



# CURRICULUM AND CREDIT FRAMEWORK FOR

## BACHELOR OF COMMERCE (MAJOR BUSINESS MANAGEMENT)

AS PER  
NATIONAL EDUCATION POLICY 2020



FACULTY OF COMMERCE & MANAGEMENT  
SHRI GOVIND GURU UNIVERSITY

Vinzol, Godhra, Gujarat 388 713

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## **INTRODUCTION:**

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

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

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

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

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

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

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



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

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

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

The new curriculum framework will have the following features:

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

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

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

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

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

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

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

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

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

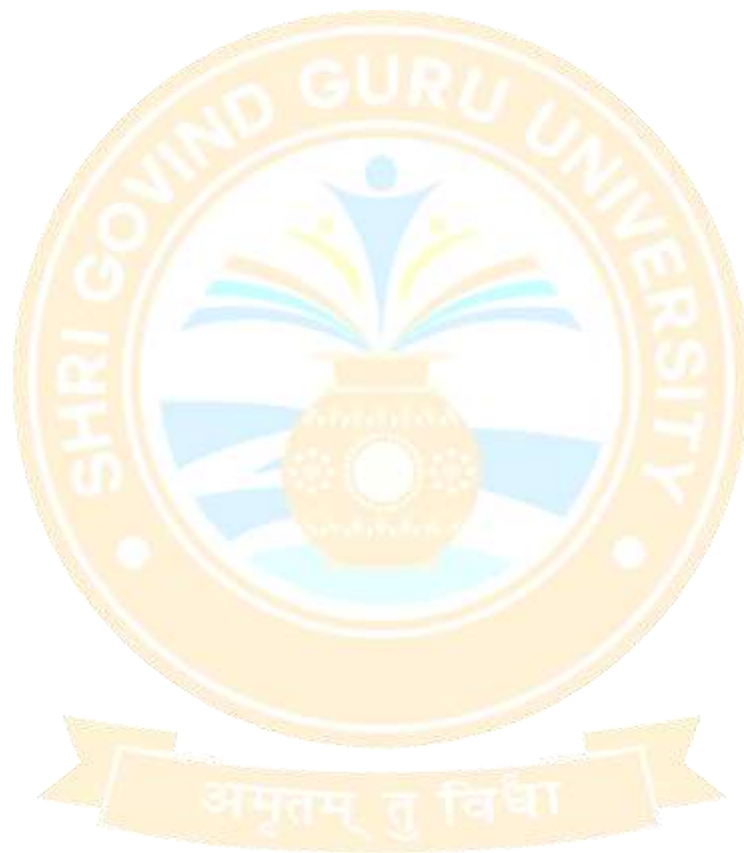
### Level 5: B. Com. Semester III & IV (Diploma in Commerce)

