



CURRICULUM AND CREDIT FRAMEWORK

FOR

BACHELOR OF COMMERCE  
SEMESTER 3 & 4  
(MAJOR ACCOUNTANCY)

AS PER  
NATIONAL EDUCATION POLICY 2020



FACULTY OF COMMERCE & MANAGEMENT  
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## **INTRODUCTION:**

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

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

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

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

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

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

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

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

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

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

The new curriculum framework will have the following features:

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

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

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

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

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

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

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

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

**ORDINANCES AND REGULATIONS:**

**O. GEN. B.COM. – 1:**

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

**O. GEN. B.COM. – 2:**

**Definitions of Key Words:**

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

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

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

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

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

**O. GEN. B.COM. – 3:**

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

**O. GEN. B.COM. – 4:**

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

**O. GEN. B.COM. – 5:**

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

**O. GEN. B.COM. – 6:**

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

**O. GEN. B.COM. – 7:**

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

**O. GEN. B.COM. – 8:**

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

**O. GEN. B.COM. – 9:**

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

**O. GEN. B.COM. – 10:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Summary of Multiple Exit System:**

1	<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. *Follow the instructions and eligibility criteria as per Standard Operating Procedure (SOP) released by Government of Gujarat for all its institutions who can offer courses in Fourth year.*

**O. GEN. B.COM. – 12:**

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

**O. GEN. B.COM. – 13:**

A regular candidate of an affiliated college having obtained minimum marks for passing in CCE (i.e. 36% out of 50) and SEE (i.e. 36% out of 50) or more but fails to obtain minimum 36% aggregate marks will be required to re-appear in both the component viz CCE and SEE. In such a case candidate will not be required to keep term for the respective semester. The marks of the examination in which the student has passed will be carried forward.

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

### **O. COM. – 1**

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

### **O. COM. – 2**

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

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

### **O. COM. – 3**

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

### **O. COM. – 4**

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

### **O. COM. – 5**

To successfully complete a course, candidate will be required to obtain minimum 36% of 50 mark in CCE (Internal) examination as well as 36% of 50 marks in Semester End Evaluation (External examination) and should have also obtained 36% of marks in aggregate in each of the course and necessary credits as prescribed in the Curriculum/syllabus.

## **REGULATIONS:**

### **R. COM. – 1**

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

### **R. COM. – 2**

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

### **R. COM. – 3**

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

### **R. COM. – 4**

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

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

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

### **R. COM. – 5**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**(2) MINOR COURSES:**

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

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

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

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

**List of Vocational Courses**

Discipline	Vocational Courses	
Commerce	1. Business Administration 2. Office Secretary Training	7. Retail 8. Office Assistantship



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

### (3) MULTIDISCIPLINARY COURSES:

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

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

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

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

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

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

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

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

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

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

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

#### List of SEC Courses:

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

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

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

#### List of VAC Courses:

<ul style="list-style-type: none"> <li>• National Service Scheme (NSS)</li> <li>• National Cadet Corps (NCC)</li> <li>• Ayurveda and Nutrition</li> <li>• Constitutional Values and Fundamental Duties</li> <li>• Sports and Fitness</li> <li>• Emotional Intelligence</li> <li>• Digital Empowerment</li> <li>• Ethics and Culture</li> <li>• Culture and Communication</li> <li>• Ethics and Values in Ancient Indian Traditions</li> <li>• Fit India</li> <li>• Gandhi and Education</li> <li>• Panchkosha: Holistic Development of Personality</li> <li>• Yoga</li> <li>• Environmental Studies</li> <li>• Climate Change</li> <li>• Renewable Energy</li> <li>• Water Harvesting</li> <li>• Human Values and Ethics</li> <li>• Sustainable Development and Living</li> <li>• Drone Technology</li> <li>• Deep Learning</li> <li>• 3D Machining</li> <li>• Data Analysis</li> <li>• Sports for Life</li> <li>• Swachh Bharat</li> <li>• The Art of Being Happy</li> <li>• Vedic Mathematics</li> <li>• Visual and Performing Arts</li> <li>• Human Values</li> </ul>	<ul style="list-style-type: none"> <li>• Indian Bhakti Tradition Culture and Fine Arts</li> <li>• Applied Arts</li> <li>• Literature Culture and Cinema</li> <li>• Critical and Logical Thinking Development</li> <li>• Indian constitution</li> <li>• Effective Waste Management</li> <li>• Conversation of Biological diversity</li> <li>• Management of Biological resources</li> <li>• Forest and Wildlife conversation</li> <li>• Machine Learning</li> <li>• Interpersonal Skills</li> <li>• Cultural Event Management</li> <li>• Emotional Intelligence</li> <li>• Social Skills</li> <li>• Spiritual Well being</li> <li>• Application Design</li> <li>• श्रीमद् भगवतगीता</li> <li>• संस्कृतशास्त्रे मानवलूल्यानि</li> <li>• नीतिशास्त्र एवं संस्कृतशास्त्रे मानवमूल्यानि</li> <li>• भारतीयपरंपरायां निहितविज्ञानम् महाभारतस्य-अनुशासनपर्वे-</li> <li>• प्रशासननीति: मनुस्मृति एवं याज्ञवल्क्यस्मृत्यां</li> <li>• निहितजीवनव्यवहारः</li> <li>• नीतिकथायां व्यवहारबोधः</li> <li>• उपनिषदे आध्यात्मविद्या</li> <li>• संस्कृतसाहित्ये लौकिकन्यायाः इत्यादि</li> </ul>
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**Students can choose courses from the above pool of the courses.** As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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

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

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

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

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

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

IM = Inter Exam Marks, EM = External Exam Marks

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

<b>Semester - III</b>								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 5	Cost Accounting – 1	4	0	4	50	50	100
2	Major 6	Business Accounting – 3	4	0	4	50	50	100
3	Major 7	Personal Tax Planning & Management – 1	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
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	Family Business	2	0	2	25	25	50

	<b>(Select Any One)</b>	Office Management				25	25	50
		Advertising and Personal Selling – 1				25	25	50
		Other Courses	Other courses from the pool of SEC Courses					
7	<b>VAC 3 (Select Any One)</b>	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>			
<b>Semester - IV</b>								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 8	Cost Accounting – 2	4	0	4	50	50	100
2	Major 9	Business Accounting – 4	4	0	4	50	50	100
3	Major 10	Personal Tax Planning & Management – 2						
4	Minor 3 (Select Any One)	Business Management – 3	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

## **R. COM. – 6**

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

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

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

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

Sr. No.	Evaluation	Weightage	4 credit subjects (Marks)	2 credit subjects (Marks)
1	Continuous and Comprehensive Evaluation (CCE)	50%	50 (At College / Institute Level)	25 (At College / Institute Level)
2	Semester End Evaluation (SEE)	50%	50 (Exams will be conducted by University)	25 (Exams will be conducted by University)
<b>TOTAL</b>		<b>100%</b>	<b>100</b>	<b>50</b>

### Continuous and Comprehensive Evaluation (CCE):

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

### Semester End Evaluation (SEE):

The SEE carries 50% of the marks assigned to a course. SEE shall be of **2 hours for 4 credit** course and **1 hour in case of 2 credit courses**. The controller of the examination will conduct these examination ns. Paper setting and evaluation may be done by the external examiners to an extent of 50% of the evaluation process. This examination shall be conducted as per a schedule which shall be notified in advance.

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

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

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

### Eligibility Criteria to appear in SEE:

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

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

### Minimum Passing Marks:

Minimum Passing marks required to be score by the students in each course and in each head (Internal and External) is 36%.

Course Credit	CCE 50%		SEE 50%		Total 100%	
	Maximum	Passing	Maximum	Passing	Maximum	Passing
4	50	18	50	18	100	36
2	25	09	25	09	50	18

**Models of evaluation:**

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

**Internal Evaluation Scheme for Theory Course:**

Sr. No.	Exam Pattern	50 Marks	25 Marks
1	Assignments, Case analysis, Presentation, Slip Tests (announced/surprised), Quizzes, & Suggested Tools* (Minimum any two)	20	10
2	Mid-Term written evaluation (compulsory for all students)	20	10
3	Attendance & Class Participation	10	05
<b>TOTAL</b>		<b>50</b>	<b>25</b>

**Internal Evaluation Scheme for Practical/Project/Performance Course**

Sr. No.	Exam Pattern	50 Marks	25 Marks
1	Practical / Project / Performance Examination & Suggested Tools*	20	10
2	Record Book & Journal	20	10
3	Attendance & Class Participation	10	05
<b>TOTAL</b>		<b>50</b>	<b>25</b>

**\*Suggested Tools for Continuous Evaluation:**

- Assignment
- MCQ Test
- Presentation
- Role Play
- Seminar
- Symposium
- Poster Presentation
- Essay type Questions
- Focus groups
- Projects
- Case Studies
- Organizing Fair and Events
- Industrial/ Education Visit
- Poster presentations of library or laboratory research
- Cooperative experiences
- Portfolios (collections of work)
- Standardized tests both within and across disciplines
- Student journals
- Questionnaires
- Interviews
- Classroom quizzes and exams
- Conducting Survey

**FORMAT OF QUESTION PAPER:**

[A] The question paper structure of theory course for Semester End Evaluation (University/ External Examination) for 04 Credit/ 5 Units Course/ paper will be as follow:

Que. No.	Questions	Marks
1	Question 1 from Unit No.1 <b>OR</b> Question 1 from Unit No.1	10
2	Question 2 from Unit No.2 <b>OR</b> Question 2 from Unit No.2	10
3	Question 3 from Unit No.3 <b>OR</b> Question 3 from Unit No.3	10
4	Question 4 from Unit No.4 <b>OR</b> Question 4 from Unit No.5	10
5	10 MCQs (10/10) (From Unit 1 to 5)	10
<b>TOTAL MARKS</b>		<b>50</b>

**Duration of examination is 2 Hours.**

[B] The question paper structure of theory course for Semester End Evaluation (University/ External Examination) for 04 Credit/ 4 Units Course/ paper will be as follow:

Que. No.	Questions	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	10
2	Question 2 from Unit No.2 OR Question 2 from Unit No.2	10
3	Question 3 from Unit No.3 OR Question 3 from Unit No.3	10
4	Question 4 from Unit No.4 OR Question 4 from Unit No.4	10
5	10 MCQs (10/10) (From Unit 1 to 4)	10
	<b>TOTAL MARKS</b>	<b>50</b>

Duration of examination is 2 Hours.

[C] The question paper structure of theory course for Semester End Evaluation (University/ External Examination) for 02 Credit/ 3 Unit Course/ paper will be as follow:

Que. No.	Questions	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	10
2	Question 2 from Unit No.2 OR Question 2 from Unit No.3	10
3	5 MCQs (5/5) (From Unit 1 to 3)	05
	<b>TOTAL MARKS</b>	<b>25</b>

Duration of examination is 1 Hour.

Note:

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

#### **R. COM. – 7**

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

#### **R. COM. – 8**

**Research Dissertation work:** The research dissertation work and the Supervisor shall be assigned to the student by the concerned college well in advance. Evaluation of dissertation will be done by the subject experts appointed by the university. Maximum marks of the dissertation will be 200 each. Passing standard will be 36% of 200 Total Marks.

#### **R. COM. – 9**

**Semester End Examination (SEE):** The duration of the Semester End Examination shall be 2 hours per theory course of 4 credits and 1 hour per theory course of 2 credits. For practical course consider as per given the particular curriculum. For more detail see R.COM. 6.

#### **R. COM. – 10**

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

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

The relative grading system provides the relative performance of a student to a group/class wherein the student is ranked in a group/class based on relative level of achievements. HEIs may also mention the

marks obtained by the students in each course and a weightage average of marks on the Grade sheet for the benefits of the students.

Sr. No.	Letter Grade	Grade Point	Marks (In %)
1	O (outstanding)	10	96.0-100.0
2	A+ (Excellent)	9	86.0-95.9
3	A (Very good)	8	76.0-85.9
4	B+ (Good)	7	66.0-75.9
5	B (Above average)	6	56.0-65.9
6	C (Average)	5	46.0-55.9
7	P (Pass)	4	36.0-45.9
8	F (Fail)	0	Below 36.0
9	Ab (Absent)	0	Absent

### Computation of SGPA and CGPA

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

- 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>	

- 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 :-

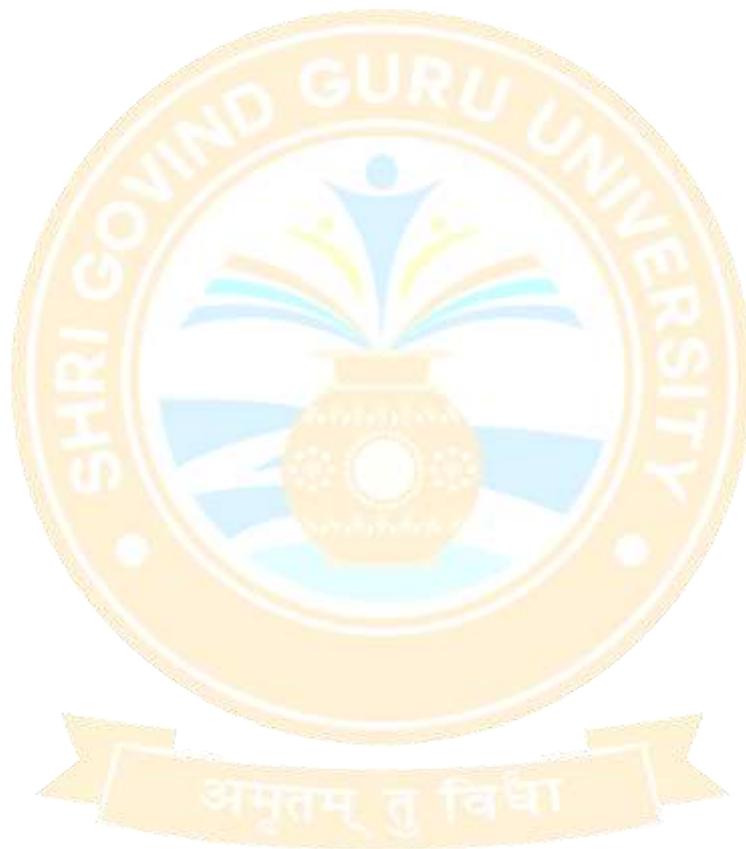
Total Marks Obtained in all the semesters x 100 / Grand Total of Maximum Marks of all the semesters.

