGPA= 6.76 (24 x 6.87 + 24 x 7.8 + 24 x 5.6 + 24 x 6.0 + 24 x 6.3 + 24 x 8.0)/144					

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

R. COM. – 11

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

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

R. COM. – 12

Award of Class:

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

Sr. No.	Range of Marks	Range of CGPA	Description/Class
1	$\geq 70\%$ and $\leq 100\%$	≥ 7 and ≤ 10	Distinction
2	$\geq 60\%$ and $< 70\%$	≥ 6 and < 7	First Class
3	$\geq 50\%$ and $< 60\%$	≥ 5 and < 6	Second Class
4	$\geq 40\%$ and $< 50\%$	≥ 4 and < 5	Pass Class
5	$\geq 0\%$ to $< 40\%$	≥ 0 to < 4	FAIL

R. COM. – 13

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

R. COM. – 14

The subject 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 administration 1 in the first semester, he/she has to choose business administration as a minor subject till semester 6.

WHO CAN TEACH:

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

Semester I					
Sr. No	Course Category	Course Title			Who Can Teach
1	Major 1	Basics of Financial Accounting			Accountancy, Commerce
2	Major 2	Business Accounting - 1			Accountancy, Commerce
3 4	Minor 1 & 2 (Any One Group)	Group 1 BM	3	Financial Management 1	Management, Commerce, Accountancy
			4	Human Resource Management 1	Management, Commerce, Accountancy
		Group 2 ECO	3	Micro Economics 1	Economics, Commerce
			4	Indian Economy 1	Economics, Commerce
		Group 3 FS	3	Indian Financial System	Commerce, Accountancy, Management
			4	History of Indian Banking	Commerce, Accountancy, Management
5	MDC 1 (Any One)	Environmental Studies			Economics, Commerce
		Basics of Business Mathematics			Statistics, Mathematics, Commerce
6	SEC 1 (Any One)	Entrepreneurship Development			Economics, Commerce
		Good Governance			Commerce, Management, Accountancy
		Mind Management			Commerce, Management, Accountancy
7	AEC 1 (Any One)	Business English 1			English, Commerce
		Computer Application in Business			Computer, Commerce
8	VAC 1 (Any One)	Indian Knowledge System 1			English, Commerce
		Personality Development and Corporate Skills			Commerce, Management, English
Semester II					
Sr. No	Course Category	Course Title			Who Can Teach
1	Major 3	Financial Accounting			Accountancy, Commerce
2	Major 4	Business Accounting - 2			Accountancy, Commerce
3 4	Minor 3 & 4 (Select Any One Group)	Group 1 BM	3	Financial Management 2	Management, Commerce, Accountancy
			4	Human Resource Management 2	Management, Commerce, Accountancy
		Group 2 ECO	3	Micro Economics 2	Economics, Commerce
			4	Indian Economy 2	Economics, Commerce
		Group 3 FS	3	Micro Finance and Social Banking	Commerce, Accountancy, Management
			4	Principles and Practice of Life Insurance	Commerce, Accountancy, Management
5	MDC 2 (Any One)	Business Mathematics			Economics, Commerce
		Business Organisation and Management			Statistics, Mathematics, Commerce
6	SEC 2 (Any One)	Stock Market Operations			Economics, Commerce
		Human Values and Professional Ethics			Commerce, Management, Accountancy
		Event Management			Commerce, Management, Accountancy
7	AEC 2 (Any One)	Business English 2			English, Commerce
		E-Commerce and Computer			Computer, Commerce
8	VAC 2 (Any One)	Indian Knowledge System 2			English, Commerce
		Business Incubation			Commerce, Management, English



SHRI GOVIND GURU UNIVERSITY - GODHRA
CREDIT FRAMEWORK FOR 4 YEAR UG PROGRAMME (HONOURS) & (HONOURS WITH RESEARCH)
AS PER NEP 2020 & UGC GUIDELINES



भारत 2023 INDIA
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Course Category		Major Courses			Minor Courses			Multidisciplinary Courses			Skill Enhancement Courses			Ability Enhancement Courses			Value Added Courses / Internship			Exit/ Vocational Courses	Research Project/ Disser_ tation	Total Credit
		DSC		Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total			
1	Year	Sem																				
2																						
3																						
TOTAL																						
4																						
TOTAL																						

Note:

1. Total Credits of Major Courses = 50% of the Total Credits in 3 Year and 4 Year UG Programme.
2. Total Credits of Minor Courses = 22.91% of the Total Credit in 3 Year UG Programme and 23.44% in 4 Year UG Programme.
3. Students can earn credits through Vocational Courses.
4. Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project / Dissertation.



CREDIT FRAMEWORK, SHRI GOVIND GURU UNIVERSITY, GODHRA

MINIMUM CREDIT REQUIREMENTS TO AWARD DEGREE UNDER EACH CATEGORY

Sr. No.	Broad Category of Course	Minimum Credit Requirement			
		3 Years UG		4 Years UG	
		No. of Papers	Total Credits	No. of Papers	Total Credits
1	Major - Discipline Specific Courses (DSC)	18	72	24	96
2	Minor - Discipline Specific Elective (DSE)	8	32	11	44
3	Multidisciplinary - Generic Elective (GE)	3	9	3	9
4	Skilled Enhancement Courses (SEC)	4	12	4	12
5	Ability Enhancement Courses (AEC)	4	10	4	10
6	Value Added Courses (VAC)/ Internship	3	9	3	9
7	Research Dissertation	-	-	-	12
	TOTAL CREDITS		144		192
8	Summer Internship		04		
9	Vocational Courses		04		

COURSE & CREDIT STRUCTURE OF Bachelor of Commerce (Major Accountancy)
Level 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	Basics of Financial Accounting			3	0	3	30	70	100
2	Major 2	Business Accounting - 1			3	0	3	30	70	100
3 4	Minor 1 & 2 (Select Any One Group)	Group 1 BM	3	Financial Management 1	3	0	3	30	70	100
			4	Human Resource Management 1	3	0	3	30	70	100
		Group 2 ECO	3	Micro Economics 1	3	0	3	30	70	100
			4	Indian Economy 1	3	0	3	30	70	100
		Group 3 FS	3	Indian Financial System	3	0	3	30	70	100
			4	History of Indian Banking	3	0	3	30	70	100
5	MDC 1 (Any One)	Environmental Studies			3	0	3	30	70	100
		Basics of Business Mathematics			3	0	3	30	70	100
6	SEC 1 (Any One)	Entrepreneurship Development			3	0	3	30	70	100
		Good Governance			3	0	3	30	70	100
		Mind Management			3	0	3	30	70	100
7	AEC 1 (Any One)	Business English 1			3	0	3	30	70	100
		Computer Application in Business			3	0	3	30	70	100
8	VAC 1 (Any One)	Indian Knowledge System 1			3	0	3	30	70	100
		Personality Development and Corporate Skills			2	1	3	50	50	100
TOTAL CREDITS							24			
9	Vocational Course/s						04			
Semester – II										
Sr. No	Course Category	Course Title			Course Credits			Exam Marks		
					Theory	Practical	Total	IM	EM	Total
1	Major 3	Financial Accounting			3	0	3	30	70	100
2	Major 4	Business Accounting - 2			3	0	3	30	70	100
3 4	Minor 3 & 4 (Select Any One Group)	Group 1 BM	3	Financial Management 2	3	0	3	30	70	100
			4	Human Resource Management 2	3	0	3	30	70	100
		Group 2 ECO	3	Micro Economics 2	3	0	3	30	70	100
			4	Indian Economy 2	3	0	3	30	70	100
		Group 3 FS	3	Micro Finance and Social Banking	3	0	3	30	70	100
			4	Principles and Practice of Life Insurance	3	0	3	30	70	100
5	MDC 2 (Any One)	Business Mathematics			3	0	3	30	70	100
		Business Organisation and Management			3	0	3	30	70	100
6	SEC 2 (Any One)	Stock Market Operations			3	0	3	30	70	100
		Human Values and Professional Ethics			3	0	3	30	70	100
		Event Management			3	0	3	30	70	100
7	AEC 2 (Any One)	Business English 2			3	0	3	30	70	100
		E-Commerce and Computer			3	0	3	30	70	100
8	VAC 2 (Any One)	Indian Knowledge System 2			3	0	3	30	70	100
		Business Incubation			2	1	3	50	50	100
TOTAL CREDITS							24			
9	Vocational Course/s						04			

Group Names:

1. BM : Business Management
2. ECO : Economics
3. FS : Financial Services



CURRICULUM

For

B.COM.