Semester - III											
Sr. No	Course Category	Course Title	Course Credits			Exam Marks					
			Theory	Practical	Total	IM	EM	Total			
1	Major 5	Marketing Management – I	4	0	4	50	50	100			
2	Major 6	Marketing Management – II	4	0	4	50	50	100			
3	Major 7	Fundamentals of Financial Management	4	0	4	50	50	100			
4	MDC 3 (Select Any One)	Rural Development	4	0	4	50	50	100			
		Mathematics for Commerce				50	50	100			
		IFRS				50	50	100			
		Brand Management				50	50	100			
		Financial Technology & Analytics				3	1	50	50	100	
5	AEC 3 (Select Any One)	Business English – 3 (Corporate Communication – I)	2	0	2	25	25	50			
		Life Skills	2	0		25	25	50			
		Other Courses	Other courses from the pool of AEC Courses								
6	SEC 3 (Select Any One)	Family Business	2	0	2	25	25	50			
		Office Management				25	25	50			
		Advertising and Personal Selling – 1				25	25	50			
		Other Courses				Other courses from the pool of SEC Courses					
7	VAC 3 (Select Any One)	IKS – 2	2	0	2	25	25	50			
		Learning and Development – 1				25	25	50			
<b>TOTAL CREDITS</b>			<b>22</b>								
8	<b>Vocational / Exit Course/s</b>		<b>04</b>								
Semester - IV											
Sr. No	Course Category	Course Title	Course Credits			Exam Marks					
			Theory	Practical	Total	IM	EM	Total			
1	Major 8	Production Management	4	0	4	50	50	100			
2	Major 9	Sales Management	4	0	4	50	50	100			
3	Major 10	Distribution Management									
4	Minor 3 (Select Any One)	Fundamental of Cost Accounting	4	0	4	50	50	100			
		Business Economics – 3				50	50	100			
		Financial Services – 3				50	50	100			
5	AEC 4 (Select Any One)	Business English – 4	2	0	2	25	25	50			
		Social Work Methods	1	1		25	25	50			
		Other Courses	Other courses from the pool of AEC Courses								
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	0	2	25	25	50			
		Social Media Marketing				25	25	50			
		E-Commerce				25	25	50			
		Other Courses				Other courses from the pool of SEC Courses					
7	VAC 4 (Select Any One)	Environmental Studies – 2	2	0	2	25	25	50			
		Learning and Development – 2				25	25	50			
		NSS / NCC				As per SOP of Shri Govind Guru University					
		Other Courses				Other courses from the pool of VAC Courses					
<b>TOTAL CREDITS</b>			<b>22</b>								
8	<b>Vocational /Exit Course/s</b>		<b>04</b>								

IM = Inter Exam Marks, EM = External Exam Marks

**Group Names (Minor Course):**

1. Accountancy
2. Business Economics
3. Financial Services



# CURRICULUM

For

B.COM.

Semester – 3

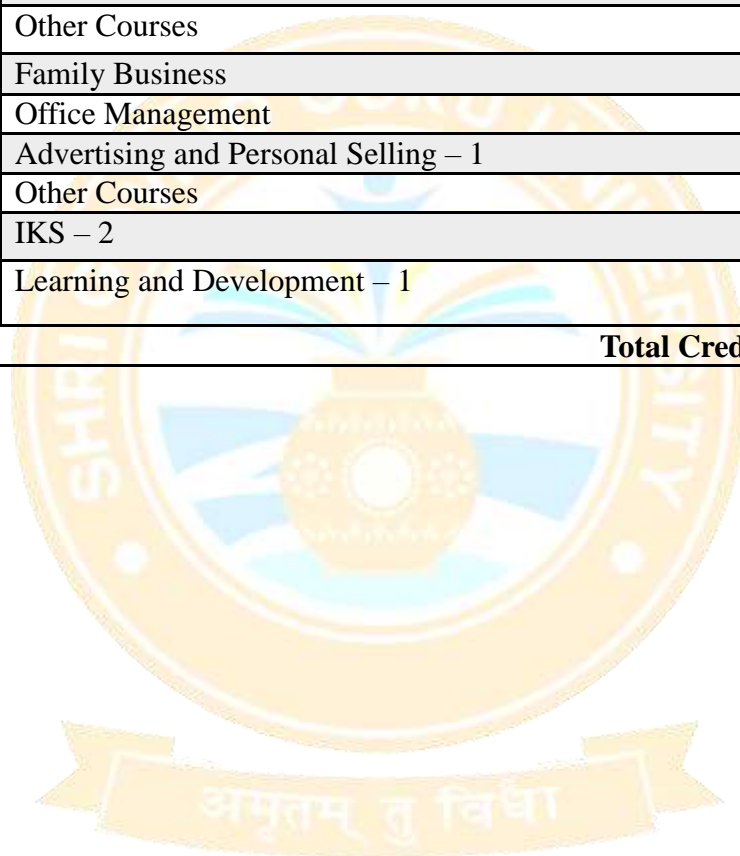
(With effective from June - 2024)