### **R. COM. – 12**

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

### **R. COM. – 13**

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



**WHO CAN TEACH:**

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

SEMESTER - III			
Sr. No	Course Category	Course Title	Who Can Teach ?
1	Major 5	Cost Accounting – 1	Accountancy, Commerce
2	Major 6	Business Accounting – 3	Accountancy, Commerce
3	Major 7	Personal Tax Planning & Management – 1	Accountancy, Commerce
4	MDC 3 (Select Any One)	Rural Development	Economics, Commerce, Management
		Mathematics for Commerce	Statistics, Mathematics, Commerce
		IFRS	Accountancy, Commerce
		Brand Management	Management, Commerce, Accountancy
		Financial Technology & Analytics	Computer, Commerce
5	AEC 3 (Select Any One)	Business English – 3	English, Commerce
		Life Skills	Commerce, Management, English
		Other Courses	As per pool of AEC Courses
6	SEC 3 (Select Any One)	Family Business	Commerce, Management, Accountancy
		Office Management	Commerce, Management, Accountancy
		Advertising and Personal Selling – 1	Commerce, Management, Accountancy
		Other Courses	As per pool of SEC Courses
7	VAC 3 (Select Any One)	IKS – 2	English, Commerce Accountancy, etc.
		Learning and Development – 1	Commerce, Management, Accountancy
SEMESTER - IV			
Sr. No	Course Category	Course Title	Who Can Teach ?
1	Major 8	Cost Accounting – 2	Accountancy, Commerce
2	Major 9	Business Accounting – 4	Accountancy, Commerce
3	Major 10	Personal Tax Planning & Management – 2	Accountancy, Commerce
4	Minor 3 (Select Any One)	Business Management – 3	Management, Commerce, Accountancy
		Business Economics – 3	Economics, Commerce
		Financial Services – 3	Commerce, Accountancy, Management
5	AEC 4 (Select Any One)	Business English – 4	English, Commerce
		Social Work Methods	Commerce, Management, English
		Other Courses	As per pool of AEC Courses
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	Commerce, Management, Accountancy
		Social Media Marketing	Commerce, Accountancy, Management
		E-Commerce	As per pool of SEC Courses
		Other Courses	As per pool of SEC Courses
7	VAC 4 (Select Any One)	Environmental Studies – 2	Economics, Commerce, Management
		Learning and Development – 2	Commerce, Management, Accountancy
		NSS / NCC	As per SOP of Shri Govind Guru University
		Other Courses	As per pool of VAC Courses

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

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

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

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

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

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

# CURRICULUM

For

## B.COM. Semester – 3

(With effective from June/July - 2024)



**Level 5.0: B. Com. Semester III & IV (Diploma in Commerce)**

<b>SEMESTER – III</b>				
<b>Sr. No</b>	<b>Course Category</b>	<b>Course Title</b>	<b>Credits</b>	<b>Page No.</b>
1	<b>Major 5</b>	Cost Accounting – 1	4	30
2	<b>Major 6</b>	Business Accounting – 3	4	32
3	<b>Major 7</b>	Personal Tax Planning & Management – 1	4	34
4	<b>MDC 3 (Select Any One)</b>	Rural Development	4	36
		Mathematics for Commerce		38
		IFRS		40
		Brand Management		42
		Financial Technology & Analytics		44
5	<b>AEC 3 (Select Any One)</b>	Business English – 3	2	46
		Life Skills		49
		Other Courses		51
6	<b>SEC 3 (Select Any One)</b>	Family Business	2	52
		Office Management		53
		Advertising and Personal Selling – 1		54
		Other Courses		55
7	<b>VAC 3 (Select Any One)</b>	IKS – 2	2	56
		Learning and Development – 1		57
<b>Total Credits</b>			<b>22</b>	
8	<b>Vocational/Exit Course/s</b>		<b>04</b>	59

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

### TITLE OF THE COURSE: COST ACCOUNTING – 1

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ3A1	MAJOR 5	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</b>	
<ul style="list-style-type: none"> <li>- Introduction, meaning and classification of employee cost</li> <li>- Requisite of a good wage and incentive system</li> <li>- Concept and Treatment of Idle Time-Over Time and Fringe Benefits</li> <li>- Concept of employee productivity and cost</li> <li>- Principles of determining Wage Rate</li> <li>- Employee turnover</li> <li>- Wage Systems:                             <ul style="list-style-type: none"> <li>➤ Essentials of Wage System</li> <li>➤ Traditional Wage Systems:                                     <ol style="list-style-type: none"> <li>1. Time wage system</li> <li>2. Piece wage system</li> </ol> </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</li> </ul> </li> </ul>	<b>15</b>

Plan (6) Gantt's Bonus and Task Plan (B) Group Incentive Schems: (1) Profit Sharing (2) Co-Partnership - Practical Questions	
<b>UNIT NO. 3 : 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) - Absorption [Recovery] of overheads (Including Practical Questions) ➤ Apportionment of Overheads over Various Departments ➤ Re-Apportionment of Service Department Cost to Production Departments ➤ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate) ➤ Treatment of Over-Absorption and Under-Absorption of Overheads - Practical Questions	<b>15</b>
<b>UNIT NO. 4 : PROCESS COSTING</b>	
- Introduction, Meaning and Features of Process Costing - Normal and abnormal loss and gain - Application of process costing - Joint-Products and By-Products - Practical Questions of simple process costing only (Excluding inter process profit and equivalent production)	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Note: Only Practical questions should be asked in University Exam.**

**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.icaai.org/post.html?post\\_id=17759](https://www.icaai.org/post.html?post_id=17759))

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: BUSINESS ACCOUNTING – 3**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	BCM23MJ3A2	MAJOR 6	4	60	Nil	50	50	100

**Course Objectives:**

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

**Learning Outcomes:**

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

1. Understand the meaning of goodwill and need of valuation of goodwill. Calculate value of goodwill with different methods;
2. Understand the meaning of share and need of valuation of share. Calculate value of share with different methods;
3. Know concept of pre and post profit. Allocate incomes and expenditures between prior to and after incorporation of company;
4. Understand different activities of agriculture and prepare final accounts of agriculture;

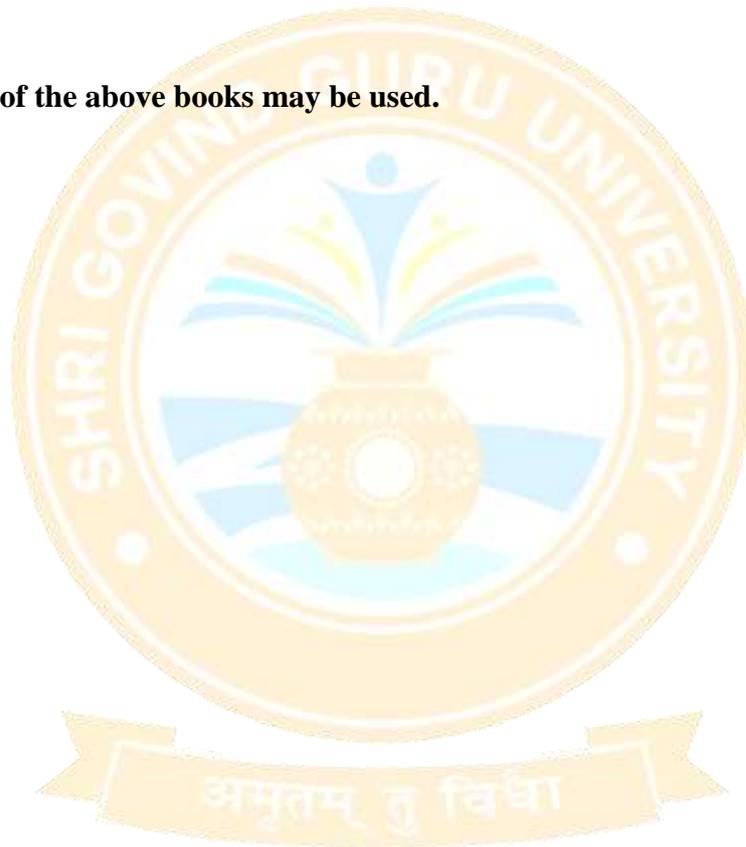
PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : VALUATION OF GOODWILL</b>	
<ul style="list-style-type: none"> <li>- Introduction,</li> <li>- Meaning- Characteristics-Need of valuation</li> <li>- Alertness for Factors leading to Goodwill and its' valuation</li> <li>- Accounting treatment of goodwill</li> <li>- Methods for valuation of goodwill</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : VALUATION OF SHARES</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning- Characteristics-Need of valuation</li> <li>- Alertness for Factors leading to Shares and its' valuation</li> <li>- Methods for valuation of Shares</li> <li>- Valuation of Right shares and Bonus shares</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning –Legal requirements</li> <li>- Time Ratio and Sales Ratio –calculation and explanation</li> <li>- Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation.</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>UNIT NO. 4 : ACCOUNTS OF FARM</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning of Farm and Farm Accounting</li> <li>- Utility and importance of Farm Accounting in India</li> <li>- Types of Incomes of farm</li> <li>- Expenses of farm</li> <li>- Assets and Liabilities of farm</li> <li>- Special Items related to farm</li> <li>- Practical Questions including final accounts of farm</li> </ul>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Note: Only Practical questions should be asked in University Exam.**

**Suggested Readings:**

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi)
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
5. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
6. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
7. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
8. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
9. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
10. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education

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



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

## TITLE OF THE COURSE: PERSONAL TAX PLANNING & MANAGEMENT – 1

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	BCM23MJ3A3	MAJOR 7	4	60	Nil	50	50	100

### Course Objectives:

- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

### Learning Outcomes:

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

1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view;
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities;

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : BASIC CONCEPTS</b>	
<ul style="list-style-type: none"><li>- Introduction to Income Tax Act 1961</li><li>- <b>Basic concepts (Only Theory):</b> Person, Assessee, Income, Gross Total Income, Total income, Exempted Incomes, Previous year, Assessment Year, Types of calculating Tax, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.</li><li>- <b>Tax Planning with reference to residential status:</b> Introduction, Residential status, Total income and Taxability, Deduction from Total Income, Exempted Income under section 10, Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Practical Problems of Residential Status only.</li><li>- <b>Theory + Practical Questions</b></li></ul>	<b>15</b>
<b>UNIT NO. 2 : TAX PLANNING UNDER THE HEAD OF SALARY INCOME</b>	
<ul style="list-style-type: none"><li>- Introduction</li><li>- Income under the head “Salary”</li><li>- Tax planning for salary income</li><li>- Computation/Determination of income tax under the head of salary</li><li>- Practical Questions</li></ul>	<b>15</b>
<b>UNIT NO. 3 : TAX PLANNING UNDER THE HEAD OF HOUSE PROPERTY</b>	

<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Income under the head “House Property”</li> <li>- Tax planning for House Property incomes</li> <li>- Computation/Determination of income tax under the head of House Property</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>UNIT NO. 4 : TAX PLANNING UNDER THE HEAD OF INCOME FROM OTHER SOURCES</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Income under the head “Other Sources”</li> <li>- Tax planning for Income from other sources</li> <li>- Computation/Determination of income tax under the head of Other Sources</li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Note: Consider Academic Year as an Assessment Year (e.g. Academic Year : 2024-25, Assessment Year is also 2024-25)**

**The question paper structure of theory course for Semester End Evaluation (University/ External Examination):**

Que. No.	Questions	Marks
<b>1</b>	Theory Que. 1 from Unit No.1 <b>OR</b> Practical Que. 1 from Unit No.1	10
<b>2</b>	Practical Que. 2 from Unit No.2 <b>OR</b> Practical Que. 2 from Unit No.2	10
<b>3</b>	Practical Que. 3 from Unit No.3 <b>OR</b> Practical Que. 3 from Unit No.3	10
<b>4</b>	Practical Que. 4 from Unit No.4 <b>OR</b> Practical Que. 4 from Unit No.4	10
<b>5</b>	10 MCQs (10/10) (From Unit 1 to 4)	10
<b>TOTAL MARKS</b>		<b>50</b>

**Suggested Readings:**

1. Singhanian, V. K., & Singhanian, K. Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
2. Ahuja, G., & Gupta, R. Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
3. Gaur, V. P., Narang, D. B., & Gaur, P. Income Tax Law and Practice. New Delhi: Kalyani Publishers.
4. Journals- ‘Income Tax Reports’ Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- ‘Taxman’ Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- ‘Current Tax Reporter’ Jodhpur

**Note: Latest edition of the books should be used.**

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: RURAL DEVELOPMENT**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MD301	MDC 3	4	60	Nil	50	50	100

**Course Objectives:**

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

**Learning Outcomes:**

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

1. Describe the concept of rural development;
2. Analyse various skill development and capacity building programmes;
3. Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects;
4. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy in India;
5. Evaluate the rural development programmes in India.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.	<b>15</b>
<b>UNIT NO. 2 : LEVERAGING DEMOGRAPHIC DIVIDEND</b>	
Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation.	<b>15</b>
<b>UNIT NO. 3 : RURAL ECONOMY OF INDIA</b>	
Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship.  Rural Finance: Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.	<b>15</b>
<b>UNIT NO. 4 : RURAL DEVELOPMENT PROGRAMMES IN INDIA</b>	
Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

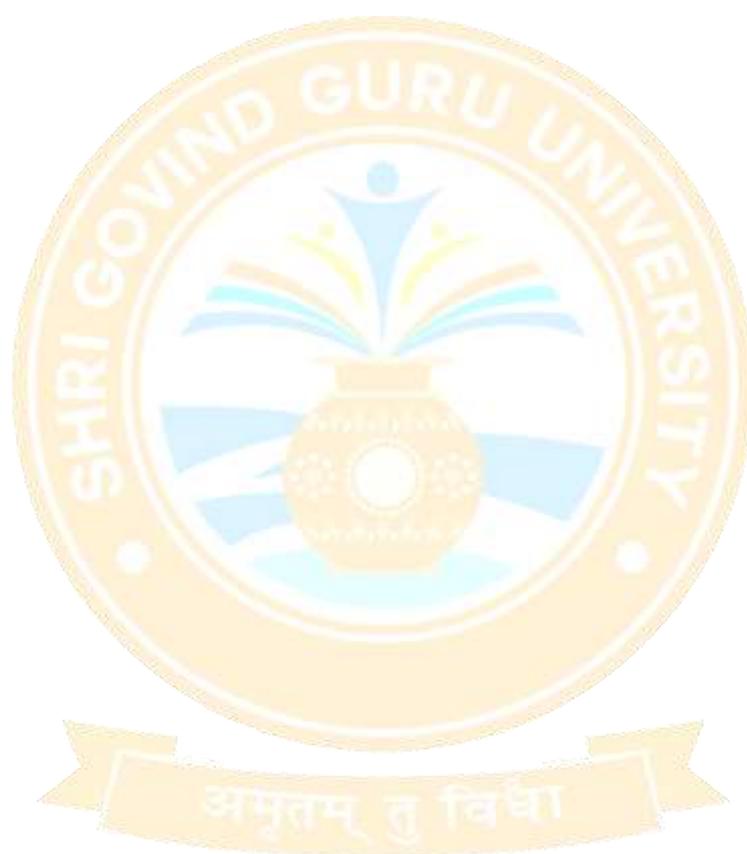
**Suggested Readings:**

1. Singh, K. (2008). *Rural Development - Principles, Policies, and Management*. New Delhi: Sage Texts.



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

**Note: Latest edition of the books should be used.**



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: MATHEMATICS FOR COMMERCE**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MD302	MDC 3	4	60	Nil	50	50	100

**Course 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:

1. Acquire proficiency in using different mathematical tools in solving real life business and economic problems;
2. Analyse how matrices are used as mathematical tools in representing a system of equations;
3. Explain set theory to solve simple business problems;
4. Understand Cramer's Rule and Properties of Determinant.

