



वसुधैव कुटुम्बकम्  
ONE EARTH - ONE FAMILY - ONE FUTURE



# સૌરાષ્ટ્ર યુનિવર્સિટી

એકેડેમિક વિભાગ,

યુનિવર્સિટી કેમ્પસ, યુનિવર્સિટી રોડ, રાજકોટ - ૩૬૦૦૦૫

ફોન નં. : (૦૨૮૧) ૨૫૭૮૫૦૧ એક્સટે. નં. ૨૦૨ & ૩૦૪

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નં.એકે/વાણિજ્ય ૭૦૧૪૦ /૨૦૨૩

તા.૨૭/૦૭/૨૦૨૩

B.Com.

પરિપત્ર:-

આથી સૌરાષ્ટ્ર યુનિવર્સિટીની વાણિજ્ય વિદ્યાશાખા હેઠળ સ્નાતક કક્ષાનાં B.Com. નાં અભ્યાસક્રમ ચલાવતી સર્વે સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે, ચેરમેનશ્રી, એકાઉન્ટન્સી વિષયની અભ્યાસ સમિતિ દ્વારા રજુ કરાયેલ B.Com. સેમેસ્ટર-૦૧ અને ૦૨ નાં અભ્યાસક્રમો આગામી શૈક્ષણિક સત્ર જુન-૨૦૨૩ થી અમલમાં આવે તે રીતે એકાઉન્ટન્સી વિષયની અભ્યાસ સમિતિ, વાણિજ્ય વિદ્યાશાખા, એકેડેમિક કાઉન્સિલ તથા સિન્ડિકેટની બહાલીની અપેક્ષાએ મંજૂર કરવા માન.કુલપતિશ્રીને ભલામણ કરેલ, જે માન.કુલપતિશ્રીએ મંજૂર કરેલ છે. જેથી સર્વે સંબંધિતોએ તે મુજબ તેનો અમલ કરવા વિનંતી.

(મુસદ્દો કુલસચિવશ્રીએ મંજૂર કરેલ છે.)

સહી/-

કુલસચિવ

બિડાણ:- ઉક્ત અભ્યાસક્રમ (સોફ્ટ કોપી)

રવાના કર્યું

  
એકેડેમિક ઓફીસર

પ્રતિ,

- (૧) વાણિજ્ય વિદ્યાશાખા હેઠળ ચલાવતી સ્નાતક કક્ષાની સર્વે સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓ તરફ.
- (૨) વાણિજ્ય વિદ્યાશાખા હેઠળની એકાઉન્ટન્સી વિષયની તમામ અભ્યાસ સમિતિનાં સર્વે સભ્યશ્રીઓ

નકલ જાણ અર્થે સાદર રવાના:-

૧. માન.કુલપતિશ્રી / કુલસચિવશ્રીનાં અંગત સચિવશ્રી

નકલ રવાના (યોગ્ય કાર્યવાહી અર્થે) :-

૧. ડીનશ્રી, વાણિજ્ય વિદ્યાશાખા
૨. પરીક્ષા વિભાગ
૩. પી.જી.ટી.આર.વિભાગ
૪. જોડાણ વિભાગ



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



**FACULTY OF COMMERCE  
SAURASHTRA UNIVERSITY  
UNIVERSITY CAMPUS  
RAJKOT - 360005  
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## PREAMBLE

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

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

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



## **INTRODUCTION:**

The National Education Policy (NEP) 2020 (hereafter referred to as NEP or Policy) recognizes that higher education plays an extremely important role in promoting human as well as societal well-being and in developing India as envisioned in its Constitution - a democratic, just, socially conscious, cultured, and humane nation upholding liberty, equality, fraternity, and justice for all. It notes that “given the 21<sup>st</sup> century requirements, quality higher education must aim to develop good, thoughtful, well-rounded, and creative individuals”.

The NEP 2020 states, “Assessments of educational approaches in undergraduate education that integrate the humanities and arts with Science, Technology, Engineering and Mathematics (STEM) have consistently shown positive learning outcomes, including increased creativity and innovation, critical thinking and higher-order thinking capacities, problem-solving abilities, teamwork, communication skills, more in-depth learning and mastery of curricula across fields, increases in social and moral awareness, etc., besides general engagement and enjoyment of learning”

## **MAIN FEATURES OF THE NEW CURRICULUM FRAMEWORK:**

The new curriculum framework will have the following features:

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

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

## **B. COM. PROGRAMMES:**

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

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

## **OBJECTIVES AS PER NEP 2020:**

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

- Remove rigid boundaries and facilitate new possibilities for learners.
- Curtail the dropout rate and improve GER
- Offer creative combinations of disciplines of study that would enable multiple entry and exit points.



- Offer flexibility in curriculum and novel course options to students in addition to discipline specific specializations.
- Offer different designs of the Master's programme.
- Enable credit accumulation and transfer along with provision of evaluation and validation of non-formal and informal learning for the award of a degree and encourage lifelong learning; and
- Facilitate encashing credits earned when the learner resumes his/her programmes of study.

### **GRADUATE ATTRIBUTES IN B. COM.**

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

#### **1. Disciplinary Knowledge:**

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

#### **2. Communication Skills:**

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

#### **3. Critical Thinking:**

- Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

#### **4. Problem solving:**

- Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same;
- Capabilities to analyse and synthesize data and derive inferences for valid conclusion;
- Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

#### **5. Research Related Skills:**

- Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
- Ability to identify the developments in various branches of Commerce and Business.

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

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

#### **7. Self-directed Learning:**

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

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

- Ability to ascertain unethical behaviour, falsification, and manipulation of information;
- Ability to manage self and various social systems.

#### **9. Lifelong learning:**

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





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

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



## OPERATIONAL DETAILS AS PER NEP 2020:

To enable multiple entry and exit points in the academic programmes, qualifications such as certificate, diploma, degree are organized in a series of levels in an ascending order from level 5 to level 10. Level 5 represents certificate and Level 10 represents research degree (**Table 1**). The four-year undergraduate programme may comprise courses under many categories. Some of these include:

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

## MINIMUM CREDIT REQUIREMENTS TO AWARD DEGREE UNDER EACH CATEGORY

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

## CURRICULAR COMPONENTS OF THE UNDERGRADUATE PROGRAMME

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

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

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

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



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

**Vocational Education and Training:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical. A minimum of 12 credits will be allotted to the 'Minor' stream relating to Vocational Education and Training and these can be related to the major or minor discipline or choice of the student. These courses will be useful to find a job for those students who exit before completing the programme.

### **Multidisciplinary/Interdisciplinary / Allied Courses (12 Credits):**

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

### **Ability Enhancement Courses (AEC) (10 Credits):**

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

### **Skills Enhancement Courses (SEC) (10 Credits):**

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

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

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





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

2. **Environmental science/education:** The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and its effects on the future quality of people's lives.
3. **Digital and technological solutions:** Courses in cutting-edge areas that are fast gaining prominences, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth.
4. **Health & Wellness, Yoga education, sports, and fitness:** Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one's personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities.

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

#### **Summer Internship /Apprenticeship (04 Credits):**

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

1. **Community engagement and service:** The curricular component of 'community engagement and service' seeks to expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.
2. **Field-based learning/minor project:** The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio-



economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

### **Research Dissertation (12 Credits)**

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

### **Other Activities:**

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

### **Pedagogical approaches:**

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

### **INFRASTRUCTURE REQUIREMENT:**

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

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



## **ORDINANCES AND REGULATIONS:**

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

### **O. GEN. B.COM. – 1:**

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

### **O. GEN. B.COM. – 2:**

#### **Definitions of Key Words:**

1. **Academic Year:** A semester comprises 90 working days and an academic year is divided into two semesters.
2. **Course:** Usually referred to, as 'paper/subject' is a component of a programme. All courses need carry the same weightage. The courses should define learning objectives and learning outcomes. A course designed to comprise lectures outreach activities / project work / viva / seminars/assignment/ presentations etc. or a combination of some of these.
3. **Programme:** An educational programme leading to award of the Certificate in Commerce, Diploma in Commerce, Degree Certificate and Honours or Honours with Research Degree.
4. **Major Discipline:** Major discipline is the discipline or subject of main focus and the degree will be awarded in that discipline. Students should secure the prescribed number of credits (about 50% of total credits) through core courses in the major discipline.
5. **Minor Discipline:** Minor discipline helps a student to gain a broader understanding beyond the major discipline. For example, if a student pursuing Accountancy major obtains a minimum of 16 credits (50% of total 32 credits of minor) from a bunch of courses in Business Management, then the student will be awarded B.Com. degree with a Major in Accountancy with a Minor in Business Management.
6. **Multidisciplinary Courses:** These courses are intended to broaden the intellectual experience and form part of liberal arts and science education.
7. **Ability Enhancement Courses:** The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity.
8. **Skills Enhancement Courses:** These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. The institution may design courses as per the students' needs and available institutional resources.
9. **Value-Added Courses:** The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties.
10. **Summer Internship /Apprenticeship:** key aspect of the new UG programme is induction into actual work situations. All students will also undergo Internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and



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

11. **Vocational Courses:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical.
12. **Research Dissertation:** Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertation in the eighth semester.
13. **Credit:** It determines the number of hours of instruction required per week over the duration of a semester. One credit is equivalent to one hour of teaching per week, One credit for tutorial work means one hour of engagement per week, A one-credit course in practicum or lab work, community engagement and services, and fieldwork in a semester mean two-hour engagement per week, A one-credit of Seminar or Internship or Studio activities or Field practice/projects or Community engagement and service means two-hour engagements per week.
14. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P, F and Ab.
15. **Credit Point:** It is the product of grade point and number of credits for a course.
16. **Semester Grade Point Average (SGPA):** It is a measure of performance or work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
17. **Cumulative Grade Point Average (CGPA):** it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

#### **O. GEN. B.COM. – 3:**

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

#### **O. GEN. B.COM. – 4:**

B.Com. Three years (six semesters)/ Four years (eight semesters) Degree programme is a regular fulltime programme. A student can pursue two full time academic programmes in physical mode provided that in such cases, class timing for one programme do not overlap the class timings of the other programme (As per Ord. Gen. 27). Students can pursue two academic programmes, one in full time and physical mode and another in Open and Distance Learning (ODL)/ Online mode; or up to two ODL/Online programmes simultaneously.

