



# સૌરાષ્ટ્ર યુનિવર્સિટી

એકેડેમિક વિભાગ, યુનિવર્સિટી કેમ્પસ, યુનિવર્સિટી રોડ, રાજકોટ - ૩૬૦૦૦૫

ફોન નં. : (૦૨૮૧) ૨૫૭૮૫૦૧ એક્સટે. નં. ૨૦૨, ૩૦૪, ૨૨૪ / ફેક્સ નં. : (૦૨૮૧) ૨૫૭૬૩૪૭

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નં.એકે./વાણિજ્ય/૨૬૦૫૬૧૪ /૨૦૨૫

તા:- ૦૨ /૦૬/૨૦૨૫

વાણિજ્ય

પરિપત્ર:-

સૌરાષ્ટ્ર યુનિવર્સિટીની વાણિજ્ય વિદ્યાશાખા હેઠળ સ્નાતક કક્ષાના અભ્યાસક્રમ ચલાવતી સર્વે સંલગ્ન કોલેજના આચાર્યશ્રીઓને આથી જાણ કરવામાં આવે છે કે, NEP-2020 અંતર્ગતના રાજ્ય સરકારશ્રીના તા.૧૧/૦૭/૨૦૨૩નો ઠરાવ, ત્યારબાદ તા.૨૭/૦૭/૨૦૨૩ના રોજ પ્રકાશિત થયેલ સ્ટાન્ડર્ડ ઓપરેટિંગ પ્રોસિજર (SOP) તેમજ ત્યારબાદ તેને આનુસંગિક તા.૨૮/૦૭/૨૦૨૩ના રોજ આવેલ સુધારા મુજબના અભ્યાસક્રમો ડીનશ્રી દ્વારા રજુ કરાયેલ B.Com. સેમેસ્ટર - ૦૫ અને ૦૬નો B.Com. **Major Subject – (Accountancy)** વિષયનો અભ્યાસક્રમ આગામી શૈક્ષણિક વર્ષ જુન-૨૦૨૫થી અમલમાં આવે તે રીતે વાણિજ્ય વિદ્યાશાખા હેઠળની કોમર્સ અને એકાઉન્ટન્સી વિષયની અભ્યાસ સમિતિ, એકેડેમિક કાઉન્સિલ અને બોર્ડ ઓફ મેનેજમેન્ટની બહાલીની અપેક્ષાએ માન.કુલપતિશ્રીને મંજૂર કરવા ભલામણ કરેલ છે. જે માનનીય કુલપતિશ્રીએ મંજૂર કરેલ છે. જે ધ્યાને લઈ તે મુજબ તેનો અમલ કરવા વિનંતી.

(મુસદ્દો કુલસચિવશ્રીએ મંજૂર કરેલ છે.)

બિડાણ:- ઉક્ત અભ્યાસક્રમ (સોફ્ટ કોપી)

સહી/-

(ડૉ.આર.જી.પરમાર)

કુલસચિવ

રવાના કર્યું

26/5  
એકેડેમિક ઓફિસર

પ્રતિ,

૧. વાણિજ્ય વિદ્યાશાખા હેઠળ સ્નાતક કક્ષાની સર્વે સંલગ્ન કોલેજના આચાર્યશ્રીઓ તરફ
  ૨. વાણિજ્ય વિદ્યાશાખા હેઠળની કોમર્સ અને એકાઉન્ટન્સી વિષયની અભ્યાસ સમિતિના સર્વે સભ્યશ્રીઓ તરફ
- નકલ જાણ અર્થે રવાના:-

માન.કુલપતિશ્રી/કુલસચિવશ્રીના અંગત સચિવ

નકલ રવાના:- (જરૂરી કાર્યવાહી અર્થે)

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





**CURRICULUM AND CREDIT FRAMEWORK  
FOR  
BACHELOR OF COMMERCE  
SEMESTER 5 & 6  
(Major Accountancy)  
As per NEP 2020  
(Effective from June, 2025)**



**FACULTY OF COMMERCE  
SAURASHTRA UNIVERSITY  
UNIVERSITY CAMPUS  
RAJKOT - 360005  
website: [www.saurashtrauniversity.edu.in](http://www.saurashtrauniversity.edu.in)**



