



પરિપત્ર:

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટીની કોમર્સ એન્ડ મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે કોમર્સ એન્ડ મેનેજમેન્ટ વિદ્યાશાખા હેઠળનો NEP-૨૦૨૦ અંતર્ગતનો કોમર્સ વિષયનો (બી.કોમ.ઓનર્સ) નો સેમેસ્ટર-૧ નો અભ્યાસક્રમ આ સાથે સામેલ છે.

માનનીય કુલપતિશ્રીની મંજૂરી અનુસાર સદર અભ્યાસક્રમ શૈક્ષણિક વર્ષ જુન, ૨૦૨૩થી અમલવારી કરવાની રહે છે. કોમર્સ એન્ડ મેનેજમેન્ટ વિદ્યાશાખામાં કોમર્સનો અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજો ધ્વારા તેની અમલવારી કરવા જણાવવામાં આવે છે.



કા.કુલસચિવશ્રી

ક્રમાંક/બીકેએનએમયુ/એકેડેમિક/૧૪૩૯/૨૦૨૩-૨૦૨૪

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી,

સરકારી પોલીટેકનિક કેમ્પસ,

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ,

ખડીયા, જૂનાગઢ-૩૬૨૨૬૩

તા.૧૭/૦૭/૨૦૨૩

પ્રતિ,

- ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી સંલગ્ન કોમર્સના અભ્યાસક્રમો ચલાવતી તમામ કોલેજોના આચાર્યશ્રીઓ તરફ....

નકલ સાદર રવાના:-

(૧) માન.કુલપતિશ્રી/કુલસચિવશ્રીનાં અંગત સચિવશ્રી.

(૨) પરીક્ષા નિયામકશ્રી, ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી, જૂનાગઢ

નકલ રવાના જાણ તથા યોગ્ય કાર્યવાહી અર્થે:

(૨) સીસ્ટમ મેનેજરશ્રી, આઈ.ટી.સેલ વિભાગ (વેબસાઇટ ઉપર પ્રસિદ્ધ થવા અર્થે.)



**BHAKTA KAVI NARSINH MEHTA UNIVERSITY,  
JUNAGADH**



**Curriculum and Credit Structure as per the  
National Education Policy (NEP)-2020**

**For Commerce**

**(Under the Faculty of Commerce & Management)**

**Bachelor of Commerce (B.Com.)**

**Effective from June 2023**

**Bhakta Kavi Narsinh Mehta University**

**Junagadh-362263**

**Website: [www.bknmu.edu.in](http://www.bknmu.edu.in)**

## PREAMBLE

The government of India has notified National Education Policy (NEP) 2020 on July 29, 2020 based on Dr. Kasturirangan committee's report. The objective is to bridge the gap between the current system of education and what is required in the 21<sup>st</sup> century. It is to have Holistic and Multidisciplinary Education to produce employable graduates with integrated personality.

The Bhakta Kavi Narsinh Mehta University in sync with the academic and administrative reforms recommended in NEP 2020 has designed a Credit Structure and Curriculum Framework for Undergraduate Programmes in semester mode under various disciplines from the Academic Session 2023-2024. The thrust of NEP under Choice based Credit System (CBCS) is on continuous learning and evaluation, interdisciplinary study and accumulation of course credits. It aims at making the academic programs student oriented. Flexible, interdisciplinary and relevant to the times. The students will have ample freedom to select the courses that suit their interest, aptitude and needs. The student is provided abundant opportunity during the programme of study to accumulate credits by opting for Major Courses, Minor Courses, Multidisciplinary Courses, Ability Enhancement Courses, Skill Enhancement Courses, Value Added Courses, under various disciplines. This system aims to strengthen the academic potential of the student, as it provides flexibility in the choice of courses offered beyond the framework of the respective disciplines of study.

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

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

Each programme vividly elaborates its nature and promises the outcomes that are to be accomplished by studying the courses. The programmes also state the attributes that they offer to inculcate at the graduation level. A feeling of social justice and harmony are intertwined with ideals pertaining to students' well-being, emotional stability, critical thinking, etc. at the graduation level. In short, each programme equips students with the skills they need for employment, sustainability, and lifelong study. The new B.Com. (Hons.) curriculum will encourage students to turn their inventions into viable business models for the country's economic and social prosperity. By providing students with



practical experience, the planned LOCF intends to improve their understanding of the business world and develop their entrepreneurial talents. The Saurashtra University hopes that the LOCF approach of the B.Com. (Hons.) programme will motivate students to transit from being passive knowledge- seekers to becoming active and aware knowledge-creators.

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

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



**Table 1: Credit Structure for Bachelor of Commerce (B.Com.) – Honours with and without Research**

**Arrangement of Credit Distribution Framework for three/four years Honours/Honours with Research Degree Programme with Multiple Entry and Exit Options for all the institutions:** (As per GR No: KCG/admin/2023-24/0607/kh.1, Sachivalaya, Gandhinagar, Date-11/07/2023)

NCrF Credit Level	Semester	Major (Core)	Minor (Elective)	Multi/Inter-disciplinary	AEC	SEC/ Internship	VAC/ IKS	RP/ OJT	Total Credit per Semester	Qualification/ Certificate
4.5 First Year	I	8	4	4	2	2 (SEC)	2 (IKS)	-	22	UG Certificate
	II	8	4	4	2	2 (SEC)	2 (VAC)	-	22	
1 <sup>st</sup> Year Total Credits		16	8	8	4	4	4	-	44	
Exit 1: Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level										
5.0 Second Year	III	12	-	4	2	2 (SEC)	2 (IKS)	-	22	UG Diploma
	IV	12	4	-	2	2 (SEC)	2 (VAC)	-	22	
2 <sup>nd</sup> Year Total Credits		40	12	12	8	8	8	-	88	
Exit 2: Award of UG Diploma in Major course with 88 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level										
5.5 Third Year	V	12	8	-	-	2 (SEC)	-	-	22	UG Degree
	VI	12	4	-	2	4 (Internship)	-	-	22	
3 <sup>rd</sup> Year Total Credits		64	24	12	10	14	8	-	132	
Award of UG Degree in Major course with 132 credits and Internship in core discipline OR continue with Major and Minor course for the next NCrF credit level										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (OJT)	22	UG Honours Degree
	VIII	12	4	-	-	-	-	6 (OJT)	22	
4 <sup>th</sup> Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours Degree in Major course with total 176 credits										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (RP)	22	UG Honours With research Degree
	VIII	12	4	-	-	-	-	6 (RP)	22	
4 <sup>th</sup> Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours with <i>Research</i> Degree in Major course with total 176 credits										



**Abbreviation:** AEC (Ability Enhancement Course); IKS (Indian Knowledge System); NCrF (National Credit Framework); NSS (National Service Scheme); NCC (National Cadet Corps); NSQF (National Skills Qualification Framework); OJT (On-the-Job Training); SEC (Skills Enhancement Course); RP (Research Project); VAC (Value Added Course), ODL (Open and Distance Learning)

**Table 2: Summary of Course Category and Credit**

<b>Type of Course</b>	<b>Credit 3-Year Course Credit</b>	<b>Credit 4-Year Honours Without Research</b>	<b>Credit 4-Year Honours With Research</b>
Major Course	64	88	88
Minor Course	24	32	32
Multi-disciplinary Course (MDC)	12	12	12
Ability Enhancement Course (AEC)	10	10	10
Indian Knowledge System (IKS) Value-added Course (VAC)	8	8	8
Skill Enhancement Course (SEC)	10	10	10
Internship	4	4	4
	<b>132</b>	<b>164</b>	<b>164</b>
On-the-Job Training (OJT)	-	12	-
Research Project (RP)	-	-	12
	<b>132</b>	<b>176</b>	<b>176</b>



# COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy)

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

Semester - I								
Sr . No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 1	Financial Accounting-1	4	0	4	30	70	100
2	Major 2	Business Accounting – 1	4	0	4	30	70	100
3	Minor 1 (Select Any One)	Business Administration-1	4	0	4	30	70	100
		Business Management – 1	4	0	4	30	70	100
		Banking & Finance-1	4	0	4	30	70	100
		Business Economics-1	4	0	4	50	70	100
		Business Computer Science - 1	4	0	4	20	80	100
		Advance Business Statistics - 1	4	0	4	30	70	100
4	MDC 1 (Select Any One)	Entrepreneurship Development – 1	4	0	4	30	70	100
		Personality Development and Corporate Skills	4	0	4	30	70	100
		Accounting Standard – 1	4	0	4	30	70	100
5	SEC 1 (Select Any One)	Stock Market Operations – 1	2	0	2	15	35	50
		Good Governance	2	0	2	15	35	50
		Mind Management	2	0	2	15	35	50
		Information Technology in Commerce-1	2	0	2	15	35	50
		Introduction of Indian Agriculture Economics -1	2	0	2	15	35	50
6	AEC 1 (Select Any One)	Business English-1	2	0	2	15	35	50
		Gujarati	2	0	2	15	35	50
		Hindi	2	0	2	15	35	50
		Sanskrit	2	0	2	15	35	50
7	VAC 1 (Select Any One)	IKS-1 <b>Important Note:</b> This is a common course for faculty of Arts, Commerce and Science. The course content is uploaded on university website.	2	0	2	15	35	50
<b>TOTAL CREDITS</b>			<b>22</b>					
8	<b>Vocational Course/s</b>		<b>02-04</b>					