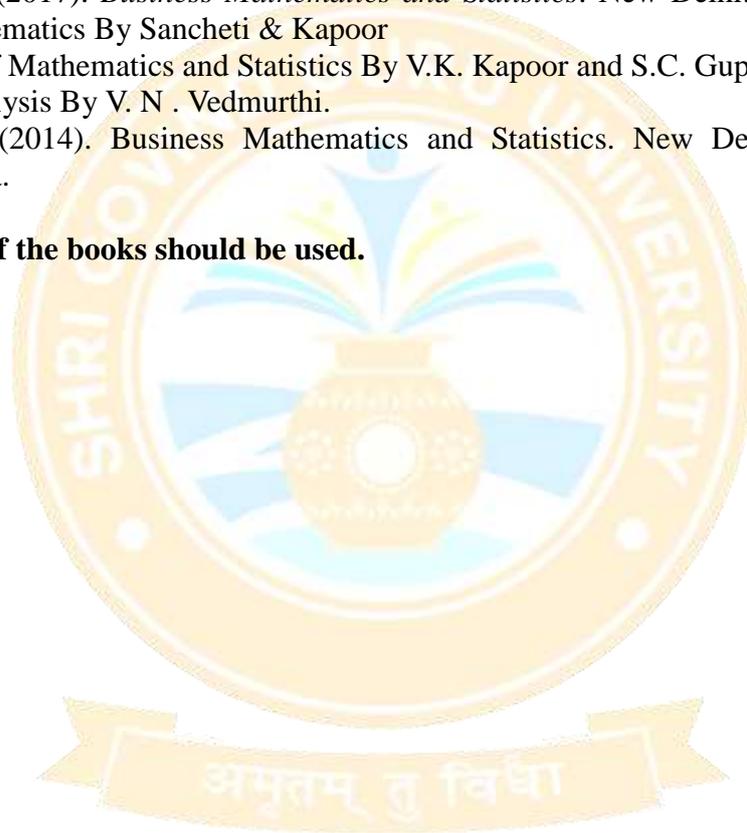
PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : SET THEORY</b>	
<ul style="list-style-type: none"> <li>- Concept of a Set</li> <li>- Method of Representing Sets</li> <li>- Types of Sets</li> <li>- Some important Number Sets</li> <li>- Operation of Sets               <ol style="list-style-type: none"> <li>1. Intersection of Sets</li> <li>2. Union of Sets (<b>with Proof</b>)</li> </ol> </li> <li>- Distributive Laws               <ol style="list-style-type: none"> <li>1. Union over Intersection</li> <li>2. Intersection over Union ( <b>With Proof</b>)</li> </ol> </li> <li>- Complimentary of Set</li> <li>- De- Morgan's Laws ( With Proof)</li> <li>- Difference of Two Sets</li> <li>- Cartesian product</li> <li>- Examples</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : DETERMINANTS</b>	
<ul style="list-style-type: none"> <li>- Definition</li> <li>- Order <math>2 \times 2</math> , <math>3 \times 3</math></li> <li>- Cramer's Rule (Two, Three variables)</li> <li>- Properties of Determinant</li> <li>- Examples</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : MATRICES</b>	
<ul style="list-style-type: none"> <li>- Definition</li> <li>- Types of Matrices</li> <li>- Matrix Operation               <ul style="list-style-type: none"> <li>➤ Addition , Subtraction</li> <li>➤ Product and their properties</li> </ul> </li> <li>- Transpose of Matrix</li> <li>- Adjoint of Matrix , Inverse of Matrix</li> </ul>	<b>15</b>

- Solution of Simultaneous linear equation using inverse matrix - Examples	
<b>UNIT NO. 4 : MATHEMATICAL INDUCTION</b>	
- Introductions - Principle of Mathematical Induction - Meaning of Sequence and Series - Sigma Notation $\sum n, \sum n^2, \sum n^3$ (with proof) - Examples	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Bhardwaj, R. S. (2019). *Business Mathematics and Statistics*. New Delhi: Scholar Tech Press.
2. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). *Statistics for Management*. New Jersey: Pearson Education.
3. Thukral, J. K. (2017). *Business Mathematics and Statistics*. New Delhi: Maximax Publications.  
Business Mathematics By Sancheti & Kapoor
4. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
5. Numerical Analysis By V. N . Vedmurthi.
6. Vohra, N. D. (2014). *Business Mathematics and Statistics*. New Delhi: Tata McGraw Hill Education India.

**Note: Latest edition of the books should be used.**



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

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MD303	MDC 3	4	60	Nil	50	50	100

**Course Objectives:**

- The objective of the course is to enable the students to understand the need and method of preparation of financial statements in accordance with IFRS.
- To develop knowledge and skills in understanding the structure of the framework of IFRS

**Learning Outcomes:**

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

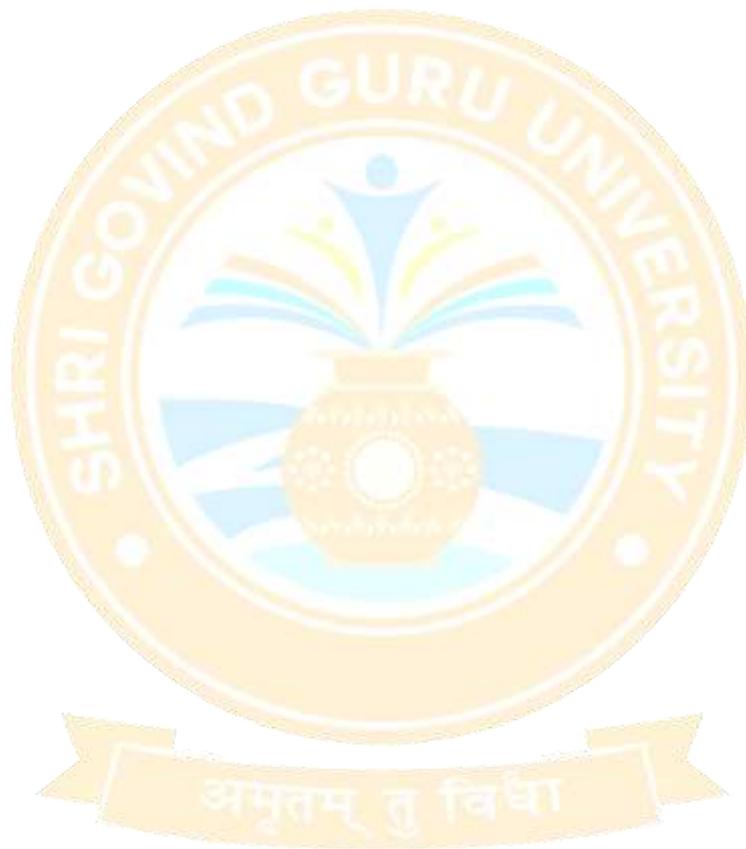
1. Understand and explain the structure of the international professional and conceptual framework of financial reporting;
2. Apply relevant international financial reporting standards to key elements of financial statements;
3. Identify and apply disclosure requirements for entities relating to the presentation of financial statements and notes;
4. Prepare financial reports as per requirements under IFRS.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO IFRS</b>	
Introduction, Meaning, Concept, Key features of IFRS, Objectives, Need, Principles of IFRS, Benefits to implement IFRS, Difficulties/Limitations in implementation of IFRS, International financial accounting systems, <b>IFRS Foundation:</b> Introduction, Establishment procedure, Regulatory framework, Structure (Trustees / Members of the IFRS Foundation), Role and Scope.	<b>15</b>
<b>UNIT NO. 2 : IFRS – ADOPTION, IMPLEMENTATION AND SYNCRONISATION</b>	
Introduction, Role and regulatory framework of IASB and IFAB, Other concern bodies and governance related to IFRS, IFRS Adoption process – Jurisdiction and Standard requirements, IFRS implementation phases, Synchronisation procedure of accounting standards into IFRS, List of IFRS and Ind AS. Indian GAAP V/S IFRS.	<b>15</b>
<b>UNIT NO. 3 : ELEMENTS OF FINANCIAL STATEMENTS AS PER IFRS</b>	
Elements of Financial Statements as per IFRS (Brief description only): 1. Revenue recognition, 2. Property Plant & Equipment, 3. Impairment of assets, 4. Leases, 5. Intangible Assets, 6. Inventories, 7. Financial Instruments, 8. Provisions Contingent Assets and Liabilities, 9. Employment and Employee benefits, 10. Tax in financial statements, 11. The effect of changes in foreign currency exchange rates, 12. Agriculture, 13. Share-based payments, 14. Exploration and evaluation of expenditures, 15. Fair value measurement	<b>15</b>
<b>UNIT NO. 4 : PRESENTATION AND ADDITIONAL DISCLOSURES UNDER IFRS</b>	
1. Presentation of financial position statement, the statement of profit and loss and other comprehensive incomes and the statement of changes on equity, 2. Earnings per share, 3. Events after the reporting period, 4. Accounting policies, changes in accounting estimates and errors, 5. Related party disclosures, 6. Operating segments, 7. Reporting requirements of small and medium-sized entities (SMEs)	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. CA Kamal Garg (2023). *Practical Guide to Ind-As & IFRS*. Bharat Law House Pvt Ltd., New Delhi.
2. Dr. D.S. Rawat and CA Pooja Patel (2021). *Students' Guide to Ind AS [Converged IFRS]*. Taxmann Publications Private Limited.
3. Steven M. Bragg (2021). *IFRS Guidebook*. Accountingtools, Pune, Maharashtra.

**Note: Latest edition of the books should be used.**



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

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MD304	MDC 3	4	60	Nil	50	50	100

**Course Objectives:**

- The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business.
- The course shall focus on developing skills to devise strategies for brand positioning and equity in the market

**Learning Outcomes:**

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

1. Comprehend the conceptual framework of brands;
2. Analyse various strategies of popular brands;
3. Describe the brand extensions;
4. Explore the life cycle of a brand and apply brand management strategies to real life products.

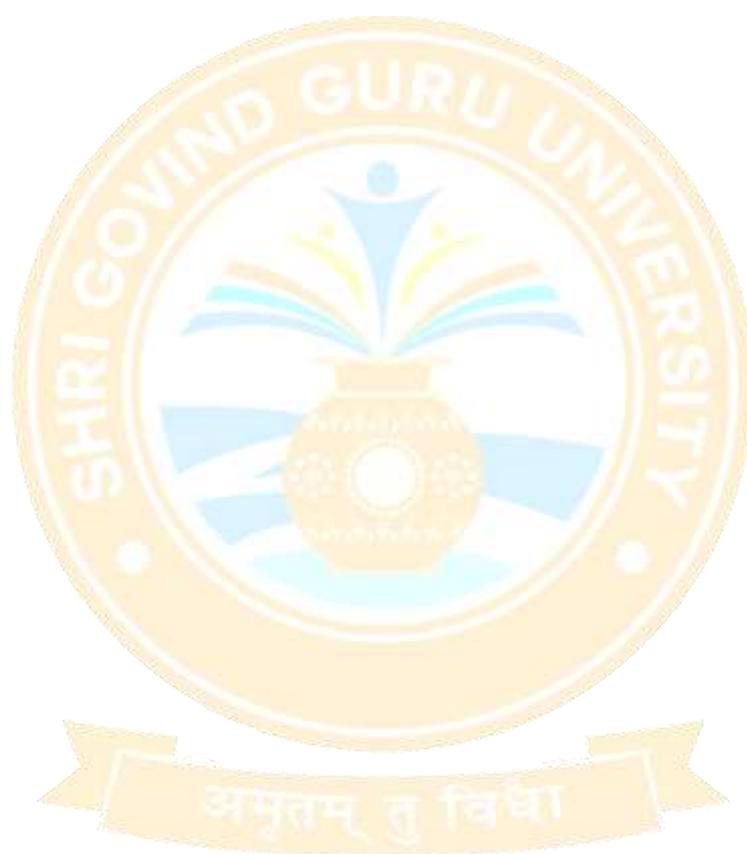
PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.	<b>15</b>
<b>UNIT NO. 2 : BRAND POSITIONING</b>	
Introduction, Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.	<b>15</b>
<b>UNIT NO. 3 : DESIGNING MARKETING PROGRAM</b>	
Introduction, Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and Social Media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.	<b>15</b>
<b>UNIT NO. 4 : BRAND EQUITY</b>	
Introduction, Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
2. Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
3. Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
4. Chitale, A. K. & Gupta, Ravi. *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning
5. Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
6. John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.

7. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
8. Miller, D. *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
9. Temporal, P. *Advanced Brand Management*. UK: Harriman House.
10. Parameswaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: FINANCIAL TECHNOLOGY & ANALYTICS**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MD305	MDC 3	3+1=4	45	30	50	50	100

**Course Objectives:**

- The course aims to impart the knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein.
- The course also aims to impart necessary skills to the learners which enables them to understand and analyse how advances and changes in technology can be harnessed and adopted to create new business paradigms for the financial industry.