#### **O. GEN. B.COM. – 5:**

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

#### **O. GEN. B.COM. – 6:**

B.Com. Programme of the University as per NEP 2020 is implemented along with the Comprehensive Continuous Assessment (CCA) and minimum attendance is at least 80% attendance.



### **O. GEN. B.COM. – 7:**

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

### **O. GEN. B.COM. – 8:**

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

### **O. GEN. B.COM. – 9:**

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

### **O. GEN. B.COM. – 10:**

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

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

**Entry 1:** The entry requirement for Level 4.5 is Higher Secondary School Leaving Certificate obtained after the successful completion of Grade 12. 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 **44 credits** will be awarded a UG certificate if, in addition, they complete **one vocational course of 4 credits** on SWAYAM Platform during the summer vacation of the first year. These students are allowed to re-enter the degree programme **within three years** and complete the degree programme within the stipulated maximum period of **seven years**.

#### **2<sup>ND</sup> 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 **88 credits** will be awarded the UG diploma if, in addition, they complete **one vocational course of 4 credits** on SWAYAM Platform during the summer vacation of the second year. These students are allowed to re-enter within a period of **three years** and complete the degree programme within the **maximum period of seven years**.



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

**Entry 3.** The entry requirement for Level 5.5 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 5.5). A Bachelor's degree requires minimum **132 credits** from levels 4.5 to 5.5, with minimum **44 credits** at level 4.5, minimum **44 credits** at level 5.0, and minimum **44 credits** at level 5.5.

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

**Entry 4.** An individual seeking admission to a Bachelor's degree (Honours/Research) (Level 6.0) in a specified field of learning would normally have completed all requirements of the relevant three-year bachelor degree (Level 5.5).

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

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

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

### Summary of Multiple Exit System:

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



### **O. GEN. B.COM. – 11:**

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

### **O. GEN. B.COM. – 12:**

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

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

### **O. COM. – 1**

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

### **O. COM. – 2**

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

- That the exam & subjects with which he/she has passed above said examinations are the same or comparable/convertible with the teaching & examination scheme of the University.
- That if he/she applies for admission in the mid of semester but within 15 days from the date of his/her parents joining in the state of Gujarat, the deficiency in attendance up to 25% will be condoned by the principal of the concerned affiliated college.
- Admitted candidate will have to keep terms for semester – III to VI or V & VI as a regular other candidate & all applicable provisions of the University Ordinances & Regulations & Rules shall apply to the candidate.
- The result of such a candidate at the end of semester – III, IV & V will be declared in normal course with other candidates result. The result of semester VI (Final semester) will be declared by converting percentage of marks or grade which candidate has obtained at the examination of other University in first/second year as per provisions contained in Curriculum as per NEP 2020 introduced by the University w.e.f. academic year 2023- 2024.



### **O. COM. - 3**

If a candidate fails to obtain minimum marks for passing in particular course / subject at University Semester End Examination, he/she will be required to reappear in that course/subject without keeping term for that semester. The candidate will have to reappear in the semester end examination by paying fresh examination fee along with application form such candidate when he/she obtains minimum or more than minimum marks for passing in the subject / course his/her marks of reappearance will be carry forwarded for determining his/her class/CGPA.

### **O. COM. - 4**

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

### **O. COM. - 5**

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

### **R. COM. - 1**

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

### **R. COM. - 2**

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

### **R. COM. - 3**

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

### **R. COM. - 4**

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

- (1) **4 Credit Theory Course:** Total marks of each theory course are 100 (University Examination of 70 Marks + Internal Examination of 30 Marks). Total credit/lecture hours of each course are 60.
- (2) **3 Credit Theory Course:** Total marks of each theory course are 100 (University Examination of 70 Marks + Internal Examination of 30 Marks). Total credit/lecture hours of each course are 45.
- (3) **2 Credit Theory Course:** Total marks of each theory course are 50 (University Examination of 35 Marks + Internal Examination of 15 Marks). Total credit/lecture hours of each course are 30.

### **R. COM. - 5**

Course structure of B. Com. Semester I to II (Level 4.5 to 5.0) is as under:





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

Semester - I								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 1	Financial Accounting - 1	4	0	4	30	70	100
2	Major 2	Business Accounting - 1	4	0	4	30	70	100
3	Minor 1 (Select Any One)	Business Administration - 1	4	0	4	30	70	100
		Business Management - 1	4	0	4	30	70	100
		Banking & Finance - 1	4	0	4	30	70	100
		Business Computer Science - 1	3	1	4	50	50	100
		Advance Business Statistics - 1	4	0	4	30	70	100
		Business & Co-operation - 1	4	0	4	30	70	100
		Business Economics - 1	4	0	4	30	70	100
4	MDC 1 (Select Any One)	Principles of Micro Economics - 1	4	0	4	30	70	100
		Personality Development and Corporate Skills	4	0	4	30	70	100
		Accounting Standard - 1	4	0	4	30	70	100
		Computer Application in Business	3	1	4	30	70	100
5	AEC 1 (Select Any One)	Business English 1	2	0	2	15	35	50
		Finance for Everyone	2	0	2	15	35	50
		Business Mathematics - 1	2	0	2	15	35	50
6	SEC 1 (Select Any One)	Stock Market Operations - 1	2	0	2	15	35	50
		Good Governance	2	0	2	15	35	50
		Mind Management	2	0	2	15	35	50
7	VAC 1	Indian Knowledge System - 1	2	0	2	15	35	50
<b>TOTAL CREDITS</b>					<b>22</b>			
8	<b>Vocational / Exit Course/s</b>				<b>04</b>			
Semester - II								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 3	Financial Accounting - 2	4	0	4	30	70	100
2	Major 4	Business Accounting - 2	4	0	4	30	70	100
3	Minor 2 (Select Any One)	Business Administration - 2	4	0	4	30	70	100
		Business Management - 2	4	0	4	30	70	100
		Banking & Finance - 2	4	0	4	30	70	100
		Business Computer Science - 2	3	1	4	50	50	100
		Advance Business Statistics - 2	4	0	4	30	70	100
		Business & Co-operation - 2	4	0	4	30	70	100
		Business Economics - 2	4	0	4	30	70	100
4	MDC 2 (Select Any One)	Principles of Micro Economics - 2	4	0	4	30	70	100
		Export-Import Management	4	0	4	30	70	100
		Accounting Standard - 2	4	0	4	30	70	100
		E-Commerce and Use of RDBMS (MS-Access)	3	1	4	30	70	100
5	AEC 2 (Select Any One)	Business English - 2	2	0	2	15	35	50
		Investment Banking and Financial Services	2	0	2	15	35	50
		Business Mathematics - 2	2	0	2	15	35	50
6	SEC 2 (Select Any One)	Stock Market Operations - 2	2	0	2	15	35	50
		Human Values and Professional Ethics	2	0	2	15	35	50
		Event Management	2	0	2	15	35	50
7	VAC 2 (Select Any One)	Environmental Studies - 1	2	0	2	15	35	50
		NSS / NCC	As per SOP of Saurashtra University					
<b>TOTAL CREDITS</b>					<b>22</b>			
8	<b>Vocational / Exit Course/s</b>				<b>04</b>			

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



### **R. COM. - 6**

The new curriculum as per NEP 2020 is not only student centric in the teaching-learning processes but also in their evaluation process. The evaluation process is divided into two parts. The first part consists of Comprehensive Continuous Assessment (CCA) and the second part consists of the Semester end examination. The division of marks between the two shall be 30:70 in the NEP 2020; the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Comprehensive Continuous Assessment (CCA). **The concerned faculty shall be accountable for transparency and reliability of entire evaluation of the student in the concerned Course.** The CAC (College Advisory Council) shall announce policy for CCA for all the Courses in the college in the beginning of the Semester the same shall be communicated to the students. In the CCA concern faculty can include Assignments, Seminar, Presentation, MCQ Test, Group discussion, Quiz, computerized adaptive assessment etc as per announcement of College Advisory Council.

### **R. COM. - 7**

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

### **R. COM. - 8**

**Research Dissertation work:** The research dissertation work and the Supervisor shall be assigned to the student by the concerned college well in advance. Evaluation of dissertation will be done by the subject experts appointed by the university. Maximum marks of the dissertation will be 200. Passing standard will be 40% of 200 Total Marks.

### **R. COM. - 9**

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

### **R. COM. - 10**

#### **Letter Grades and Grade Points**

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

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

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



## Computation of SGPA and CGPA

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

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

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

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

### Example for Computation of SGPA

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

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

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

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

### Example for Computation of CGPA

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

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

### R. COM. - 11

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

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

### R. COM. - 12

#### **Award of Class:**

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



Sr. No.	Range of Marks	Description/Class
1	≥70% and ≤100%	Distinction
2	≥60% and <70%	First Class
3	≥50% and <60%	Second Class
4	≥40% and <50%	Pass Class
5	≥ 0% to < 40%	FAIL