## PREAMBLE

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

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

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



## INTRODUCTION:

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

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

## MAIN FEATURES OF THE NEW CURRICULUM FRAMEWORK:

The new curriculum framework will have the following features:

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

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

## B. COM. PROGRAMMES:

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

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

## OBJECTIVES AS PER NEP 2020:

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

- Remove rigid boundaries and facilitate new possibilities for learners.
- Curtail the dropout rate and improve GER
- Offer creative combinations of disciplines of study that would enable multiple entry and exit points.
- Offer flexibility in curriculum and novel course options to students in addition to discipline specific specializations.
- Offer different designs of the Master’s programme.





- Enable credit accumulation and transfer along with provision of evaluation and validation of non-formal and informal learning for the award of a degree and encourage lifelong learning; and
- Facilitate encashing credits earned when the learner resumes his/her programmes of study.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





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



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

### OPERATIONAL DETAILS AS PER NEP 2020:

To enable multiple entry and exit points in the academic programmes, qualifications such as certificate, diploma, degree are organized in a series of levels in an ascending order from level 4.5 to level 10. Level 5 represents certificate and Level 10 represents research degree.

The four-year undergraduate programme may comprise courses under many categories. Some of these include:

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

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

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

### CURRICULAR COMPONENTS OF THE UNDERGRADUATE PROGRAMME

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

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

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

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





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

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

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

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

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

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

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

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

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

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





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

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

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

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

1. **Community engagement and service:** The curricular component of 'community engagement and service' seeks to expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.
2. **Field-based learning/minor project:** The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio-economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They



would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

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

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

### **Other Activities:**

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

### **Pedagogical approaches:**

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

### **INFRASTRUCTURE REQUIREMENT:**

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

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





**FACULTY OF COMMERCE, SAURASHTRA UNIVERSITY, RAJKOT**  
**Ordinances & Regulations for the Degree of Bachelor of Commerce (B. Com.)**  
**(As Per NEP 2020) : With Effective From June 2023**

**ORDINANCES AND REGULATIONS:**

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

**O. GEN. B.COM. – 1:**

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

**O. GEN. B.COM. – 2:**

**Definitions of Key Words:**

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



10. **Summer Internship /Apprenticeship:** key aspect of the new UG programme is induction into actual work situations. All students will also undergo internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.
11. **Vocational Courses:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical.
12. **Research Dissertation:** Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertation in the eighth semester.
13. **Choice Based Credit System (CBCS)** provides an opportunity for the students to choose courses from the prescribed pool of courses comparing Major/Core, Minor/Elective of Skills Based(Vocational) courses etc.
14. **Credit:** It determines the number of hours of instruction required per week over the duration of a semester. One credit is equivalent to one hour of teaching per week, One credit for tutorial work means one hour of engagement per week, A one-credit course in practicum or lab work, community engagement and services, and fieldwork in a semester mean two- hour engagement per week, A one-credit of Seminar or Internship or Studio activities or Field practice/projects or Community engagement and service means two-hour engagements per week.
15. **Credit Scheme:** A Credit Scheme is a formal mechanism for awarding credits in respect of learning achievements.
16. **Credit Accumulation:** The credit would be given for every kind of learning which are of each qualification and these credits can be accumulated in Academic Bank of Credits (ABC).
17. **Credit Storage:** ABC shall enable an individual to digitally keep record of all the learning acquired and accumulated in terms of credits points throughout life in a common account irrespective of types of learning i.e. academic, vocational training or experiential.
18. **Credit Transfer:** Credit Transfer is a process by which credits are recognized by the concerned awarding body and mutual acceptance of credits between two entities. There may be rules framed for the same.
19. **Credit Level:** Credit Level defined on the basis of the cumulative number of years of learning with assessment.
20. **Credit Framework:** Credit Framework means the framework, built to measure units of education, skills, and learning credits for a student to achieve the competency for performing a job role successfully or efficiently.
21. **Assessment:** Assessment is the process of determining that the learner has achieved the outcomes of the module. No credit can be earned by the learner unless programme is assessed for the achievement of outcome of a programme.
22. **Assessment Band:** NCRF level be equated with the assessment mandatory stage of academic, vocational or experiential learning which must be cleared by the learner. Clubbing of levels (If any between two mandatory stage) has been referred as Assessment band.
23. **Level of Courses:** UG courses shall be coded based on the learning outcomes, level of difficulties and academic rigors. The Coding structure may be 0-99 (Pre-requisite level), 100-199 (Foundation or Introductory level), 200-299 (Intermediate level), 300-399 (Higher level) and 400- 499 (Advanced level), 500-599 (First year course