**Learning Outcomes:**

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

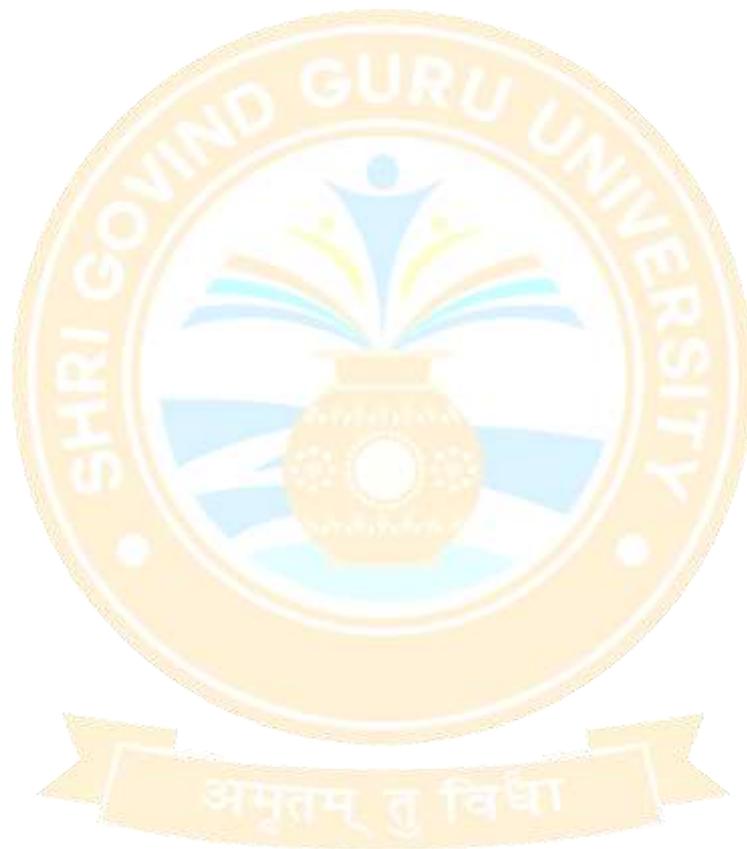
1. Identify the different business models under Fin Tech industry;
2. Analyse the functioning of Crowd Funding, Cryptocurrency, AI, Big Data Robotic Process Automation, Block Chain;
3. Discuss the contribution of mobile banking payment system in creating a cashless economy;
4. Analyse the growth of Fin Tech industry in India and the relevance of various regulatory forms adopted by the government in this regard;
5. Explain the role of robot advisors in making investment decisions.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION &amp; FINTECH BUSINESS APPLICATIONS</b>	
Introduction, Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups, Crowd-funding and business financing, Digitization of Financial Services (Retail Banking & Corporate Banking).	15
<b>UNIT NO. 2 : DIGITAL PAYMENTS, CRYPTOCURRENCIES, AND BLOCKCHAIN</b>	
Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain – Understanding of Blockchain technology, its potential and application – overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.	15
<b>UNIT NO. 3 : FINTECH IN INDIA</b>	
FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.	15
<b>UNIT NO. 4 : ANALYTICS</b>	
Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity – Overview of cybersecurity industry's best practices and standards.	15
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Akkizidis, I., & Stagars, M. (2015). Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.
2. Chishti, S., & Barberis, J. (2016). The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). The PayTech Book. New Jersey: Wiley.
3. Diamandis, P. H., & Kotler, S. (2020). The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster.
4. Hill, J. (2018). FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier. New Jersey: Wiley.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: BUSINESS ENGLISH – 3 (CORPORATE COMMUNICATION – I)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23AE301	AEC 3	2	30	Nil	25	25	50

**Course Objectives:**

- To make learners acquainted with the terms related with the field of Commerce.
- To make them enable to know the nuances of the business communication.
- To develop their comprehending abilities.
- To strengthen their writing skills
- To make them self- reliant and self- confidant.

**Learning Outcomes:**

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

1. Known about the different terms related to Commerce.
2. Developed reading and writing abilities.
3. Have got accuracy and fluency in terms of communication skills.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : READING AND COMPREHENSION OF LANGUAGE</b>	
<b>Text : Horizon ( Macmillian Publication)</b> 1. I have Three Visions for India ( Dr. A P J Abdul Kalam) 2. A Living God ( Koizumi Ykumo)	<b>08</b>
<b>UNIT NO. 2 : SECRETARIAL CORRESPONDENCE</b>	
(A) Company Secretary: Importance of his/her Role in the Business World  (B) Secretary's emails responding to the following queries/demands/complaints raised by the clients/ share holders: 1. Non allotment of shares 2. Non receipt of the refund order of the application money 3. Non-credit of the dividend into the bank account 4. Concerns about sharp decline in profit 5. Companies policy about social welfare	<b>12</b>
<b>UNIT NO. 3 : EMPOWERING BUSINESS VOCABULARY</b>	
(A) <b>Idioms and phrases used in the business world (25 idioms/phrases):</b> 1. Bang-up job 2. Dead-end job 3. Glass-ceiling 4. Golden handshake 5. Golden parachute 6. Lay off 7. Get the sack 8. Cutting edge 9. Ahead of a curve 10. Break new ground 11. Game changer 12. Tech-savvy 13. Blue-sky thinking 14. In the pipeline	<b>10</b>

15. Digital detox
16. Think outside the box
17. Walk and extra mile
18. Bring something to the table
19. Put all your eggs into one basket
20. Get the ball rolling
21. Get the hang of it
22. Break the ice
23. Bite the bullet
24. Get down to business
25. The ball in your court

**(B) Vocabulary frequently used in business world (25 words):**

1. Agenda – a list of things or matters to be discussed at a meeting 2. At par – at the face value, having similar or equal value 3. Backlog – the total of unfinished work 4. Bankruptcy – insolvency, inability to pay the debts 5. Beneficiary – one who receives money or assistance under a government programme 6. Bill of Lading – a list of goods being transported, a receipt issued by the transporters 7. Black market – illegal trading in goods or currencies 8. Breach of Contract – a failure in fulfilling a legal agreement 9. Budget – a plan of income and expenditure for a particular period of time, money allocated for a particular purpose 10. Bullion – refined gold or silver in large bars, precious metal (sold and bought for investment) 11. Capital – funds invested to start a business, financial resources for a business venture 12. Collateral – a security against a loan, property or goods that can be claimed by creditor if debts are not repaid 13. Commission – fee or percentage of payment to an agent for some kind of service 14. Consignee – the person to whom the goods are to be delivered, the person who would receive the goods being sent 15. Creditor – a person or company that provides credit/ loan to another person or company 16. Dead stock – commercially unproductive stock or capital 17. Default – failure to fulfil a condition or an obligation, especially financial 18. Deficit – a situation in which expenditure exceeds income, the difference when expenditure is greater than income 19. Disbursement – payment of money in cash or by cheque 20. Dock receipt – a document issued by transporters on receipt of goods for transportation 21. Entrepreneur – a financier or investor of a new commercial enterprise, a person who starts a business activity 22. Exchange rate – the rate at which the currencies of two countries can be exchanged, the amount of one currency that can be exchanged with another 23. Fiscal – the revenue from taxation, financial matters in general 24. Franchise – an agreement or a license to use or sell another company's brand or products 25. Freight – goods for transport, charges paid for the transport of goods, the transport of goods by sea or air

**Total Lectures/Hours**

**30**

**Paper Style / Mark Pattern for University Exam:**

Question No.	Questions	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1 (5 Questions based on seen passage) OR (5 Questions based on seen passage)	05
2	Question 2 (A) from Unit No.2: Three short Questions from section A	05



	Question 2 (B) from Unit No.2: Write an email : One out of Two	05
3	Question 3 (A) from Unit No.3: Idioms – Match the pairs, Definitions, Blanks	05
	Question 3 (B) from Unit No.3: Vocabulary – Match the pairs, Definitions, Blanks	05
	<b>TOTAL MARKS</b>	<b>25</b>

### Suggested Readings:

1. More effective communication – J V Vilanilam, Sage Publication Pvt Ltd.
2. Effective Documentation & Presentation – Rai & Raj Himalaya Publishing house – Mumbai
3. Commercial Correspondence & Office Management – R S N Pillai & Bhagawati, S Chand & Co.
4. Communication Today – Ray Ruben, Himalaya Publishing House – Mumbai.
5. Business Communication – Lesikar & Pettit – AITBS – Publishers Delhi
6. Business Communication Today – Sushil Bahl – Response Books, Sage Publication, N. Delhi.
7. The Essence of Effective Communication – Ludlow & Panton PHI, N. Delhi.
8. Business Communication- Pradhan Bhende & Thankur Himalaya Publishing House – Mumbai.
9. Mastering Communication Skills and Soft Skills – N Krishnaswamy, Lalitha Krishnaswamy and others – Bloomsbury, New Delhi, 2015
10. Developing Communication Skills – Krishna Mohan and Banarji.
11. Office Management & Secretarial Correspondence-I. M. Shah, Sahitya Bhavan, Agra.
12. Office Management & Secretarial Practice- Neeraj Publications.
13. Secretarial Correspondence. <https://www.brainkart.com/article/Secretarial> -correspondence.
14. Dictionary of Business-Goodwill Publication.
15. Dictionary of Commerce & Management-S.N. Chand, Atlantic Publications.
16. Horizon- Macmillan, India.
17. <https://www.teachmint.com/tfile/studymaterial/b-com/EnglishCompulsory/Horizon>.

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

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

### TITLE OF THE COURSE: LIFE SKILLS

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23AE302	AEC 3	2	30	Nil	25	25	50

#### Course Objectives:

1. Acquire career skills and to partake in and fully pursue a successful career path;
2. Prepare a good resume, prepare for interviews and group discussions.
3. Explore the desired career opportunities in the employment market in consideration of personal strengths, weakness, opportunities, and threats (SWOT).

#### Learning Outcomes:

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

1. Prepare their résumé on an appropriate template without any grammatical and other errors, using proper syntax;
2. Participate in a simulated interview;
3. Actively participate in group discussions towards gainful employment;
4. Enlist the common errors generally made by candidates in an interview;
5. Identify career opportunities in consideration of potential and aspirations.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : RESUME SKILLS</b>	
Introduction of résumé and its importance, Difference between a CV, résumé and biodata, Essential components of a good résumé, Common errors while preparing a résumé, Prepare a good résumé considering all essential components.	<b>10</b>
<b>UNIT NO. 2 : INTERVIEW SKILLS</b>	
<b>Preparation and Presentation</b> Meaning and types of interviews (F2F, telephonic, video, etc.), Dress code, background research, do's and don'ts, Situation, task, action, and response (STAR concept) for facing an interview, Interview procedure (opening, listening skills, and closure), Important questions generally asked at a job interview (open- and close-ended questions). <b>Simulation &amp; Common Errors:</b> Observation of exemplary interviews, Comment critically on simulated interviews, Discuss the common errors that candidates generally make at an interview, Demonstrate an ideal interview.	<b>10</b>
<b>UNIT NO. 3 : GROUP DISCUSSION SKILLS &amp; CAREER OPPORTUNITIES</b>	
<b>Group Discussion Skills:</b> Meaning and Methods of Group Discussion, Procedure of Group Discussion, Simulation & Common Errors in Group Discussion. <b>Career Opportunities:</b> Knowing yourself — Personal characteristics, Knowledge about the world of work, requirements of jobs, including self-employment, Sources of career information, Preparing for a career based on potential and availability of opportunities.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

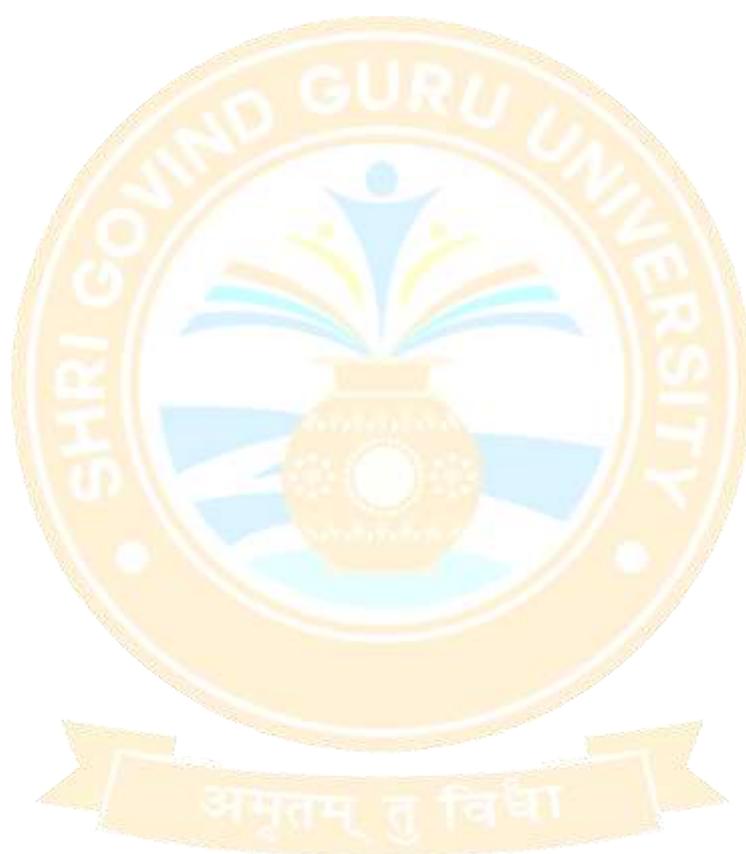
#### Suggested Readings:

1. SCERT. Life Skills Education-Guidebook for Teachers (SCERT)
2. Sengararvelu,G. (2011) .Education in Emerging Indian Society, Neel Kamal Publication Pvt Ltd.
3. Shiv Khera, “You Can Win” , Macmillan Books, New York.



4. Barun K. Mitra, “Personality Development & Soft Skills”, Oxford Publishers, Third impression.
5. ICT Academy of Kerala, "Life Skills for Engineers", McGraw Hill Education (India) Private Ltd.
6. Kalyana, “Soft Skill for Managers”; First Edition; Wiley Publishing Ltd.

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



## B.COM. SEMESTER – 3

5

AEC 3

OTHER COURSES

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

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

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

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

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



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

### TITLE OF THE COURSE: FAMILY BUSINESS

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE301	SEC 3	2	30	Nil	25	25	50

#### Course Objectives:

- To understand the importance of family-owned businesses for achieving competitive advantage in the market place.