# **CURRICULUM**

**For**

**B.COM.**

**Semester – 1**

**NEP-2020**

**(Effective from June - 2023)**





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

Semester - I			
Sr no	Course Type	Subject/Course Structure	Credit
1	Major 1	Financial Accounting-1	4
2	Major 2	Business Accounting - 1	4
3	Minor 1 (Select Any One)	Business Administration – 1	4
		Business Management - 1	
		Banking & Finance - 1	
		Business Economics-1	
		Business Computer Science - 1	
		Advance Business Statistics - 1	
4	MDC 1 (Select Any One)	Entrepreneurship Development-1	4
		Personality Development and Corporate Skills	
		Accounting Standards-1	
5	SEC 1 (Select Any One)	Stock Market operations-1	2
		Good Governance	
		Mind Management	
		Information Technology in Commerce-1	
		Introduction of Indian Agriculture Economics -1	
6	AEC 1 (Select Any One)	Business English 1	2
		Gujarati	
		Hindi	
		Sanskrit	
7	VAC 1 (Select Any One)	Indian Knowledge System 1 <b>Important Note:</b> This is a common course for faculty of Arts, Commerce and Science. The course content is uploaded on university website.	2
<b>TOTAL CREDITS</b>			<b>22</b>
8	<b>Vocational Course/s</b>		<b>02-04</b>



<b>Semester I</b>		<b>Bachelor of Commerce (B. Com)</b>					
<b>Course Title</b>		<b>FINANCIAL ACCOUNTING-1</b>					
<b>Name of Course</b>	<b>Type of Course</b>	<b>Paper Code</b>	<b>Total Teaching Hours</b>	<b>Weekly Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>External Exam. Time</b>
B. Com	Major-1	Major	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>This course aims at equipping the students with the basic principles and concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>Understand Concept of financial accounting, objectives and need of financial accounting;</li> <li>Demonstrate accounting process for various stakeholders;</li> <li>Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm</li> <li>Give accounting treatments in the books of the Consignor and Consignee</li> <li>Prepare joint venture accounts with various methods</li> <li>Give accounting Treatment of joint life policy premium paid by the firm.</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
<b>Units</b>	<b>Title of the Unit and the Topics</b>						<b>No. of Lectures</b>
<b>Unit 1</b>	<b>INTRODUCTION TO FINANCIAL ACCOUNTING</b>						<b>12</b>
	Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP)						

<b>Unit 2.</b>	<b>ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Meaning-Objectives-Reasons of Amalgamation of Partnership Firms</li> <li>- Important accounting issues related to amalgamation</li> <li>- Accounting procedure for amalgamation: <ul style="list-style-type: none"> <li>[A] In the books of Transferor/Old firms</li> <li>[B] In the books of Transferee/New firm</li> </ul> </li> <li>- Amalgamation in the form of Absorption [Method to prepare Business Purchase Account]</li> </ul> <b>Practical Questions</b>	
<b>Unit 3.</b>	<b>CONSIGNMENT ACCOUNTS</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Introduction, Meaning and Features of consignment</li> <li>- Consignment, Sale and Goods sent on Sale or Return</li> <li>- The Process and Different terminologies of consignment</li> <li>- Terms and conditions of Consignment Agreements</li> <li>- Consignment transactions and Ledger Accounts</li> <li>- Accounting treatments in the books of the Consignor and Consignee</li> </ul> <b>Practical Questions</b>	
<b>Unit 4.</b>	<b>ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Introduction, Meaning and Objectives</li> <li>- Classification of liabilities</li> <li>- The order of discharging liabilities in piecemeal distribution of cash</li> <li>- Order/Method of Payment of Cash to Partners: <ul style="list-style-type: none"> <li>(a) Surplus Capital Method (Proportionate Capital Method)</li> <li>(b) Maximum Loss Method</li> </ul> </li> </ul> <b>Practical Questions of both methods</b>	
<b>Unit 5.</b>	<b>JOINT VENTURE ACCOUNTS</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Introduction-</li> <li>- Meaning and characteristics of Joint Venture</li> <li>- Accounting procedure for Joint Venture transactions</li> <li>- Various methods for Joint Venture Accounting <ul style="list-style-type: none"> <li>[A] Recording Joint Venture transactions by only one partner</li> <li>[B] Recording Joint Venture transactions by all partner</li> <li>[C] Joint Venture for goods sending on consignment</li> <li>[D] Independent books for Joint Venture when a separate Joint Bank Accounting is used</li> <li>[E] Memorandum Joint Venture Account</li> </ul> </li> </ul> <b>- Practical Questions</b>	
<b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual Accounting practices of leading corporate houses within and outside India.		
<b>REFERENCES</b>		
<b>Suggested References Books</b> <ol style="list-style-type: none"> <li>1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I &amp; II), Edition 2023, Himalaya Publishing House, Mumbai</li> <li>2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education</li> <li>3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting,</li> </ol>		

Pearson Education.

4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

**Note:** Use the latest edition of the books.

**Other Sources:**

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS  
(With Effect From June, 2023)**

**INTERNAL ASSESSMENT**

NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30

**EXTERNAL ASSESSMENT BY UNIVERSITY** 70 Marks

Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	14
3 OR 3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	14
4 OR 4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	14
5 OR 5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>

Course Title		BUSINESS ACCOUNTING - 1					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Major-2	Major	60	4	30	70	2.5 Hrs.
COURSE OBJECTIVES AND COURSE OUTCOMES:							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>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.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>Know professional persons and their transactions. Prepare final accounts of professional persons under the different methods;</li> <li>Recording transactions and preparing accounts under Hire Purchase System and record accounting treatments under Hire Purchase Trading Account Method;</li> <li>Prepare account current and calculate average due dates;</li> <li>Maintain accounting journal entries for different transactions of replacement accounts and prepare accounts;</li> <li>Prepare voyage account by different voyage related transactions;</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
COURSE CONTENTS:							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	ACCOUNTS OF PROFESSIONAL PERSONS						12
	<ul style="list-style-type: none"> <li>Introduction-Meaning</li> <li>Important accounting terms related to professional persons</li> <li>Accounting system: Cash Basis and Mercantile [Accrual] basis</li> <li>Accounting treatment for Professional Persons' Annual Accounts</li> </ul>						

	<ul style="list-style-type: none"> <li>- <b>Practical Questions</b> relating to Professional Persons such as, <ul style="list-style-type: none"> <li>➤ Solicitors</li> <li>➤ Chartered Accountants</li> <li>➤ Doctors and Medical Practitioners</li> <li>➤ Architectures</li> <li>➤ Engineers</li> <li>➤ Consultants</li> <li>➤ Advocates-Lawyers</li> </ul> </li> </ul>	
<b>Unit 2.</b>	<b>HIRE PURCHASE SYSTEM</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Introduction and Meaning</li> <li>- Concept of Hire Purchase Agreement</li> <li>- Important accounting terms related to hire purchase system;</li> <li>- Difference between Installment system and Hire Purchase system</li> <li>- Accounting treatments under Hire Purchase Equivalent to Cash Price Method <ul style="list-style-type: none"> <li>-Only Brief theoretical explanation of Installment-Interest Suspense Account Method (No Practical of this method)</li> <li>-Only brief theoretical explanation of Hire Purchase Trading Method under Debtors Method and Debtors and stock Method (No Practical of this method)</li> </ul> </li> <li>- <b>Practical Questions</b></li> </ul>	
<b>Unit 3.</b>	<b>ACCOUNT CURRENT AND AVERAGE DUE DATE</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Introduction &amp; meaning of account current</li> <li>- Preparation of Account Current: <ul style="list-style-type: none"> <li>A. Forward Method</li> <li>B. Epoque or Backward Method</li> <li>C. Daily Balance Method</li> </ul> </li> <li>- Introduction &amp; meaning of average due date</li> <li>- Steps involved in calculating average due date</li> <li><b>Practical Questions</b></li> </ul>	
<b>Unit 4.</b>	<b>REPLACEMENT ACCOUNTS</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Introduction &amp; Meaning of Replacement</li> <li>- Concept of Capital-Revenue transactions</li> <li>- Classification of transactions with Examples</li> <li>- Replacement expenditures</li> <li>- Allocation of Replacement expenditures: Revenue-Capital</li> <li>- Accounting Treatments: Journal ledger entry and Accounts</li> <li><b>Practical Questions</b></li> </ul>	
<b>Unit 5.</b>	<b>VOYAGE ACCOUNTING</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Introduction-Meaning- Objectives</li> <li>- Need of Voyage Accounting</li> <li>- Time period of voyage</li> <li>- Special items and Terms</li> <li>- Incomes &amp; Expenses related to voyage</li> <li>- Preparation of Voyage Account</li> <li><b>Practical Questions</b></li> </ul>	
<b>Only practical questions are important for Semester End University Exam.</b> <b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.		

## REFERENCES

### Suggested References

#### Books

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

**Note:** Use the latest edition of the books.

#### Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		
		70 Marks
Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	14
3 OR 3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	14
4 OR 4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	14
5 OR 5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>



Course Title		BUSINESS ADMINISTRATION – 1 (BUSINESS ORGANIZATION)					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-1	Minor	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>The course aims to familiarize the students with the forms of business organisation and contemporary issues.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>Examine the dynamics of the most suitable form of business organisations in different situations.</li> <li>Evaluate the various elements affecting the business environment.</li> <li>Analyse business models for different organisations.</li> <li>Record and report emerging issues and challenges of business organisations.</li> <li>Defend changes in the working pattern of modern organisations.</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	INTRODUCTION						12
	Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business						
Unit 2.	BUSINESS ENTERPRISES						12
	Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.						