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

<b>SEMESTER – III</b>			
<b>Sr. No</b>	<b>Course Category</b>	<b>Course Title</b>	<b>Credits</b>
1	<b>Major 5</b>	Marketing Management – I	4
2	<b>Major 6</b>	Marketing Management – II	4
3	<b>Major 7</b>	Fundamentals of Financial Management	4
4	<b>MDC 3 (Select Any One)</b>	Rural Development	4
		Mathematics for Commerce	
		IFRS	
		Brand Management	
5	<b>AEC 3 (Select Any One)</b>	Financial Technology & Analytics	2
		Business English – 3	
		Life Skills	
		Other Courses	
6	<b>SEC 3 (Select Any One)</b>	Family Business	2
		Office Management	
		Advertising and Personal Selling – 1	
		Other Courses	
7	<b>VAC 3 (Select Any One)</b>	IKS – 2	2
		Learning and Development – 1	
<b>Total Credits</b>			<b>22</b>



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: MARKETING MANAGEMENT – I**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ3B1	MAJOR 5	4	60	Nil	50	50	100

**Course Objectives:**

The main objective of this course is to acquaint the knowledge of marketing management..

**Learning Outcomes:**

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

1. To learn about the basics of marketing management.
2. To learn about the marketing mix and its concepts.
3. To learn about the market demand.
4. To learn about branding for marketing.
5. To learn about the pricing.

PARTICULAR	NO. OF LECTURES
<b>UNIT 1 : INTRODUCTION &amp; MARKETING MIX</b>	
Meaning, Development, Characteristics, Features Of Modern Marketing, Difference Between Selling And Marketing, Scope, Importance, Marketing Management Process, Nature And Contents of Marketing Plans. Various marketing concepts, Marketing mix-Meaning , components of Marketing Mix, 4P'sof Marketing : Product, Price, Physical Distribution, Promotion	<b>15</b>
<b>UNIT 2 : MARKET DEMAND</b>	
Meaning, elements, factors affecting the market demand forecasting, Methods of Market demand forecasting, marketing in different situation of market demand. Negative demand, No demand, Latent demand, Irregular demand, Falling demand, Full demand, Overfull demand, Unwholesome demand.	<b>15</b>
<b>UNIT 3: MARKETING PLANNING AND BRANDING</b>	
<b>Marketing Planning</b> : Meaning, Objectives, Significance, Kinds of Marketing Planning, Objections to Marketing Planning, Process of marketing planning <b>Branding:</b> Meaning, Characteristics, Types of Branding, Benefits(Importance), Limitations, features of Ideal Branding, Brand Strategies.	<b>15</b>
<b>UNIT NO. 4 : PRICING</b>	
Meaning, Objectives, Factors affecting Pricing decisions( Internal & External), Types of Pricing Policies, Nature of demand oriented Price: Meaning, Types of Demand oriented pricing policies, Competition oriented Pricing policies – Meaning, Nature and types of Competition oriented Pricing policies	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and MithileshwarJha, Marketing Management: A South Asian Perspective, Pearson.
2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Mktg, Cengage Learning.
3. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill(Special Indian Edition).
4. Czinkota, Miachel, Marketing Management, Cengage Learning.



5. Kazmi, SHH, Marketing Management Text and Cases, Excel Books.
6. Kumar, Arun and N. Meenakshi, Marketing Management, Vikas Publishing House.
7. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E- Commerce World, South-Western College Pub.
8. Blue Ocean Strategy, W Chan Kin and Renee Mauborgne, Harvard Business School Press, 2005

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: MARKETING MANAGEMENT - II**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	BCM23MJ3B2	MAJOR 6	4	60	Nil	50	50	100

**Course Objectives:**

- To acquire the students with the knowledge of marketing management.