#### Learning Outcomes:

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

1. Describe common characteristics and challenges of family businesses;
2. Explain the common theories and concepts in family business research and practice;
3. Analyze common issues in family business by applying appropriate knowledge resources;
4. Design sustainable solutions for common situations in family businesses;

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO FAMILY BUSINESS</b>	
Introduction, Definitions and Concept and Characteristics of family businesses, Nature, Importance and Uniqueness of Family Business, Competitive Challenges and Competitive advantages of family businesses, Family Business Models, Structural Management of the Family Business, Economic Contribution of Family Business	10
<b>UNIT NO. 2 : FAMILY BUSINESS STRATEGY AND GOVERNANCE</b>	
<b>Family Business Strategy:</b> Introduction and meaning, Family Business Strategy Formulation, Family Business Strategy Implementation. <b>Family Business Governance:</b> Introduction and meaning, Family & Business Governance, Need for Governance in Family Businesses, Family values and business culture, Structure, Challenges to family governance,	10
<b>UNIT NO. 3 : SUCCESSION PLANNING AND CONFLICT MANAGEMENT</b>	
<b>Succession Planning:</b> Introduction, Objectives of Succession Planning, process perspective on ownership transition and succession, Right Ownership Structure, Succession Preparation of the Next Generation, Succession & Transfer of Power. <b>Conflict Management:</b> Introduction, Challenges of working together in a family, types of conflict, Handling the ownership, Justice Perceptions, Conflict dynamics and conflict management strategies.	10
<b>Total Lectures/Hours</b>	<b>30</b>

#### Suggested Readings:

1. Sudipt Dutta, Family Business in India, Sage Publications.
2. Laura Hougaz, Entrepreneurs in Family Business Dynasties: Stories of Italian-Australian Family Businesses over 100 years, Springer.
3. Abirami Duraisamy, Family Business for Next Generation Leaders : To Build Business Beyond Generations, Notion Press Media Pvt Ltd.
4. Dr. Mayanka Sharma and Prof. M. R. Mundada, Family Business Management, Shashwat Publication, Bilaspur.

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



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

## TITLE OF THE COURSE: OFFICE MANAGEMENT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE302	SEC 3	2	30	Nil	25	25	50

### Course Objectives:

- To help students to acquire basic knowledge of office Management in present era.
- To equip the student with the office routine for smooth functioning.

### Learning Outcomes:

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

1. Define the functional elements of a modern business office and the trends of office management and organization;
2. Describe the elements involved in the development and management of an information system for an office employing effective management practices, current equipment, and techniques and apply sound practices of office management to the solution of everyday office problems;
3. Maintain appropriate filing system and indexing;
4. Know application of modern office equipment for office administration.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Introduction, meaning, functions and importance. Elements of the Office Management, Principles of office management, Relation of office with other departments, Qualifications and qualities of office manager, Role of office manager, Centralization vs. decentralization of office services.	<b>10</b>
<b>UNIT NO. 2 : RECORDS MANAGEMENT</b>	
<b>Filing:</b> Introduction, Meaning and importance of Filing, Essentials of a good filing system, System of classification, Steps in filing, Methods of filing and filing equipment, Computerized Filing System.	<b>10</b>
<b>Indexing:</b> Introduction, Meaning and need of indexing, Various types of indices, Record retention rule and Weeding.	
<b>UNIT NO. 3 : MAIL MANAGEMENT &amp; MODERN OFFICE EQUIPMENT</b>	
Introduction, Meaning & Definition, Types of mailing service, Importance of mailing service, Components of mailing service, Handling of incoming mail, Handling of outgoing mail, Handling of electronic mail, Mail room equipment. Office automation, Office Mechanization: Objectives, Advantages, Disadvantages. Factors to be considered for selecting office equipment, Types of office machines.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

1. Prasanta K. Gosh, Office Management
2. Katherasan and Dr.Radha, Office Management
3. I.M.Sahai, Office Management and Secretarial Practice
4. R.K.Chopra, Office Management, Himalaya Publishing House.
5. B.N.Tandon, Manual of office Management and correspondence S:chand&co

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

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: ADVERTISING AND PERSONAL SELLING – 1**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE303	SEC 3	2	30	Nil	25	25	50

**Course Objectives:**

- The course aims to teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

**Learning Outcomes:**

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

1. Identify communication objectives behind advertising and promotions;
2. Explain various advertising and media elements in the advertising decisions;
3. Identify the ethical and legal issues of advertising.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO ADVERTISING</b>	
Introduction, Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.	<b>10</b>
<b>UNIT NO. 2 : ADVERTISING: MESSAGE AND MEDIA DECISIONS</b>	
Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.	<b>10</b>
<b>UNIT NO. 3 : ADVERTISING EFFECTIVENESS AND INSTITUTIONAL FRAMEWORK</b>	
Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill Education.
2. Buskirk, R. A. B. D., Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education.
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education.
4. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education.
5. Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
6. Shah, K., & D'Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.
7. Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication.

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



## B.COM. SEMESTER – 3

### 6 SEC 3 OTHER COURSES

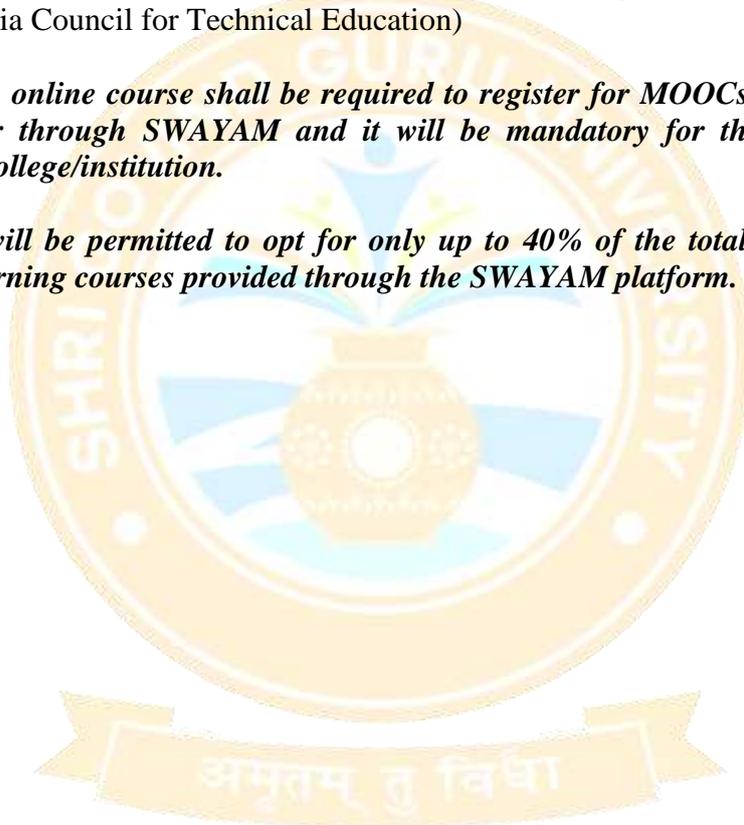
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: INDIAN KNOWLEDGE SYSTEM – 2**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
7	BCM23VA301	VAC 3	2	30	Nil	25	25	50

**Course 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. Know the system of governance and public administration of ancient India;
2. Explain traditional number systems and units of measurement;
3. Understand Ayurveda approach to health, wellness and psychology.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : GOVERNANCE AND PUBLIC ADMINISTRATION</b>	
Introduction to raja dharma, Arthasastra: a historical perspective, Elements of a kautilyan state, The king & the amatya, Janapada & durga, Treasury and the State Economy (Kosa), Danda, Mitra, The Administrative Setup, Relevance of Arthasastra, Public Administration in Epics.	10
<b>UNIT NO. 2 : NUMBER SYSTEMS AND UNITS OF MEASUREMENT</b>	
Number systems in India – Historical evidence, Salient aspects of Indian Mathematics, Bhuta-Samkhyā system, Kaṭapayadi system, Measurements for time, distance, and weight. Piṅgala and the Binary system.	10
<b>UNIT NO. 3 : HEALTH WELLNESS AND PSYCHOLOGY</b>	
Introduction to health, Ayurveda: approach to health, Sapta-dhatavaḥ: seven-tissues, Role of agni in health, Ayurveda: definition of health, Psychological aspects of health, Disease management elements, Dinacarya: daily regimen for health & wellness, Importance of sleep, Food intake methods and drugs, Approach to lead a healthy life, Indian approach to psychology, The Tri guṇa system & holistic picture of the individual, The Nature of Consciousness.	10
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
2. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
3. Kanagasabapathi; “Indian Models of Economy, Business and Management”, Third Edition,
4. Prentice Hall India Ltd., Delhi.
5. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
6. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
7. Inida Uninc by Prof. R Vaidyanathan, Westland Ltd.Publication
8. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
9. Black Money Tax Heaven by R Vaidyanathan, Westland Ltd. Publication.

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 3****TITLE OF THE COURSE: LEARNING AND DEVELOPMENT – 1**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
7	BCM23VA302	VAC 3	2	30	Nil	25	25	50

**Course Objectives:**

- The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

**Learning Outcomes:**

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

1. Analyse the various learning strategies used in real situations;
2. Compare individual development in terms of intelligence, creativity and personality;
3. Develop the learning needs to create learning environment.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Learning- concept, characteristics, principles, types, learning theories; Classical conditioning, operant conditioning, cognitive, observational and social learning; Learning strategies and constructivist approach to learning, learning in a digital world.	<b>10</b>
<b>UNIT NO. 2 : INDIVIDUAL LEARNING AND DEVELOPMENT</b>	
Individual development: Meaning and stages; Role of creativity in learning; process and measures of creativity; Personality- concept and determinants, approaches of development of personality; Intelligence – concept, measurement of intelligence; emotional intelligence and its relevance in learning and development of an individual.	<b>10</b>
<b>UNIT NO. 3 : DEVELOPING LEARNING ENVIRONMENT</b>	
Overview of learning methodologies- logic and process of learning; Principles of learning, Learning process, learning curve, learning management system; Criteria for method selection; skills of an effective trainer; Computer aided instructions- distance learning, e-learning; technologies convergence and multimedia environment.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. A.K. Narayana Rao (2002) Guidance and counselling, APH Publishing Corporation, New Delhi.
2. Bernard, H.W. & Fullner, D.W. (1987); Principles of Guidance, A Basic Text (Indian Education), New Delhi: Allied publishers Pvt.Ltd.,
3. Carson, B. (2021). L&D's Playbook for the Digital Age. United States: American Society for Training & Development.
4. Clifford, J., Thorpe, S. (2007). Workplace Learning and Development: Delivering Competitive Advantage for Your organisation. United Kingdom: Kogan Page.
5. Fee, K. (2011). 101 Learning and Development Tools: Essential Techniques for Creating, Delivering and Managing Effective Training. United Kingdom: Kogan Page.
6. Hilgard, E. & Bower, G.H. (1966). Theories of Learning. USA: Englewood Cliffs: Prentice Hill.
7. Mishra , R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.

8. Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.
9. Page-Tickell, R. (2018). Learning and Development: A Practical Introduction (Vol. 15). Kogan Page Publishers.

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



# B.COM. SEMESTER – 3

## Vocational Course/s

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

### List of Vocational Courses

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

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

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

### Suggested Vocational Courses are:

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

**Note: Learners are advised to use the latest edition of readings**

# CURRICULUM

For

B.COM.

Semester – 4

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



**Level 5.0: B. Com. Semester III & IV (Diploma in Commerce)**

<b>SEMESTER - IV</b>				
<b>Sr. No</b>	<b>Course Category</b>	<b>Course Title</b>	<b>Credits</b>	<b>Page No.</b>
1	Major 8	Cost Accounting – 2	4	62
2	Major 9	Business Accounting – 4	4	64
3	Major 10	Personal Tax Planning & Management – 2	4	66
4	Minor 3 (Select Any One)	Business Management – 3	4	68
		Business Economics – 3		70
		Financial Services – 3		72
5	AEC 4 (Select Any One)	Business English – 4	2	73
		Social Work Methods		76
		Other Courses		78
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	79
		Social Media Marketing		80
		E-Commerce		82
		Other Courses		83
7	VAC 4 (Select Any One)	Environmental Studies – 2	2	84
		Learning and Development – 2		85
		NSS / NCC		87
		Other Courses		88
<b>Total Credits</b>			<b>22</b>	
8	<b>Vocational/Exit Course/s</b>		<b>04</b>	89



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



**TITLE OF THE COURSE: COST ACCOUNTING – 2**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ4A1	MAJOR 8	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 of cost unit and ascertain the cost per unit;
2. Make reconciliation of cost and financial accounts;
3. Determine cost under contract costing;
4. Determine cost under job and batch costing.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : 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. 2 : RECONCILIATION OF COST AND FINANCIAL ACCOUNTS</b>	
<ul style="list-style-type: none"> <li>- Introduction &amp; Meaning</li> <li>- Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts</li> <li>- Need of Reconciliation of Cost and Financial Accounts</li> <li>- Procedure of Reconciliation                             <ul style="list-style-type: none"> <li>➤ Methods of preparing Reconciliation statement</li> <li>➤ Reconciliation statement pro-forma</li> <li>➤ Overheads account : Preparing Rule and method</li> </ul> </li> <li>- Practical Questions</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : CONTRACT COSTING</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning and characteristics</li> <li>- Expenses and of Contract</li> <li>- Special items [Certified Work, Uncertified Work and Work-in-Progress]</li> <li>- Ascertainment of Profit or Loss on contract</li> <li>- Types of Contract                             <ul style="list-style-type: none"> <li>1. Fixed Price Contract    2. Cost-Plus Contract</li> <li>3. Sub –Contract            4. Escalation Clause</li> </ul> </li> <li>- Practical Questions (Excluding practical questions to prepare Final accounts in the books of Contractor)</li> </ul>	<b>15</b>
<b>UNIT NO. 4 : JOB COSTING AND BATCH COSTING</b>	
<ul style="list-style-type: none"> <li>- Introduction-Job costing: Meaning and characteristics</li> <li>- Job Costing and Contract Costing</li> <li>- Importance- advantages and limitations of job costing</li> </ul>	<b>15</b>

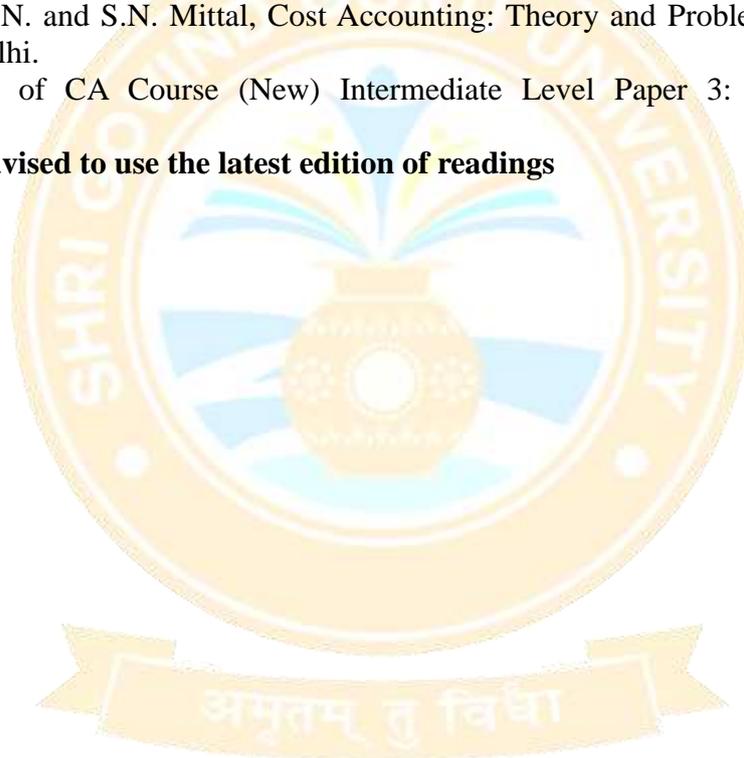
<ul style="list-style-type: none"> <li>- Procedure of job costing and Accounting of job cost</li> <li>- Batch costing: Meaning-Suitability-Features</li> <li>- Job costing and Batch costing</li> <li>- Economic Batch Quantity [EBQ]</li> <li>- <b>Practical Questions</b></li> </ul>	<b>60</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Note: Only Practical Questions should be asked in university exam.**

**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.

**Note: Learners are advised to use the latest edition of readings**



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

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	BCM23MJ4A2	MAJOR 9	4	60	Nil	50	50	100

**Course Objectives:**

- The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature.