Semester – 1

(With effective from June - 2023)



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

Semester - I						
Sr. No	Course Category	Course Title			Credit	Page No.
1	Major 1	Basics of Financial Accounting			3	20
2	Major 2	Business Accounting - 1			3	22
3 4	Minor 1 & 2 (Any One Group)	Group 1 BM	3	Financial Management 1	3 + 3	24
			4	Human Resource Management 1		29
		Group 2 ECO	3	Micro Economics 1		26
			4	Indian Economy 1		31
		Group 3 FS	3	Indian Financial System		28
			4	History of Indian Banking		33
5	MDC 1 (Any One)	Environmental Studies			3	34
		Basics of Business Mathematics				36
6	SEC 1 (Any One)	Entrepreneurship Development			3	37
		Good Governance				39
		Mind Management				41
7	AEC 1 (Any One)	Business English 1			3	43
		Computer Application in Business				45
8	VAC 1 (Any One)	Indian Knowledge System 1			3	47
		Personality Development and Corporate Skills				49
TOTAL CREDITS					24	
9	Vocational Course/s				04	51

B.COM. SEMESTER – 1

1 MAJOR 1 BASICS OF FINANCIAL ACCOUNTING

Name of the Course: **Basics of Financial Accounting**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

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
UNIT NO. 1 : INTRODUCTION TO FINANCIAL ACCOUNTING	
Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs)	9
UNIT NO. 2 : ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS	
- Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Important accounting issues related to amalgamation - Accounting procedure for amalgamation: [A] In the books of Transferor/Old firms [B] In the books of Transferee/New firm - Amalgamation in the form of Absorption [Method to prepare Business Purchase Account] - Practical Questions	9
UNIT NO. 3 : CONSIGNMENT ACCOUNTS	
- Introduction, Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee - Practical Questions	9
UNIT NO. 4 : ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS	
- Introduction, Meaning and Objectives - Classification of liabilities - The order of discharging liabilities in piecemeal distribution of cash	9

- Order/Method of Payment of Cash to Partners: (a) Surplus Capital Method (Proportionate Capital Method) (b) Maximum Loss Method - Practical Questions of both methods	
UNIT NO. 5 : JOINT VENTURE ACCOUNTS	
- Introduction- - Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting [A] Recording Joint Venture transactions by only one partner [B] Recording Joint Venture transactions by all partner [C] Joint Venture for goods sending on consignment [D] Independent books for Joint Venture when a separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account - Practical Questions	9
Total Lectures/Hours	45

Suggested Readings:

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

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

B.COM. SEMESTER – 1

2	MAJOR 2	BUSINESS ACCOUNTING - 1
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Name of the Course: **Business Accounting - 1**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ACCOUNTS OF PROFESSIONAL PERSONS	
- Introduction-Meaning - Important accounting terms related to professional persons - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons' Annual Accounts - Practical Questions relating to Professional Persons such as, ➤ Solicitors ➤ Chartered Accountants ➤ Doctors and Medical Practitioners ➤ Architectures ➤ Engineers ➤ Consultants ➤ Advocates-Lawyers	9
UNIT NO. 2 : HIRE PURCHASE SYSTEM	
- Introduction and Meaning - Concept of Hire Purchase Agreement - Important accounting terms related to hire purchase system; - Difference between Installment system and Hire Purchase system - Accounting treatments under Hire Purchase Equivalent to Cash Price Method - Accounting treatments under Hire Purchase Trading Account Method: A. Debtors Method B. Stock & Debtors Method - Practical Questions	9
UNIT NO. 3 : ACCOUNT CURRENT AND AVERAGE DUE DATE	
- Introduction & Meaning of account current - Preparation of Account Current: A. Forward Method B. Epoque or Backward Method C. Daily Balance Method	9



- Introduction & Meaning of average due date - Steps involved in calculating average due date - Practical Questions	
UNIT NO. 4 : REPLACEMENT ACCOUNTS	
- Introduction & Meaning of Replacement - Concept of Capital-Revenue transactions - Classification of transactions with Examples - Replacement expenditures - Allocation of Replacement expenditures: Revenue-Capital - Accounting Treatments: Journal ledger entry and Accounts - Practical Questions	9
UNIT NO. 5 : VOYAGE ACCOUNTING	
- Introduction-Meaning- Objectives - Need of Voyage Accounting - Time period of voyage - Special items and Terms - Incomes & Expenses related to voyage - Preparation of Voyage Account - Practical Questions	9
Total Lectures/Hours	45

Suggested Readings:

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

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

B.COM. SEMESTER – 1

3

MINOR 1

FINANCIAL MANAGEMENT – 1

Name of the Course: **Financial Management – 1**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

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
UNIT NO. 1 : INTRODUCTION TO FINANCIAL MANAGEMENT	
- Introduction, Meaning and Definition, Evolution - Nature, Scope and Functions of financial management - Objectives of financial management, Profit Maximization Vs Wealth Maximization - Fundamental Principles of Finance- Agency theory - Affecting factors, Risk and Return trade off	9
UNIT NO. 2 : TIME VALUE OF MONEY	
- Introduction & Meaning - Reasons for time value of money - Compound Value Concept, Present Value Concept - Practical Application of compounding and present value techniques in financial decisions (Simple practical examples should be asked in examination)	9
UNIT NO. 3 : SOURCES OF FINANCE -1 [SECURITY FINANCING AND INTERNAL FINANCING]	
- Introduction - Security finance ➤ Preference Shares ➤ Ordinary (Equity) Shares ➤ Deferred Shares (Founders' Shares) ➤ Debentures - Internal financing ➤ Depreciation funds ➤ Ploughing Back of Profit (Retained Earnings)	9
UNIT NO. 4 : SOURCES OF FINANCE -2 [LOAN FINANCING]	
- Introduction - Loan financing [A] Short Term- Meaning-Characteristics [B] Long Term -Meaning-Characteristics	9



Types of long-term loans Conceptual back ground of IFC, SFC, IDBI, UTI IDFC - Bridge financing and Loan syndication - Book-building and Promoters' contribution	
UNIT NO. 5 : SOURCES OF FINANCE -3 [FINANCIAL SERVICES]	
- Introduction - New Financial Services: ➤ Venture Capital: Meaning, Definition, Types, Government policies ➤ Mutual Funds: Meaning, Definition, Types ➤ Factoring Services: Meaning, Definition, Types	9
Total Lectures/Hours	45

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

B.COM. SEMESTER – 1

3 MINOR 1 MICRO ECONOMICS 1

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

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
UNIT NO. 1 : INTRODUCTION	
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.	9
UNIT NO. 2 : THEORY OF CONSUMER BEHAVIOR	
Utility Analysis: 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	9
UNIT NO. 3 : SUPPLY AND DEMAND ANALYSIS	
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.	9
UNIT NO. 4 : THEORY OF PRODUCTION	
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.	9
UNIT NO. 5 : PRODUCTION COSTS: CONCEPTS AND TYPES	
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.	9
Total Lectures/Hours	45

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



B.COM. SEMESTER – 1

3

MINOR 1

INDIAN FINANCIAL SYSTEM

Name of the Course: **Indian Financial System**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

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
UNIT NO. 1 : INTRODUCTION OF FINANCIAL SYSTEM	
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	9
UNIT NO. 2 : FINANCIAL INSTITUTIONS	
Introduction, Types of banking and non-banking financial institutions, constitutions, objectives and functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank	9
UNIT NO. 3 : MONEY MARKET	
Introduction, Meaning, Functions and Various Instruments of Money Market, Emerging Structure of Indian Money Market; Characteristics of a developed money market,	9
UNIT NO. 4 : PRIMARY MARKET	
Introduction, Concept, Features of Primary Market, Primary Market Instruments of Issue and Methods of Flotation, Types of Brokers, Underwriters, IPO, FPO.	9
UNIT NO. 5 SECONDARY MARKET	
Introduction, Meaning, Concept, Stock Exchange: History and Development, National Stock Exchange of India, OTCEI, New Directives, Operations of stock exchange	9
Total Lectures/Hours	45

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



B.COM. SEMESTER – 1

4

MINOR 2

HUMAN RESOURCE MANAGEMENT 1

Name of the Course: **Human Resource Management 1**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

1. Understand the meaning and definition of the term personal management;
2. Understand the meaning and definition of the term human resource management;
3. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
4. Prepare a Human Resource Plan in an organisation, prepare a report on job analysis and organize an induction programme in an organisation
5. Analyse the applicability and use of different kinds of training and development strategies in real life scenarios

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Personal Management: Introduction, Meaning, Definition, Features, Importance Human Resource Management: Introduction, Meaning, Definition, Features, Objectives, Scope, Functions, Importance, Limitations, HRM and Personal Management, HRM in India, Challenges	9
UNIT NO. 2 : ACQUISITION OF HUMAN RESOURCE	
Human resource planning: Introduction, Meaning, Definition, Features, Need, Objectives, Importance, Factors affecting to HRP, Job analysis, Job description and job specification	9
UNIT NO. 3 : RECRUITMENT	
Recruitment: Introduction, Meaning, Definition, Recruitment Policy, Situational Factors Affecting Recruitment, Scientific and non-scientific recruitment process, Sources of Recruitment (Internal and External), Methods of Recruitment Selection: Introduction, Meaning, Definition, Selection Process including types of trade test, Test and interview	9
UNIT NO. 4 : TRAINING AND DEVELOPMENT	
Introduction, Meaning, Definition, Importance, Need, Types of training and development – On the job and off the job, Training process outsourcing	9
UNIT NO. 5 : EXECUTIVE DEVELOPMENT	
Introduction, Meaning, Definition, Importance, Need, Factors affecting to executives development programme, Process of executives development, Techniques of executives development, Obstacles in Executive Development Training	9
Total Lectures/Hours	45

Suggested Readings:

1. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.