- for two years Master Degree Programme), 600- 699 (Second year course for two years Master Degree Programme), 700-799 & above (Courses of Doctoral students).
24. **Learning Outcomes:** Learning Outcomes represent what a learner knows, understands and is able to do on a completion of a learning process. It would be expressed in terms of knowledge, skills and competence.
  25. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P, F and Ab.
  26. **Credit Point:** It is the product of grade point and number of credits for a course.
  27. **Semester Grade Point Average (SGPA):** It is a measure of performance or work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
  28. **Cumulative Grade Point Average (CGPA):** it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

**O. GEN. B.COM. – 3:**

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

**O. GEN. B.COM. – 4:**

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

**O. GEN. B.COM. – 5:**

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

**O. GEN. B.COM. – 6:**

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

**O. GEN. B.COM. – 7:**

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

**O. GEN. B.COM. – 8:**

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

**O. GEN. B.COM. – 9:**

All admitting authority (Including the College/University Department/ P. G. Centre/Institute or centralized admission committee etc.) will have to strictly observe the provisions of reservation policy of the Govt./U.G.C./Rehabilitation Council of India etc. before admission process is under



taken the authority will ascertain quota & number of seats available for reserved class candidates and allotted to the eligible candidates. The data based information should also be provided to the University only after conclusion of entire process of admission.

#### **O. GEN. B.COM. – 10:**

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

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

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

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

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

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

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

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

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

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

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

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





and meet the entrance requirements, availability of seats and admission and fees regulations of the institutions.

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

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

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

#### Summary of Multiple Exit System:

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

#### O. GEN. B.COM. – 11:

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

#### O. GEN. B.COM. – 12:

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



### **O. GEN. B.COM. – 13:**

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

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

### **O. COM. – 1**

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

### **O. COM. – 2**

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

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

### **O. COM. – 3**

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





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

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

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

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

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

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

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

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

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

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

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

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

- (1) **4 Credit Theory Course:** Total marks of each theory course are 100 (University Examination of 50 Marks + Internal Examination of 50 Marks). Total credit/lecture hours of each course are 60.
- (2) **2 Credit Theory Course:** Total marks of each theory course are 50 (University Examination of 25 Marks + Internal Examination of 25 Marks). Total credit/lecture hours of each course are 30.

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

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

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

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

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

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



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

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

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

### Single Major/Double Major:

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

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

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

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

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

Discipline	Courses (Major)	
Commerce	1. Accountancy	13. Company and Compensation
	2. Accounting and Finance	14. Law
	3. Advanced Business Studies	15. Economics
	4. Aviation, Hospitality & Travel	16. Finance And Financial Market
	5. Banking and Insurance	17. Financial Markets
	6. Business Administration	18. Indian Institute of Sustainability
	7. Business Economics	19. Labour Management
	8. Business Intelligence	20. Management Studies



	9. Business Law	20. Maritime Management
	10. Business Management	21. Mass Communication
	11. Commerce and Business Management	22. Professional Training
	12. Cooperative Management and Rural Studies	23. Public Policy and Governance
		24. Statistics
		25. Tourism and Travel Management

## (2) MINOR COURSES:

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

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

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

**VOCATIONAL EDUCATION AND TRAINING:** Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical. 3 courses (12 credits) under minor category, shall be offered which will be related to the major or minor discipline or choice of the student. These courses must be aligned with National Skills Qualification Framework (NSQF).