**Learning Outcomes:**

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

1. Know concept of general insurance and types of insurance.
2. Determine financial result of general insurance company;
3. Understand procedure of insolvency. Prepare statement of affairs and deficiency account under the provincial insolvency act-1920.
4. Determine cost of road transportation under operating costing.
5. Determine cost of hotel, hospital and theatre industry under operating costing

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : ACCOUNTS OF GENERAL INSURANCE COMPANY</b>	
<ul style="list-style-type: none"> <li>- Introduction – Meaning-Types of Insurance</li> <li>- IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards and Companies Act - 2013)</li> <li>- Only Brief introduction of vertical format of Profit &amp; Loss Accounts and Vertical General Balance sheet.</li> <li>- Practical Questions (Relating to prepare only Vertical Revenue Statement-Scheduled Format, excluding practical problems final accounts of general insurance company)</li> </ul>	15
<b>UNIT NO. 2 : INSOLVENCY ACCOUNTS [Under The Provincial Insolvency Act-1920]</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning Insolvency and Insolvent</li> <li>- Brief knowledge of Insolvency Act and Procedure for declaring Insolvent</li> <li>- Statement of Affairs- Deficiency Account –</li> <li>- Specific items in accordance with legal matters of accounting treatments</li> <li>- Practical Questions : (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920)</li> </ul>	15
<b>UNIT NO. 3 : OPERATING COSTING – 1 (ROAD TRANSPORTATION)</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning and Characteristics</li> <li>- Unit of operating cost</li> <li>- Operating Costing of Transportation</li> <li>- Road Transportation unit cost</li> <li>- Statement of Operating Cost: Items and Pro-forma</li> <li>- Practical Questions relating to Road Transportation</li> </ul>	15
<b>UNIT NO. 4 : OPERATING COSTING – 2 (HOTEL, HOSPITAL, THEATRE)</b>	
<ul style="list-style-type: none"> <li>- Meaning and scope of service costing,</li> <li>- Factors in ascertaining service cost</li> </ul>	15

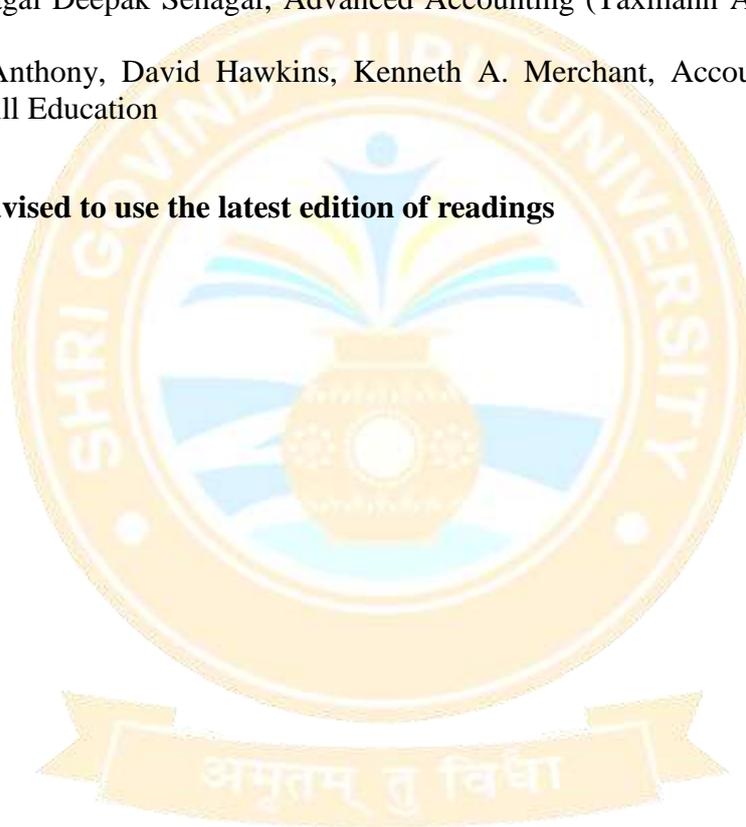
- Unit of operating cost for hotel, hospital, theatre	
- Statement of Operating Cost: Items and Pro-forma for hotel, hospital, theatre	
- Practical Questions relating to hotel, hospital, theatre	
<b>Total Lectures/Hours</b>	<b>60</b>

**Note: Only Practical Questions should be asked in university exam.**

**Suggested Readings:**

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
9. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi)
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education

**Note: Learners are advised to use the latest edition of readings**



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: PERSONAL TAX PLANNING & MANAGEMENT – 2**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	BCM23MJ4A3	MAJOR 10	4	60	Nil	50	50	100

**Course Objectives:**

- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

**Learning Outcomes:**

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

1. Examine how tax planning is permitted under different provisions of the Income Tax Act;
2. Determine tax liability under the head of Business or Profession;
3. Determine tax liability under the head of Capital Gains;
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INCOME TAX COMPUTATION UNDER THE HEAD- BUSINESS OR PROFESSION</b>	
<ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Income under the head “Business or Profession”</li> <li>- Tax planning measures relating to income from Business or Profession</li> <li>- Computation of income tax under the head of Business or Profession</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : INCOME UNDER THE HEAD-CAPITAL GAINS</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Income under the head “Capital Gains”</li> <li>- Tax planning measures relating to income from Capital Gains</li> <li>- Computation of income tax under the head of Capital Gains</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : TAX PLANNING THROUGH INVESTMENTS</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others.</li> <li>- Tax deductions under Income-tax Act.</li> </ul>	<b>15</b>
<b>UNIT NO. 4 : TAX MANAGEMENT</b>	
<ul style="list-style-type: none"> <li>- <b>Deduction, collection and recovery of tax:</b> Advance tax, tax deduction at source, tax collection at source, refund</li> <li>- <b>Assessment Procedures, Income-tax Authorities and Appeal and Revision:</b></li> </ul>	<b>15</b>

Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.	
<b>Total Lectures/Hours</b>	<b>60</b>

**Note: Consider Academic Year as an Assessment Year (e.g. Academic Year : 2024-25, Assessment Year is also 2024-25)**

**The question paper structure of theory course for Semester End Evaluation (University/ External Examination):**

Que. No.	Questions	Marks
<b>1</b>	Practical Que. 1 from Unit No.1 <b>OR</b> Practical Que. 1 from Unit No.1	10
<b>2</b>	Practical Que. 2 from Unit No.2 <b>OR</b> Practical Que. 2 from Unit No.2	10
<b>3</b>	Theory Que. 3 from Unit No.3 <b>OR</b> Theory Que. 3 from Unit No.3	10
<b>4</b>	Theory Que. 4 from Unit No.4 <b>OR</b> Theory Que. 4 from Unit No.4	10
<b>5</b>	10 MCQs (10/10) (From Unit 1 to 4)	10
	<b>TOTAL MARKS</b>	<b>50</b>

**Suggested Readings:**

1. Ahuja, G., & Gupta, R. (2018). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.

**Note: Learners are advised to use the latest edition of readings**

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: BUSINESS MANAGEMENT – 3  
(HUMAN RESOURCE MANAGEMENT – 1)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN401	MINOR 3	4	60	Nil	50	50	100

**Course Objectives:**

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

**Learning Outcomes:**

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

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

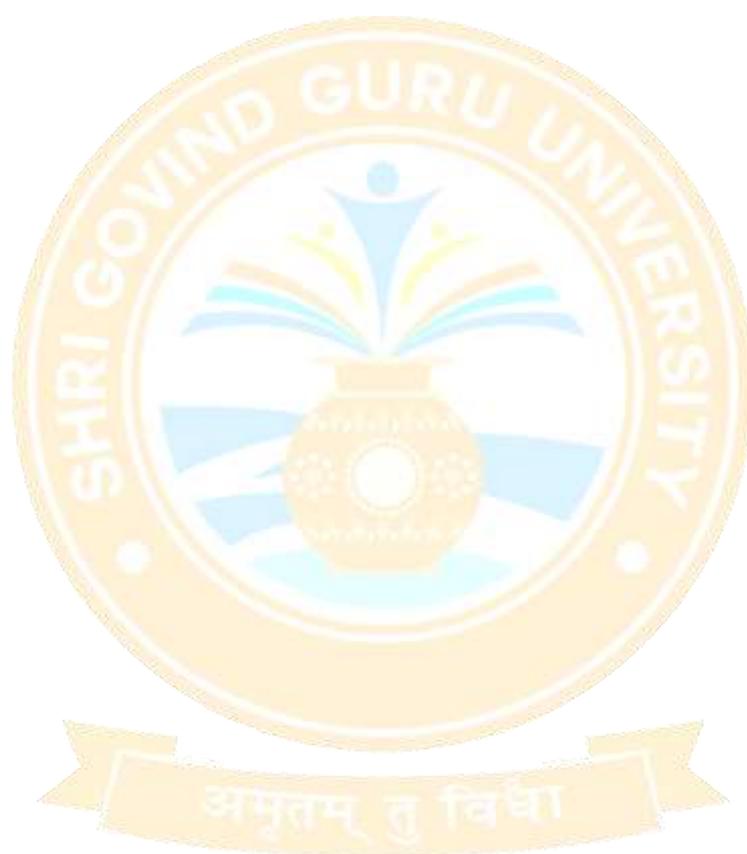
PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
<b>Personal Management:</b> Introduction, Meaning, Definition, Features, Importance <b>Human Resource Management:</b> Introduction, Meaning, Definition, Features, Objectives, Scope, Functions, Importance, Limitations, HRM and Personal Management, HRM in India, Challenges.	<b>15</b>
<b>UNIT NO. 2 : ACQUISITION OF HUMAN RESOURCE</b>	
Human resource planning: Introduction, Meaning, Definition, Features, Need, Objectives, Importance, Factors affecting to HRP, Job analysis, Job description and job specification.	<b>15</b>
<b>UNIT NO. 3 : RECRUITMENT</b>	
<b>Recruitment:</b> Introduction, Meaning, Definition, Recruitment Policy, Situational Factors Affecting Recruitment, Scientific and non-scientific recruitment process, Sources of Recruitment (Internal and External), Methods of Recruitment <b>Selection:</b> Introduction, Meaning, Definition, Selection Process including types of trade test, Test and interview	<b>15</b>
<b>UNIT NO. 4 : TRAINING AND DEVELOPMENT</b>	
Introduction, Meaning, Definition, Importance, Need, Scope of training, Training and development methods, Training process outsourcing.	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.
2. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of Human Resource Management. New Jersey: Wiley.
3. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Education.
4. Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co..
5. Aswathappa, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.

6. French, W. L. (1994). Human Resource Management. Boston: Haughten Mifflin.
7. Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
8. Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.

**Note: Learners are advised to use the latest edition of readings**



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: BUSINESS ECONOMICS – 3  
(MACRO ECONOMICS)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN402	MINOR 3	4	60	Nil	50	50	100

**Course Objectives:**

- This course aims to introduce the students to the basic concepts of Macroeconomics.
- To help students understand how modern macroeconomics can shed light on facts such as business cycles, economic growth, and money.

**Learning Outcomes:**

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : NATURE, SCOPE AND BASIC CONCEPTS</b>	
<ul style="list-style-type: none"> <li>- Basic concepts: Macro and Micro, distinction between macro economics and micro economics.</li> <li>- Type of macro economics: Macro statics and macro dynamics.</li> <li>- Scope and limitations of macro economics.</li> <li>- National income: concepts, GDP, GNP, NDP, NNP at market price and factor cost, method of measurement of national income in India, limitations and challenges of national income.</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : MONEY</b>	
<ul style="list-style-type: none"> <li>- Definitions, Function and Types of Money.</li> <li>- Demand for Money and Supply of Money.</li> <li>- Factor Affecting Demand and Supply of Money.</li> <li>- Concept of Money Supply by Reserve Bank of India. M1, M2, M3 &amp; M4 - High Powered of Money.</li> <li>- Theory of demand for money – classical and neo classical approach, Keynes liquidity preference approach.</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : MACRO ECONOMIC THEORY</b>	
<ul style="list-style-type: none"> <li>- Classical theory of output and employment, Say's Law of Market and Its Limitation.</li> <li>- Pigou wage cut theory of employment.</li> <li>- Keynes's criticism of classical theory, principle of effective demand: aggregate demand and aggregate supply, consumption function, attribute of consumption function, propensity of consume, significance of consumption function.</li> </ul>	<b>15</b>
<b>UNIT NO. 4 : INFLATION AND DEFLATION</b>	
<ul style="list-style-type: none"> <li>- Inflation: meaning, causes and anti-inflationary measures: classical keynesian monetarist and modern theory of inflation, inflationary gap.</li> <li>- Deflation: meaning, causes and anti-deflationary measures.</li> <li>- Inflation vs deflation.</li> </ul>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