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

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

B.COM. SEMESTER – 1

4 MINOR 2 INDIAN ECONOMY 1

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

Objectives:

- The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India.
- The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

Learning Outcomes:

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

1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
2. Understand the meaning and definition of the term human resource management;
3. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
4. Prepare a Human Resource Plan in an organisation, prepare a report on job analysis and organize an induction programme in an organisation
5. Analyse the applicability and use of different kinds of training and development strategies in real life scenarios

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : OVERVIEW OF INDIAN ECONOMY	
Introduction, Meaning and Concept of Developed and Developing Economy, Indian Economy: Major features and problems. Role of public and private sector in Indian Economy and its limitations; Functions and problems of public sector; Role of public and private sectors importance in Indian Economy.	9
UNIT NO. 2 : POPULATION AND HUMAN DEVELOPMENT	
Introduction, concept of over, under and optimum population, Population Growth and Economic Development – size, growth and future of population; Causes of rapid population growth; Population and economic development; Population policy; Demographic issues – Sex and Age Composition of population;	9
UNIT NO. 3 : NATIONAL INCOME IN INDIA	
Introduction, Types of National Income, Trends of National Income, Trends in national and per capita income; Changes in sectoral composition of national income; Regional disparities in Growth and Income; Calculation of National Income.	9
UNIT NO. 4 : : ECONOMIC PLANNING IN INDIA	
Rationale, Features, Objectives, Strategies, Achievements and Assessment of Planning in India; Eleventh Five Year Plan – Objectives, Targets and Achievements; Twelfth Five Year Plan – Vision and Strategy; From Planning to NITI – Transforming India's Development Agenda.	9
UNIT NO. 5 CHALLENGES	
Introduction, Poverty : Estimation and Trends, Poverty Alleviation Programs: MGNREGA, NRLM, SJSRY; Inequality: Measures and trends in India; Unemployment : Nature, Estimates, Trends, Causes and Employment Policy	9
Total Lectures/Hours	45



Suggested Readings:

1. Indian Economy, VK Puri and SK Misra, Himalaya Publishing House, 31st Revised Edition
2. Indian Economy Datt and Sundharam, Gaurav Datt and Ashwani Mahajan, S Chand Publications, 7th Revised Edition
3. Indian Economy Since Independence, ed by Uma Kapila, Academic Foundation, Revised Nineteenth Edition 2008-09
4. 4. The New Oxford Economics Companion to India, ed by K Basu and A Maertens, Oxford University Press, 2012
5. Economic Survey of India 2015-16, Ministry of Finance, GoINITI Ayog document- (Feb 8, 2015)
6. A. N. Agrawal, Indian Economy, New Age International Publishers

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

B.COM. SEMESTER – 1

4

MINOR 2

HISTORY OF INDIAN BANKING

Name of the Course: **History of Indian Banking**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Introduction, Meaning and Definition, Characteristics of Bank, Nature of banking, Origin of banking, Types of Banks, Functions of banking in India.	9
UNIT NO. 2 : EVOLUTION OF BANKING IN PRE INDEPENDENCE ERA	
Introduction, Evolution of banking in Pre-Independence Period (1786-1947), Pre-Independence Banks in India, Functions of banks during pre-Independence Banks	9
UNIT NO. 3 : DEVELOPMENT OF BANK IN POST INDEPENDENCE ERA	
Introduction, Development of banks in Post-Independence Period (1947-1991), Post-Independence Banks in India, Functions of banks during post-Independence Banks, Structure of banks in Post-Independence Period, Role of banking in economic development in Post-Independence Period.	9
UNIT NO. 4 : BANKING REGULATION ACT, 1949	
Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks	9
UNIT NO. 5 : NATIONALIZATION OF BANKS	
Introduction and Concept, Reasons for nationalization of banks, Pre-Independence phase, Post-Independence phase, Role of Nationalized Banks in economic development in Pre and Post-Independence Period	9
Total Lectures/Hours	45

Suggested Readings:

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

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



B.COM. SEMESTER – 1

5

MDC 1

ENVIRONMENTAL STUDIES

Name of the Course: **Environmental Studies**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Environmental Studies: Meaning, Nature, Scope, Importance and Limitations, need for environmental education Ecosystems; Biodiversity and Natural Systems; Natural Cycles.	9
UNIT NO. 2 : ECOLOGY AND ECOSYSTEMS	
- Concept of ecology and ecosystem, Structure and function of ecosystem; Energy flow in an ecosystem; food chains, food webs; Basic concept of population and community ecology; ecological succession. - Characteristic features of the following: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, wetlands, rivers, oceans, estuaries)	9
UNIT NO. 3 : NATURAL RESOURCES	
Concept of Renewable and Non-renewable resources, Land use change; Land degradation, soil erosion and desertification, Deforestation: Causes, consequences and remedial measures,	9
UNIT NO. 4 : WATER AND ENERGY RESOURCES	
Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state); Energy Resources Environmental impacts of energy generation, use of alternative and nonconventional energy sources, growing energy needs.	9
UNIT NO. 5 : ENVIRONMENTAL POLLUTION	
Definition, causes, effects, and control measures of: air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, and nuclear pollution. Solid waste management: causes, effects and control measures of urban and industrial wastes, role of an individual in prevention of pollution.	9
Total Lectures/Hours	45



Suggested Readings:

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

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

B.COM. SEMESTER – 1

5

MDC 1

BASICS OF BUSINESS MATHEMATICS

Name of the Course: **Basics of Business Mathematics**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : SET THEORY	
Introduction, Concept and Definition of Set, Method of Representing Sets, Types of Sets, Some important Number Sets, Operation of Sets: 1) Intersection of Set 2) Union of Sets, Distributive Laws: 1) Union over Intersection, 2) Intersection over Union, Complimentary of Set, De'Morgan's Laws (With Proof), Differences of Two Sets, Cartesian Product, Practical Examples	9
UNIT NO. 2 : PERMUTATION & COMBINATION	
Permutation: Introduction, Concept and Formula of Permutations, Permutations of different things, Permutations of Similar things, Restricted Permutation, Combinations: Introduction, Meaning, Formula, Combinations of things taken some or all at time, Some Restricted Combinations, Practical Examples	9
UNIT NO. 3 : BINOMIAL THEOREM	
Introduction and Meaning, Binomial Theorem (Without Proof), Position of terms, Characteristics of Binomial Theorem, Binomial Coefficient, Practical Examples	9
UNIT NO. 4 : INTERPRETATION & EXTRAPOLATION	
Introduction, Meaning and Uses, Newton's Forward Method, Newton's Backward Method, Binomial Expansion Method, Lagrange's Method, Practical Examples	9
UNIT NO. 5 : ARITHMETIC PROGRESSION & GEOMETRIC PROGRESSION	
Introduction and Meaning, Arithmetic Progression, Sum of Series in Arithmetic Progression, Geometric Progression, Sum of Series in Geometric Progression, Practical Examples	9
Total Lectures/Hours	45

Suggested Readings:

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

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



B.COM. SEMESTER – 1

6

SEC 1

ENTREPRENEURSHIP DEVELOPMENT

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:



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

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 1

6

SEC 1

GOOD GOVERNANCE

Name of the Course: **Good Governance**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.	9
UNIT NO. 2 : GOOD GOVERNANCE: ISSUES AND CHALLENGES IN INDIA	
Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.	9
UNIT NO. 3 : ICT IN GOVERNANCE: CONCEPT AND SIGNIFICANCE	
From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.	9
UNIT NO. 4 : ICT REFORMS IN GOVERNANCE	
ICT Reforms in Governance: Building a Congenial Environment, Identification of ICT Projects and Prioritization, Business Process Reengineering (BPR), Capacity building and Creating Awareness, Developing Technological Solutions, Change	9



Management, Administrative Culture, Monitoring and Evaluation, Institutional Framework for Coordination and Sharing of Resources/Information, Knowledge Management.	
UNIT NO. 5 : GOOD GOVERNANCE INITIATIVES BY GOVERNMENT & FIELD EXPOSURE	
Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.	9
Total Lectures/Hours	45