<b>Unit 3.</b>	<b>BUSINESS ENVIRONMENT</b>	<b>12</b>
	Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.	
<b>Unit 4.</b>	<b>ENTREPRENEURSHIP: FOUNDING THE BUSINESS</b>	<b>12</b>
	Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in contemporary business environment; Process of entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalization.	
<b>Unit 5.</b>	<b>CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS</b>	<b>12</b>
	Emerging Issues and Challenges; Innovation in Organizational Design; Learning Organizations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalization and Technological innovations.	
<p><b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual Accounting practices of leading corporate houses within and outside India.</p>		
<b>REFERENCES</b>		
<p><b>Suggested References</b></p> <p><b>Books</b></p> <ol style="list-style-type: none"> <li>1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.</li> <li>2. Chhabra, T.N. Business Organisation and Management. Sun India Publications. New Delhi.</li> <li>3. Drucker, P.F. (1954). The Practice of Management. Newyork: Harper &amp; Row.</li> <li>4. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.</li> <li>5. Koontz, H., &amp; Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.</li> <li>6. Singh, B. P., &amp; Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.</li> <li>7. Vasisht N., Rajput N., Business Organisation &amp; Management. Kitab Mahal. Delhi.</li> </ol> <p><b>Note:</b> Use the latest edition of the books.</p> <p><b>Other Sources:</b></p> <ul style="list-style-type: none"> <li>• Digital and online sources relevant to the topics in the course.</li> <li>• Internet Sources</li> <li>• Relevant Journals</li> </ul>		

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		
		70 Marks
Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	14
4 OR 4	THEORY QUE. -4 (From Unit 4) (OR) THEORY QUE. 4 (From Unit 4)	14
5 OR 5	THEORY QUE. -5 (From Unit 5) (OR) THEORY QUE. 5 (From Unit 5)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>

Course Title		BUSINESS MANAGEMENT – 1 (People Management)					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-1	Minor	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an organisation effectively.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>(a) Perform meditation techniques (Brain stilling exercise) for mind management; <ul style="list-style-type: none"> <li>Create a personal development plan for oneself;</li> <li>Demonstrate decision making skills and prepare Time Management framework in real life situations;</li> </ul> </li> <li>Analyse the applicability of People First Strategy in an organisation;</li> <li>Demonstrate team building skills and leadership qualities;</li> <li>Conduct team evaluation and assessment;</li> <li>Demonstrate skills to resolve conflicts in an organisation and lead teams.</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	MANAGING AND EVALUATING ONESELF						12
	Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.						

<b>Unit 2.</b>	<b>MANAGING AND MOTIVATING OTHERS</b>	<b>12</b>
	Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.	
<b>Unit 3.</b>	<b>BUILDING TEAM AND PEER NETWORKS</b>	<b>12</b>
	Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.	
<b>Unit 4.</b>	<b>MANAGING EVALUATION AND ASSESSMENT</b>	<b>12</b>
	Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.	
<b>Unit 5.</b>	<b>LEADING PEOPLE &amp; RESOLVING CONFLICTS</b>	<b>12</b>
	Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organizational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.	
<p><b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.</p>		
<b>REFERENCES</b>		
<p><b>Suggested References Books</b></p> <ol style="list-style-type: none"> <li>1. Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.</li> <li>2. Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing.</li> <li>3. Randall, J., &amp; Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge. Thomson, R., &amp; Thomson, A. (2012). Managing People. Abingdon: Routledge.</li> </ol> <p><b>Note:</b> Use the latest edition of the books.</p> <p><b>Other Sources:</b></p> <ul style="list-style-type: none"> <li>• Digital and online sources relevant to the topics in the course.</li> <li>• Internet Sources</li> <li>• Relevant Journals</li> </ul>		

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		
		70 Marks
Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	14
4 OR 4	THEORY QUE. -4 (From Unit 4) (OR) THEORY QUE. 4 (From Unit 4)	14
5 OR 5	THEORY QUE. -5 (From Unit 5) (OR) THEORY QUE. 5 (From Unit 5)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>

<b>Course Title</b>		<b>BANKING &amp; FINANCE – 1</b>					
<b>Name of Course</b>	<b>Type of Course</b>	<b>Paper Code</b>	<b>Total Teaching Hours</b>	<b>Weekly Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>External Exam. Time</b>
B. Com	Minor-1	Minor	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>To acquaint the students with the Fundamentals of Banking.</li> <li>To Make the students aware of banking business and practices.</li> <li>to give thorough knowledge of banking operations.</li> <li>To enlighten the students regarding the new concepts introduced in the banking system.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ol style="list-style-type: none"> <li>After completion of the course, learners will be able to: Understand about Indian banking system;</li> <li>Gain an in-depth knowledge about the RBI Act, 1934;</li> <li>Know about securitization and reconstruction of financial assets and enforcement of security interest Act, 2002;</li> <li>Explain provisions and legal provisions of prevention of money laundering Act, 2002;</li> <li>Understand in detail credit regulations in India.</li> </ol>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
<b>Units</b>	<b>Title of the Unit and the Topics</b>						<b>No. of Lectures</b>
<b>Unit 1</b>	<b>HISTORY OF BANKING</b>						<b>12</b>
	Origin of the word 'Bank', Meaning and Definition of the Bank Concept. Definition of finance & Scope of banking finance. History Of Indian Banking and Types of banks in India.						
<b>Unit 2.</b>	<b>FUNCTIONS OF COMMERCIAL BANKS</b>						<b>12</b>
	<ul style="list-style-type: none"> <li><b>Primary Functions :</b> Accepting Deposits (Current and Savings Deposits). Time Deposits (Recurring and Fixed</li> </ul>						

	<p>Deposits), Granting Loans and Advances (Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing and Discounting of Bills).</p> <ul style="list-style-type: none"> <li>• <b>Secondary Functions:</b> Agency Functions-Payment and Collection of Cheques, Bills and Promissory notes. Execution of Standing Instructions, acting as a Trustee and Executor., General Utility Functions – Safe Custody, Safe Deposit Vaults, Remittances of Funds, Pension Payments, Acting as a Dealer of Foreign Exchanges.</li> </ul>	
<b>Unit 3.</b>	<b>PROCEDURE FOR OPENING OF BANK ACCOUNT :</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Know your Customer Norms (KYC Norms).</li> <li>• Application Form.</li> <li>• Proof of Residence.</li> <li>• Specimen Signature.</li> <li>• Nomination.</li> <li>• No Frills Account.</li> <li>• Procedure for Operating Deposit Account: Pay-in-Slips, Withdrawal Slips, Issue of Pass Book (Current, Saving or Recurring deposits), Issue of Cheque Book.</li> <li>• Issue of Fixed Deposit Receipts, Premature encashment of FDR, Loan against FDR.</li> <li>• Recurring Deposits, Premature encashment and Loan against Recurring Deposit</li> </ul>	
<b>Unit 4.</b>	<b>CLOSURE OF ACCOUNTS &amp; TYPES OF ACCOUNT HOLDERS.</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>• Closure of Accounts.</li> <li>• Transfer of Accounts to other branches.</li> <li>• Types of Account Holders: (Individual Account Holders) Single or Joint, Illiterate, Minor, Married women, Pardahnasin women, Non-Resident Indian accounts</li> </ul> <p>Types of Account Holders: (Institutional Account Holders) Sole Proprietorship Firm, Partnership Firm, Joint Stock Company, Hindu Undivided Family Business Firm, Clubs, Associations, Societies, Trusts</p>	
<b>Unit 5.</b>	<b>METHODS OF REMITTANCES</b>	<b>12</b>
	Demand Drafts, Banker's Cheques, Mail Transfer, Telegraphic Transfer, Electronic Funds Transfer.	
	Total lecture/hours	<b>60</b>
<p><b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.</p>		



## REFERENCES

### Suggested References Books

1. Practice and Law of Banking –G. S. Gill
2. Banking : Law and Practice –P. N. Varshney
3. Banking : Law and Practice in India – Tannan
4. Banking : Law and practice in India – Maheshwari
5. Banking and Financial system –Vasant Desai
6. Fundamentals of Banking –Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

**Note:** Use the latest edition of the books.

### Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

### EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)

#### INTERNAL ASSESSMENT

NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30

#### EXTERNAL ASSESSMENT BY UNIVERSITY

70 Marks

Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	14
4 OR 4	THEORY QUE. -4 (From Unit 4) (OR) THEORY QUE. 4 (From Unit 4)	14
5 OR 5	THEORY QUE. -5 (From Unit 5) (OR) THEORY QUE. 5 (From Unit 5)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>

Course Title		BUSINESS ECONOMICS					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-1	Minor	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>To familiar the students with various micro economics concepts and their application in the Business decision-making.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>It illustrates how microeconomic concepts can be applied to analyses real life economic situations.</li> <li>The students learn some basic principles of microeconomics and interactions of supply and demand, characteristics of perfect competition, efficiency and welfare.</li> <li>They develop a sense of how the production is distributed among the different factors of production and the demand for inputs.</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	<b>INTRODUCTION</b>						12
	<ul style="list-style-type: none"> <li>Meaning / Definitions of Business Economics</li> <li>Nature and scope of Business Economics</li> <li>Firm and its Objectives</li> <li>Types of Business Decisions</li> </ul>						
Unit 2.	<b>SOME BASIC CONCEPTS</b>						12
	<ul style="list-style-type: none"> <li>The Law of Demand</li> <li>The Law of Supply</li> </ul>						