**R. COM. - 13**

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

**R. COM. - 14**

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



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

Semester - I								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 1	Financial Accounting – 1	4	0	4	30	70	100
2	Major 2	Business Accounting – 1	4	0	4	30	70	100
3	Minor 1 (Select Any One)	Business Administration – 1	4	0	4	30	70	100
		Business Management – 1	4	0	4	30	70	100
		Banking & Finance – 1	4	0	4	30	70	100
		Business Computer Science – 1	3	1	4	50	50	100
		Advance Business Statistics – 1	4	0	4	30	70	100
		Business & Co-operation – 1	4	0	4	30	70	100
		Business Economics – 1	4	0	4	30	70	100
4	MDC 1 (Select Any One)	Principles of Micro Economics – 1	4	0	4	30	70	100
		Personality Development and Corporate Skills	4	0	4	30	70	100
		Accounting Standard – 1	4	0	4	30	70	100
		Computer Application in Business	3	1	4	30	70	100
5	AEC 1 (Select Any One)	Business English 1	2	0	2	15	35	50
		Finance for Everyone	2	0	2	15	35	50
		Business Mathematics – 1	2	0	2	15	35	50
6	SEC 1 (Select Any One)	Stock Market Operations – 1	2	0	2	15	35	50
		Good Governance	2	0	2	15	35	50
		Mind Management	2	0	2	15	35	50
7	VAC 1	Indian Knowledge System – 1	2	0	2	15	35	50
<b>TOTAL CREDITS</b>					<b>22</b>			
8	<b>Vocational / Exit Course/s</b>				<b>04</b>			
Semester - II								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 3	Financial Accounting – 2	4	0	4	30	70	100
2	Major 4	Business Accounting - 2	4	0	4	30	70	100
3	Minor 2 (Select Any One)	Business Administration – 2	4	0	4	30	70	100
		Business Management – 2	4	0	4	30	70	100
		Banking & Finance – 2	4	0	4	30	70	100
		Business Computer Science – 2	3	1	4	50	50	100
		Advance Business Statistics – 2	4	0	4	30	70	100
		Business & Co-operation – 2	4	0	4	30	70	100
		Business Economics – 2	4	0	4	30	70	100
4	MDC 2 (Select Any One)	Principles of Micro Economics – 2	4	0	4	30	70	100
		Export-Import Management	4	0	4	30	70	100
		Accounting Standard – 2	4	0	4	30	70	100
		E-Commerce and Use of RDBMS (MS-Access)	3	1	4	30	70	100
5	AEC 2 (Select Any One)	Business English – 2	2	0	2	15	35	50
		Investment Banking and Financial Services	2	0	2	15	35	50
		Business Mathematics – 2	2	0	2	15	35	50
6	SEC 2 (Select Any One)	Stock Market Operations – 2	2	0	2	15	35	50
		Human Values and Professional Ethics	2	0	2	15	35	50
		Event Management	2	0	2	15	35	50
7	VAC 2 (Select Any One)	Environmental Studies – 1	2	0	2	15	35	50
		NSS / NCC	As per SOP of Saurashtra University					
<b>TOTAL CREDITS</b>					<b>22</b>			
8	<b>Vocational /Exit Course/s</b>				<b>04</b>			

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



### Notes:

1. Students are not allowed to take the same courses studied in the 12<sup>th</sup> class under the interdisciplinary category.
2. Students who choose Business Computer Science subject in semester 1 to 6 will have to do practical work of 2 credits. So, their total credits will be 6 (4 credits of lectures + 2 credits of practical).
3. Students who choose subject Computer application in business in semester 1 and E-Commerce and Use of RDBMS (MS-Access) in semester 2 will have to do practical work of 2 credits. So, their total credits will be 4 (2 credits of lectures + 2 credits of practical).
4. Minor stream courses can be from the 3<sup>rd</sup> (300) or above level and 50% of the total credits from minors must be secured in the relevant subject/discipline and another 50% of the total credits from a minor can be earned from any discipline as per students' choice.
5. 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.
6. A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with **176** credits and have satisfied the credit requirements.
7. Honours students not undertaking research will do 4 courses for 12 credits in lieu of a Research Project / Dissertation.
8. In Semester VIII, Research Dissertation is compulsory for Bachelor's Degree honours with research students only.
9. Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertations in the seventh and eighth semester. The research outcomes of their research work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.



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

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

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

- PSO – 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- PSO – 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO – 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO – 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO – 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO – 6: Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- PSO-7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.
- PSO -12: Develop the ability to use accounting information to solve a variety of business problems.
- PSO – 13: Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- PSO – 14: Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- PSO – 15: Learners of 4 Year UG programme will gain research methodology knowledge and they will complete research project/dissertation.



### Assessment of Student Learning:

Evaluation will be based on **Continuous and Comprehensive Assessment (CCA)**, in which sessional work and the terminal examination will contribute to the final grade. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study. **The weightage of internal assessment is 30% and external (University) assessment is 70%.**

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

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

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

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

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

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Assessment (CCA)	15
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Sr. No.	Particulars	Marks
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	12
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	12
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	11
		35
Total Marks		50

### Note:

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





# CURRICULUM

For

**B.COM.**

**Semester – 1**

(With effective from June - 2023)



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

<b>Semester - I</b>			
<b>Sr no</b>	<b>Course Type</b>	<b>Subject/Course Structure</b>	<b>Credit</b>
1	Major 1	Financial Accounting – 1	4
2	Major 2	Business Accounting – 1	4
3	Minor 1 (Select Any One)	Business Administration – 1	4
		Business Management – 1	
		Banking & Finance – 1	
		Business Computer Science – 1	
		Advance Business Statistics – 1	
		Business & Co-operation – 1	
4	MDC 1 (Select Any One)	Principles of Micro Economics – 1	4
		Personality Development and Corporate Skills	
		Accounting Standard – 1	
		Computer Application in Business	
5	AEC 1 (Select Any One)	Business English 1	2
		Finance for Everyone	
		Business Mathematics – 1	
6	SEC 1 (Select Any One)	Stock Market Operations – 1	2
		Good Governance	
		Mind Management	
7	VAC 1	Indian Knowledge System 1	2
<b>TOTAL CREDITS</b>			<b>22</b>
8	<b>Vocational / Exit Course/s</b>		<b>04</b>



# B.COM. SEMESTER – 1

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

## Objectives:

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

## Learning Outcomes:

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

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

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



<ul style="list-style-type: none"> <li>- Introduction, Meaning and Objectives</li> <li>- Classification of liabilities</li> <li>- The order of discharging liabilities in piecemeal distribution of cash</li> <li>- Order/Method of Payment of Cash to Partners: <ul style="list-style-type: none"> <li>(a) Surplus Capital Method (Proportionate Capital Method)</li> <li>(b) Maximum Loss Method</li> </ul> </li> <li>- <b>Practical Questions of both methods</b></li> </ul>	<b>12</b>
<b>UNIT NO. 5 : JOINT VENTURE ACCOUNTS</b>	
<ul style="list-style-type: none"> <li>- Introduction-</li> <li>- Meaning and characteristics of Joint Venture</li> <li>- Accounting procedure for Joint Venture transactions</li> <li>- Various methods for Joint Venture Accounting <ul style="list-style-type: none"> <li>[A] Recording Joint Venture transactions by only one partner</li> <li>[B] Recording Joint Venture transactions by all partner</li> <li>[C] Joint Venture for goods sending on consignment</li> <li>[D] Independent books for Joint Venture when a separate Joint Bank Accounting is used</li> <li>[E] Memorandum Joint Venture Account</li> </ul> </li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

**Important Instruction for paper setter:**

**Format of Question paper for will be as follows:**

<b>EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]</b>		
Sr. No.	Particulars	Marks
1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	14
3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	14
4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	14
5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	14
		<b>70</b>
<b>Total Marks</b>		<b>100</b>

**Suggested Readings:**

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

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



# B.COM. SEMESTER – 1

2 MAJOR 2 BUSINESS ACCOUNTING - 1

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

## Objectives:

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

## Learning Outcomes:

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

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

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



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

**Only practical questions are important for Semester End University Exam.**

**Suggested Readings:**

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

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



<b>B.COM. SEMESTER – 1</b>		
<b>3</b>	<b>MINOR 1</b>	<b>BUSINESS ADMINISTRATION – 1 (BUSINESS ORGANIZATION)</b>

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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



**Suggested Readings:**

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

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





<b>B.COM. SEMESTER – 1</b>		
<b>3</b>	<b>MINOR 1</b>	<b>BUSINESS MANAGEMENT – 1 (People Management)</b>

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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



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

**Suggested Readings:**

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

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



<b>B.COM. SEMESTER – 1</b>		
<b>3</b>	<b>MINOR 1</b>	<b>BANKING &amp; FINANCE – 1 (HISTORY OF INDIAN BANKING)</b>

Name of the Course:	<b>Banking &amp; Finance – 1 (History of Indian Banking)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

**Objectives:**

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

**Learning Outcomes:**

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

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

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : INTRODUCTION</b>	
Introduction, Meaning and Definition, Characteristics / Features of Bank, Nature of banking, Origin of banking, Functions of banking in India, Fund base incomes and non-fund base incomes	<b>12</b>
<b>UNIT NO. 2 : EVOLUTION OF BANKING IN PRE INDEPENDENCE ERA</b>	
Introduction, Evolution of banking in Pre-Independence Period (1786-1947), Pre-Independence Banks in India, Functions of banks during pre-Independence Banks	<b>12</b>
<b>UNIT NO. 3 : DEVELOPMENT OF BANK IN POST INDEPENDENCE ERA</b>	
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.	<b>12</b>
<b>UNIT NO. 4 : BANKING REGULATION ACT, 1949</b>	
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	<b>12</b>
<b>UNIT NO. 5 : NATIONALIZATION OF BANKS</b>	
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	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>



**Suggested Readings:**

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

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



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

Name of the Course:	<b>Business Computer Science – 1 (Programming Methodology Using C Language)</b>
Course credit:	<b>Theory 04 + Practical 02 = Total 06</b>
Teaching Hours:	<b>Theory: 60 (Hours) + Practical: 60 (Hours)</b>
Total marks:	<b>100</b>
Distribution of Marks:	<b>50 Marks semester end theory examination 30 Marks semester end practical examination 20 Marks Internal assessments of theory (Unit:1 to 4) (CCA)</b>

**Objectives:**

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

**Learning Outcomes:**

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

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

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

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : PROGRAMMING DEVELOPMENT TOOLS:</b>	
Flowchart & Algorithm	<b>12</b>
<b>UNIT NO. 2 : C LANGUAGE BASICS</b>	
Structure of C program, Character set, Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, increment/decrement), Expressions and it's evaluation, Data types (integer, char, float, long int)	<b>12</b>
<b>UNIT NO. 3 : CONSOLE INPUT/OUTPUT</b>	
- I/O Library Functions: printf(), scanf() - Format Specifiers: %c, %s, %d, %ld, %f - Backslash Codes : \a , \b , \f , \n , \r , \t , \v , \' , \", \? , \\ , \0	<b>12</b>
<b>UNIT NO. 4 : LIBRARY FUNCTIONS</b>	
- Character I/O functions : getchar(), getch(), getche(), putchar(), putch(), gets(), puts() - Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod()	<b>12</b>



<b>UNIT NO. 5 : CONTROL STATEMENT(WITHOUT NESTING)</b>	
Decision Statements: if ... else Looping Statements: for, while, do ... while	<b>12</b>
<b>PRACTICAL</b>	
- Programming Algorithm, Flow Chart And Programming Exercise - Exercise Using Unit 1 To 5. (In C Language)	<b>60</b>
<b>Total Lectures/Hours</b>	<b>60 + 60</b>

### Theory Question Paper Style

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

### Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 60 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 4 Hours/week = 4 credits and additional practical 4 hours/week = 2 credits. Total credit is 6.