Suggested Readings:

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

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

B.COM. SEMESTER – 1

6

SEC 1

MIND MANAGEMENT

Name of the Course: **Mind Management**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

1. Observe and identify the modulations of mind;
2. Rate themselves on emotional matrix to analyse their strengths & weaknesses and improve themselves;
3. Practice time mind and anger management techniques in their daily life;
4. Explain the results of psychometric testing;
5. Demonstrate the skill of using humour to heal.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO MIND MANAGEMENT	
Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali. Emotional turmoil (Anger, 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.	9
UNIT NO. 2 : MINDFULNESS	
Mind and Stress, Components and Benefits of Mindfulness, Mindfulness Vs. Meditation; Energy Centers in the body. Tools for reducing Stress: Yoga, Pranayama, Meditation, other Breathing Techniques. Different types of Meditation. Time Management, Anger Management. Mind: Doorway between Consciousness and Creation.	9
UNIT NO. 3 : INTELLIGENCES OF EFFECTIVE PEOPLE	
Del Pe's 5 Types of Intelligences: Instinctive, Emotional, Concrete Mental, Abstract Mental, Spiritual Intelligence. Concept of Right Brain and Left Brain. Gardner's Model of Multiple Intelligence: Naturalist, Musical, Logical-Mathematical, Existential, Interpersonal, Bodily-Kinesthetic, Linguistic, Intra-personal, Spatial. Techniques of understanding Competencies: Psychometric Testing. Enhancing Intelligence Quotient by activating Chakras.	9
UNIT NO. 4 : MIND MANAGEMENT FOR ACHIEVING EXCELLENCE	
Enrich your Communication; Align yourself with the environment: Levels of Influence; Building Rapport; Cultivating Trust; Heal through Humor, Learning from Mistakes, Effective Decision Making; How to deal with Criticism; Being comfortable outside your Comfort Zone. Skills to build positive environment at workplace.	9
UNIT NO. 5 : SELF-ASSESSMENT	
Practicing self-care, importance of having personal & professional goals: short term goals, medium term goals, long term goals; Goal of life, SMART Goals; Developing resilience and attitude of gratitude. Success in business. Measuring the	9

Intelligence Quotient, Emotional Quotient, Dermatoglyphics Testing, Applied Kinesiology.	
Total Lectures/Hours	45

Suggested Readings:

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

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

B.COM. SEMESTER – 1		
7	AEC 1	BUSINESS ENGLISH 1

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

Objectives:

To teach fundamentals of preparing for business communication and to strengthen the reading and writing skills of learners, to let them know Indian entrepreneurs and their vision for success.

Learning Outcomes:

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

1. Know the basics of business communication;
2. Use reading and writing skills with accuracy and fluency,
3. Know the success stories of Indian entrepreneurs to make their startup a success;
4. Learn comprehend and use business terminology.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 BASICS OF COMMUNICATION	
Meaning, Definition and Significance of Communication, Process of communication, Aims and Objectives of communication, Types of communication, Barriers of communication	9
UNIT NO. 2 FORMATS OF WRITING	
Introduction, Scope, Nature and Significance, Features and Skills of writing; linguistics and discoursal (mechanics, structure, diction, idioms and phrases, cohesion and coherence, style, format, text-type, context and content)	9
UNIT NO. 3 STORIES OF SUCCESSFUL ENTREPRENEURS – 1	
1. Sanjeev Bikhchandani, naukri.com and 2. Narendra Murkumbi, Shree Renuka Sugars - “Stay Hungry, Stay Foolish” by Rashmi Bansal	9
UNIT NO. 4 STORIES OF SUCCESSFUL ENTREPRENEURS – 2	
1. Chender Baljee, Royal Orchid Hotels and 2. Sunil Handa, Eklavya Education Foundation/ Core Emballage - “Stay Hungry, Stay Foolish” by Rashmi Bansal	9
UNIT NO. 5 ENGLISH LANGUAGE AND COMPOSITION	
Comprehension (Trade & Commerce only) and Commercial Terms	9
Total Lectures/Hours	45

Important instructions for paper setter –

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

Question No.	Unit No.	Details of Questions	Out of (Options)	Marks
1	1	(A) Answer any three	3/5	06
		(B) Answer any two	2/4	08
2	2	(A) Answer any three	3/5	06
		(B) Answer any two	2/4	08

3	3	(A) Write any two answers in brief	2/3	08
		(B) Write any one note	1/2	06
4	4	(A) Write any two answers in brief	2/3	08
		(B) Write any one note	1/2	06
5	5	(A) Comprehension of Trade & Commerce text	4/4	08
		(B) Full form commercial terms and its use in sentence	3/5	06
Total Marks				70

Suggested Readings:

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

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 1

7

AEC 1

COMPUTER APPLICATION IN BUSINESS

Name of the Course:	Computer Application in Business
Course credit:	02 (Theory) + 01 (Practical) = 03
Teaching Hours:	Theory: 30 (Hours) + Practical: 30 (Hours)
Total marks:	100
Distribution of Marks:	50 Marks semester end theory examination 30 Marks semester end practical examination 20 Marks Internal assessments of theory (Unit: 1 to 5)

Objectives:

- 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. Explain the basic concepts of computer system;
2. Know about Operating System, Overview of various Computer, & Mobile OS and Applications;
3. Perform various features of Word processing such that Table, Mail merge, Hyperlink, etc.;
4. Prepare a business presentation on MS PowerPoint;
5. Perform various mathematical, logical, and other functions on a large set of data using MS Excel;
6. Analyse and report accounting data using MS Excel;
7. Able to use internet and basic social networking tools.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Introduction, Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Liveware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailormade software.	6
UNIT NO. 2 : WORD PROCESSING	
Introduction, Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Envelops and mailing labels, Creating Macros -Sending Email from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, Adding references, creation of bibliography, manage sources and citations, review documents.	6
UNIT NO. 3 : MS POWERPOINT	
Introduction, Power point window and its elements, Elements of Presentation, Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Tables– Graphs, Drawing Objects, Creating an embedded word table, Working with drawing toolbar, Adding the Transitions to the Slide Show - Animation – Special effects in detail - Setting Slide timings.	6
UNIT NO. 4 : SPREADSHEET AND ITS BUSINESS APPLICATIONS	
Spreadsheet concepts; Creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, Moving data from selected cells, Handling operators in formulae: Inserting Charts-LINE, PIE, BAR, Mathematical – ROUND ALL, SUM, SUMIF, COUNT, COUNTIF; Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY,	6



INTERCEPT, SLOPE.; Financial - PMT, PPMT, IPMT; Logical - IF, AND, OR	
UNIT NO. 5 : INTERNET	
Introduction, Meaning of Internet; Growth of internet, Browsers, Search Engine, Owner of Internet, Anatomy of Internet, Net Etiquette, WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.	6
PRACTICAL	
Practical Exercise of Unit 1 To 5	30
Total Lectures/Hours	30 + 30

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30. University Examination: 2 Hours

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

Suggested Readings:

1. Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel Book.
2. Boockholdt, J. L. (1999). Accounting Information System: Transaction Processing and Control. Boston: Irwin McGraw Hill.
3. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi
4. Gelinas, U. J., & Steve, G. S. (2002). Accounting Information System. Mason: South Western Thomson Learning.
5. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication.
6. Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing.
7. Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.

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

B.COM. SEMESTER – 1

8

VAC 1

INDIAN KNOWLEDGE SYSTEM 1

Name of the Course: **Indian Knowledge System 1**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

The objectives of the course are as follow:

- Creating awareness among the youths about the true history and rich culture of the country;
- Understanding the scientific value of the traditional knowledge of Bhārata;
- Promoting the youths to do research in the various fields of Bhāratiya knowledge system;
- Learn how to converting the Bhāratiya wisdom into the applied aspect of the modern scientific paradigm;
- Adding career, professional and business opportunities to the youths.