	<ul style="list-style-type: none"> <li>● Market Equilibrium</li> <li>● Production possibility frontier</li> </ul>	
<b>Unit 3.</b>	<b>PRICE ELASTICITY OF DEMAND</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>● Meaning / Definitions of Price Elasticity of Demand</li> <li>● Types of Price Elasticity of Demand</li> <li>● Factors Affecting Price Elasticity of Demand</li> <li>● Importance of Price Elasticity of Demand</li> </ul>	
<b>Unit 4.</b>	<b>PRODUCTION ANALYSIS</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>● Meaning and Nature of Production Function</li> <li>● Types of Production Function</li> <li>● The Law of variable proportion</li> <li>● The Law of Returns to Scale</li> </ul>	
<b>Unit 5.</b>	<b>COST ANALYSIS</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>● Real cost, opportunity cost and monetary cost</li> <li>● Fixed Cost, Variable Cost and Total Cost</li> <li>● Average Cost, Marginal Cost (Short Run and Long Run)</li> <li>● Use of cost analysis in business</li> </ul>	

**Note:** The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

## REFERENCES

### Suggested References Books

- Vyashthi Arthashastra- Ek Parichay, NCERT, New Delhi
- Micro Economic Theory, H. L. Bhatia
- Micro Economic Theory, M.L. Jhingan
- Managerial Economics, P. L. Mehta
- Economics, Samuelson

**Note:** Use the latest edition of the books.

### Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS**  
(With Effect From June, 2023)

**INTERNAL ASSESSMENT**

NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30

**EXTERNAL ASSESSMENT BY UNIVERSITY**

70 Marks

Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	14
4 OR 4	THEORY QUE. -4 (From Unit 4) (OR) THEORY QUE. 4 (From Unit 4)	14
5 OR 5	THEORY QUE. -5 (From Unit 5) (OR) THEORY QUE. 5 (From Unit 5)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>

Course Title		BUSINESS COMPUTER SCIENCE – 1 (Programming Methodology Using C Language)					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-1	Minor	60	4	20	50+Practical	2.00 Hrs.(Theory) 2.00 Hrs Practical
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>To introduce students to the fundamental concepts of programming using the C language.</li> <li>To enable students to write simple programs using C language.</li> <li>To provide hands-on experience in programming using C language and problem-solving skills.</li> <li>To teach students the importance of structured programming.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>Understand the basic concepts of programming using the C language.</li> <li>Write, compile and execute programs using C language.</li> <li>Understand and apply the concepts of control statement, Library functions in C language.</li> <li>Develop problem-solving skills using C language.</li> <li>Use structured programming techniques to write programs in C language.</li> <li>Analyze and debug simple programs written in C language.</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							

COURSE CONTENTS:		
Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	PROGRAMMING DEVELOPMENT TOOLS:	12
	Flowchart & Algorithm	
Unit 2.	C LANGUAGE BASICS	12
	Structure of C program, Character set, Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, increment/decrement), Expressions and it's evaluation, Data types (integer, char, float, long int)	
Unit 3.	CONSOLE INPUT/OUTPUT	12
	<ul style="list-style-type: none"><li>- I/O Library Functions: printf(), scanf()</li><li>- Format Specifiers: %c, %s, %d, %ld, %f</li><li>- Backslash Codes : \a , \b , \f , \n , \r , \t , \v , \' , \", \? , \\ , \0</li></ul>	
Unit 4.	LIBRARY FUNCTIONS	12
	<ul style="list-style-type: none"><li>- Character I/O functions : getchar(), getch(), getche(), putchar(), putch(), gets(), puts()</li></ul> Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod()	
Unit 5.	CONTROL STATEMENT(WITHOUT NESTING)	12
	Decision Statements: if ... else Looping Statements: for, while, do ... while	
	PRACTICAL	60
	<ul style="list-style-type: none"><li>- Programming Algorithm, Flow Chart And Programming Exercise</li></ul> Exercise Using Unit 1 To 5. (In C Language)	
<p><b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.</p> <p><b>Credit:</b></p> <ul style="list-style-type: none"><li>- 1 lecture = 1 hour = 1 credit and 2 practical = 2 hours = 1 credit</li><li>- Total 60 hours of theory teaching work per semester and additional 60 hours of practical per semester.</li><li>- Theory 4 Hours/week = 4 credits and additional practical 4 hours/week = 2 credits. Total credit is 6.</li></ul> <p><b>Examination:</b></p> <ul style="list-style-type: none"><li>- Theory Examination - Total marks 70 (50 marks of university examination and 20 marks of internal).</li><li>- University examination: 2 Hours</li><li>- Practical Examination - Total Marks 30 (No Internal Marks). University Examination: 2 Hours</li></ul>		

**Passing Standard:**

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

**REFERENCES****Suggested References****Books**

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

**Note:** Use the latest edition of the books.

**Other Sources:**

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS**  
**(With Effect From June, 2023)**
**INTERNAL ASSESSMENT**

NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	20

**EXTERNAL ASSESSMENT BY UNIVERSITY**

80 Marks

Ques. No.	Particulars	Marks
1 OR 1	QUE. -1 (From Unit 1) (OR) QUE. 1 (From Unit 1)	10
2 OR 2	QUE. -2 (From Unit 2) (OR) QUE. 2 (From Unit 2)	10
3 OR 3	QUE. -3 (From Unit 3) (OR) QUE. 3 (From Unit 3)	10
4 OR 4	QUE. -4 (From Unit 4) (OR) QUE. 4 (From Unit 4)	10
5 OR 5	QUE. -5 (From Unit 5) (OR) QUE. 5 (From Unit 5)	10
	Marks	50
	Total Marks of Practical and Viva Examination	30
	<b>Total Marks</b>	<b>100</b>

Course Title		ADVANCE BUSINESS STATISTICS - 1					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-1	Minor	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>To collected data in terms of experimental designs and statistical surveys.</li> <li>Organizing and summarizing the data.</li> <li>Analyzing the data and drawing conclusions from it</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>Examine and understand the various descriptive properties of statistical data.</li> <li>Solve applied problems in differential and integral calculus;</li> <li>Differentiate between various sampling techniques</li> <li>Analyse the underlying relationships between the variables to use simple regression Models.</li> <li>Examine and apply index numbers to real life situations.</li> <li>To learn rigorous development of statistics that emphasizes the definition and study of numerical measures that describes population variables</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	DISPERSION AND SKEWNESS						12
	<ul style="list-style-type: none"> <li>Measurement of Dispersion</li> <li>Coefficient of variation</li> <li>Variance</li> <li>Measurement of skew ness               <ol style="list-style-type: none"> <li>Method of Karl Pearson's</li> <li>Method of Bowley</li> </ol> </li> </ul> <p>Examples</p>						



<b>Unit 2.</b>	<b>INDEX NUMBER</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Meaning And Definition of Index Number</li> <li>- Uses And Limitation of Index Number</li> <li>- Construction Of Wholesale Price Index Number</li> <li>- Method of Calculation of Index Numbers (Laspeyre's , Paasche's , Fisher )</li> <li>- Two Main Tests of Index Numbers</li> <li>- Aggregate Expenditure and Family Budget Method</li> </ul> <p>Examples</p>	
<b>Unit 3.</b>	<b>SAMPLING</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Idea Of Population and Sample</li> <li>- Advantages Of Sampling and Limitation of Sampling</li> <li>- Characteristics Of Good Sample</li> <li>- With And Without Replacement Sampling</li> <li>- Sampling And Non-Sampling Errors</li> <li>- Sampling Method               <ol style="list-style-type: none"> <li>1. Simple Random Sampling</li> <li>2. Stratified Random Sampling</li> </ol> </li> </ul> <p>Drawing of All possible random samples of given size (Two or Three) from a population (with and without Replacement)</p> <ul style="list-style-type: none"> <li>- Calculation of variance of simple random sample mean, stratified sample mean (Two or three Strata)</li> </ul> <p>Examples</p>	
<b>Unit 4.</b>	<b>LINEAR CORRELATION</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Meaning and Definition</li> <li>- Types of correlation</li> <li>- Methods for correlation               <ol style="list-style-type: none"> <li>1. Scatter Diagram method</li> <li>2. Karl Pearson's method</li> <li>3. Spearman's Rank method</li> </ol> </li> <li>- Probable Error and standard error of coefficient of correlation</li> <li>- Coefficient of correlation Bivariate frequency distribution</li> <li>- Examples</li> </ul>	
<b>Unit 5.</b>	<b>LINEAR REGRESSION</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- Meaning and Definition of Regression</li> <li>- Properties Of Regression Co-efficient</li> <li>- Relation Between Correlation and Regression Co-Efficient</li> <li>- Two Lines of Regressions</li> <li>- Regression Coefficients from Bivariate Frequency Distribution</li> <li>- Examples</li> </ul>	
<p><b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.</p>		

## REFERENCES

### Suggested References

#### Books

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

**Note:** Use the latest edition of the books.

#### Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

## EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)

### INTERNAL ASSESSMENT

NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	30

### EXTERNAL ASSESSMENT BY UNIVERSITY 70 Marks

Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	14
3 OR 3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	14
4 OR 4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	14
5 OR 5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>