### List of Vocational Courses

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

## (3) MULTIDISCIPLINARY COURSES:

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

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

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

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

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

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

<b>B. English Languages and other courses</b>	
1.	Practical English, Journalistic Writing
2.	Functional Grammar and Composition
3.	Journalistic Writing
4.	English and Communication Skills
5.	Business Communication
6.	Marketing and Mass communication
7.	Translation and interpretation in Gujarati to English
8.	Personality Development
9.	Environment Conservation & Disaster Management
10.	Life Skills
11.	Public Speaking

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

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

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

##### List of SEC Courses:

• Presentation Skills	• Web Development and Designing
• Team Building	• Bakery and Confectionery



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

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



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

### List of VAC Courses:

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

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

SWAYAM (Study Webs of Active-Learning for Young Aspiring Minds) platform has been made available by the Government of India for online courses. The online learning courses available





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

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

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

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

### **R. COM. – 6**

The new curriculum as per NEP 2020 is not only student centric in the teaching-learning processes but also in their evaluation process. The evaluation consists of the following two components: The component consists of Continuous and Comprehensive Evaluation (CCE) and the second component consists of the Semester end examination. The division of marks between the two shall be **50:50** in the NEP 2020; the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Continuous and Comprehensive Evaluation (CCE). **The concerned faculty shall be accountable for transparency and reliability of entire evaluation of the student in the concerned Course.** The CAC (College Advisory Council) shall announce policy for CCE for all the Courses in the college in the beginning of the Semester the same shall be communicated to the students.

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

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

### **Continuous and Comprehensive Evaluation (CCE):**

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



**Semester End Evaluation (SEE):**

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

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

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

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

**Eligibility Criteria to appear in SEE:**

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

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

**Minimum Passing Marks:**

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

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

**Models of evaluation:**

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

**Internal Evaluation Scheme for Theory Course**

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



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

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

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

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

**R. COM. – 7**

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

**R. COM. – 8**

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

**R. COM. – 9**

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

**R. COM. – 10****Letter Grades and Grade Points**

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

The relative grading system provides the relative performance of a student to a group/class wherein the student is ranked in a group/class based on relative level of achievements. HEIs may also mention the marks obtained by the students in each course and a weightage average of marks on the Grade sheet for the benefits of the students.





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

### Computation of SGPA and CGPA

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

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

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

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

#### Example for Computation of SGPA

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

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

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

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

#### Example for Computation of CGPA

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



The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts (Grade Sheet). The transcript may issue for each semester based on SGPA and CGPA and consolidated transcript indicating the performance in each semester.

**R. COM. - 11**

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

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

**R. COM. - 12**

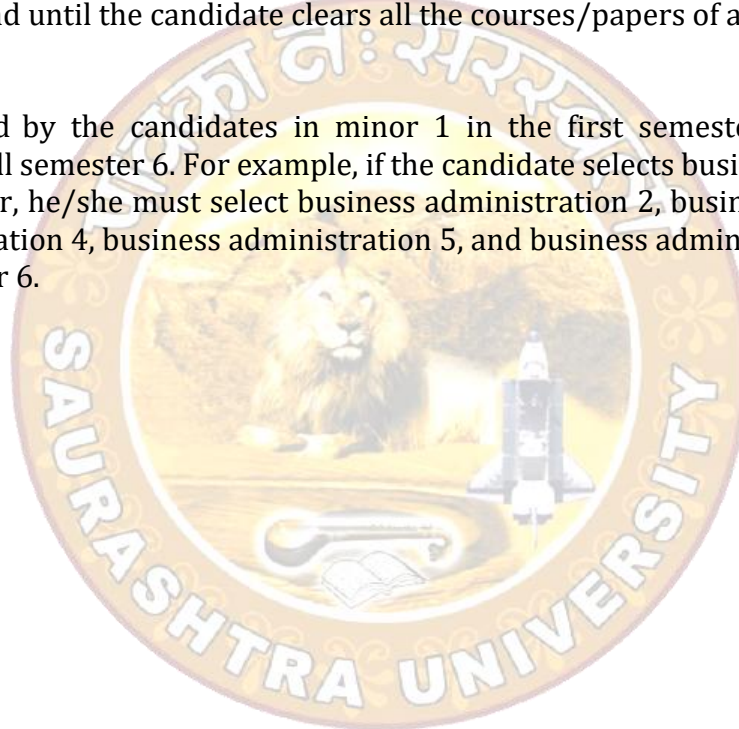
If candidates who have failed in all the courses/papers of the semester are eligible to enter in next semester till the last semester. The result of the last semester shall not be declared (kept withheld) unless and until the candidate clears all the courses/papers of a program.