Learning Outcomes:

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

1. Identify the concept of Traditional knowledge and its importance.
2. Understand the Bhartiya Civilization and about the different approaches of Indian Philosophy.
3. Understand Indian Literature, Indian Music and Indian Dance Traditions.
4. Develop their understanding about the local ethnic communities.
5. Get a holistic insight into the understanding the working of nature and life.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM	
Introduction, Definition, Concept of Indian Knowledge System (IKS), A broad overview of disciplines included in the IKS, IKS based Approaches on Knowledge Paradigms, IKS in ancient India and in modern India	9
UNIT NO. 2 : IKS & INDIAN SCHOLARAS & INDIAN LITERATURE-I	
- Philosophy and Literature(Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banbhatta, Nagarjuna and Panini) - Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira and Brahmgupta), - Medicine and Yoga (Charak, Susruta, Maharishi Patanjali and Dhanwantri)	9
UNIT NO. 3 : IKS AND INDIAN SCHOLARS, INDIAN LITERATURE-II	
- Sahitya (Vedas , Upvedas, Upvedas(Ayurveda, Dhanurveda, Gandharvaveda) Puran and Upnishad) - Shad Darshan (Vedanta, Nyaya, Vaisheshik, Sankhaya,Mimamsa, Yoga, Ahhyatma and Meditation - Shastra (Nyaya, vyakarana, Krishi, Shilp, Vastu, Natya and Sangeet)	9
UNIT NO. 4 : UNIQUE TRADITONAL PRACTICES & APPLIED TRADITIONAL KNOWLEDGE	
- Myths, Rituals, Spirituals, Taboos and Belief System, - Folk Stories, Songs, Proverbs, - Dance, Play, Acts and Traditional Narratives	9
UNIT NO. 5 : GUJARATI TRIBAL COMMUNITIES, THEIR LIVLIHOOD, AND LOCAL WISDOM	
- Geophysical aspects, resources and Vulnerability - Resource Availability, utilization pattern and Limitations - Socio Cultural Linkages with Traditional Knowledge System & Their Cultural Heritage	9

Suggested Readings:

1. 'Knowledge Traditions & Practices of India, Vol. I & II , CBSE , New Delhi.(Modules 3, 4, &5
2. A Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan
3. History of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishna Mission Institute of Culture, Kolkata (2014).
4. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
5. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication
6. Delpe (2005). Hidden dangers of meditation and yoga. Payal Books
7. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
8. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
9. Inida Uninc by Prof. R Vaidyanathan, Westland ltd.Publication
10. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
11. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
12. Mahadevan, B., Bhat, V. R., Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
13. Patanjali Yog Sutra
14. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006)

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 1		
8	VAC 1	PERSONALITY DEVELOPMENT AND CORPORATE SKILLS

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

1. Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha.
2. Understanding Psychology: By Robert S Feldman. (Tata McGraw Hill Publishing).
3. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.

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

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 1

Vocational Course/s

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

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

Suggested Vocational Courses are:

1. CRM Domestic Voice (https://onlinecourses.swayam2.ac.in/nos23_ge05/preview)
2. Community Health (https://onlinecourses.swayam2.ac.in/nos23_ge11/preview)
3. Yoga Teaching' Training Programme (https://onlinecourses.swayam2.ac.in/nos23_ge01/preview)
4. Developing Soft Skills And Personality (https://onlinecourses.nptel.ac.in/noc23_hs116/preview)
5. Soft Skill Development (https://onlinecourses.nptel.ac.in/noc23_hs80/preview)
6. Soft Skills (https://onlinecourses.nptel.ac.in/noc23_hs145/preview)
7. Educational Leadership (https://onlinecourses.nptel.ac.in/noc23_hs143/preview)
8. Leadership and Team Effectiveness (https://onlinecourses.nptel.ac.in/noc23_mg28/preview)
9. Leadership for India Inc: Practical Concepts and Constructs (https://onlinecourses.nptel.ac.in/noc23_mg26/preview)
10. Other vocational courses from SWAYAM Portal

CURRICULUM

For

B.COM.

Semester – 2

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



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

Semester – II						
Sr. No	Course Category	Course Title			Credit	Page No.
1	Major 3	Financial Accounting			3	54
2	Major 4	Business Accounting – 2			3	56
3 4	Minor 3 & 4 (Any One Group)	Group 1 BM	3	Financial Management 2	3 + 3	58
			4	Human Resource Management 2		63
		Group 2 ECO	3	Micro Economics 2		60
			4	Indian Economy 2		64
		Group 3 FS	3	Micro Finance and Social Banking		61
			4	Principles and Practice of Life Insurance		66
5	MDC 2 (Any One)	Business Organisation and Management			3	68
		Business Mathematics				70
6	SEC 2 (Any One)	Stock Market Operations			3	72
		Human Values and Professional Ethics				73
		Event Management				75
7	AEC 2 (Any One)	Business English 2			3	77
		E-Commerce and Computer				79
8	VAC 2 (Any One)	Indian Knowledge System 2			3	81
		Business Incubation				83
TOTAL CREDITS					24	
9	Vocational Course/s				04	85

B.COM. SEMESTER – 2

1	MAJOR 3	FINANCIAL ACCOUNTING
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Name of the Course: **Financial Accounting**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

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
UNIT NO. 1 : CONVERSION OF PARTNERSHIP FIRM INTO COMPANY	
- Introduction & Meaning - Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company - Procedure for Conversion of Partnership firm into Company - Purchase Consideration [PC] - Accounting treatments to close the books of Partnership Firm - Practical Questions (accounts in the books of vendor firm only)	9
UNIT NO. 2 : PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY	
- Introduction & Meaning - Purchase Consideration - Goodwill and Capital reserve - Accounting treatments: Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company - Practical Questions (Accounts in the Books of Purchasing Company only)	9
UNIT NO. 3 : SELF BALANCING LEDGERS	
- Introduction and Meaning - Procedure to introduce the Self Balancing System - Accounting treatment, Journal entries and ledgers, - Advantages and disadvantages of Self Balancing System, - Practical Questions	9
UNIT NO. 4 : DEPARTMENTAL ACCOUNTS	
- Introduction, Meaning and Objectives - Advantages of departmental accounting - Allocation of expenses - Inter departmental transfer - Types of Department:	9



A. Independent Department B. Dependent Department - Methods of Departmental Accounting A. Accounts of all departments are kept in one book only B. Separate Set of books are kept for each department. Practical Questions	
UNIT NO. 5 : ACCOUNTS OF JOINT LIFE POLICY	
- Introduction and Meaning - Accounting Treatment of premium paid by the firm: [A] When premium is considered as Revenue expenditure [B] When premium is considered as Capital expenditure [C] When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C [D] When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C - All partners' Individual policy and Joint Life Policy [Joint and Several policies] - Amount payable to successor of deceased partner - Practical Questions	9
Total Lectures/Hours	45

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.

B.COM. SEMESTER – 2

2	MAJOR 4	BUSINESS ACCOUNTING - 2
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Name of the Course: **Business Accounting - 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ROYALTY ACCOUNTS	
- Introduction-Meaning and Contract of Royalty - Explanation of special terms - Basis of Royalty calculation - Accounting calculations of Royalty - Accounting treatments: Journal Ledger Entries and Accounts - Practical Questions [Excluding Sub-contract of Royalty]	9
UNIT NO. 2 : ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY	
- Introduction and Meaning - Average Clause - Stock Insurance Policy and claim - Important accounting terms related to stock insurance policy - Claim amount under the Stock Insurance policy for Loss of Stock/ goods - Practical Questions	9
UNIT NO. 3 : ACCOUNTS OF FIRE CLAIMS UNDER CONSEQUENTIAL LOSS POLICY	
- Introduction and Meaning - Consequential Loss Policy (Loss of Profit Policy) - Claim amount under the Consequential Loss Policy (Loss of Profit Policy) - Important accounting terms related to Consequential Loss Policy - Journal entries for the Sanctioned and Accepted claims - Practical Questions	9
UNIT NO. 4 : INVENTORY VALUATION	
- Introduction-Meaning of Inventory and Inventory Valuation - Objectives of Inventory Valuation - Main valuation points of Indian Accounting Standard -2 [Revised] - Methods of Inventory Valuation[including Stock statement]	9



[A] Specific Identification method [B] FIFO [C] LIFO [D] HIFO [E] Base Stock method [F] Weighted Average Price method - Practical Questions	
UNIT NO. 5 : ALTERATION OF SHARE CAPITAL	
- Introduction, Meaning - Provisions of Companies Act 2013 related to alteration of share capital - Consolidation of shares - Sub-division of shares - Conversion of shares into stock - Bonus shares & Right shares - Buyback of shares - Practical Questions	9
Total Lectures/Hours	45

Suggested Readings:

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

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

B.COM. SEMESTER – 2		
3	MINOR 3	FINANCIAL MANAGEMENT – 2

Name of the Course: **Financial Management – 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

The objective of this course is to help the students understand the fundamental concepts and 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
UNIT NO. 1 : CAPITAL STRUCTURE	
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.	9
UNIT NO. 2 : COST OF CAPITAL	
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.	9
UNIT NO. 3 : LEVERAGE ANALYSIS	
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.	9
UNIT NO. 4 : CAPITAL BUDGETING	
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. (Only Theory)	9
UNIT NO. 5 : WORKING CAPITAL MANAGEMENT	
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. (Only Theory)	9
Total Lectures/Hours	45

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

B.COM. SEMESTER – 2

3	MINOR 3	MICRO ECONOMICS 2
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Name of the Course: **Micro Economics 2**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