### Examination:

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

### Passing Standard:

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

### Suggested Readings:

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

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



# B.COM. SEMESTER – 1

**3**    **MINOR 1**    **ADVANCE BUSINESS STATISTICS - 1**

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

## Objectives:

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

## Learning Outcomes:

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

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

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



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

**Suggested Readings:**

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

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



<b>B.COM. SEMESTER – 1</b>		
<b>3</b>	<b>MINOR 1</b>	<b>BUSINESS &amp; CO-OPERATION – 1 (BASICS OF CO-OPERATION)</b>

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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

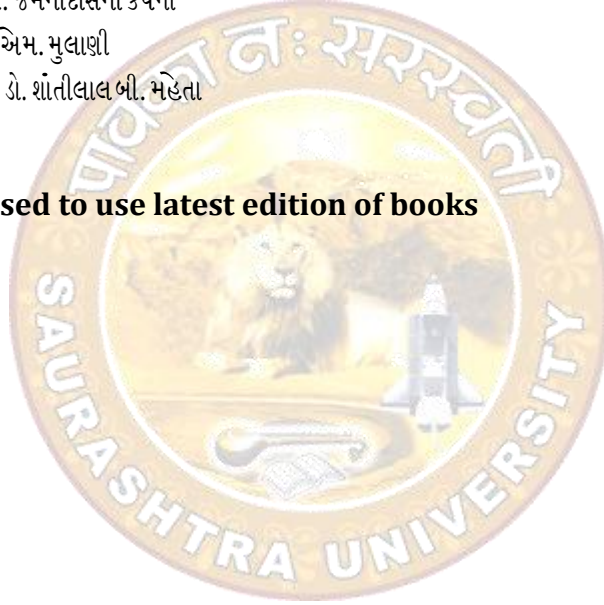
**Suggested Readings:**

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



3. John Winfred A. and Kulandaiswamy V. (1986) History of Co-operative Thought, Rainbow Publications, Coimbatore
4. Krishnaswami O.R, (1989) Fundamentals of Co-operation, S.Chand & Co., New Delhi
5. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An In-depth Analysis, Shanma Publications, Coimbatore
6. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
7. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
8. L. S. Shastri : Law and Practice of Co-operative Societies in India
9. H Calvert : Law and Principles of Co-operation
10. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
11. ગુજરાત રાજ્ય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
12. દેસાઈ અને શેઠ – સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
13. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર – ભાગ – ૧ – ૨
14. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
15. સિદ્ધાંત અને વ્યવહાર – પોપ્યુલર પ્રકાશન, સુરત
16. સહકાર – સી. જમનાદાસ કંપની, અમદાવાદ
17. બેંકીંગ અને સહકાર – સી. જમનાદાસની કંપની
18. સહકાર દર્શન – જગદીશ એમ. મુલાણી
19. ભારતમાં સહકારી પ્રવૃત્તિ, ડો. શાંતીલાલ બી. મહેતા

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



<b>B.COM. SEMESTER – 1</b>		
<b>3</b>	<b>MINOR 1</b>	<b>BUSINESS ECONOMICS – 1 (ENTREPRENEURSHIP DEVELOPMENT – 1)</b>

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

**Objectives:**

- As a specific objective, students learn to start up an ran a business in theory, lectures, case studies and business plan prospect are used to promote entrepreneurship in classroom environments.
- The goal is to learn to become entrepreneurial and to be active and responsible for one's own life and career.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1</b>	
Introduction – Meaning, definitions and features of entrepreneur-Basic function with reference to leadership-Innovation-Risk-Bearing.  Emergence of Entrepreneurial class origin and progress of entrepreneur in India problems of inadequate growth causes and Remedial suggestions.	<b>12</b>
<b>UNIT NO. 2</b>	
Introduction, Principles of Entrepreneurship’s behavior, Concept of innovation, Achievement motivation, Imbalance creating propensity	<b>12</b>
<b>UNIT NO. 3</b>	
Entrepreneurship : Meaning and definitions of Entrepreneurship , features & factors of Entrepreneurship, Theories of Entrepreneurship-Economic and Psychological Theories.	<b>12</b>
<b>UNIT NO. 4</b>	
Social responsibilities and Accountability Towards various group of society	<b>12</b>
<b>UNIT NO. 5</b>	
Necessity of woman entrepreneurship -Progress of woman entrepreneurs in India-Women entrepreneurs organisation and role of government -Problems of women entrepreneurs in India- future possibilities regarding women entrepreneurship in India	<b>12</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

**Suggested Readings:**

1. Entrepreneurship – Hisrich & Peters
2. Entrepreneurship Megabucks – Siner A David
3. Entrepreneurship - New Venture Creation - Holt
4. Venture Capital – The Indian Experiences – J. M. Pandey
5. Project Preparation, Appraisal and Implementation P. Chandra

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



# B.COM. SEMESTER – 1

<b>4</b>	<b>MDC 1</b>	<b>PRINCIPLES OF MICRO ECONOMICS – 1</b>
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Name of the Course:	<b>Principles of Micro Economics – 1</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

## Objectives:

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

## Learning Outcomes:

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : BUSINESS ECONOMICS</b>	
<ul style="list-style-type: none"><li>- Definition, nature and scope, Business economics and Economic Theories</li><li>- Basic concepts of business economics</li><li>- Incremental Concept</li><li>- Concept of Equi-Marginal</li><li>- Discounting Principle</li></ul>	<b>12</b>
<b>UNIT NO. 2 : UTILITY ANALYSIS</b>	
<ul style="list-style-type: none"><li>- Meaning, Features, Types of utility</li><li>- Law of Diminishing marginal utility</li><li>- Concept of Consumer's Surplus</li><li>- Law of Equi-Marginal Utility</li></ul>	<b>12</b>
<b>UNIT NO. 3 : DEMAND AND SUPPLY ANALYSIS</b>	
<ul style="list-style-type: none"><li>- Meaning and Law of Demand</li><li>- Demand Function</li><li>- Affecting factors to Demand</li><li>- Meaning and Law of Supply</li><li>- Supply Function</li><li>- Affecting Factors to Supply</li></ul>	<b>12</b>
<b>UNIT NO. 4 : CONCEPT OF ELASTICITY</b>	
<ul style="list-style-type: none"><li>- Definition and Factors</li><li>- Types of Price Elasticity</li><li>- Concept and types of Income Elasticity</li><li>- Affecting factors to Elasticity of Demand</li><li>- Cross Elasticity of Demand</li><li>- Methods to measure Elasticity</li><li>- Use of Elasticity in Business decisions</li></ul>	<b>12</b>
<b>UNIT NO. 5 : PRODUCTION ANALYSIS</b>	
<ul style="list-style-type: none"><li>- Concepts, Nature and types of Production Function</li><li>- Law of Diminishing return</li></ul>	<b>12</b>



- Economies of scale, Iso-quant curve, Iso-cost curve - Theory of Marginal Productivity	
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

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

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



# B.COM. SEMESTER – 1

<b>4</b>	<b>MDC 1</b>	<b>PERSONALITY DEVELOPMENT AND CORPORATE SKILLS</b>
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Name of the Course:	<b>Personality Development and Corporate Skills</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

## 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.

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 INTRODUCTION TO PERSONALITY</b>	
Definition of Personality, Pillars of personality, Self-Introspection, Self-Assessment, Self-Appraisal, Self-Development and Self Interrogation	<b>12</b>
<b>UNIT NO. 2 A NEW APPROACH TO SELF IDENTIFICATION AND SELF ASSESSMENT</b>	
Introduction, Self-Centric Process, Self-Belief System, Self-Concept System, Scale of Assessment, Self-Qualifying Factors, Self-Identification Matrix, Packaging of Self Identity	<b>12</b>
<b>UNIT NO. 3 INTERPERSONAL RELATIONSHIPS</b>	
Define Interpersonal Relationships, Nature and Scope of Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviours, Lateral thinking, Enhancing Interpersonal Skills to improve relationships.	<b>12</b>
<b>UNIT NO. 4 APPROACHES OF DEVELOPMENT</b>	
Concept, Significance, Factors affecting attitudes; Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Carl Jung's contribution to personality development, theories of attitude	<b>12</b>
<b>UNIT NO. 5 EMPLOYABILITY &amp; DEVELOPING PERSONALITY</b>	
Skills enhancing Personality; Body language, Problem-solving, Conflict and Stress Management, Decision-making skills, Time management and Goal Setting; Setting Smart Goals; Employability Quotient; Resume building- The art of participating in Group Discussion, Preparing for interview	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

## Suggested Readings:

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



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

<b>4</b>	<b>MDC 1</b>	<b>ACCOUNTING STANDARD – 1</b>
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Name of the Course:           **Accounting Standard – 1**  
 Course credit:                 **04**  
 Teaching Hours:               **60 (Hours)**  
 Total marks:                   **100**