Course Title		ENTERPRENEURSHIP DEVELOPMENT-1					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	MDC-1	MDC	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to: To make the students aware about the business environment to create entrepreneurial awareness among students. To motivate students to make their mind set for taking up entrepreneurship as career.</p> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Define and understand the key concepts of entrepreneurship.</li> <li>• Understand the nature of entrepreneurship and the entrepreneurial process.</li> <li>• Develop the skills necessary to start and manage a business.</li> <li>• Apply entrepreneurial principles to other areas of life.</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	INTRODUCTION						12
	Meaning, definitions and features of entrepreneur > Basic function of entrepreneur: reference to leadership, Innovation, Risk-Bearing. > Emergence and development of Entrepreneurial class in World						
Unit 2.	ENTREPRENEURIAL CLASS IN INDIA						12
	Emergence and development of Entrepreneurial class in India > Causes of inadequate development of Entrepreneurial class in India > Remedial suggestions for development of Entrepreneurial class in India						

<b>Unit 3.</b>	<b>THEORIES OF ENTREPRENEURSHIP'S</b>	<b>12</b>
	Innovation Theory > Achievement-motivation Theory > Social Change Theory > Economic Theories in Brief	
<b>Unit 4.</b>	<b>ENTREPRENEURSHIP</b>	<b>12</b>
	Meaning and definitions of Entrepreneurship > Features of Entrepreneurship > Factors of Entrepreneurship	
<b>Unit 5.</b>	<b>SOCIAL RESPONSIBILITIES AND ACCOUNTABILITY</b>	<b>12</b>
	Responsibility to employees > Responsibility to other business and voluntary organizations > Responsibility to Investors > Responsibility to customers	
<p><b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.</p>		
<b>REFERENCES</b>		
<p><b>Suggested References</b></p> <p><b>Books</b></p> <ol style="list-style-type: none"> <li>1. Entrepreneurship - Hisrich &amp; Peters</li> <li>2. Entrepreneurship Megabucks - Siner A David</li> <li>3. Entrepreneurship - New Venture Creation - Holt</li> <li>4. Venture Capital - The Indian Experiences - J. M. Pandey</li> <li>5. Project Preparation, Appraisal and Implementation P. Chandra</li> </ol> <p><b>Note:</b> Use the latest edition of the books.</p> <p><b>Other Sources:</b></p> <ul style="list-style-type: none"> <li>• Digital and online sources relevant to the topics in the course.</li> <li>• Internet Sources</li> <li>• Relevant Journals</li> </ul>		

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		
		70 Marks
Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	14
4 OR 4	THEORY QUE. -4 (From Unit 4) (OR) THEORY QUE. 4 (From Unit 4)	14
5 OR 5	THEORY QUE. -5 (From Unit 5) (OR) THEORY QUE. 5 (From Unit 5)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>

Course Title		PERSONALITY DEVELOPMENT AND CORPORATE SKILLS					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	MDC-1	MDC	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>The course aims to provide in-depth information about personalities. It will help the learner gain a better understanding about those around.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>Gather a detailed understanding about personality development, personality traits, types etc.</li> <li>Learn their personality better and understand the stages of personality development and enhance their self-esteem.</li> <li>Apprehend methods and ways to improve one's interpersonal relationship with those around them for better growth and opportunities.</li> <li>Explain attitudes better and learn about negative and positive attitudes.</li> <li>Learn about various skills for employability to enhance personality.</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	INTRODUCTION TO PERSONALITY						12
	Definition of Personality, Pillars of personality, Self-Introspection, Self- Assessment, Self-Appraisal, Self-Development and Self Interrogation						
Unit 2.	A NEW APPROACH TO SELF IDENTIFICATION AND SELF ASSESSMENT						12
	Introduction, Self-Centric Process, Self-Belief System, Self-Concept System, Scale						

	of Assessment, Self-Qualifying Factors, Self-Identification Matrix, Packaging of Self Identity	
<b>Unit 3.</b>	<b>INTERPERSONAL RELATIONSHIPS</b>	<b>12</b>
	Define Interpersonal Relationships, Nature and Scope of Interpersonal Relationships, difference between aggressive, submissive and assertive Behaviours, Lateral thinking, Enhancing Interpersonal Skills to improve relationships.	
<b>Unit 4.</b>	<b>APPROACHES OF DEVELOPMENT</b>	<b>12</b>
	Concept, Significance, Factors affecting attitudes; Positive attitude, Advantages, Negative attitude, Disadvantages, Ways to develop positive attitude, Carl Jung's contribution to personality development, theories of attitude	
<b>Unit 5.</b>	<b>EMPLOYABILITY &amp; DEVELOPING PERSONALITY</b>	<b>12</b>
	Skills enhancing Personality; Body language, Problem-solving, Conflict and Stress Management, Decision-making skills, Time management and Goal Setting; Setting Smart Goals; Employability Quotient; Resume building- The art of participating in Group Discussion, Preparing for interview	

**Note:** The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

## REFERENCES

### Suggested References

#### Books

1. Enhance your employability: A Practical manual to career planning, interview process and group discussion- Dr. V. K Verma & Prof. N. K Chadha.
2. Understanding Psychology: By Robert S Feldman. ( Tata McGraw Hill Publishing).
1. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
2. Effective Business Communication – H.Murphy.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Hurlock Elizabeth B Personality Development Tata McGraw Hill New Delhi.
5. Mcgrath Eh Basics Management Skills For All Printish Hall Of India Pvt Ltd New Delhi.
6. Mitra Barun(2016). Personality development and soft Skills.Oxford University Press.
7. Personality Development and Career management: By R.M.Onkar (S Chand Publications).
8. Personality Development and Career management: By R.M.Onkar (S Chand Publications).
9. Seven Habits Of Highly Effective People – Stephen Covey.

10. Social Psychology: By Robert S Feldman. ( Tata McGraw Hill Publishing.  
11. Three Basic Managerial Skills For All – Hall Of India Pvt Ltd New Delhi.

**Note:** Use the latest edition of the books.

**Other Sources:**

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

**EVALUATION SCHEME AND DISTRIBUTION OF MARKS  
(With Effect From June, 2023)**

**INTERNAL ASSESSMENT**

NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30

**EXTERNAL ASSESSMENT BY UNIVERSITY**

70 Marks

Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	14
4 OR 4	THEORY QUE. -4 (From Unit 4) (OR) THEORY QUE. 4 (From Unit 4)	14
5 OR 5	THEORY QUE. -5 (From Unit 5) (OR) THEORY QUE. 5 (From Unit 5)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>



Course Title		ACCOUNTING STANDARD-1					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	MDC-1	MDC	60	4	30	70	2.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to: Accounting standards are required to bring uniformity in accounting methods by proposing standard treatments to the accounting issue.</p> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>To discuss the existing accounting theory practices to obtain a better understanding of them.</li> <li>To discuss the financial position, changes in financial position, performance of entities which is very important for the purpose of economic decision making.</li> <li>To identify the transparency, reliability, consistency and comparability of financial statements.</li> <li>To know the reliability and comparability that a reporting entity provides regarding acquisition and consolidations.</li> <li>To compare and understand the differences in the financial reporting across the globe</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	<b>INTRODUCTION OF AS &amp; IFRS</b>						<b>12</b>
	Accounting Standard: Introduction, Meaning, Need of Accounting Standard, Objectives of Accounting Standard, Accounting Standard Board (ASB), Process of formulation of Accounting Standards, Applicability of Accounting Standards. IFRS: Meaning, Concept, Need, Key Features, Objectives, Importance & Limitations, Difference between Ind As & IFRS						12

<b>Unit 2.</b>	<b>ACCOUNTING STANDARD 1, 2 &amp; 3</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- AS 1 : Disclosure of Accounting Policies</li> <li>- AS 2 : Valuation of Inventories</li> <li>- AS 3 : Cash Flow Statements</li> </ul> Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
<b>Unit 3.</b>	<b>ACCOUNTING STANDARD 4, 5 &amp; 7</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>-AS 4 : Contingencies and Events Occurring After Balance Sheet Date</li> <li>-AS 5 : Net profit or Loss for the period, Prior Period Items and Changes in Accounting Policies</li> <li>-AS 7 : Construction Contracts</li> </ul> Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
<b>Unit 4.</b>	<b>ACCOUNTING STANDARD 9, 10 &amp; 11</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- AS 9 : Revenue Recognition</li> <li>- AS 10 : Property, Plant and Equipment</li> <li>- AS 11 : The Effects of Changes in Foreign Exchange Rates</li> </ul> Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
<b>Unit 5.</b>	<b>ACCOUNTING STANDARD 12 13 &amp; 14</b>	<b>12</b>
	<ul style="list-style-type: none"> <li>- AS 12 : Accounting for Government Grants</li> <li>- AS 13 : Accounting for Investments</li> <li>- AS 14 : Accounting for Amalgamations</li> </ul> Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
<b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.		
<b>REFERENCES</b>		
<b>Suggested References Books</b> <ol style="list-style-type: none"> <li>1.Kenneth S. Most, "Accounting Theory", Ohio Grid Inc.</li> <li>2. JawaharLal, "Corporate Financial Reporting: Theory and Practice" Taxman, 2nd Ed.</li> <li>3. Vijay Kumar, M.P, "First Lesson on Accounting Standards", Snowwhite.</li> <li>4. Glautier, H.W.E. And Undordown, B. "Accounting Theory and Practice" (Arnold Heinemann).</li> </ol> <b>Note:</b> Use the latest edition of the books. <b>Other Sources:</b> <ul style="list-style-type: none"> <li>• Digital and online sources relevant to the topics in the course.</li> <li>• Internet Sources</li> <li>• Relevant Journals</li> </ul>		