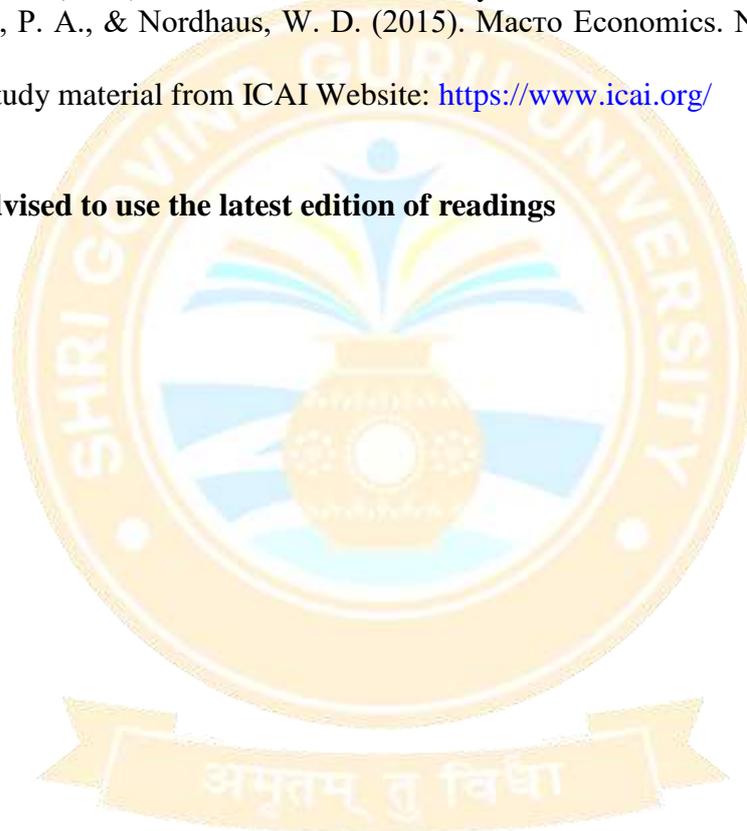
**Suggested Readings:**

1. Principles of Macro Economics-N.G. Mankiw.
2. Macroeconomics: Theory & policy-H.L. Ahuja



3. Macroeconomics: Theory-M.L. Jhingan
4. Macroeconomics: Theory & Policy –William H. Branson
5. Macroeconomics: Theories & Policy
6. Macroeconomics-M.L. Seth
7. Macroeconomic Analysis –Shapiro E
8. Study Material by Dr. Kapil P.Ghosiya on web:www.kapilghosiya.in
9. Chaturvedi, D. D., & Gupta, S. L. (2010). Economics Theory & Applications. New Delhi: InternationalHouse Pvt. Ltd.
10. Cohn, S. M. (2015). Reintroducing Macro Economics: A Critical Approach. Abingdon: Routledge.
11. Dwivedi, D. N. (2019). Macro Economics. Chennai: Mc Graw Hill Education.
12. Mankiw, N. G. (2012). Principles of Macroeconomics. Boston: Cengage Learning.
13. Mithani, D. M. (2019), Macro Economics. Mumbai: Himalaya Publishing House Pvt. Ltd.
14. Muniraju, M., & Podder. K. (2014). Macro Economics for Business Decisions. Mumbai: Himalaya P House Pvt. Ltd.
15. Jhingan, M. L. (2019). Macro Economics Theory. Delhi: Vrinda Publications Pvt. Ltd.
16. Samuelson, P. A., & Nordhaus, W. D. (2015). Macro Economics. New York: McGraw Hill Education.
17. Relevant study material from ICAI Website: <https://www.icai.org/>

**Note: Learners are advised to use the latest edition of readings**



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: FINANCIAL SERVICES – 3  
(HISTORY OF INDIAN BANKING)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN403	MINOR 3	4	60	Nil	50	50	100

**Course Objectives:**

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

**Learning Outcomes:**

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Introduction, Meaning and Definition, Characteristics of Bank, Nature of banking, Origin of banking, Types of Banks, Functions of banking in India.	<b>15</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>15</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>15</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>15</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. B. Santhanam, "Banking and Financial System", Margham Publications, Chennai, 2006.

**Note: Learners are advised to use the latest edition of readings**

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: BUSINESS ENGLISH – 4 (CORPORATE COMMUNICATION – 2)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23AE401	AEC 4	2	30	Nil	25	25	50

**Course Objectives:**

- To make learners acquainted with the concept of Market Management.
- To make them enable to know the nuances of the business communication.
- To develop their comprehending abilities.
- To increase their reading fluency.
- To enhance their business vocabulary.
- To strengthen their writing skills.

**Learning Outcomes:**

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

1. A good understanding of Market Management.
2. Developed reading and writing abilities.
3. Enhanced their business vocabulary.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : READING AND COMPREHENSION OF LANGUAGE</b>	
Text : Horizon ( Macmillian Publication) 1. Learning form the West ( N R Narayan Murthy) 2. Search for Stranger (Gordon Livingston)	<b>08</b>
<b>UNIT NO. 2 : EMAILS TO LAUNCH PRODUCTS AND BOOST SALES</b>	
(A) Marketing Management : Its concept and basic 5 Goals  (B) Emails on behalf of the Sales Team to the clients and customers about: 1. Launching a new product (Electronic item, Cosmetic product or Domestic commodity). 2. Offering seasonal discount and other schemes to boost sales of products 3. Intimating clients about opening a new showroom of e bikes, electronic items, or a new hotel. 4. Asking for customers' feedback about the after sale services and the quality of the product. 5. Appreciating customers support and Patronage	<b>12</b>
<b>UNIT NO. 3 : EMPOWERING BUSINESS VOCABULARY</b>	
(A) Idioms and phrases commonly used in the business world (25 idioms/phrases): 1. Thought shower 2. Drill down 3. Key takeaways 4. Keep in the loop 5. Touch base 6. Memes 7. Going viral 8. It is what it is 9. Let's action this	<b>10</b>

10. Low hanging fruit
11. Reinventing the wheel
12. Cut corners
13. Learn the ropes
14. The same page
15. All hands on deck
16. Back to square one
17. Beck and call
18. Call it a day
19. Cold-call
20. Drop the ball
21. Elephant in the room
22. Get food in the door
23. From the ground up
24. Hit nail on the head
25. A grey area

**(B) Vocabulary frequently used in the business world (25 words):**

**26.** Gross – the total amount of money before deduction of taxes and other expenses, the total amount before deductions **27.** Lease – a hire agreement, a contract permitting the use of a property for a specified period **28.** Liabilities – debts and financial obligations (recorded in balance sheet) **29.** Lockout – preventing workers from entering the workplace, a temporary stoppage of company’s operations **30.** Margin – the gap between income and expenditure, the difference between the cost price and the selling price of goods **31.** Minimum wage – the lowest rate of payment that the employer has to make to the workers **32.** Monopoly – lack of competition, an absolute control of a given market or industry **33.** Mortgage – a deed transferring property to a creditor as security against credit or loan **34.** Negotiable – something (cheques, bonds etc) exchangeable for money, that can be exchanged for goods or money **35.** Patent – exclusive right to manufacture or sell a product, invention protected by patent, **36.** Petty cash – a small amount of money kept in office to make small expenses **37.** Pledge – a solemn promise or commitment, to assign something as security for the repayment of a loan **38.** Power of Attorney – legal authority to act for another in legal and business matters **39.** Promissory Note – a signed agreement promising payment on demand or at a particular time **40.** Rebate – refund or part of payment returned, reduction in amount of debt or taxes **41.** Recession – a decline in trade and economic activities (for a shorter duration), a slowdown in business activity **42.** Reimburse – to repay the money spent for official or approved purpose, compensation for loss or damage **43.** Revenue – government’s income from taxes, income from business or investment **44.** Royalty – a fixed percentage of income paid to the owner of a copyright or patent **45.** Subsidy – monetary assistance or grant given by government **46.** Surplus – an amount that is more than needed, an amount of money remaining after all liabilities have been met **47.** Syndicate – a group of people or business houses contributing capital jointly **48.** Trademark – a legally registered name or symbol of a company **49.** Volume of business – total amount of business, total sale of goods during a certain period of time **50.** Waive – to surrender a claim or to give up a right

**Total Lectures/Hours**

**30**

**Paper Style / Mark Pattern for University Exam:**

Question No.	Questions	Marks
1	Question 1 from Unit No.1 <b>OR</b> Question 1 from Unit No.1 (5 Questions based on seen passage) <b>OR</b> (5 Questions based on seen passage)	05
2	Question 2 (A) from Unit No.2: Three short Questions from section A Question 2 (B) from Unit No.2: Write an email : One out of Two	05 05
3	Question 3 (A) from Unit No.3: Idioms – Match the pairs, Definitions, Blanks Question 3 (B) from Unit No.3: Vocabulary – Match the pairs, Definitions, Blanks	05 05
	<b>TOTAL MARKS</b>	<b>25</b>

**Suggested Readings:**

1. More effective communication – J V Vilanilam, Sage Publication Pvt Ltd.
2. Commercial Correspondence & Office Management – R S N Pillai & Bhagawati, S Chand & Co.
3. Business Communication – Lesikar & Pettit – AITBS – Publishers Delhi
4. Business Communication Today – Sushil Bahl – Response Books, Sage Publication, N. Delhi.
5. The Essence of Effective Communication – Ludlow & Panton PHI, N. Delhi.
6. Mastering Communication Skills and Soft Skills – N Krishnaswamy, Lalitha Krishnaswamy and others – Bloomsbury, New Delhi, 2015.
7. A Dictionary of Business and Management, Oxford University Press.
8. Dictionary of Business-Goodwill Publication.
9. Marketing Management- Philip Kotler & Others, Pearson Publications.
10. The Challenger Sale- Matthew Dixon & Brent Adamson.
11. How Clinets Buy- Keith Edges.
12. Words that Sell-Richard Bunyan, Mc Hill Publication.
13. Horizon – Macmillan , India.
14. <https://www.teachmint.com/tfile/studymaterial/b-com/EnglishCompulsory/Horizon>.
15. Marketing Management – Amitkumar Sethiya, Bhavan Publication.
16. Dictionary of Business & Management GEOQREZIP.

**Note: Learners are advised to use the latest edition of readings**

**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: SOCIAL WORK METHODS**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23AE402	AEC 4	2	30	Nil	25	25	50

**Course Objectives:**

- The main objective of the course is to aware the students regarding need and importance of social work.
- Other objective of the study is to provide basic knowledge of social work methods.

**Learning Outcomes:**

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

1. Understand the basic concepts relating to social work practice, values, principles of social work and social problems in India;
2. List out different approaches of providing help to the people in need;
3. Acquaint the process of primary methods of social work;
4. Get to know the skills of working with individuals, groups and communities.

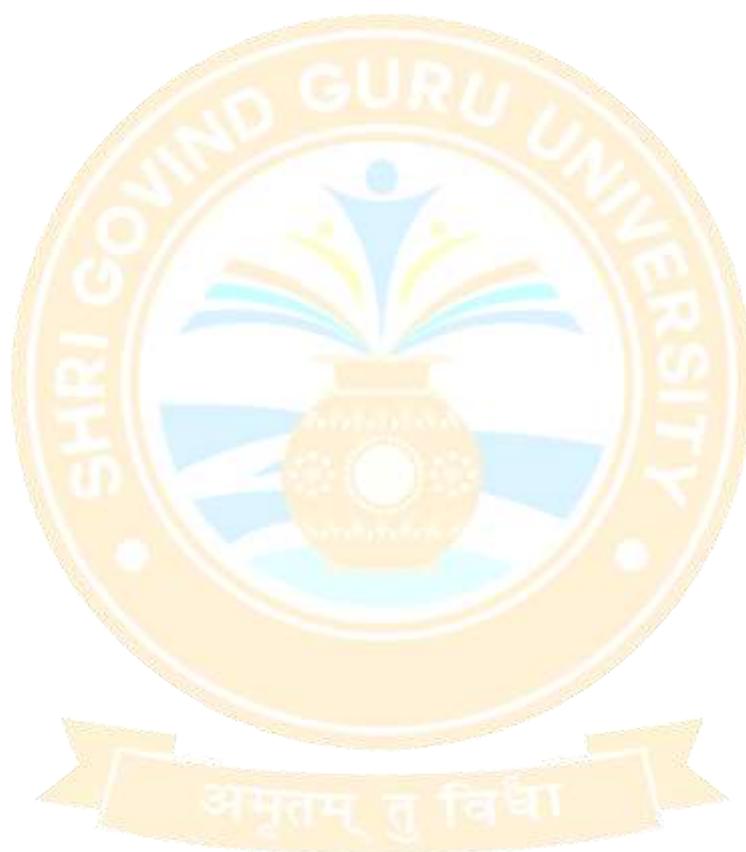
PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO SOCIAL WORK</b>	
Introduction to Social Work- Definition- Scope- objectives - Functions- social service, social welfare services, social reform, major social problems in India; Social work philosophy, values, objectives, principles, methods and fields of social work.	<b>10</b>
<b>UNIT NO. 2 : METHODS OF WORKING WITH INDIVIDUALS AND GROUPS</b>	
Social case work –Definition-scope and importance of social case work, principles and process of social case work -Tools and techniques in social case work- Counselling skills. Social Group Work-Definition-scope- the need for social group work –Group work process - Principles of Group Work -Stages of Group Work-Facilitation skills and techniques.	<b>10</b>
<b>UNIT NO. 3 : WORKING WITH COMMUNITIES AND FIELD WORK IN SOCIAL WORK</b>	
Community – definition - characteristics- types- community organisation as a method of social work-definition-objectives-principles- phases of community organization - 3 concepts of community development, community participation and community empowerment. Field work in social work – Nature, objectives and types of field work - Importance of field work supervision.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Chowdhary, Paul. D. (1992). Introduction to Social Work. New Delhi: Atma Ram and Sons.
2. Friedlander W.A. (1955). Introduction to social welfare, New York, Prentice Hall.
3. Government of India, (1987). Encyclopedia of Social Work in India (Set of 4 Volumes). New Delhi, Publications Division, Ministry of Information and Broadcasting.
4. Lal Das, D.K. (2017). Practice of Social Research – Social Work Perspective, Jaipur, Rawat Publications.
5. Madan, G.R. (2009). Indian Social Problems (Volume 1 & 2). New Delhi: Allied publishers Private Limited.
6. Siddiqui, H.Y. (2007). Social Group Work. Jaipur: Rawat Publications

8. Pasty McCarthy & Carolin Hatcher, (2002). Presentation skills. The Essential Guide for Students. New Delhi, Sage Publications.
9. Websites on Social work methods.