### Objectives:

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

### Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION OF AS &amp; IFRS</b>	
<b>Accounting Standard:</b> Introduction, Meaning, Need of Accounting Standard, Objectives of Accounting Standard, Accounting Standard Board (ASB), Process of formulation of Accounting Standards, Applicability of Accounting Standards.  <b>IFRS:</b> Meaning, Concept, Need, Key Features, Objectives, Importance & Limitations, Difference between Ind As & IFRS	<b>12</b>
<b>UNIT NO. 2 : ACCOUNTING STANDARD 1, 2 &amp; 3</b>	
- AS 1 : Disclosure of Accounting Policies - AS 2 : Valuation of Inventories - AS 3 : Cash Flow Statements Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>UNIT NO. 3 : ACCOUNTING STANDARD 4, 5 &amp; 7</b>	
- AS 4 : Contingencies and Events Occurring After Balance Sheet Date - AS 5 : Net profit or Loss for the period, Prior Period Items and Changes in Accounting Policies - AS 7 : Construction Contracts Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>UNIT NO. 4 : ACCOUNTING STANDARD 9, 10 &amp; 11</b>	
- AS 9 : Revenue Recognition - AS 10 : Property, Plant and Equipment - AS 11 : The Effects of Changes in Foreign Exchange Rates Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>UNIT NO. 5 : ACCOUNTING STANDARD 12 13 &amp; 14</b>	
- AS 12 : Accounting for Government Grants - AS 13 : Accounting for Investments - AS 14 : Accounting for Amalgamations Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	<b>12</b>
<b>Total Lectures/Hours</b>	
	<b>45</b>





**Suggested Readings:**

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

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



# B.COM. SEMESTER – 1

4	MDC 1	COMPUTER APPLICATION IN BUSINESS
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Name of the Course:	<b>Computer Application in Business</b>
Course credit:	<b>Theory 03 + Practical 01 = 04</b>
Teaching Hours:	<b>Theory 45 (Hours) + Practical 30 (Hours)</b>
Total marks:	<b>100</b>
Distribution of Marks:	<b>50 Marks semester end theory examination</b> <b>30 Marks semester end practical examination</b> <b>20 Marks Internal assessments of theory (Unit:1 to 5)</b>

## Objectives:

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

## Learning Outcomes:

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

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : COMPUTER BASICS</b>	
Definition of computer, History of Computer, Block Diagram Of Computer, Characteristics of computer, Generations of computer, Analog computer, Digital Computer, (Mini, Micro, Mainframe, Super), Hybrid computer	9
<b>UNIT NO. : 2 MEMORY</b>	
- Types of Memory: RAM, ROM, PROM, EPROM, EEPROM - Storages Devices: Floppy Disk, Hard Disk, CD, DVD, Pen drive	9
<b>UNIT NO. 3 : INPUT &amp; OUTPUT DEVICES</b>	
<b>Input Devices:</b> Keyboard, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen <b>Output Devices:</b> Visual Display Unit: CRT, LCD Printers: Impact (Daisy Wheel, Dot Matrix printer), Non Impact (Ink-Jet, Laser)	9
<b>UNIT NO. 4 : NUMBER SYSTEMS AND CODES</b>	
- Conversions - Decimal, Binary, Octal, Hexadecimal Number Systems (Inter-conversion	9



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

### Theory Question Paper Style

<b>UNIVERSITY EXAMINATION</b>		
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
<b>Total Marks</b>		<b>50</b>

### Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 2 hours/week = 1 credits. Total credit is 4.

### Examination:

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

### Passing Standard:

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

### Suggested Readings:

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

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



# B.COM. SEMESTER – 1

<b>5</b>	<b>AEC 1</b>	<b>BUSINESS ENGLISH 1</b>
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Name of the Course: **Business English 1**

Course credit: **02**

Teaching Hours: **30 (Hours)**

Total marks: **50**

## Objectives:

- The students will be able to master themselves in grammar
- They will be able to understand the Indian culture and civilization through the selected texts

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>	
<b>UNIT NO. 1 : TEXT</b>		
1. Indian Heritage for World's Future ( <a href="https://newsonair.com/2022/04/18/indian-heritage-for-worlds-future/">https://newsonair.com/2022/04/18/indian-heritage-for-worlds-future/</a> )	<b>10</b>	
2. The Role of Women in India's Economic Growth Story ( <a href="https://www.ciiblog.in/the-role-of-women-in-indias-economic-growth-story/">https://www.ciiblog.in/the-role-of-women-in-indias-economic-growth-story/</a> )		
3. Will India's population milestone precipitate an economic miracle? ( <a href="https://www.tpci.in/indiabusinesstrade/blogs/will-indias-population-milestone-precipitate-an-economic-miracle/">https://www.tpci.in/indiabusinesstrade/blogs/will-indias-population-milestone-precipitate-an-economic-miracle/</a> )		
<b>UNIT NO. 2 TENSES &amp; MODAL AUXILIARY VERBS</b>		
Tenses (with Expression of Future) (06) Modal Auxiliary Verbs (04)	<b>10</b>	
<b>UNIT NO. 3 DESCRIBING &amp; INFORMATION TRANSFER</b>		
Describing / Introducing a Person, Place or Thing (5) Information Transfer through Visual Display (5)	<b>10</b>	
<b>Total Lectures/Hours</b>		<b>30</b>



# B.COM. SEMESTER – 1

**5      AEC 1      FINANCE FOR EVERYONE**

Name of the Course:      **Finance For Everyone**  
Course credit:      **02**  
Teaching Hours:      **45 (Hours)**  
Total marks:      **100**

## Objectives:

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

## Learning Outcomes:

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

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

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

## Suggested Readings:

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



7. Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. –Financial Planning, Sage Publications India Pvt. Ltd., New Delhi.
8. Sofat, Rajni & Hiro, Preeti Basic Accounting, 3rd ed. PHI learning
9. Zokaitye, A. –Financial Literacy Education, Palgrave Macmillan, London.

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



# B.COM. SEMESTER – 1

<b>5</b>	<b>AEC 1</b>	<b>BUSINESS MATHEMATICS – 1</b>
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Name of the Course: **Business Mathematics – 1**

Course credit: **02**

Teaching Hours: **30 (Hours)**

Total marks: **50**

## 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, Arithmetic Progression and Geometric Progression) in solving real life business and economic problems.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : SET THEORY</b>	
Introduction, Concept and Definition of Set, Method of Representing Sets, Types of Sets, Some important No Sets, <b>Operation of Sets:</b> (1) Intersection of Set (2) Union of Set, <b>Distributive Laws:</b> (1) Union over Intersection, (2) Intersection over Union, Complimentary of Set, De'Morgan's Laws (with proof), Difference of two Sets, Cartesian Product, <b>Practical Examples</b>	<b>10</b>
<b>UNIT NO. 2 : PERMUTATION &amp; COMBINATION</b>	
<b>Permutation:</b> • Permutation: Introduction, Concept and Formula of Permutations, Permutations of different things, Permutation of Similar things, Restricted Permutation, <b>Combinations:</b> Introduction, Meaning, Formula, Combinations of things taken some or all at time, some restricted Combinations, <b>Practical Examples</b>	<b>10</b>
<b>UNIT NO. 3 : ARITHMETIC PROGRESSION &amp; GEOMETRIC PROGRESSION</b>	
<ul style="list-style-type: none"><li>• Introduction and Meaning of Arithmetic Progression, Sum of Series in Arithmetic Progression</li><li>• Introduction and Meaning of Geometric Progression, Sum of Series in Geometric Progression, <b>Practical Examples</b></li></ul>	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

## 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. 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>B.COM. SEMESTER – 1</b>		
<b>6</b>	<b>SEC 1</b>	<b>STOCK MARKET OPERATIONS – 1</b>

Name of the Course: **Stock Market Operations – 1**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

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

**Learning Outcomes:**

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.	<b>10</b>
<b>UNIT NO. 2 : PRIMARY MARKET</b>	
Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.	<b>10</b>
<b>UNIT NO. 3 : SECONDARY MARKET</b>	
Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

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

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





# B.COM. SEMESTER – 1

<b>6</b>	<b>SEC 1</b>	<b>GOOD GOVERNANCE</b>
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Name of the Course:	<b>Good Governance</b>
Course credit:	<b>02</b>
Teaching Hours:	<b>30 (Hours)</b>
Total marks:	<b>50</b>

## 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;

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : INTRODUCTION</b>	
<b>Governance:</b> Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.	<b>10</b>
<b>UNIT NO. 2 : GOOD GOVERNANCE: ISSUES AND CHALLENGES IN INDIA</b>	
Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.	<b>10</b>
<b>UNIT NO. 3 : ICT IN GOVERNANCE: CONCEPT AND SIGNIFICANCE</b>	
From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

## Suggested Readings:

1. Adair, J. (2009). Inspiring Leadership. New Delhi: Viva Books Pvt. Limited.



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

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



# B.COM. SEMESTER – 1

6	SEC 1	MIND MANAGEMENT
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Name of the Course:	<b>Mind Management</b>
Course credit:	<b>02</b>
Teaching Hours:	<b>30 (Hours)</b>
Total marks:	<b>50</b>

## Objectives:

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

## Learning Outcomes:

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

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

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

## Suggested Readings:

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

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



# B.COM. SEMESTER – 1

7 VAC 1 INDIAN KNOWLEDGE SYSTEM 1

Name of the Course: **Indian Knowledge System 1**  
Course credit: **02**  
Teaching Hours: **30 (Hours)**  
Total marks: **50**

## Objectives:

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

## Learning Outcomes:

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

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

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

## Suggested Readings:

1. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
2. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
3. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition,
4. Prentice Hall India Ltd., Delhi.
5. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
6. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.



7. Inida Uninc by Prof. R Vaidyanathan, Westland Ltd.Publication
8. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
9. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication

**Note: Learners are advised to use latest edition of text/reference 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](https://onlinecourses.swayam2.ac.in/nos23_ge05/preview))
2. Community Health ([https://onlinecourses.swayam2.ac.in/nos23\\_ge11/preview](https://onlinecourses.swayam2.ac.in/nos23_ge11/preview))
3. Yoga Teaching' Training Programme  
([https://onlinecourses.swayam2.ac.in/nos23\\_ge01/preview](https://onlinecourses.swayam2.ac.in/nos23_ge01/preview))
4. Developing Soft Skills And Personality  
([https://onlinecourses.nptel.ac.in/noc23\\_hs116/preview](https://onlinecourses.nptel.ac.in/noc23_hs116/preview))
5. Soft Skill Development ([https://onlinecourses.nptel.ac.in/noc23\\_hs80/preview](https://onlinecourses.nptel.ac.in/noc23_hs80/preview))
6. Soft Skills ([https://onlinecourses.nptel.ac.in/noc23\\_hs145/preview](https://onlinecourses.nptel.ac.in/noc23_hs145/preview))
7. Educational Leadership ([https://onlinecourses.nptel.ac.in/noc23\\_hs143/preview](https://onlinecourses.nptel.ac.in/noc23_hs143/preview))
8. Leadership and Team Effectiveness  
([https://onlinecourses.nptel.ac.in/noc23\\_mg28/preview](https://onlinecourses.nptel.ac.in/noc23_mg28/preview))
9. Leadership for India Inc: Practical Concepts and Constructs  
([https://onlinecourses.nptel.ac.in/noc23\\_mg26/preview](https://onlinecourses.nptel.ac.in/noc23_mg26/preview))
10. Internship / Apprenticeship as per SOP of Internship / Apprenticeship of Saurashtra University, Rajkot (Gujarat).
11. Other vocational courses from SWAYAM Portal and suggested by Saurashtra University, Rajkot (Gujarat).