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS</b> <b>(With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-10, MCQ Test-05, Assignments-10, Attendance-05	30
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		70 Marks
Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	14
4 OR 4	THEORY QUE. -4 (From Unit 4) (OR) THEORY QUE. 4 (From Unit 4)	14
5 OR 5	THEORY QUE. -5 (From Unit 5) (OR) THEORY QUE. 5 (From Unit 5)	14
	Marks	70
	<b>Total Marks</b>	<b>100</b>

Course Title		STOCK MARKET OPERATIONS-1					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	SEC-1	SEC	30	2	15	35	1.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to: The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.</p> <ul style="list-style-type: none"> <li>•</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Explain the basic concept of securities market;</li> <li>• Practice trading on stock market;</li> <li>• Analyse the legal framework of securities market;</li> <li>• Explain different segment of Stock Exchange;</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1.	<b>PRIMARY MARKET</b>						<b>15</b>
	Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India. Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.						
Unit 2.	<b>SECONDARY MARKET</b>						<b>15</b>
	Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.						
	<b>Total Lectures/Hours</b>						<b>30</b>

**Note:** The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

## REFERENCES

### Suggested References Books

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

**Note:** Use the latest edition of the books.

### Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

## EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect from June, 2023)

### INTERNAL ASSESSMENT

NO	Particulars	Marks
	Mid-Sem Exam-05, MCQ Test-05, Assignments-05	15

### EXTERNAL ASSESSMENT BY UNIVERSITY

35 Marks

Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	7
	Marks	35
	<b>Total Marks</b>	<b>50</b>

Course Title		GOOD GOVERNANCE					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	SEC-1	SEC	30	2	15	35	1.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>The course aims to equip the learners to understand and analyse the movement from Government to Governance. The course also aims to nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>Participate in public forum to share their ideas and suggestions on Governance and Policy-making;</li> <li>File an application for RTI online;</li> <li>Analyse the significance of GeM for buyers and sellers;</li> <li>Interpret the key learnings from the case studies on Insider Trading;</li> <li>Present report on significance of E-Governance in Education Sector;</li> <li>Analyse and interpret case studies on role of ICT in Governance;</li> <li>Prepare an appraisal report about the functioning of institutions like: educational institutions, health care centers, public utility, local self-government- Panchayati Raj Institutions, Anganawadi, etc.</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	<b>INTRODUCTION GOOD GOVERNANCE: ISSUES AND CHALLENGES IN INDIA</b>						<b>10</b>
	<b>Governance:</b> Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Forms of public accountability and Redressal of public grievances with special						

	reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance. Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.	
<b>Unit 2.</b>	<b>ICT IN GOVERNANCE: CONCEPT AND SIGNIFICANCE</b>	<b>15</b>
	From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.	
	<b>Total Lectures/Hours</b>	<b>30</b>

**Note:** The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

## REFERENCES

### Suggested Reference Books

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

**Note:** Use the latest edition of the books.

### Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-05, MCQ Test-05, Assignments-05	15
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		
		35 Marks
Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	07
	Marks	35
	<b>Total Marks</b>	<b>50</b>



Course Title		MIND MANAGEMENT					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	SEC-1	SEC	30	2	15	35	1.5 Hrs.

## COURSE OBJECTIVES AND COURSE OUTCOMES:

**Course Objectives:** On successful completion of the course, the students will be able to:

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

**Course Outcomes:** On successful completion of the course, the students will be able to:

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

**Teaching Pedagogy:** Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

## COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	<b>INTRODUCTION TO MIND MANAGEMENT AND MINDFULNESS</b>	<b>15</b>
	Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali. Emotional turmoil (Anger, Jealousy, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work. Mind and Stress, Components and Benefits of Mindfulness, Mindfulness Vs. Meditation; Energy Centers in the body. Tools for reducing Stress: Yoga, Pranayama, Meditation, other Breathing Techniques. Different types of Meditation. Time Management, Anger Management. <b>Mind:</b> Doorway between Consciousness and Creation.	
Unit 2.	<b>INTELLIGENCES OF EFFECTIVE PEOPLE</b>	<b>15</b>
	<b>Del Pe's 5 Types of Intelligences:</b> Instinctive, Emotional, Concrete Mental, Abstract Mental, Spiritual Intelligence. Concept of Right	

	Brain and Left Brain. <b>Gardner's Model of Multiple Intelligence:</b> Naturalist, Musical, Logical-Mathematical, Existential, Interpersonal, Bodily-Kinesthetic, Linguistic, Intra-personal, Spatial. <b>Techniques of understanding Competencies:</b> Psychometric Testing. Enhancing Intelligence Quotient by activating Chakras.	
	<b>Total Lectures/Hours</b>	<b>30</b>
<p><b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.</p>		
<b>REFERENCES</b>		
<p><b>Suggested Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Knight, S. (2009). NLP at Work: The Essence of Excellence. Boston: Nicholas Brealey Publishing.</li> <li>2. Murphy, J. (2015). The Power of Your Subconscious Mind. Delhi: Fingerprint! Publishing.</li> <li>3. Zohar, D. (2012). Spiritual Intelligence: The Ultimate Intelligence. London: Bloomsbury Paperbacks.</li> </ol> <p><b>Note:</b> Use the latest edition of the books.</p> <p><b>Other Sources:</b></p> <ul style="list-style-type: none"> <li>• Digital and online sources relevant to the topics in the course.</li> <li>• Internet Sources</li> <li>• Relevant Journals</li> </ul>		

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-05, MCQ Test-05, Assignments-05	15
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		
		35 Marks
Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	07
	Marks	35
	<b>Total Marks</b>	<b>50</b>

Course Title		INFORMATION TECHNOLOGY IN COMMERCE-1					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	SEC-1	SEC	30	2	15	35	1.5 Hrs.

## COURSE OBJECTIVES AND COURSE OUTCOMES:

**Course Objectives:** On successful completion of the course, the students will be able to:

- To provide an overview of the fundamental concepts of computer basics, memory, I/P & O/P devices, number system.
- To enable students to understand the basic principles of computer operation and dataprocessing.
- To familiarize students with the various components of a computer system and their functions.

**Course Outcomes:** On successful completion of the course, the students will be able to:

- Understand the fundamental concepts of computer basics, memory, I/P & O/P devices, number system.
- Identify and describe the various components of a computer system and their functions.
- 

**Teaching Pedagogy:** Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

## COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	COMPUTER BASICS	15
	<ul style="list-style-type: none"> <li>• Definition of computer,</li> <li>• Block Diagram of Computer,</li> <li>• Characteristics of computer.</li> <li>• Generations of computer.</li> <li>• Types of Computer Analog computer. Digital computer Mini, Micro, Mainframe. Super, Hybrid computer</li> </ul> Types of Memory: RAM, ROM, PROM, EPROM, EEPROM	

<b>Unit 2.</b>	<b>STORAGE, INPUT &amp; OUTPUT DEVICES</b>	<b>15</b>
	<ul style="list-style-type: none"> <li>Storage Devices: Floppy Disk, Hard Disk, CD. DVD. Pen drive, MEMORY CARD, Cloud Storage</li> <li>Input Devices: Key board, Mouse, Scanner, MICR. Micro Phone, Barcode Reader, Touch Screen</li> <li>Output Devices : Visual Display Unit: CRT, LCD, Printers Impact(Daisy Wheel, Dot Matrix Printer), Non-Impact ( Ink-Jet. Laser)</li> </ul>	
	Total Lectures/Hours	<b>30</b>

## REFERENCES

### Suggested References

#### Books

- Computer Fundamentals by P.K.Sinha
- Fundamental of IT for BCA–By S.Jaiswal

**Note:** Use the latest edition of the books.

#### Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

## EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)

### INTERNAL ASSESSMENT

NO	Particulars	Marks
	Mid-Sem Exam-05, MCQ Test-05, Assignments-05	15

### EXTERNAL ASSESSMENT BY UNIVERSITY

35 Marks

Ques. No.	Particulars	Marks
1 OR 1	Questions from Unit-1	14
2 OR 2	Questions from Unit-2	14
3 OR 3	Questions from Unit-1 or Questions from Unit-2	07
	Marks	35
	<b>Total Marks</b>	<b>50</b>

<b>Course Title</b>		<b>INTRODUCTION OF INDIAN AGRICULTURE ECONOMICS -1</b>					
<b>Name of Course</b>	<b>Type of Course</b>	<b>Paper Code</b>	<b>Total Teaching Hours</b>	<b>Weekly Credits</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>External Exam. Time</b>
B. Com	SEC-1	SEC	30	2	15	35	1.5 Hrs.
<b>COURSE OBJECTIVES AND COURSE OUTCOMES:</b>							
<p><b>Course Objectives:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• The Objectives of the course is to familiarize student with policy issue that are relevant to Indian Agricultural Economics sand enable them to analyze the issues</li> <li>• Expose the students to production economics principles and their applications.</li> <li>• Train the students in production economics tools for agricultural decision making</li> </ul> <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> <li>• Able to acquire knowledge and analytical skills in addressing the issues of agricultural marketing.</li> <li>• Enhancing expertise in improving the performance of the marketing institutions and the players in marketing of agricultural commodities.</li> <li>•</li> </ul>							
<p><b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.</p>							
<b>COURSE CONTENTS:</b>							
<b>Units</b>	<b>Title of the Unit and the Topics</b>						<b>No. of Lectures</b>
<b>Unit 1</b>	Agricultural and Economic Development						<b>15</b>
	Meaning of Agricultural Economics - Characteristics (Nature), Importance of Agricultural sector in Indian Economy, Green Revolution in India						