**Note: Learners are advised to use the latest edition of readings**



## B.COM. SEMESTER – 4

5

AEC 4

OTHER COURSES

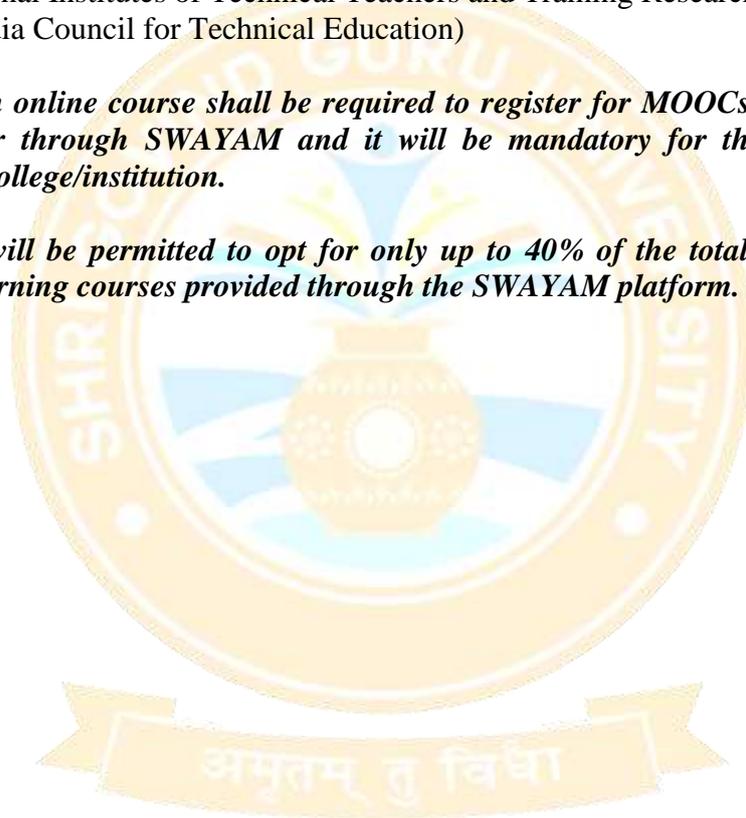
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: ADVERTISING AND PERSONAL SELLING – 2**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE401	SEC 4	2	30	Nil	25	25	50

**Course Objectives:**

- The course aims to teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

**Learning Outcomes:**

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

1. Describe the theoretical and practical aspect of personal selling;
2. Demonstrate the sales presentations;
3. Comprehend the importance and role of personal selling;
4. Explain the process of personal selling.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO PERSONAL SELLING</b>	
Concept and Nature of personal selling: Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling, Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling.	<b>10</b>
<b>UNIT NO. 2 : BUYING MOTIVES AND THEORIES OF SELLING</b>	
Concept of motivation; Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.	<b>10</b>
<b>UNIT NO. 3 : SELLING PROCESS AND SALES REPORTING</b>	
Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration; Handling objections- Acknowledging the objections, types of objection, overcoming objections. Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints. Reports and documents - Sales manual; Order book; Cash memo; Tour diary; Daily and periodical reports.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill Education.
2. Buskirk, R. A. B. D., Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education.
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education.
4. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education.
5. Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
6. Shah, K., & D'Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.
7. Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication.

**Note: Learners are advised to use the latest edition of readings**



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: SOCIAL MEDIA MARKETING**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE402	SEC 4	2	30	Nil	25	25	50

**Course Objectives:**

- The course aims to provide basic knowledge of social media marketing concepts, to enhance skills as social media marketer and start a career in social media marketing.

**Learning Outcomes:**

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

1. Analyse the concept of social media marketing and its role in marketing, advertising and public relations;
2. Compare and evaluate the use of various social media platforms for social media marketing;
3. Employ social media for developing an effective marketing plan;
4. Promote any product through social media platforms;
5. Develop practical skills required for creating and sharing content through online communities and social networks;
6. Appreciate social media ethics to use social media spaces effectively.

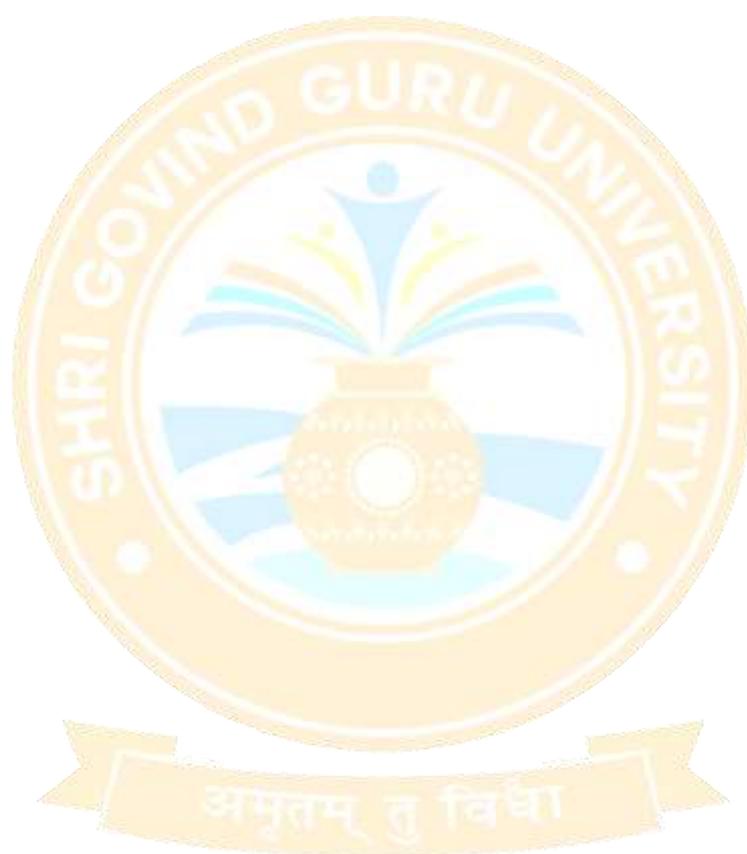
PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO SOCIAL MEDIA MARKETING</b>	
Social Media Marketing- Concept and Importance, Social Media Platforms- Online Communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM.	<b>10</b>
<b>UNIT NO. 2 : SOCIAL MEDIA MARKETING PLAN</b>	
SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation and Improvement.	<b>10</b>
<b>UNIT NO. 3 : CONTENT CREATION AND SHARING</b>	
Introduction, Blogging, Streaming Video and Podcasting: Criteria and approach- 70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Ahuja V(2015).Digital Marketing.Oxford University Press.
2. Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your organisation. United Kingdom: Pearson Education.
3. Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
4. Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.
5. Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.
6. Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
7. Maity M(2022). Digital Marketing.Oxford University Press.
8. McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.

9. Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.
10. Quesenberry, K. A. (2015). Social Media Strategy: Marketing and Advertising in the Consumer Revolution. United States: Rowman & Littlefield Publishers.
11. Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

**Note: Learners are advised to use the latest edition of readings**



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

## TITLE OF THE COURSE: E-COMMERCE

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE403	SEC 4	2	30	Nil	25	25	50

### Course Objectives:

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

### Learning Outcomes:

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

1. Explain the concept of E-commerce and its various aspects;
2. Explain about e-commerce activities and its applications;
3. Comprehend about various payment gateway options;
4. Create new marketing tools for online business;
5. Assess the security issues and measures of e-commerce.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Overview of E-Commerce; Origin and need of E- Commerce; Factors affecting E-Commerce, Major requirements in E- Commerce; Emerging trends and technologies in E-Commerce, E- Commerce models, E-Market and its types, E-Government services, Management challenges and opportunities.	<b>10</b>
<b>UNIT NO. 2 : PAYMENT GATEWAYS MANAGEMENT</b>	
Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.	<b>10</b>
<b>UNIT NO. 3 : SECURITY AND OPERATIONAL ASPECTS OF E-COMMERCE</b>	
E-Commerce security: meaning and Issues; technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Operational Issues: complaints handling and building customer relationships.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

1. Arora, S. E-Commerce. New Delhi: Taxmann.
2. Awad, E. M. Electronic Commerce: From Vision to Fulfillment. New Delhi: Pearson, UBS Publisher & Distributors.
3. Chhabra, T.N., Jain, H. C., and Jain, A. An Introduction to HTML. New Delhi: Dhanpat Rai & Co.
4. Gupta, P., ed. E-Commerce In India: Economic And Legal Perspectives. New Delhi: Sage Publications.
5. Joseph, P.T., S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning.
6. Madan, S. E-Commerce. India: Scholar Tech Press.
7. Mathur, S., ed. E-Commerce. New Delhi: Pinnacle Learning.

**Note: Learners are advised to use the latest edition of readings**

## B.COM. SEMESTER – 4

6

SEC 4

OTHER COURSES

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

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

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

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

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



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: ENVIRONMENTAL STUDIES – 2**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
7	BCM23VA401	VAC 4	2	30	Nil	25	25	50

**Course Objectives:**

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

**Learning Outcomes:**

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

1. Understand importance of the protection and conservation of our environment and control of human activities which has an adverse effect on the environment;
2. Describe the environmental issues and their possible repercussions on the plant in the next few decades;
3. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : WATER AND ENERGY RESOURCES</b>	
<b>Water:</b> Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state), Dams-benefits and problems, <b>Energy Resources:</b> Environmental impacts of energy generation, use of alternative and nonconventional energy sources, growing energy needs.	<b>10</b>
<b>UNIT NO. 2 : ENVIRONMENTAL POLLUTION</b>	
Definition, causes, effects, and control measures of: air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, and nuclear pollution. Solid waste management: causes, effects and control measures of urban and industrial wastes, role of an individual in prevention of pollution.	<b>10</b>
<b>UNIT NO. 3 : EMERGING TRENDS</b>	
Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.	<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).
8. Jadhav, H.& Bhosale, V.M., 1995, Environmental Protection and Laws, Himalaya Pub. House, Delhi.
9. Mahapatra, R., Jeevan, S.S., Das, S. (Eds) (2017). Environment Reader for Universities, Centre for Science and Environment, New Delhi.
10. Miller, T.G., Jr. Environmental Science, Wadsworth Publishing Co. (TB).

**Note: Learners are advised to use the latest edition of readings**



**BACHELOR OF COMMERCE (B.COM.) SEMESTER – 4****TITLE OF THE COURSE: LEARNING AND DEVELOPMENT – 2**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
7	BCM23VA402	VAC 4	2	30	Nil	25	25	50

**Course Objectives:**

- The course aims at equipping the learners with the concept and practice of Learning and Development in the modern organisational setting through the pedagogy of case study, counselling, discussions and recent experiences.

**Learning Outcomes:**

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

1. Compare and apply the Adult Learning theories for employee training and productivity in organizations;
2. Demonstrate various techniques for enhancing decision-making and interpersonal skills;
3. Examine the need and importance of guidance & counselling.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : LEARNING &amp; TRAINING</b>	
Introduction, Meaning, Characteristics and Principles of Learning, Bloom's Taxonomy – Adult learning theories: Andragogy for Adult learners, Assumptions in Andragogy, Differences between Andragogy and Pedagogy- Facilitation Theory- Experimental Learning- Action learning- Blended learning and Problem-Based learning – Project Based learning- Learning Enhancement Factors	<b>10</b>
<b>UNIT NO. 2 : DEVELOPMENT METHODOLOGIES</b>	
Development techniques for enhancing decision-making and interpersonal skills, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.	<b>10</b>
<b>UNIT NO. 3 : GUIDANCE AND COUNSELLING</b>	
Guidance: meaning, needs, principles, types, importance; counselling; meaning, nature objectives and importance, techniques of counselling; directive, nondirective, eclectic, ethics in counselling, effect of guidance and counselling on individual learning and development.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. A.K. Narayana Rao (2002) Guidance and counselling, APH Publishing Corporation, New Delhi.
2. Bernard, H.W. & Fullner, D.W. (1987); Principles of Guidance, A Basic Text (Indian Education), New Delhi: Allied publishers Pvt.Ltd.,
3. Carson, B. (2021). L&D's Playbook for the Digital Age. United States: American Society for Training & Development.
4. Clifford, J., Thorpe, S. (2007). Workplace Learning and Development: Delivering Competitive Advantage for Your organisation. United Kingdom: Kogan Page.
5. Fee, K. (2011). 101 Learning and Development Tools: Essential Techniques for Creating, Delivering and Managing Effective Training. United Kingdom: Kogan Page.
6. Hilgard, E. & Bower, G.H. (1966). Theories of Learning. USA: Englewood Cliffs: Prentice Hill.
7. Mishra , R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.

8. Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.
9. Page-Tickell, R. (2018). Learning and Development: A Practical Introduction (Vol. 15). Kogan Page Publishers.

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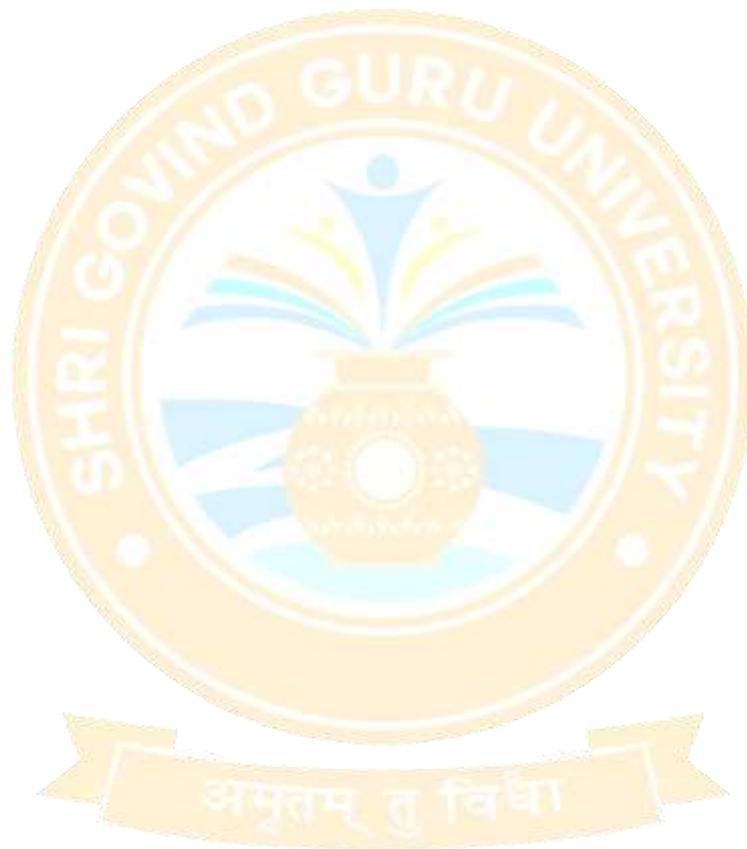
## **B.COM. SEMESTER – 4**

**Value Added Courses**

**COURSE TITLE: NSS / NCC**

**COURSE CODE:**

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



## B.COM. SEMESTER – 4

7

VAC 4

OTHER COURSES

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

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

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

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

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# B.COM. SEMESTER – 4

## Vocational Course/s

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

### List of Vocational Courses

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

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

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

### Suggested Vocational Courses are:

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

**Note: Learners are advised to use the latest edition of readings**