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
UNIT NO. 1 : TYPES OF REVENUE AND OBJECTIVES OF FIRM	
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.	9
UNIT NO. 2 : PERFECT COMPETITION AND MONOPOLY	
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.	9
UNIT NO. 3 : MONOPOLISTIC COMPETITION AND OLIGOPOLY MARKETS	
Monopolistic Competition, Product Differentiation, Selling Costs, Oligopoly: Homogeneous and Heterogeneous Oligopoly, Price Rigidity in Oligopoly, Kinky Demand Curve.	9
UNIT NO. 4 : PRICING STRATEGIES	
Pricing Practices: Cost Plus Pricing, Marginal Cost Pricing, Rate of Return Pricing, Price Skimming, Markup Pricing. State Intervention and Administered Prices.	9
UNIT NO. 5 : DISTRIBUTION AND FACTOR PRICING	
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.	9
Total Lectures/Hours	45

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



B.COM. SEMESTER – 2

3

MINOR 3

MICRO FINANCE AND SOCIAL BANKING

Name of the Course: **Micro Finance and Social Banking**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

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
UNIT NO. 1 : MICRO FINANCE AND REVENUE MODELS OF MICROFINANCE	
Introduction, Meaning, Need of Microfinance. Basics of Microfinance. Microfinance as a Development Tool. Profitability, Efficiency and Productivity, Inherent challenges of financing.	9
UNIT NO. 2 : LEGAL AND REGULATORY FRAMEWORK AND SOCIAL BANKING	
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.	9
UNIT NO. 3 : SUBSIDY-LINKED CREDIT PROGRAMS OF GOVERNMENT	
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 Agriclincs/Agribusiness Centers etc. and the Differential Rate of Interest (DRI) scheme	9
UNIT NO. 4 : INDIAN EXPERIENCE, ISSUES, TRENDS AND FRONTIERS OF MICROFINANCE	
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	9
UNIT NO. 5 CHALLENGES TO SOCIAL BANKING	
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.	9
Total Lectures/Hours	45



Suggested Readings:

1. Banker to the Poor: Micro-Lending and the Battle against World Poverty by Muhammad Yunus, Alan Jolis.
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

B.COM. SEMESTER – 12

4

MINOR 4

HUMAN RESOURCE MANAGEMENT 2

Name of the Course: **Human Resource Management 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

1. Understand different wages and salary systems and types of incentives.
2. Know the modern techniques of performance appraisal.
3. Explain impacts of absenteeism and migrations in the work place.
4. Understand healthy work environment for better productivity.
5. Know the industrial unrest reasons, types, effects and remedies.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : WAGE AND SALARY ADMINISTRATION	
Introduction, Meaning, Definition, Wages and salary administration, Methods of wage payments and incentive plans; fringe benefits; Wage system in India – Minimum wage, fair wage, living wage, Types of incentive compensation.	9
UNIT NO. 2 : PERFORMANCE APPRAISAL	
Introduction, Meaning, Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation;	9
UNIT NO. 3 : LABOUR ABSENTEEISM AND MIGRATIONS	
Introduction, Meaning, Impacts of absenteeism in the work place, Causes, policy, Legal provisions for labour absenteeism, Migrations: Meaning, Reasons, Impacts of migration in the work place, Inter State Migrant workers.	9
UNIT NO. 4 : HEALTHY WORK ENVIRONMENT	
Motivation Perspectives, Empowering Employees, Communicating with Employees, Managing Betterment Work, A Safe and Healthy Environment, Managing Separations and Rightsizing	9
UNIT NO. 5 : INDUSTRIAL UNREST	
Introduction, Meaning industrial unrest reasons, types, effects and remedies	9
Total Lectures/Hours	45

Suggested Readings:

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

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



B.COM. SEMESTER – 2

4 MINOR 4 INDIAN ECONOMY 2

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

Objectives:

- The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India.
- The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

Learning Outcomes:

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

1. Understand role of agriculture in economic development and present status of Indian Agricultural Sector;
2. Know the role of Industry in economic development and present status of Indian Industrial Sector;
3. Explain the role of service sectors in economic development and present status of Indian Service Sector;
4. Understand Role, Composition and direction of India's foreign trade;
5. Know the major economic reforms in India.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : AGRICULTURAL SECTOR	
Introduction, Role of Agriculture in Economic Development; Trends in India's agriculture sector, Causes of Low Productivity; Agricultural Inputs; Agricultural Price Policy: Recent Minimum Support Price Policy; Food security issues, Policy initiatives of the government of India; Agricultural Marketing: Structure and Problems; National Policy for Farmers, 2007; Organic Farming Policy;	9
UNIT NO. 2 : INDUSTRIAL SECTOR	
Infrastructure for Industrial Development; Industrial Policies in India; Industrial Policy of 1991; Micro, Small and Medium Enterprises (MSMEs): Classification, Role and Policy Measures; Growth of Large-Scale Industries and Economic Development; Recent Policies and Programs for Industrial Development: Start Up India, Make in India, Atma Nirbhar Bharat, Skill India; Role and Trends of FDI in Industrial Sector Development, Price behaviour and price policies in India.	9
UNIT NO. 3 : SERVICE SECTOR	
Role of Service Sector in Indian Economy; its contribution to national income, employment and exports revenue, Growth and Performance of Healthcare; Performance of Trade and Tourism, Information Technology and IT - Enabled Services; Research and Development Services with Reference to Education and Skill Development in Employment Generation in India; Digital India Mission; Issues and challenges for India's Services sector growth.	9
UNIT NO. 4 : EXTERNAL SECTOR	
Introduction, Foreign Trade: Role, Composition and direction of India's foreign trade, trends of export and import in India, export promotion versus import substitution, Balance of payments of India, India's Trade Policies	9
UNIT NO. 5 ECONOMIC REFORMS IN INDIA AND LPG	
Introduction, Banking sector reforms, Reforms in tax policy, Reforms in Labour	9

market, Conceptual back ground of LPG	
Total Lectures/Hours	45

Suggested Readings:

1. Ashwini Mahajan, Gaurav Datt, (2018) 'Indian Economy', S. Chand and Company, New Delhi.
2. Brahmananda, P.R. and V.R. Panchmukhi (Eds.), (2001), 'Development Experience in the Indian Economy: Inter-State Perspectives', Bookwell, New Delhi.
3. Datt and Sundharam, Gaurav Datt and Ashwani Mahajan, S Chand Publications, Indian Economy, 7th Revised Edition
4. Economic Survey of India 2015-16, Ministry of Finance, GoINITI Ayog document- (Feb 8, 2015)
5. Misra, S. K. and V. K. Puri, (2018) 'Indian Economy', Himalaya Publishing House, Mumbai.
6. The New Oxford Economics Companion to India, ed by K Basu and A Maertens, Oxford University Press, 2012.
7. Uma Kapila, (2018), ' Indian Economy: Performance and Policies, 2018-19', Academic Foundation, New Delhi.

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

B.COM. SEMESTER – 1

4

MINOR 4

PRINCIPLES AND PRACTICE OF LIFE INSURANCE

Name of the Course: **Principles and Practice of Life Insurance**
 Course credit: **03**
 Teaching Hours: **45 (Hours)**
 Total marks: **100**

Objectives:

- This Course aims at familiarizing the students with the Principles and practices of Life Insurance starting from designing of product to settlement of claim.
- This includes both theoretical and practical inputs on all functions/ operations carried but by Life insurance companies.