**R. COM. - 13**

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

**R. COM. - 14**

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



**COURSE STRUCTURE OF Bachelor of Commerce (Major Accounting & Finance):  
Level 5.5: B. Com. Semester V & VI (Bachelor of Commerce)**

SEMESTER – V								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 11	Corporate Accounting – 1	4	0	4	50	50	100
2	Major 12	Business Accounting – 5 (Digital Accounting Using Tally – 1)	2	2	4	50	50	100
3	Major 13	Management Accounting	4	0	4	50	50	100
4	Minor 4 (Select Any One)	Business Administration – 4	4	0	4	50	50	100
		Business Management – 4	4	0	4	50	50	100
		Banking & Finance – 4	4	0	4	50	50	100
		Business Computer Science – 4	3	1	4	50	50	100
		Advance Business Statistics – 4	4	0	4	50	50	100
		Business & Co-operation – 4	4	0	4	50	50	100
		Business Economics – 4	4	0	4	50	50	100
5	Minor 5 (Select Any One)	Business Administration – 5	4	0	4	50	50	100
		Business Management – 5	4	0	4	50	50	100
		Banking & Finance – 5	4	0	4	50	50	100
		Business Computer Science – 5	4	0	4	50	50	100
		Advance Business Statistics – 5	3	1	4	50	50	100
		Business & Co-operation – 5	4	0	4	50	50	100
		Business Economics – 5	3	1	4	50	50	100
6	SEC 5 (Select Any One)	Digital Marketing	2	0	2	25	25	50
		Leadership Development	2	0	2	25	25	50
		Fundamental of Statistics	2	0	2	25	25	50
		Corporate Law	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
TOTAL CREDITS					22			

SEMESTER - VI								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 14	Corporate Accounting – 2	4	0	4	50	50	100
2	Major 15	Business Accounting – 6 (Auditing)	4	0	4	50	50	100
3	Major 16	IKS in Accounting & Finance	4	0	4	50	50	100
4	Minor 6 (Select Any One)	Business Administration – 6	4	0	4	50	50	100
		Business Management – 6	4	0	4	50	50	100
		Banking & Finance – 6	4	0	4	50	50	100
		Business Computer Science – 6	3	1	4	50	50	100
		Advance Business Statistics – 6	4	0	4	50	50	100
		Business & Co-operation – 6	4	0	4	50	50	100
		Business Economics – 6	4	0	4	50	50	100
5	AEC 5 (Select Any One)	English for Trade and Commerce	2	0	2	25	25	50
		Integrated Marketing Communication	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 6	Internship Training/Field Project	0	4	4	0	100	100
TOTAL CREDITS					22			

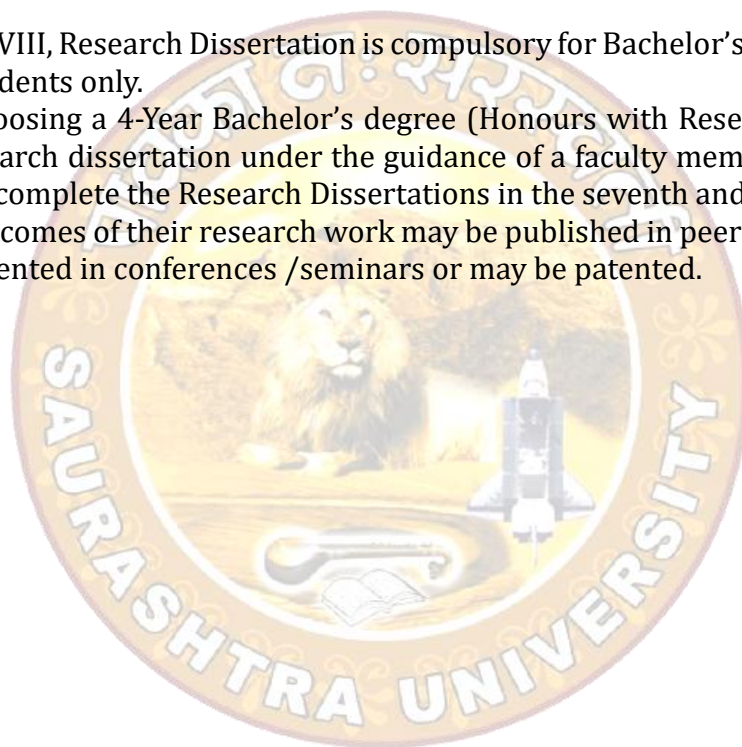
C = Credit, IM = Inter Exam Marks, EM = External Exam Marks