**Learning Outcomes:**

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

1. To learn about the basics of advertisement and the role of advertising in marketing.
2. Having knowledge about the concept of sales promotion.
3. To enhancing the skills of students in personal selling.
4. To inculcate the skill of public relations and physical distribution.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : ADVERTISEMENT</b>	
<p>Meaning, Characteristics, Objectives, Media Advantages and Limitations, of Advertisement - Press, Direct, External, Audio - Visual and Others.</p> <p>Difference between Advertising and Publicity.</p> <p>Display - Meaning, Window display, Interior display, Exhibitions, Fares, Showroom and showcases. Psychology of Advertising - Advertising Function and Psychology, Appeal, Types of Appeal, Functions of Appeal</p> <p>Construction of Advertisement : Copy - Meaning, Components of copy types, Essentials of Good copy, Illustration and layout of Advertisement</p>	<b>15</b>
<b>UNIT NO. 2 : SALES PROMOTION</b>	
<p>Meaning, Characteristics, Significance, Objectives, Sale by sales man, Sale by Traders and Distributors, Sale by Customer, Sales by Advertising, Promotion tools major consumer Promotion tools, Muddle man Promotion tools, Sales force sale Promotion tools, Major Business Promotion tools.</p>	<b>15</b>
<b>UNIT NO. 3 : PERSONAL SELLING</b>	
<p>Introduction &amp; Meaning, Characteristics, Leadership techniques or styles, Likert's four system of leadership, Leadership as continuum (concept of leadership continuity)</p>	<b>15</b>
<b>UNIT NO. 4 : PUBLIC RELATIONS AND PHYSICAL DISTRIBUTION</b>	
<p><b>Public Relations:</b> Meaning, Characteristics, Public Relations with various related groups, men media or tools of Public Relation.</p> <p><b>Physical Distribution:</b> Meaning, Nature, Objectives, Wholesalers and Retailers Retailing – Meaning, Characteristics and types, importance of Retailing, Retail marketing decisions.</p>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Mithileshwar Jha, Marketing Management : A South Asian Perspective, Pearson.
2. Lamb, Charles W : Hair, Joseph F, and Carl McDaniel Mktg, Cengage Learning.



3. Etzel, Midhael J, Walker, Bruce J, Station, William J, and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
4. Czinkota, Miachel, Marketing Management, Cengage Learning.
5. Kazmi, SHH, Marketing Management Text and Cases, Excel Books.
6. Kumar, Arun and N. Meenakshi, Marketing Management, Vikas Publishing House.
7. Zikmund William G. and Michael F, Amico Marketing Creating and Keeping Customers in an E Commerce World South - Western College Pub.
8. Blue Ocean Strategy, W Chan Kin and Renee Mauborgne, Harvard Business School Press, 2005

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



## BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3

### TITLE OF THE COURSE: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	BCM23MJ3B3	MAJOR 7	4	60	Nil	50	50	100

#### Course Objectives:

- The course aims to impart knowledge to the students in the area of financial management.

#### Learning Outcomes:

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

1. Understand the basic concepts and other aspects of Financial Management.
2. To know the concepts of financial planning and capitalization theories.
3. Students can learn the concepts and various different types of capital structures.
4. Have conceptual clarity of the term Working Capital and its various aspects, and solve problems related to it.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
<b>Finance Functions</b> : Meaning , Approaches, Importance, Difference between Traditional and modern approach <b>Financial Management:</b> Definition, Managerial functions & Administrative functions, finance functions and management areas, role of finance manager	<b>15</b>
<b>UNIT NO. 2 : FINANCIAL PLANNING &amp; CAPITALISATION</b>	
<b>Financial Planning</b> : Meaning, objectives, factors affecting financial planning, process or stages of financial planning <b>Capitalization:</b> meaning, theories of capitalization, Over capitalization, Under capitalization, watered capitalization, difference between over and under capitalization	<b>15</b>
<b>UNIT NO. 3 : CAPITAL STRUCTURE</b>	
Meaning, factors affecting Ideal capital structure , types of capital structure- capital structure with equity shares only, capital structure with equity & preference shares, capital structure with equity & debentures, capital structure with equity shares , preference shares and debentures, Various approaches of capital structure.	<b>15</b>
<b>UNIT NO. 4 : WORKING CAPITAL</b>	
Meaning, types of working capital, measures, characteristics, factors determining working capital requirements, management of working capital, adequacy of working capital, Sources of working capital, procurement of working capital, estimation of working capital requirements. Concept of Management of Cash, Receivables and Inventory (Brief)	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