Learning Outcomes:

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

1. Understand the nature and significance of life insurance;
2. Know the different kinds of plans and polices of life insurance.;
3. Explain the factors affecting to risks and Measurement of Risk and Mortality;
4. Know the policy conditions of life insurance and Non-forfeiture Regulations, Lapsation of Policies;
5. Understand the claim functions and procedure of sanction the claim.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO LIFE INSURANCE	
Introduction, History of life insurance, development in India, Definition and basis principles of life insurance, Nature of life insurance contract, Significance and advantages of life insurance, Role of life Insurance in the economy, The Distribution System.	9
UNIT NO. 2 : LIFE INSURANCE POLICES	
Introduction, Procedure for issuing Policies, Kinds of policies and plans, Classification on the basis of duration, Payment of Premium, Participation in profits (ULIPS), Lives covered and Claim Amounts, Whole Life Policies, Endowment policies, Riders	9
UNIT NO. 3 : RISK AND PREMIUM	
Introduction, Risks –Factors affecting Risks, Classes of Risks, Measurement of Risk and Mortality, Calculation of Premium (level Premium, Gross Premium, Single Premium in Annuities), Distribution and Expenses and Reserves	9
UNIT NO. 4 : POLICY CONDITIONS	
Main conditions of policies, Conditions relating to commencement of Risks, Premium Payment, Non-forfeiture Regulations, Lapsation of Policies, Revival of Policies, Assignment, Nomination, Loan, Surrender, Suicide Clause, Foreclosure, Dividend options, Settlement options, Free look Period etc	9
UNIT NO. 5 : ADMINISTERING CLAIMS	
Overview of claim function, Types of claims, Maturity Claims, Survival Benefit Payments, Death Claims, Non-early claims, Early Claims, Claim-decision Process, Claim Investigation, Disputed Claims, Claim Repudiation, Calculation of Claim Amount	9
Total Lectures/Hours	45



Suggested Readings:

1. Insurance Principles and Practice by M.N.Mishra and S.B.Mishra (S.Chand & Co)
2. Banking and Insurance by O.P.Agarwal (Himalaya Publications)
3. Insurance Institute of India, Practice of Life Insurance, Mumbai.
4. P.K.Gupta, Insurance and Risk Management, Himalaya Publishing House, Mumbai.
5. Kanika Mishra, Fundamentals of Life Insurance: Theories and Applications, Prentice Hall
6. Kutty, S.K., Managing Life Insurance, Prentice Hall of India: New Delhi

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 2		
5	MDC 2	BUSINESS ORGANISATION AND MANAGEMENT

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

Objectives:

To acquaint learners with the basics of business concepts and functions, forms of business organisation, and functions of management.

Learning Outcomes:

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

1. Distinguish and explain each form of business;
2. Prepare draft of Article of Association & Memorandum of Association for a business;
3. Explain principles and functions of management implemented in the Organisation;
4. Identify and explain the managerial skills used in business;
5. Analyse the concept of Delegation of Authority, coordination, and control.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : CONCEPT AND FORMS OF BUSINESS ORGANISATIONS	
Concepts of Business, Trade, Industry and Commerce, Objectives and functions of Business, Characteristics, Objectives, Significance, Business ethics, Social responsibilities of Business, Forms of Business Organisation: Sole Proprietorship, Partnership, Matrix Organization, Committee Organization, Hindu Undivided Family, Co-operative Organisation.	9
UNIT NO. 2 : JOINT STOCK COMPANY	
Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013)	9
UNIT NO. 3 : PRINCIPLES AND FUNCTIONS OF MANAGEMENT	
Introduction, Meaning and Nature, Aims and objectives, Scope and Functions of Management (POSDCORB), Importance of Management, Levels of Management.	9
UNIT NO. 4 : PLANNING AND ORGANIZING	
Planning: Meaning, Definition, Characteristics, Types of Plans, Process, Factors affecting to planning, Advantages and Disadvantages, Organizing: Meaning, Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Functional Organisation, Henry Fayol's principles.	9
UNIT NO. 5 : DIRECTING AND CONTROL	
Directing: Meaning, Definition, Need and Purpose, Methods of directing, Control- Meaning, Need, Purpose and importance, Steps in Control, Types of control, Requirements for effective control, Control Techniques.	9
Total Lectures/Hours	45

Suggested Readings:



1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
4. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
5. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
6. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

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

B.COM. SEMESTER – 2

5

MDC 2

BUSINESS MATHEMATICS

Name of the Course: **Business Mathematics**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : DETERMINANT	
- Definition - Order 2x2,3x3 - Cramer's Rule - Properties of Determinant - Examples	9
UNIT NO. 2 : MATRIX	
- Definition - Types of Matrices - Matrix Operation 1) Addition, Subtraction 2) Products and their properties - Transpose of Matrix - Adjoint of Matrix, Inverse of Matrix - Solution of Simultaneous linear equation using inverse matrix - Examples	9
UNIT NO. 3 : LIMIT	
- Introduction, Meaning of $x \rightarrow a$, $x \rightarrow 0$ - Limit of a Function (Definition) - Rules of limits - Standard limits - Examples	9
UNIT NO. 4 : MATHEMATICAL INDUCTION	
- Introduction - Principle of Mathematical Induction - Meaning of Sequence and Series - Sigma Notation n, n square, n cube (With Proof) - Examples	9
UNIT NO. 5 : EQUATIONS	
- Linear Equation - Quadratic Equation - Cubic Equation - Higher Order Equation - Degree of Equation - Simultaneous Linear Equation	9



- Quadratic Equation - Solution to Quadratic Equation - Formulation of an Equation - Solution of Simultaneous Equation 1)Equation are linear 2)Method of Substitution 3) Method of elimination 4) Method of cross multiplication - Examples	
Total Lectures/Hours	45

Suggested Readings:

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

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

B.COM. SEMESTER – 2

6**SEC 2****STOCK MARKET OPERATIONS**

Name of the Course: **Stock Market Operations**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

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

Note: Learners are advised to use latest edition of books



B.COM. SEMESTER – 2

6

SEC 2

HUMAN VALUES AND PROFESSIONAL ETHICS

Name of the Course: **Human Values and Professional Ethics**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

1. Design Code of Ethics for an organisation;
2. Discuss Ethical Performance of an organisation;
3. Describe and distinguish between various types of values;
4. Discuss issues related to whistle blowing and other moral issues;
5. Measure the level of participation of select companies/organisations related to Social Responsibility.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Business Ethics: Meaning, Importance; Professional/Business Ethics in Different Organisational contexts; Sustainability: A Goal for Business Ethics; Approaches and Practices of Business Ethics; Ethical Decision Making and Decision-Making Process, Relevance of Ethics and Values in Business; Codes of Ethics; Ethical Behaviour of Manager. Ethical theories: Normative and descriptive ethical theories.	9
UNIT NO. 2 : BUSINESS ETHICS MANAGEMENT	
Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.	9
UNIT NO. 3 : HUMAN VALUES & BUSINESS	
Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.	9
UNIT NO. 4 : MORAL ISSUES IN BUSINESS	
Implications of moral issues in different functional areas of business (finance, HR, and marketing). Marketing and advertising Ethics, Allocation of moral responsibility in advertising; Trade secrets, Consumerism; Environmental protection.	9
UNIT NO. 5 : CORPORATE SOCIAL RESPONSIBILITY (CSR)	
Introduction, Concept of CSR, Current CSR norms in India, CSR Committee, Advantages of CSR, Objectives of CSR Policy, Scope of CSR, CSR and Business Ethics.	9
Total Lectures/Hours	45

Suggested Readings:



1. Banerjee, S. B. (2007). Corporate Social Responsibility: The Good, The Bad and The Ugly. Cheltenham: Edward Elgar Publishing.
2. Kumar, S. (2010). Corporate Governance. Oxford, England: Oxford University Press.
3. Monks, R. A. G., & Minow, N. (2011). Corporate Governance, New Jersey: John Wiley and 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 – 2

6

SEC 2

EVENT MANAGEMENT

Name of the Course: **Event Management**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.	9
UNIT NO. 2 : PLANNING AND ORGANIZING FOR EVENTS	
Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	9
UNIT NO. 3 : MANAGING TEAM	
Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.	9
UNIT NO. 4 : EVENT MARKETING, ADVERTISING, & PR	
Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, Website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	9
UNIT NO. 5 : SPONSORSHIP	
Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.	9
Total Lectures/Hours	45

Suggested Readings:

1. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.



2. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
3. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

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

B.COM. SEMESTER – 2

7

AEC 2

BUSINESS ENGLISH 2

Name of the Course: **Business English 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

- To teach about soft skills and life skills,
- To teach reading and writing skills and also to develop comprehension ability
- To know Indian entrepreneurs and their vision for success.