**Notes:**

1. Students are not allowed to take the same courses studied in the 12<sup>th</sup> class under the interdisciplinary category.
2. Students who choose Business Computer Science subject in semester 1 to 6 will have to do practical work of 1 credit. So, their total credits will be 4 (3 credits of lectures + 1 credits of practical).
3. Minor stream courses can be from the 3<sup>rd</sup> (300) or above level and 50% of the total credits from minors must be secured in the relevant subject/discipline and another 50% of the total credits from a minor can be earned from any discipline as per students' choice.
4. Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year.
5. A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with **176** credits and have satisfied the credit requirements.
6. Honours students not undertaking research will do 4 courses for 12 credits in lieu of a OJT.
7. In Semester VIII, Research Dissertation is compulsory for Bachelor's Degree honours with research students only.
8. Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertations in the seventh and eighth semester. The research outcomes of their research work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.



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

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

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

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



### Assessment of Student Learning:

Evaluation will be based on **Continuous and Comprehensive Evaluation (CCE)**, in which sessional work and the terminal examination will contribute to the final grade. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study. **The weightage of internal assessment is 50% and external (University) assessment is 50%.**

**Format of Question paper for Theory courses having 4 credits and 5 Units will be as follows:**

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	Particulars	Marks
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	10
4	QUESTION -4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	10
5	QUESTION -5 (From Unit 5) (OR) QUESTION - 5 (From Unit 5)	10
		50
Total Marks		100

**Format of Question paper for Accountancy courses having 4 credits and 5 units will be as follows:**

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE. -1 (From Unit 1) (OR) PRACTICAL QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 2) (OR) PRACTICAL QUE. 2 (From Unit 2)	10
3	PRACTICAL QUE. -3 (From Unit 3) (OR) PRACTICAL QUE. 3 (From Unit 3)	10
4	PRACTICAL QUE. -4 (From Unit 4) (OR) PRACTICAL QUE. 4 (From Unit 4)	10
5	PRACTICAL QUE. -5 (From Unit 5) (OR) PRACTICAL QUE. 5 (From Unit 5)	10
		50
Total Marks		100

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

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	Particulars	Marks
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	10
4	QUESTION -4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	10
5	QUESTION -5: <b>Answers ANY TWO Out of FOUR options EACH From the Unit NO. 1, 2, 3 and 4 respectively</b>	10
		50
Total Marks		100





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

<b>INTERNAL ASSESSMENT [50 Marks]</b>		
<b>No.</b>	<b>Particulars</b>	<b>Marks</b>
1	Continuous and Comprehensive Evaluation (CCE)	50
<b>EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]</b>		
<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	PRACTICAL QUE. -1 (From Unit 1) (OR) PRACTICAL QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 2) (OR) PRACTICAL QUE. 2 (From Unit 2)	10
3	PRACTICAL QUE. -3 (From Unit 3) (OR) PRACTICAL QUE. 3 (From Unit 3)	10
4	PRACTICAL QUE. -4 (From Unit 4) (OR) PRACTICAL QUE. 4 (From Unit 4)	10
5	PRACTICAL QUE. -5: <b>ANSWER ANY TWO OUT OF FOUR OPTIONS EACH OBJECTIVE QUESTION FROM THE UNIT NO. 1, 2, 3 AND 4 RESPECTIVELY</b>	10
		50
<b>Total Marks</b>		<b>100</b>