#### Suggested Readings:

1. Financial Management: Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd.
2. Financial Management P.V. Kulkarni and B.G. Satyaprasad



3. Financial Management- Principles and practice : C. Sudarsana Reddy, Himalaya
4. Financial Management: Text, Problems and cases: M.Y.Khan and P.K.Jain : , Tata McGraw Hill Education Pvt. Ltd
5. Financial Management: SheebaKapil, pearson.
6. Financial Management: Rajiv Srivastav and Anil Mishra, Oxford university press.
7. Financial Management : R. S.Kulshreshta

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



Syllabus of other subjects of Minor, MDC, AEC, SEC and VAC is as per the Major Accountancy Group





# CURRICULUM

For

B.COM.

Semester – 4

(With effective from Nov./Dec. - 2024)



## SEMESTER - IV

Sr. No	Course Category	Course Title	Credits
1	Major 8	Production Management	4
2	Major 9	Sales Management	4
3	Major 10	Distribution Management	4
4	Minor 3 (Select Any One)	Fundamental of Cost Accounting	4
		Business Economics – 3	
		Financial Services – 3	
5	AEC 4 (Select Any One)	Business English – 4	2
		Social Work Methods	
		Other Courses	
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2
		Social Media Marketing	
		E-Commerce	
		Other Courses	
7	VAC 4 (Select Any One)	Environmental Studies – 2	2
		Learning and Development – 2	
		NSS / NCC	
		Other Courses	
<b>Total Credits</b>			<b>22</b>
8	<b>Vocational/Exit Course/s</b>		<b>04</b>

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: PRODUCTION MANAGEMENT**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ4B1	MAJOR 8	4	60	Nil	50	50	100

**Course Objectives:**

- To make students gain knowledge in the area of Production Management.

**Learning Outcomes:**

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

1. Understand basics of Production Management
2. Get familiarity with Plant location and Facility Layout
3. Get insights about Types of Production and Process Selection
4. Learn the concepts of Production Planning and Control.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
<b>Production:</b> Meaning and Characteristics of Production - Types of Production on the basis of production process and production continuity. <b>Production management:</b> Meaning and Characteristics, Scope of Production Management. <b>Production Planning:</b> Meaning, procedure and importance. <b>Production Control :</b> Meaning, procedure and importance	<b>15</b>
<b>UNIT NO. 2 : PLANT LOCATION AND FACILITY</b>	
<b>Plant location:</b> Meaning and Definition of Plant Location, Benefits of Idle Plant Location, Factors Influencing Plant Location Advantages of Urban, Semi Urban and Rural location. <b>Facility Layout:</b> Meaning and Definition of Facility Layout Objectives of Facility Layout Importance of Facility Layout Principles of Good Layout Types of Layout.	<b>15</b>
<b>UNIT NO. 3 : PURCHASING</b>	
Meaning of Scientific Purchasing - Principles of Scientific Purchasing - Objective of Scientific Purchasing - Classification of purchases Methods of purchasing - Modern Procedure of Purchase - Centralized V/S. Decentralized Purchasing - Decision regarding to make or to Purchase.	<b>15</b>
<b>UNIT NO. 4 : INVENTORY CONTROL</b>	
Meaning and Types of Inventory Control - Objective of Inventory control - Functions of Inventory Control - Brief idea of techniques (Methods) of inventory control A.B.C. Method of Inventory Control VED analysis, FSN analysis. (Computation is not expected) Importance of Inventory Control - Guiding Principles of Effective Inventory Control.	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Production Management B. Poom - D.B. For Taraporwala and Sons.
2. Manufacturing Management - Moor - B.B. Traporwala and Sons.
3. Manufacturing Organization and Management :Amrine, RitchejHulley - Prantice Hall of India.
4. Industrial Management - M.E. ThukaramRao - Himalaya Publishing House.



5. Industrial Engineering and Production Management - Mart and Telsang - S.Chan and Co.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: SALES MANAGEMENT**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	BCM23MJ4B2	MAJOR 9	4	60	Nil	50	50	100

**Course Objectives:**

- To acquire the students with the knowledge in the area of sales management.