# CURRICULUM

For

**B.COM.**

**Semester – 2**

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



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

Sr no	Course Type	Subject/Course Structure	Credit
1	Major 3	Financial Accounting – 2	4
2	Major 4	Business Accounting - 2	4
3	Minor 2 (Select Any One)	Business Administration – 2	4
		Business Management – 2	
		Banking & Finance – 2	
		Business Computer Science – 2	
		Advance Business Statistics – 2	
		Business & Co-operation – 2	
4	MDC 2 (Select Any One)	Principles of Micro Economics – 2	4
		Export-Import Management	
		Accounting Standard – 2	
5	AEC 2 (Select Any One)	Business English – 2	2
		Investment Banking and Financial Services	
		Business Mathematics – 2	
6	SEC 2 (Select Any One)	Stock Market Operations – 2	2
		Human Values and Professional Ethics	
		Event Management	
7	VAC 2 (Select Any One)	Environmental Studies – 1	2
		E-Commerce and Use of RDBMS (MS-Access)	
		NSS / NCC	
<b>TOTAL CREDITS</b>			<b>22</b>
<b>8</b>	<b>Vocational / Exit Course/s</b>		<b>04</b>





## B.COM. SEMESTER – 2

<b>1</b>	<b>MAJOR 3</b>	<b>FINANCIAL ACCOUNTING – 2</b>
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Name of the Course:	<b>Financial Accounting – 2</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

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

### Learning Outcomes:

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

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

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



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

**Only practical questions are important for Semester End University Exam.**

**Suggested Readings:**

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

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



<b>B.COM. SEMESTER – 2</b>		
<b>2</b>	<b>MAJOR 4</b>	<b>BUSINESS ACCOUNTING - 2</b>

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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



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

**Only practical questions are important for Semester End University Exam.**

**Suggested Readings:**

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

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



## B.COM. SEMESTER – 2

<b>3</b>	<b>MINOR 2</b>	<b>BUSINESS ADMINISTRATION – 2 (MANAGEMENT PRINCIPLES AND APPLICATIONS)</b>
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Name of the Course:	<b>Business Administration – 2 (Management Principles and Applications)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

### Objectives:

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

### Learning Outcomes:

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

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

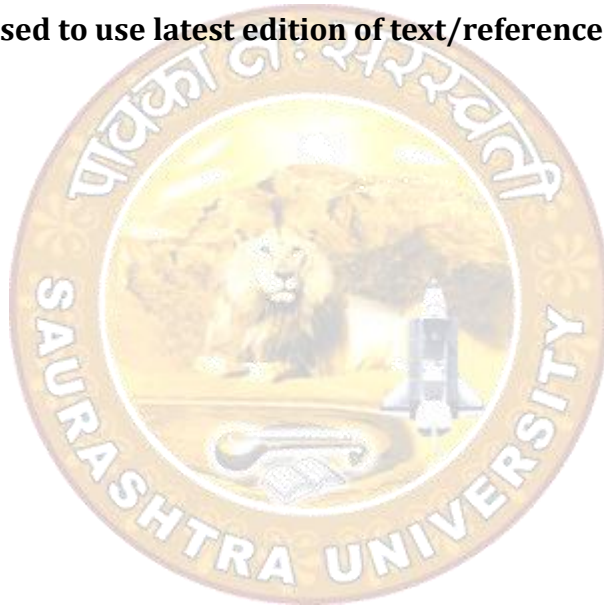
PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Meaning and importance of management; Coordination mechanisms in organisations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.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



### **Suggested Readings:**

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

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



## B.COM. SEMESTER – 2

**3**    **MINOR 2**    **BUSINESS MANAGEMENT – 2 (Digital Marketing)**

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

### Objectives:

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

### Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.	<b>12</b>
<b>UNIT NO. 2 : DIGITAL MARKETING MANAGEMENT</b>	
Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.	<b>12</b>
<b>UNIT NO. 3 : DIGITAL MARKETING PRESENCE</b>	
Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.	<b>12</b>
<b>UNIT NO. 4 : INTERACTIVE MARKETING</b>	
Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing.	<b>12</b>

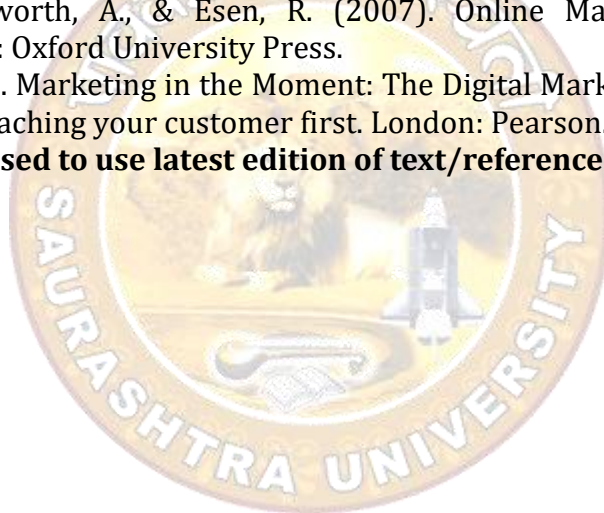


Payment options.	
<b>UNIT NO. 5 : ARTIFICIAL INTELLIGENCE IN MARKETING</b>	
Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing.	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

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

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





<b>B.COM. SEMESTER – 2</b>		
<b>3</b>	<b>MINOR 2</b>	<b>BANKING &amp; FINANCE – 2 (BANKING LAW &amp; PRACTICE)</b>

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

**Objectives:**

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

**Learning Outcomes:**

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

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

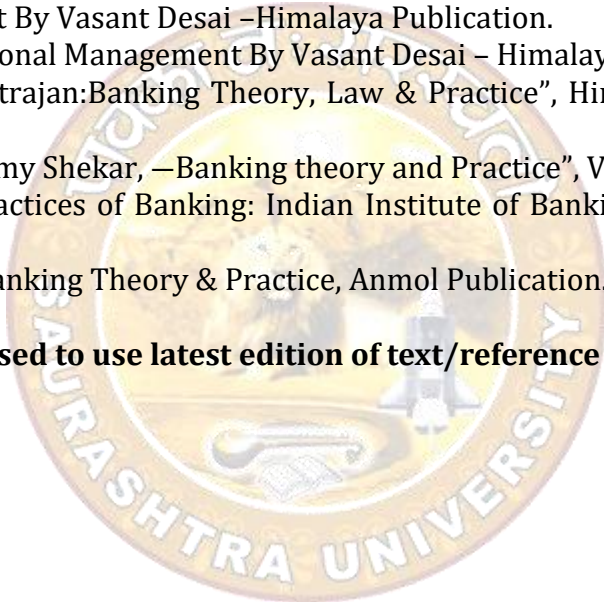


<b>UNIT NO. 5 CREDIT REGULATION</b>	
Objectives – RBI’s instruments of general credit control: Bank Rate, Reserve requirements and OMOs, RBI’s direct credit regulation – Regulation of non-banking institutions – Credit planning in India. Promotional functions of the RBI: RBI and rural credit – RBI and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

**Suggested Readings:**

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

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



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

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

Course credit: **04 + 02**

Teaching Hours: **Theory 60 (Hours) + Practical 60 (Hours)**

Total marks: **100**

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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

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



## Theory Question Paper Style

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

### Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 60 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 4 Hours/week = 4 credits and additional practical 4 hours/week = 2 credits. Total credit is 6.

### Examination:

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

### Passing Standard:

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

### Suggested Readings:

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

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



# B.COM. SEMESTER – 2

**3**    **MINOR 2**    **ADVANCE BUSINESS STATISTICS - 2**

Name of the Course:            **Advance Business Statistics - 2**  
Course credit:                    **04**  
Teaching Hours:                **60 (Hours)**  
Total marks:                     **100 (Internal 30Marks/External 70Marks)**

## Objectives:

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

## Learning Outcomes:

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

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

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

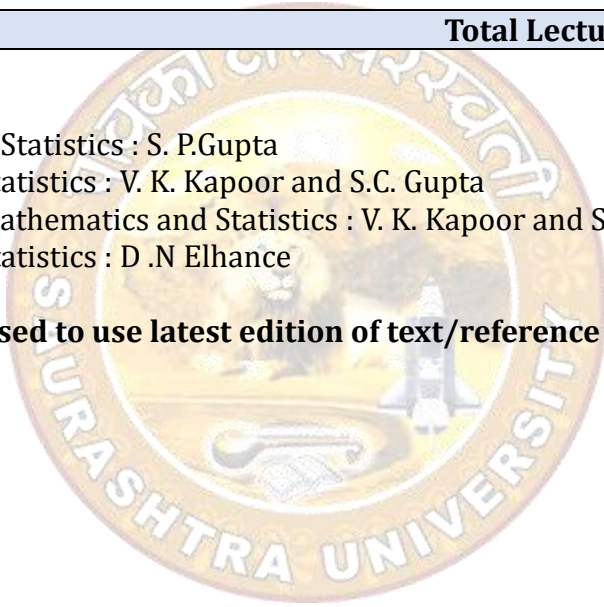


<ul style="list-style-type: none"> <li>- Definition and meaning</li> <li>- Mean and variance</li> <li>- Properties of Mean and Variance</li> <li>- Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 4 DISCRETE PROBABILITY DISTRIBUTION 1 (BINOMIAL DISTRIBUTION)</b>	
<ul style="list-style-type: none"> <li>- Characteristics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