Learning Outcomes:

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

1. Understand the importance of soft skills and positive attitude in the field of business.
2. Develop their analytical and communicative skills to meet their future needs.
3. Know the success stories of Indian entrepreneurs to make their startup a success;
4. Get knowledge and command of English language and composition.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 SOFT- SKILLS AND POSITIVE ATTITUDE	
Meaning of soft skills, Soft skills versus hard skills, Importance of soft skills for success, Cultivating soft skills, The Power of Positive Thinking, Positive Self –talk Self –esteem and positive attitude, Attitude in the Workplace, Building Positive Attitude, Testing Your Attitude, Adaptability	9
UNIT NO. 2 READING AND WRITING SKILLS	
1.Transoding Information: Dialogue to Paragraph; -Dialogue to Paragraph 2. Business Report Writing: Concept, Format of reports, Types of reports 3. Note Taking and Note Making 4. Reading Comprehension of text like job vacancies and advertisements	9
UNIT NO. 3 CREATIVE WRITING	
Content and Copy writing: Sales Letter, Product pages, Brochures, Product advertisements and press release	9
UNIT NO. 4 STORIES OF SUCCESSFUL ENTREPRENEURS – 3	
1. Deep Kalra, makemytrip.com and 2. Nirmal Jain, India Infoline - “Stay Hungry, Stay Foolish” by Rashmi Bansal	9
UNIT NO. 5 STORIES OF SUCCESSFUL ENTREPRENEURS – 4	
1. K Raghavendra Rao, Orchid Pharma and 2. Cyrus Driver (PGP 2000), Calorie Care - “Stay Hungry, Stay Foolish” by Rashmi Bansal	9
Total Lectures/Hours	45

Important instructions for paper setter –

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

Question No.	Unit No.	Details of Questions	Out of (Options)	Marks
1	1	(A) Answer any three	3/5	06
		(B) Answer any two	2/4	08
2	2	(A) Answer any three	3/5	06
		(B) Answer any two	2/4	08
3	3	(A) Answer any three	3/5	06



		(B) Answer any two	2/4	08
4	4	(A) Write any two answers in brief	2/3	08
		(B) Write any one note	1/2	06
5	5	(A) Write any two answers in brief	2/3	08
		(B) Write any one note	1/2	06
Total Marks				70

Suggested Readings:

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

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

B.COM. SEMESTER – 2		
7	AEC 2	E-COMMERCE AND COMPUTER

Name of the Course:	E-Commerce and Computer
Course credit:	03 + 02
Teaching Hours:	Theory: 45 (Hours) + Practical: 60 (Hours)
Total marks:	100
Distribution of Marks:	50 Marks semester end theory examination 30 Marks semester end practical examination 20 Marks Internal assessments of theory (Unit: 1 to 5)

Objectives:

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

Learning Outcomes:

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

1. Explain the concept of E-business and its various aspects;
2. Acquire skills of designing a website for e-business;
3. Explain about e-commerce activities and its applications;
4. Comprehend about various payment gateway options;
5. Assess the security issues and measures of e-business.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Overview of E-Commerce; Origin and need of E-Commerce; Factors affecting E-Commerce, Major requirements in E-Commerce; Emerging trends and technologies in E-Commerce, E-Commerce models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business.	9
UNIT NO. 2 : WEBSITE DESIGNING AND PUBLISHING	
Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing E-Commerce website. Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies, and approaches.	9
UNIT NO. 3 : E-COMMERCE ACTIVITIES AND OPERATIONS	
Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E-Commerce types. E-commerce business models - key elements of a business model and categories; E-Commerce Systems and Pre-requisites. E-commerce applications in various industries, e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.	9
UNIT NO. 4 : PAYMENT GATEWAYS MANAGEMENT	
Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.	9
UNIT NO. 5 : SECURITY AND LEGAL ASPECTS OF E-COMMERCE	
E-commerce security – meaning and issues. Security threats in the E-commerce	9

environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.	
Total Lectures/Hours	45

Examination:

- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal). University examination: 2 Hours
- Practical Examination - Total Marks 30. University Examination: 2 Hours

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

Suggested Readings:

1. Bajaj, K. K., & Nag, D. (2017). E-Commerce. New Delhi: Tata McGraw Hill Pvt. Ltd.
2. Chaffey, D. (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.
3. Marilyn, G. M., & Feinman, T. (2000). Electronic Commerce: Security Risk Management and Control. New York: McGraw-Hill Education.

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 2

8

VAC 2

INDIAN KNOWLEDGE SYSTEM 2

Name of the Course: **Indian Knowledge System 2**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

The Objectives of the course are as follow:

- To create awareness amongst the youngsters about the ancient Indian knowledge system in the field of Sciences and Life Sciences.
- To give students a thorough understanding of literature and performing arts prevailed in the contemporary Indian society.
- To make them aware about the treasures of ancient Indian Knowledge system and to facilitate them for preserving it.

Learning Outcomes:

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

1. Know about the close affinity about the Indian Knowledge system and several Sciences.
2. Explain the importance of Traditional knowledge in Science, Astronomy, Mathematics Engineering, Technology, and Architecture;
3. Explain the need for and importance of protecting traditional knowledge.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : : INDIAN KNOWLEDGE SYSTEM & SCIENCE	
- Astronomy in India: History and Culture of Astronomy, Sun, Earth, Moon, and Eclipses, Earth is Spherical and Rotation of Earth - Chemistry in India & Metallurgy in India: Early Chemical Techniques, Atomism in Vaiśeṣika, Chemistry in Early Literature, The Classical Age - Mathematics in Ancient India	9
UNIT NO. 2 : : INDIAN KNOWLEDGE SYSTEM & SCIENCE-III	
- Indian Traditional Knowledge on Environment Conservation: Nature, flora and fauna, Sacred groves, Reference in Manu Smriti: Vedic period and the cow - Agriculture and Trade in India: Agriculture in Prehistory and Protohistory, Rain-Fed and irrigated crops, Cattle Management, Trade in Ancient India - Education System & Practices: Goals of Indian Education, Teaching and Learning, Centres of Education in Ancient India	9
UNIT NO. 3 : INDIAN KNOWLEDGE SYSTEM & LIFE SCIENCES	
- Life Sciences - Ayurveda for Life, Health and Well-being - Life Sciences - The Historical Evolution, of Medical Tradition in Ancient India - Life Sciences - Plant and Animal Science in Ancient India: Antiquity and continuity, Sources, Scope, Validation, Current status, Animal Science in Ancient India	9
UNIT NO. 4 : LITERATRE & PERFORMING ARTS	
- Traditions of Indian Aesthetics and Its pioneers - Rich Traditions of Performing arts: (i) Music in India (ii) Theatre & Drama in India (iii)Dance: Classical & Folk	9
UNIT NO. 5 : PROTECTION , PRESERVATION, CONSERVATION AND MANGAGEMNT OF TRADITIONAL KNOWLEDGE	
- Introduction, The need for protecting traditional knowledge - Relevance of Preserving the traditional knowledge System	9



- Approaches and Strategies for documentation and preservation of IKS	
- Role of Government to harness traditional knowledge	
Total Lectures/Hours	45

Suggested Readings:

1. 'Knowledge Traditions & Practices of India, Vol. I & II , CBSE , New Delhi. (PDF Versions are also available on the Net.)
2. A Textbook on The Knowledge System of Bhārata by Bhag Chand Chauhan
3. History of Science in India Volume-1, Part-I, Part-II, Volume VIII, by Sibaji Raha, et al. National Academy of Sciences, India and The Ramkrishna Mission Institute of Culture, Kolkata (2014)
4. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
5. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
6. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
7. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
8. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
9. Inida Uninc by Prof. R Vaidyanathan, Westland ltd.Publication
10. Mahadevan, B., Bhat, V. R., Pavana, N. (2022) Introduction to Indian Knowledge System Concepts and Applications. PHI Learning
11. Delpe (2005). Hidden dangers of meditation and yoga. Payal Books
12. Patanjali Yog Sutra
13. Pride of India- A Glimpse of India's Scientific Heritage edited by Pradeep Kohle et al. Samskrit Bharati (2006)

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 2		
8	VAC 2	BUSINESS INCUBATION

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

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;
6. Explain the role of M&E as well as of benchmarking in incubator management.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION	
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.	9
UNIT NO. 2 INCUBATION PROCESS	
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.	9
UNIT NO. 3 INCUBATOR BUSINESS ENVIRONMENT	
Managing business incubator; Financing business incubator; Owners and Fund providers; Seed funding/venture capital; Angel Financiers: types, nature, and procedures; Services of incubators.	9
UNIT NO. 4 PLANNING AN INCUBATOR	
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.	9
UNIT NO. 5 MANAGING BUSINESS INCUBATOR	
Policy formulation for entry and exit; Incubation structures; Roles and responsibilities of key players; Managing incubator employees; Performance indicators of business incubator. Mentoring process; Legal issues and other formalities.	9
Total Lectures/Hours	45

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

Vocational Course/s

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

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

Suggested Vocational Courses are:

1. CRM Domestic Voice (https://onlinecourses.swayam2.ac.in/nos23_ge05/preview)
2. Community Health (https://onlinecourses.swayam2.ac.in/nos23_ge11/preview)
3. Yoga Teaching' Training Programme (https://onlinecourses.swayam2.ac.in/nos23_ge01/preview)
4. Developing Soft Skills And Personality (https://onlinecourses.nptel.ac.in/noc23_hs116/preview)
5. Soft Skill Development (https://onlinecourses.nptel.ac.in/noc23_hs80/preview)
6. Soft Skills (https://onlinecourses.nptel.ac.in/noc23_hs145/preview)
7. Educational Leadership (https://onlinecourses.nptel.ac.in/noc23_hs143/preview)
8. Leadership and Team Effectiveness (https://onlinecourses.nptel.ac.in/noc23_mg28/preview)
9. Leadership for India Inc: Practical Concepts and Constructs (https://onlinecourses.nptel.ac.in/noc23_mg26/preview)
10. Other vocational courses from SWAYAM Portal