**Learning Outcomes:**

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

1. Understanding of sales management
2. Organize and direct the sales force.
3. Get familiarize with the recruitment and selection of sales force.
4. Understanding the sales promotion strategies.
5. Can decide and plan the sales effort.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : SALES MANAGEMENT STRATEGIES</b>	
Introduction and Meaning, Definition of Sales management, Nature and importance of sales management. Selling and Buying styles Selling situations Selling skills	<b>15</b>
<b>UNIT NO. 2 : SALES ORGANIZATION</b>	
Sales organization Factors affecting sales organization and design and size Types of sales organization Methods determining number of sales people method: A ordability method Incremental method and work load method.	<b>15</b>
<b>UNIT NO. 3 : RECRUITMENT AND SELECTION OF SALES FORCE</b>	
Hiring process Challenges in sales force selection Sales force recruitment Selection of salesperson qualities of good sales force	<b>15</b>
<b>UNIT NO. 4 : SALES PROMOTION STRATEGIES &amp; PLANNING THE SALES EFFORT</b>	
<b>Sales Promotion Strategies:</b> Definition of sales promotion, Trade promotion tools, Consumer promotion tools <b>Planning The Sales Effort:</b> Sales planning and budgeting Importance of sales planning process and sales forecasting Setting sales categories and Quotas. Sales and cost analysis.	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Sales And Distribution Management :By DR. S L GUPTA, EXCEL BOOK
2. Sales And Distribution Management: By TAPAN K PANDA AND SUNIL SAHADEV, OXFORD
3. UNIVERSITY PRESS ,2005.

4. CHANNEL MANAGEMENT: By ANSAREE, PHI (EEE)
5. SALES MANAGEMNT : BY PRADIP KUMAR MALLIK, OXFORD UNIVERSITY PRESS
6. Sales Management: By RICHARD R STILL EDWARD W. CUNDIFF
7. Sales Management: BY THOMAS

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: DISTRIBUTION MANAGEMENT**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	BCM23MJ4B3	MAJOR 10	4	60	Nil	50	50	100

**Course Objectives:**

- To acquaint the students with the knowledge in the area of distribution management.

**Learning Outcomes:**

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

1. To get the basic knowledge about the distribution management.
2. To get idea about selection of channel distribution.
3. To know the motivational tools of distribution channel.
4. To understand the control over distribution channel and distribution cost.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : DISTRIBUTION MANAGEMENT</b>	
Distribution MANAGEMENT: Meaning, Objectives, Importance of Distribution Management. Distribution Channels Why Are They Required, Activities That A Typical Distribution Channel Perform , Distribution Channel Strategy, Distribution Channel Management	<b>15</b>
<b>UNIT NO. 2 : SELECTION OF CHANNEL DISTRIBUTION</b>	
Main Factors Affecting In Selection Of Channel Distribution, Channel Alternatives, Appraisal Of Channel Alternatives Necessities Of Channel Of Distribution Significance Of Channel Distribution	<b>15</b>
<b>UNIT NO. 3 : MOTIVATIONAL TOOLS OF DISTRIBUTION CHANNELS &amp; CHANNEL</b>	
Channel Influence Strategies Managing Channel Conflicts Promotion And Payment Systems As A Tool Of Motivating Channel Members Importance Of Channel Control, Prestige Of Channel Distribution, Necessary Matters Of Channel Control, Channel Relationships, Channel Power, Channel Positioning	<b>15</b>
<b>UNIT NO. 4 : DISTRIBUTION COST , CONTROL AND CUSTOMER SERVICES</b>	
Designing Customer Oriented Marketing Channels Conceiving The Channel Flows Linking The Service Output Objectives To The Flows Conducting Cost Analysis Designing The Ideal Channel Comparing The Ideal With The Reality	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Sales and Distribution Management: By Dr. S L Gupta, Excel Book
2. Sales and Distribution Management: By Tapan K Panda And Sunil Sahadev, Oxford University Press, 2005.