<b>Unit 2.</b>	Agricultural Production, Productivity and price	<b>15</b>
	Causes for low productivity in Indian Agriculture - Remedial steps to increase productivity, Price stability of agriculture product - Meaning and importance - Essentiality – Objectives, Reasons for price uncertainty of agriculture product, Trade condition between agriculture and non-agriculture field	
	Total Lectures/Hours	<b>30</b>

## REFERENCES

### Suggested References

#### Books

- Dantwala M.L. et al. (1991) Indian Agricultural Development since independence, Oxford & IBM, New Delhi.
- Gulati A. & T. Kelly (1999) Trade liberalization and Indian Agriculture, Oxford, University Press New Delhi.
- Joshi P.C. (1975) Land Reforms in India, Trends & Prospects, Allied Publishers, New Delhi.
- Kahlo A.S. and Tyagi D.S. (1983), Agriculture Price Policy in India, Allied publishers, New Delhi.
- Rao C.H. Hanymantha (1975), Agricultural growth, Rural Poverty and Environment Degradation in India, Oxford University Press, New Delhi.
- Reserve Bank of India, Rep/t on Currency and Finance (Annual), Mumbai.
- Rudra A. (1982), Indian agricultural economics, Myths and Reality, Allied Publishers New Delhi.
- Saini, G.R. (1979), Farm, Size, Resource Use Efficiency and Income distribution, Allied Publishers, New Delhi.

**Note:** Use the latest edition of the books.

#### Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS</b> <b>(With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-05, MCQ Test-05, Assignments-05	15
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		
		35 Marks
Ques. No.	Particulars	Marks
1 OR 1	Questions from Unit-1	14
2 OR 2	Questions from Unit-2	14
3 OR 3	Questions from Unit-1 or Questions from Unit-2	07
	Marks	35
	<b>Total Marks</b>	<b>50</b>

Course Title		BUSINESS ENGLISH 1					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	AEC-1	AEC	30	2	15	35	1.5 Hrs.

## COURSE OBJECTIVES AND COURSE OUTCOMES:

**Course Objectives:** On successful completion of the course, the students will be able to:

- To develop an ability in students for comprehending literary text with critical perspectives.
- To enhance the skill of English as a language in students with a view to develop proficiency in English aiming employability.
- To strengthen English language through grammar and composition practices.
- To apply analytic thought to a body of knowledge
- To make students participate/conduct discussion and debate.

**Course Outcomes:** On successful completion of the course, the students will be able to:

- The students will be able to demonstrate the skills that enable them to comprehend the literary text with critical thinking
- They will be able to develop proficiency in English aiming employability.
- They will strengthen their grammar skill.
- They will develop power of understanding the passage critically.
- They will participate and conduct discussion and debate.

**Teaching Pedagogy:** Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

## COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	Short Stories and idioms and Phrases	15
	<b>(A )Short Stories:</b> <ol style="list-style-type: none"> <li>1. The Doctor's Word by R.K. Narayan</li> <li>2. Ratan Tata</li> <li>3. Why a Startup need to find Its Customers first by Pranav Jain</li> </ol> <b>(B) Idioms and Phrases:</b> A List of 40 idioms and Phrases is attached	
Unit 2.	Grammar and Composition	15



	<b>(A) Grammar</b> <ul style="list-style-type: none"> <li>Parts of Speech</li> <li>Articles</li> </ul> <b>(B) Composition</b> <ul style="list-style-type: none"> <li>Preparing a CV</li> <li>Writing Paragraph</li> </ul>	
	Total Lectures/Hours	<b>30</b>

## REFERENCES

### Suggested References

1. The Doctor's Word by R.K. Narayan  
<https://archive.org/details/MyDaysR.K.Narayan>
2. Ratan Tata  
<https://tradebrains.in/ratan-tata-story/>
3. Why a Startup need to find Its Customers first by Pranav Jain  
<https://www.entrepreneur.com/en-in/starting-a-business/overcome-this-grave-mistake-and-ensure-guaranteed-success/327761#:~:text=they%20lack%20customers.-,In%20the%20initial%20phase%20of%20a%20startup%2C%20before%20any%20sales,product%20fulfils%20a%20real%20need.>

### EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)

#### INTERNAL ASSESSMENT

NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	15

#### EXTERNAL ASSESSMENT BY UNIVERSITY 35 Marks

Ques. No.	Particulars	Marks
1	(A) Answer the following Questions in Brief (2/3) (B) Write Short Note (1/2) (From Unit-1 (A))	(07) (07)
2	(A) Identify the underlined Parts of Speech from the following sentences. (5/7) (From Unit-2 (A)) (B) Fill in the blanks with appropriate articles (5/7) (From Unit-2 (A)) (C) Prepare a CV for the post of a/an_____ (1/2) (From Unit-2 (B))	(05) (05) (04)
3	(A) Write a paragraph. (1/2) (From Unit-2:B) (B) Give meaning of the following idioms & Phrases. (4/6)	(05) (02)

	(From Unit-1(B))	
	Marks	35
	<b>Total Marks</b>	<b>50</b>

## Books

1. Murphy's English Grammar. Cambridge University Press
2. Thomson and Martinet. A Practical English Grammar, 4<sup>th</sup> edi. Oxford University Press
3. Redman, Stuart. 1997, English Vocabulary in Use: Pre-intermediate and Intermediate. Cambridge University Press
4. Jones Daniel. English Pronouncing Dictionary, Cambridge University Press

**Note:** Use the latest edition of the books.

## Other Sources:

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

## LIST OF IDIOMS AND PHRASES:

1. A blessing in disguise
2. A piece of cake
3. A wolf in sheep's clothing
4. Add fuel to the fire
5. Back seat driver
6. Between a Rock and a Hard place
7. By hook or by crook
8. Call a spade a spade
9. Every cloud has a silver lining
10. Go the extra mile
11. Last but not least
12. A Penny Saved Is A Penny Earned:
13. Cry Over Spilt Milk
14. Great Minds Think Alike
15. Let Sleeping Dogs Lie
16. Never Bite The Hand That Feeds You
17. Read Between the Lines
18. Look Before You Leap
19. Cry For the Moon
20. Spread like wild fire
21. To bell the cat
22. A hard nut to crack
23. Let the cat out of the bag
24. Kill two birds with one stone
25. At a snail's pace
26. To build castles in the air

27. Crocodile tears
28. All that glitters are not gold
29. Actions speak louder than words
30. Better late than never
31. Ignorance is bliss
32. Ball is in Your Court
33. A picture paints a thousand words
34. Rome was not built in a day
35. Bird in the hand is worth two in the bush
36. Beat around the bush
37. Catch someone red-handed
38. Grass is always greener on the other side
39. Judge a book by its cover
40. Pass with flying colours

### **Suggested Titles for Paragraph**

1. Describe your favourite movie/place/personality/web series/sportsman/book/teacher
2. Plastic free India
3. Digital India
4. Digital Pollution
5. College life vs school life
6. Mobile it's pros and cons
7. Internet
8. Artificial Intelligence
9. Contribution of youth for Nation building
10. Stay fit stay healthy

Course Title		GUJARATI (Gujarati padya Swaroopno abhyas)					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	AEC-1	AEC	30	2	15	35	1.5 Hrs.
COURSE OBJECTIVES AND COURSE OUTCOMES:							
<b>Course Objectives:</b> On successful completion of the course, the students will be able to: <ul style="list-style-type: none"><li></li></ul>							
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to: <ul style="list-style-type: none"><li></li></ul>							
Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.							
COURSE CONTENTS:							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	કાવ્ય સ્વરૂપનો પ્રાથમિક પરિચય						15
	કાવ્ય સ્વરૂપનો પ્રાથમિક પરિચય ગીત,ગઝલ ,સોનેટ						
Unit 2.	કાવ્યની પ્રયુક્તિઓ /પ્રતિક-પુરા કલ્પન						15
	૧ વૈષ્ણવજન તો તેને કહીએ - નરસિંહ મહેતા ૨ શ્યામ રંગ સમીપે - દયારામ ૩ ગુજરાત મોરી મોરી રે -ઉમાશંકર જોશી ૪ મનપાંચમના મેળામાં -રમેશ પારેખ ૫ સભાપાત્રતાની ગઝલ -સ્નેહી પરમાર						
	Total Lectures/Hours						30
<b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.							