**Suggested Readings:**

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

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



<b>B.COM. SEMESTER – 2</b>		
<b>3</b>	<b>MINOR 2</b>	<b>BUSINESS &amp; CO-OPERATION – 2 (CO-OPERATIVES LEGISLATION)</b>

Name of the Course:	<b>BUSINESS &amp; CO-OPERATION – 2 (Co-Operatives Legislation)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

**Objectives:**

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

**Learning Outcomes:**

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

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

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

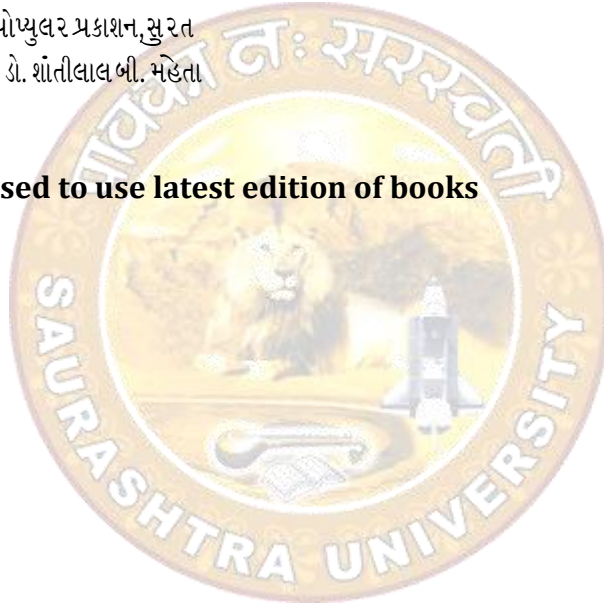
**Suggested Readings:**

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



3. Calvert H, The Law And Principles of Cooperation, Thacker Spink & Co. Pvt. Ltd., Calcutta, 1959.
4. Goel.B, Cooperative Legislation Trends and Dimensions, Deep and Deep Publication New Delhi. (2013)
5. Vidwans M.D, Cooperative Law in India, Sahithya Bhavan Publishers, New Delhi, 1956.
6. Krishnaswami O.R, (1989) Fundamentals of Co-operation, S.Chand & Co., New Delhi
7. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An Indepth Analysis, Shanma Publications, Coimbatore
8. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
9. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
10. L. S. Shastri : Law and Practice of Co-operative Societies in India
11. H Calvert : Law and Principles of Co-operation
12. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
13. ગુજરાત રાજ્ય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
14. દેસાઈ અને શેઠ – સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા
15. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર – ભાગ – ૧ – ૨
16. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
17. સિદ્ધાંત અને વ્યવહાર – પોપ્પુલર પ્રકાશન, સુરત
18. ભારતમાં સહકારી પ્રવૃત્તિ, ડો. શાંતીલાલ બી. મહેતા

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





<b>B.COM. SEMESTER – 2</b>		
<b>3</b>	<b>MINOR 2</b>	<b>BUSINESS ECONOMICS – 2 (ENTREPRENEURSHIP DEVELOPMENT – 2)</b>

Name of the Course:	<b>Business Economics – 2 (Entrepreneurship Development – 2)</b>
Course credit:	<b>04</b>
Teaching Hours:	<b>60 (Hours)</b>
Total marks:	<b>100</b>

**Objectives:**

- As a specific objective, students learn to start up an ran a business in theory, lectures, case studies and business plan prospect are used to promote entrepreneurship in classroom environments.
- The goal is to learn to become entrepreneurial and to be active and responsible for one's own life and career.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1</b>	
Localization of Industrial Enterprise – various aspects for localization of industrial unit and responsibilities of an entrepreneur – Analysis of industrial opportunities – selection and importance of localization – factors of localization. Establishment of New Industrial Unit – Procedure – Importance & Necessities for new industrial unit –venture capital and seed capital.	<b>12</b>
<b>UNIT NO. 2</b>	
Environment aspects regarding business and industry – Economic and Technological competitive environment analysis.	<b>12</b>
<b>UNIT NO. 3</b>	
Contribution of Entrepreneurs – export promotion, creation employment & role of entrepreneurs on economic development – Regional balance and social stability.	<b>12</b>
<b>UNIT NO. 4 : ENTREPRENEURSHIP DEVELOPMENT PROGRAMME IN INDIA</b>	
Objectives and need of entrepreneurship development programme -Stages of entrepreneurship development programme -Issues include in training programme -Entrepreneurship programme for target groups--Supervision and follow -up .	<b>12</b>
<b>UNIT NO. 5 : INSTITUTIONAL EFFORTS FOR ENTREPRENEURSHIP DEVELOPMENT</b>	
Institutional efforts concerning entrepreneurship development-Institutes who arrange entrepreneurship development programme in India- Contect of institutional network - Entrepreneurship development programme in Gujarat - Analysis of entrepreneurship development programme.	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Entrepreneurship – Hisrich & Peters
2. Entrepreneurship Megabucks – Siner A David
3. Entrepreneurship - New Venture Creation - Holt
4. Venture Capital – The Indian Experiences – J. M. Pandey
5. Project Preparation, Appraisal and Implementation P. Chandra

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



## B.COM. SEMESTER – 2

4	MDC 2	PRINCIPLES OF MICRO ECONOMICS-2
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Name of the Course:	Principles of Micro Economics – 2
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

### Objectives:

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

### Learning Outcomes:

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : COST ANALYSIS</b>	
<ul style="list-style-type: none"><li>- Significance of cost analysis</li><li>- Types of cost</li><li>- Short-run cost curve</li><li>- Long-run cost curve</li><li>- Use of cost analysis in business decision</li></ul>	12
<b>UNIT NO. 2 : PRICING ANALYSIS - I</b>	
<ul style="list-style-type: none"><li>- Market structure</li><li>- Equilibrium and pricing of firm and group in short run and long run under perfect competition.</li><li>- Monopoly – types, equilibrium and pricing of firm, Multiplan monopoly pricing and equilibrium of firm during different time perspective.</li></ul>	12
<b>UNIT NO. 3 : PRICING ANALYSIS - II</b>	
<ul style="list-style-type: none"><li>- Price discrimination, types, conditions/possibility, profitability, evaluation of price discrimination</li><li>- Monopolistic competition, equilibrium and pricing of firm and group during short and long period under monopolistic competition, excess capacity, evils</li></ul>	12
<b>UNIT NO. 4 : PRICING ANALYSIS - III</b>	
<ul style="list-style-type: none"><li>- Selling costs – nature, inter-relationship of production cost and selling cost, effects of selling cost on demand curve.</li><li>- Oligopoly – definition, features, kinked demand curve and price rigidity</li></ul>	12
<b>UNIT NO. 5 : DISTRIBUTION OF NATIONAL INCOME - I</b>	
<ul style="list-style-type: none"><li>- Modern theory of rent – quasi rent</li><li>- Wage – monetary and real wage, factors affecting real wage,</li><li>- Interest – meaning, definition, gross &amp; net interest, factors affecting interest.</li><li>- Demand and supply theory of interest.</li></ul>	12



- Profit – Nature, principles of profit – risk, uncertainty, Innovation	
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

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

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



<b>B.COM. SEMESTER – 2</b>		
<b>4</b>	<b>MDC 2</b>	<b>EXPORT-IMPORT MANAGEMENT</b>

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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

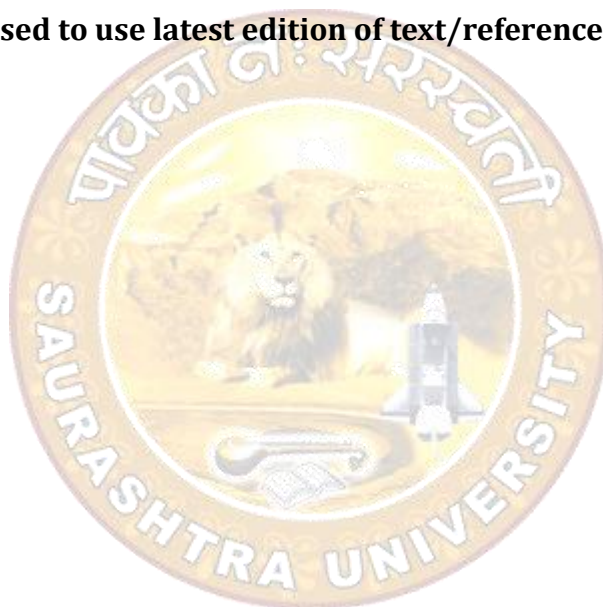


UNIT NO. 5 : MAKE IN INDIA AND EXPORT COMPETITIVENESS	
NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP).	12
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

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

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



## B.COM. SEMESTER – 2

<b>4</b>	<b>MDC 2</b>	<b>ACCOUNTING STANDARD – 2</b>
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Name of the Course:	Accounting Standard – 2
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

### Objectives:

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

### Learning Outcomes:

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

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

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

### Suggested Readings:

1. Ministry of Corporate Affairs, Government of India (<https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>)
2. Study Material of ICAI (<https://resource.cdn.icai.org/66493bos53751-cp3-u2.pdf>)



3. D S Rawat and Nozer Shroff, Accounting Standards (Student's Guide), June 2023, Publisher Taxman
4. CA Ravi Kanth Miriyala, CA Sunitanjani Miriyala, Accounting Standards (Made Easy), December 2022, Publisher Taxman

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



## B.COM. SEMESTER – 2

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

Name of the Course: **E-Commerce and Use of RDBMS (MS-Access)**  
Course credit: **03 + 01 = 04 Credits**  
Teaching Hours: **Theory 45 (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:

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

### Learning Outcomes:

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

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : DATABASE AND ITS OBJECTS</b>	
<ul style="list-style-type: none"><li>- Introduction Access Database and its Objects including Table, Query, Form, Reports, Macros and Modules, Page</li><li>- Creating Database</li><li>- Working with data including insert, modify and delete records</li><li>- Navigating Database including records, find and replace</li><li>- Access data types</li><li>- Object naming rules</li></ul>	<b>9</b>
<b>UNIT NO. 2 : TABLES</b>	
<ul style="list-style-type: none"><li>- Creating tables through wizard and design view, datasheet view</li><li>- Understanding field properties: field size, input mask, format, indexed, Required, Allow zero length, Validation rule , Validation text, Caption, Default value</li></ul>	<b>9</b>
<b>UNIT NO. 3 : QUERIES</b>	
<ul style="list-style-type: none"><li>- Query: Understanding and creating different queries including select, Action (append, delete, update, make-table), using wizard (cross-tab query, find duplicate query), Parameter query, Implementation of calculations and functions in queries</li></ul>	<b>9</b>
<b>UNIT NO. 4 : FORMS</b>	





<ul style="list-style-type: none"> <li>- Form: Understanding types forms and its properties</li> <li>- Relationship:</li> <li>- Primary keys, foreign key, composite key</li> <li>- Defining relationship and setting up the referential integrity (Cascade update and Cascade Delete)</li> <li>- Importing Exporting and Linking objects with another application</li> </ul>	<b>9</b>
<b>UNIT NO. 5 : E - COMMERCE</b>	
<ul style="list-style-type: none"> <li>- What is E-Commerce?</li> <li>- Types of E-Commerce: Business to Consumer, Business to Business, Consumer to Business, Government to Business</li> <li>- M-Commerce</li> </ul>	<b>9</b>
<b>UNIT NO. 6 : PRACTICAL</b>	
Practical Exercise of Unit 1 to Unit 5	<b>30</b>
<b>Total Lectures/Hours</b>	<b>45 + 30</b>

### Theory Question Paper Style

<b>UNIVERSITY EXAMINATION</b>		
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
<b>Total Marks</b>		<b>50</b>

### Credit:

- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit
- Total 45 hours of theory teaching work per semester and additional 30 hours of practical per semester.
- Theory 3 Hours/week = 3 credits and additional practical 2 hours/week = 1 credits. Total credit is 4.

### Examination:

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

### Passing Standard:

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

### Suggested Readings:

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

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



## B.COM. SEMESTER – 2

5	AEC 2	BUSINESS ENGLISH 2
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Name of the Course: **Business English 2**  
Course credit: **02**  
Teaching Hours: **30 (Hours)**  
Total marks: **50**

### Objectives:

- The students will be able to master themselves in grammar
- They will be able to understand the Indian culture and civilization through the selected texts

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : TEXT</b>	
1. Kailasa: The Majestic Temple of Ellora ( <a href="https://indianculture.gov.in/stories/kailasa-majestic-temple-ellora">https://indianculture.gov.in/stories/kailasa-majestic-temple-ellora</a> ) 2. How women business owners could lead India's economic growth ( <a href="https://www.forbesindia.com/blog/economy-policy/how-women-business-owners-could-lead-indias-economic-growth/">https://www.forbesindia.com/blog/economy-policy/how-women-business-owners-could-lead-indias-economic-growth/</a> ) 3. Higher education: A pathway to economic development ( <a href="https://www.tpci.in/indiabusinesstrade/blogs/education-in-india-a-key-to-economic-growth/">https://www.tpci.in/indiabusinesstrade/blogs/education-in-india-a-key-to-economic-growth/</a> )	<b>10</b>
<b>UNIT NO. 2 GRAMMER</b>	
(1) Synthesis (2) Degrees of Comparison (3) Conditional Sentences (4) Subject Verb Agreement	<b>10</b>
<b>UNIT NO. 3 COMPREHENSION &amp; EXPANSION OF AN IDEA</b>	
Comprehension (Trade & Commerce only) (05) Expansion of an Idea (05)	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>



## B.COM. SEMESTER – 2

**5      AEC 2      INVESTMENT BANKING AND FINANCIAL SERVICES**

Name of the Course:      **Investment Banking and Financial Services**  
Course credit:      **02**  
Teaching Hours:      **45 (Hours)**  
Total marks:      **100**

### Objectives:

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

### Learning Outcomes:

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

1. Examine investment banking activities.
2. Describe the process of issue management.
3. Analyse various financial services available in financial markets.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 INVESTMENT BANKING</b>	
Introduction: Concept, Importance; Commercial Banks vs. Investment banks; Functions of Investment Banks; Types of Investment banking operations; Investment Banking in India – Evolution, characteristics; Recent Developments and the way ahead; Structure of Investment Banks; SEBI guidelines for Merchant Bankers, Pre-issue and Post-issue regulatory framework.	<b>10</b>
<b>UNIT NO. 2 ISSUE MANAGEMENT</b>	
Introduction, Emergence and role of Capital markets, Types of Issue: Public Issue, Book building, Green Shoe option, Private placements, Preferential allotment, Rights Issue, Bonus Issue, Depository Receipts; Process of Issue Management, Lead Managers – Duties and responsibilities of Lead Managers, Underwriting- concept and types.	<b>10</b>
<b>UNIT NO. 3 FINANCIAL SERVICES</b>	
Leasing – Concept and types of leasing; Venture Capital – various steps in venture financing; Start-ups – Concept and financing; Mutual Funds - Role, Types of Mutual Funds; Pension Funds; Insurance- Classification, Principles of insurance; An Overview of Regulatory Framework – RBI, SEBI, IRDA, PFRDA.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

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

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



<b>B.COM. SEMESTER – 2</b>		
<b>5</b>	<b>AEC 2</b>	<b>BUSINESS MATHEMATICS – 2</b>

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

**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, and Mathematical Induction) in solving real life business and economic problems.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : DETERMINANT</b>	
Introduction, Order 2x2, 3x3, Cramer’s Rule, Properties of Determinant, <b>Practical Examples</b>	<b>10</b>
<b>UNIT NO. 2 : MATRIX</b>	
<ul style="list-style-type: none"> <li>• Definition, Types of Matrices, Matrix Operation (1) Addition, Subtractions (2) Products and their Properties</li> <li>• Transpose of Matrix, Ad joint of Matrix, Inverse of Matrix, Solution of Simultaneous Linear Equation using Inverse Matrix, Practical Examples</li> </ul>	<b>10</b>
<b>UNIT NO. 3 : MATHEMATICAL</b>	
Introduction, Principle of Mathematical Induction, Meaning of Sequence and Series, Sigma Notation n, n square, n cube (with proof), Practical Examples	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**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. 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>B.COM. SEMESTER – 2</b>		
<b>6</b>	<b>SEC 2</b>	<b>STOCK MARKET OPERATIONS – 2</b>

Name of the Course: **Stock Market Operations – 2**  
 Course credit: **02**  
 Teaching Hours: **30 (Hours)**  
 Total marks: **50**

**Objectives:**

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

**Learning Outcomes:**

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : REGULATORY FRAMEWORK</b>	
SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	<b>10</b>
<b>UNIT NO. 2 : DEMAT TRADING &amp; TRADING SYSTEM</b>	
Introduction, Concept and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading, Screen-based Trading System, Order Management, Trade Management, Auction, Limited Physical Market & Salient Features of it, Block Trading Session.	<b>10</b>
<b>UNIT NO. 3 : TRADING STRATEGIES</b>	
Introduction, <b>Hedging:</b> Concept, Objectives, Importance; Risk Management Strategies, Hedge Fund Strategies, Forward Contract, <b>Futures Contract:</b> Types, Important Features, Trading Strategies in Futures Contracts; Forward Contract vs. Future Contract.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

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

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



## B.COM. SEMESTER – 2

<b>6</b>	<b>SEC 2</b>	<b>HUMAN VALUES AND PROFESSIONAL ETHICS</b>
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Name of the Course: **Human Values and Professional Ethics**  
Course credit: **02**  
Teaching Hours: **30 (Hours)**  
Total marks: **50**

### 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;

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : INTRODUCTION</b>	
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.	<b>10</b>
<b>UNIT NO. 2 : BUSINESS ETHICS MANAGEMENT</b>	
Management process and ethics, Ethos of Vedanta in management, Hierarchism as an organisational value, Business Ethics & Cultural Ethos; role of various agencies in ensuring ethics in corporation; Setting standards of ethical behaviour; Managing stakeholder relations; Assessing ethical performance; Organizing for Business Ethics Management.	<b>10</b>
<b>UNIT NO. 3 : HUMAN VALUES &amp; BUSINESS</b>	
Meaning of Human Values; Formation of Values: Socialization; Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values; Value Crisis in Management; concept of knowledge management and wisdom management, wisdom-based management. Concept of Karma and its kinds: Karma Yoga, Nishkam Karma, and Sakam Karma.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

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



6. Werther, W. B., & Chandler, D. B. (2011). Strategic corporate social responsibility. California: Sage Publications Inc.

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



<b>B.COM. SEMESTER – 2</b>		
<b>6</b>	<b>SEC 2</b>	<b>EVENT MANAGEMENT</b>

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

**Objectives:**

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

**Learning Outcomes:**

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
<b>Management:</b> meaning and functions. Event Management: Concept, and Scope, <b>Categories of Events:</b> Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.	<b>10</b>
<b>UNIT NO. 2 : PLANNING AND ORGANIZING FOR EVENTS</b>	
Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	<b>10</b>
<b>UNIT NO. 3 : MANAGING TEAM &amp; SPONSORSHIP</b>	
<b>Team Building and Managing Team:</b> Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.  <b>Sponsorship:</b> Event Partners, Event Associates, Event Sponsor, Type of Sponsorship	<b>10</b>
<b>Total Lectures/Hours</b>	
<b>30</b>	

**Suggested Readings:**

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

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





## B.COM. SEMESTER – 2

7	VAC 2	ENVIRONMENTAL STUDIES – 1
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Name of the Course: **Environmental Studies – 1**

Course credit: **02**

Teaching Hours: **30 (Hours)**

Total marks: **50**

### Objectives:

The Objectives of the course are as follow:

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

### Learning Outcomes:

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

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

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

### Suggested Readings:

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

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



<b>B.COM. SEMESTER – 2</b>		
7	VAC 2	NSS / NCC

Follow SOP of Saurashtra University, Rajkot.....



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