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





# BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4

## TITLE OF THE COURSE: FUNDAMENTAL OF COST ACCOUNTING

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN404	MINOR 4	4	60	Nil	50	50	100

### Course Objectives:

- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

### Learning Outcomes:

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

1. Understand concept and nature of cost and cost accounting;
2. Determine various types of cost of production;
3. Know the valuation of materials and material control techniques;
4. Compute employee cost, employee productivity, and employee turnover;
5. Allocation and apportionment of overheads.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION OF COST ACCOUNTING &amp; MATERIAL COST</b>	
<p><b>[A] Concept and Nature of Cost Accounting:</b>                      Concept of cost and costing, Importance and features of costing, Cost Element – meaning &amp; classification, Concept of cost unit, cost center, meaning of ‘unit’ from the view point of producer, Establishment of an ideal cost accounting system</p> <p><b>[B] Material Cost:</b></p> <ul style="list-style-type: none"> <li>- Material : Introduction, Meaning and Types</li> <li>- Material Control Techniques: Objectives and Importance</li> <li>- Process of Material (Accounting and Control of Material Cost)                             <ul style="list-style-type: none"> <li>➤ Purchase of Materials</li> <li>➤ Receipt and Inspection of Goods</li> <li>➤ Store-Keeping (Including Practical Questions Relating to Calculate Levels of Material, Inventory Turnover Ratio)</li> </ul> </li> <li>- <b>Practical Questions</b></li> </ul>	<b>15</b>
<b>UNIT NO. 2 : EMPLOYEE COST &amp; OVERHEADS</b>	
<p><b>EMPLOYEE COST:</b> Introduction, meaning and classification of employee cost, Requisite of a good wage and incentive system, Concept and Treatment of Idle Time-Over Time and Fringe Benefits, Employee turnover</p> <p><b>Wage Systems:</b></p> <ul style="list-style-type: none"> <li>➤ Essentials of Wage System</li> <li>➤ Traditional Wage Systems: Time wage system, Piece wage system</li> <li>➤ Incentive Wage Systems: (A) Individual Incentive Systems: Halsey Premium Plan (2) Rowan Premium Plan (3) Taylor’s different Wage Rate System (4) Merrick’s different Wage Rate System (5) Bendeaux Plan (6) Gantt’s Bonus and Task Plan (B) Group Incentive Schems: (1) Profit Sharing (2) Co-Partnership</li> <li>- <b>Practical Questions</b></li> </ul>	<b>15</b>

<p><b>OVERHEADS:</b> Introduction, meaning and definition, General Principles for overheads. Meaning and Methods of cost absorption, Classification of Overheads (1) Functional 2) Element wise and Behaviour wise)</p> <p>Absorption [Recovery] of overheads (Including Practical Questions)</p> <ul style="list-style-type: none"> <li>➤ Apportionment of Overheads over Various Departments</li> <li>➤ Re-Apportionment of Service Department Cost to Production Departments</li> <li>➤ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate)</li> <li>➤ Treatment of Over-Absorption and Under-Absorption of Overheads</li> </ul> <p>Practical Questions</p>	
<b>UNIT NO. 3 : UNIT COSTING</b>	
<ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Elements of Cost</li> <li>- Cost sheet</li> <li>- Tender Price and Estimated Cost Sheet</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>UNIT NO. 4 : PROCESS COSTING</b>	
<ul style="list-style-type: none"> <li>- Introduction, Meaning and Features of Process Costing</li> <li>- Normal and abnormal loss and gain</li> <li>- Application of process costing</li> <li>- Joint-Products and By-Products</li> <li>- Practical Questions of simple process costing only (Excluding inter process profit and equivalent production)</li> </ul>	<b>15</b>
<b>Total Lectures/Hours</b>	
	<b>60</b>

**Suggested Readings:**

1. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman’s Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain , Theory and Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting. ([https://www.icai.org/post.html?post\\_id=17759](https://www.icai.org/post.html?post_id=17759))

**Note: Latest Editions of the above books may be used.**

Syllabus of other subjects of Minor, MDC, AEC, SEC and VAC is as per the Major Accountancy Group