## REFERENCES

### Suggested References

#### Books

ક્રમ	ગ્રંથ	લેખક - પ્રકાશક
૧	ગુજરાતી સાહિત્યનો ઇતિહાસ	ગુજરાતી સાહિત્ય પ્રકાશન
૨	ગુજરાતી સાહિત્યનો ઇતિહાસ	ગુજરાતી સાહિત્ય પરિષદ
૩	સમગ્ર કવિતા	ઉમાશંકર જોશી
૪	ગુજરાતી કવિતાનો આસ્વાદ	સુરેશ જોશી
૫	ઉમાશંકર જોશી	હરીન્દ્ર દવે
૬	પ્રશિષ્ટ ગુજરાતી કાવ્ય ઝલક	સં. ચંદ્રકાંત શેઠ
૭	ગુજરાતી કવિતાનો આસ્વાદ	સુરેશ જોશી
૮	કાવ્યલોક	જયંત પાઠક
૯	એકાંતની સભા	જગદીશ જોશી
૧૦	કાવ્યપ્રયાગ	વેણીભાઈ પુરોહિત
૧૧	કવિ અને કવિતા	સુરેશ દલાલ
૧૨	ગુજરાતી સાહિત્યનો ઇતિહાસ	ગુજરાતી સાહિત્ય પ્રકાશન
૧૩	ગુજરાતી સાહિત્યનો ઇતિહાસ	ગુજરાતી સાહિત્ય પરિષદ
૧૪	સમગ્ર કવિતા	ઉમાશંકર જોશી
૧૫	આપણા ખંડકાવ્યો	ધીરુ પરીખ
૧૬	સત્તર સાહિત્ય સ્વરૂપો	પ્રસાદ બ્રહ્મભટ્ટ
૧૭	સ્વરૂપ સાન્નિધાન	સુમન શાહ
૧૮	છંદ અને અલંકાર	દક્ષેશ ઠાકોર
૧૯	અર્વાચીન કવિતા	સુંદરમ

૨૦	ખંડકાવ્ય સ્વરૂપ અને વિકાસ	ચિનુ મોદી
૨૧	ગુજરાતી સાહિત્યનો ઇતિહાસ ૩-૪-૫`	ગુજરાતી સાહિત્ય પરિષદ
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**Note:** Use the latest edition of the books.

**Other Sources:**

- Digital and online sources relevant to the topics in the course.
- Internet Sources
- Relevant Journals

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Mid-Sem Exam-05, MCQ Test-05, Assignments-05	15
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		35 Marks
Ques. No.	Particulars	Marks
<b>Q.1</b>	(A) Answer the following Questions in Brief (2/3)	(07)
	(B) Fill in the Blanks/One liner questions/MCQs (7/9)	(07)
	(From Unit-1)	
<b>Q.2</b>	(A) Answer the following Questions in Brief (2/3)	(07)
	(B) Fill in the Blanks/One liner questions/MCQs (7/9)	(07)
	(From Unit-2)	
<b>Q.3</b>	Write Short Notes. (2/4)	(07)
	(Two Short Notes from Unit-1 and 2 Short Notes from Unit-2)	
	<b>Total Marks</b>	<b>50</b>

Course Title		HINDI (कम्प्यूटर और हिन्दी)					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	AEC-1	AEC	30	2	15	35	1.5 Hrs.

## COURSE OBJECTIVES AND COURSE OUTCOMES:

**Course Objectives:** On successful completion of the course, the students will be able to:

- छात्रों को शुद्ध शब्द उच्चारण ध्वनि निर्गम धैर्य तथा आत्मविश्वास एवं प्रवाह उत्साह के साथ बोलने के कौशल का विकास करना।
- छात्रों में सुंदर लेख, शुद्ध वर्तनी एवं व्याकरण संबंध वाक्य रचना के कौशल का विकास करना।
- छात्रों को भाषा के व्यवहारिक विश्लेषण में निपुण बनाना।
- छात्रों को व्यवहारिकता का ज्ञान कराना तथा कम्प्यूटर का अध्ययन कराना।
- छात्रों को जीवन के विभिन्न क्षेत्रों में प्रयुक्त होनेवाली हिन्दी के व्यावहारिक प्रयोग का ज्ञान प्राप्त कराना।

**Course Outcomes:** On successful completion of the course, the students will be able to:

- हिन्दी में शिक्षा को हासिल करना सरल है।
- हिन्दी भाषा पारंपरिक ज्ञान, प्राचीनतम सभ्यता ज्ञान और आधुनिक विकास के लिए एक अत्यंत आवश्यक भाषा हैं।
- अब हिन्दी केवल राजभाषा तक ही सीमित नहीं है, बल्कि वैश्विक बाजार में भी अपनी जगह बना रही है।
- चाहे वह अध्यापन का कार्य हो या कॉल सेंटर्स, टूरिज्म और इंटरप्रेटर का, सभी में अवसर हैं।
- इस पाठ्यक्रम के अध्ययन से छात्रों को विभिन्न कार्यालयों में कार्मिक के रूप में रोजगार पाने की प्रबल सम्भावना रहेगी।
- छात्र हिन्दी कम्प्यूटर ज्ञान के व्यावसायिक उद्देश्य से परिचित होंगे।
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**Teaching Pedagogy:** Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	Title of the Unit and the Topics	No. of Lectures
Unit 1	कम्प्यूटर का परिचय एवं विकास कम्प्यूटर में हिन्दी का आरंभ और विकास हिन्दी के विविध फोण्ट राजभाषा हिन्दी के प्रचार-प्रसार में कम्प्यूटर की भूमिका	15
Unit 2.	इण्टरनेट पर हिन्दी यूनिकोड, देवनागरी लिपि और हिन्दी भाषा हिन्दी और वेब-डिज़ाइनिंग एस.एम.एस. की हिन्दी	15
	Total Lectures/Hours	30
REFERENCES		
<p><b>Suggested References</b></p> <p><b>Books</b></p> <ol style="list-style-type: none"> <li>हिन्दी भाषा और कम्प्यूटर, संतोष गोयल, नटराज प्रकाशन, नई दिल्ली ।</li> <li>आधुनिक जनसंचार और हिन्दी, हरिमोहन, तक्षशिला प्रकाशन, दिल्ली ।</li> <li>कम्प्यूटर का इतिहास और कार्यविधि, गोपीनाथ श्रीवास्तव, सामयिक प्रकाशन, दिल्ली ।</li> <li>कम्प्यूटर के भाषिक अनुप्रयोग, विजयकुमार मल्होत्रा, वाणी प्रकाशन, दिल्ली ।</li> </ol> <p><b>Note:</b> Use the latest edition of the books.</p> <p><b>Other Sources:</b></p> <ul style="list-style-type: none"> <li>Digital and online sources relevant to the topics in the course.</li> <li>Internet Sources</li> <li>Relevant Journals</li> </ul>		



**EVALUATION SCHEME AND DISTRIBUTION OF MARKS**  
(With Effect From June, 2023)

**INTERNAL ASSESSMENT**

NO	Particulars	Marks
	Mid-Semester Exam-05, MCQ Test-05, Assignment-05	15

**EXTERNAL ASSESSMENT BY UNIVERSITY**

35 Marks

Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	07
	Marks	35
	<b>Total Marks</b>	<b>50</b>

Course Title		SANSKRIT- कौटिलीय अर्थशास्त्रम्					
Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	AEC-1	AEC	30	2	15	35	1.5 Hrs.
COURSE OBJECTIVES AND COURSE OUTCOMES:							
<b>Course Objectives:</b> On successful completion of the course, the students will be able to:							
<ul style="list-style-type: none"><li>This course aims to get the students acquainted with the outline of Sanskrit political points including the text readings of the ‘arthashstram’.</li><li>General Introduction of Origin and Development of Sanskrit.</li><li>To give the moral and ethical values through the interesting guideline of business</li></ul>							
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to:							
<ul style="list-style-type: none"><li>Ability to embraces moral/ethical values in conducting his/her life.</li><li>Capable of demonstrating the ability to identify ethical issues related to business work.</li><li>Avoid unethical business behavior his/her life.</li></ul>							
<b>Teaching Pedagogy:</b> Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.							
COURSE CONTENTS:							
Units	Title of the Unit and the Topics						No. of Lectures
Unit 1	कौटिल्यनो परिचय, करवेरा, राज्यकोश, वेपार-वाणिज्य.						15
Unit 2.	उद्योगधंधाओ, हिसाबप्रणाली, कृषि, पशुपालन						15
	Total Lectures/Hours						30
<b>Note:</b> The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.							
REFERENCES							

कौटिलीय अर्थशास्त्रम् चौखम्भा विद्याभवन, वाराणसी
कौटिल्य अर्थशास्त्र, नर्मदा रावल, पार्थ प्रकाशन, अमदावाद
धर्मशास्त्र का इतिहास, अनुवादक - अर्जुन चौबे, काश्यप, लखनऊ - १९६५
आधुनिकता और राष्ट्रीयता, लेखक : राजमल वोरा
आधुनिक राजनीतिक विचारधाराएँ, डॉ. विमलेश
शुक्रनीतिमां राजनैतिक विचारधारा, डॉ. एल. एम. पानसेरिया, सौराष्ट्र युनि.
<a href="http://www/archiv.com">www / archiv.com</a> , <a href="http://www/sanskritbook.com">www/sanskritbook.com</a>

<b>EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From June, 2023)</b>		
<b>INTERNAL ASSESSMENT</b>		
NO	Particulars	Marks
	Test, Assignment, Seminar, or Presentation	15
<b>EXTERNAL ASSESSMENT BY UNIVERSITY</b>		
		35 Marks
Ques. No.	Particulars	Marks
1 OR 1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	14
2 OR 2	THEORY QUE. -2 (From Unit 2) (OR) THEORY QUE. 2 (From Unit 2)	14
3 OR 3	THEORY QUE. -3 (From Unit 3) (OR) THEORY QUE. 3 (From Unit 3)	07
	Marks	35
	<b>Total Marks</b>	<b>50</b>

## B.COM. SEMESTER – 1

### Vocational Course/s

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

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

#### Suggested Vocational Courses are:

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