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

<b>INTERNAL ASSESSMENT [25 Marks]</b>		
<b>No.</b>	<b>Particulars</b>	<b>Marks</b>
1	Continuous and Comprehensive Evaluation (CCE)	25
<b>EXTERNAL (UNIVERSITY) ASSESSMENT [25 Marks]</b>		
<b>Sr. No.</b>	<b>Particulars</b>	<b>Marks</b>
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	05
		25
<b>Total Marks</b>		<b>50</b>

**Note:**

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

# **CURRICULUM**

**For**

## **B.COM. Semester – 5**

**(With effective from June - 2025)**



**Course Structure As per NEP 2020 for  
B.COM. SEM – 5 (Major Accountancy)  
with effective from June – 2025**

Sr. No	Course Category	Course Title	Course Credits
1	Major 11	Corporate Accounting – 1	04
2	Major 12	Business Accounting – 5 (Digital Accounting Using Tally – 1)	04
3	Major 13	Management Accounting	04
4	Minor 4 (Select Any One)	Business Administration – 4	04
		Business Management – 4	
		Banking & Finance – 4	
		Business Computer Science – 4	
		Advance Business Statistics – 4	
		Business & Co-operation – 4	
		Business Economics – 4	
5	Minor 5 (Select Any One)	Business Administration – 5	04
		Business Management – 5	
		Banking & Finance – 5	
		Business Computer Science – 5	
		Advance Business Statistics – 5	
		Business & Co-operation – 5	
		Business Economics – 5	
6	SEC 1 (Select Any One)	Digital Marketing	02
		Leadership Development	
		Fundamental of Statistics	
		Corporate Law	
		Other Courses	
TOTAL CREDITS			22



<b>B.COM. SEMESTER – 5</b>		
<b>1</b>	<b>MAJOR 11</b>	<b>CORPORATE ACCOUNTING – 1</b>

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

### Objectives:

The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

### Learning Outcomes:

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

1. Understand concept and nature of corporate accounting;
2. Prepare final accounts of company as per provisions of Companies Act 2023;
3. Record transactions of redemption of RPS and prepare balance sheet after redemption of RPS
4. Record transactions of internal reconstruction of company and prepare balance sheet after internal reconstruction of company;
5. Understand the provisions related to underwriting commission and record transactions related to underwriting commission.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : FINAL ACCOUNTS OF COMPANY [As per New Provisions of Companies Act-2013]</b>	
<ul style="list-style-type: none"> <li>- Introduction - Meaning -Legal framework- Companies Act-2013</li> <li>- Various schedules for Financial Statements as per Companies Act-2013</li> <li>- Accounting adjustments relating to Final accounts of company</li> <li>- Depreciation-Provisions for taxation-Allocations and Dividends</li> <li>- <b>Practical Questions</b> regarding preparation of final accounts of company (Vertical)</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : REDEMPTION OF REDEEMABLE PREFERENCE SHARES</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning-exception to rule, can't purchase its' own shares</li> <li>- Provisions of Companies Act-2013 for redemption of preference shares</li> <li>- Section 55, 63, 69 Capital Redemption Reserve, Bonus Share etc.</li> <li>- Accounting treatment : Journal ledger entries and Vertical Balance sheet</li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>UNIT NO. 3 : CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION]</b>	
<ul style="list-style-type: none"> <li>- Introduction and Meaning and Methods of Capital Reduction</li> <li>- Difference between Internal and External Reconstruction</li> <li>- Accounting Entries</li> <li>- Capital Reduction A/C and Vertical Balance sheet</li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>UNIT NO. 4 : ACCOUNTS OF UNDERWRITING COMMISSION</b>	
<ul style="list-style-type: none"> <li>- Introduction, Meaning, Advantages of Underwriting,</li> <li>- Provisions of Companies Act 2013 for Underwriting Commission,</li> <li>- Classification of Application: Marked and Unmarked Application,</li> <li>- Underwriting Contract and its' types and Sub-underwriting contract,</li> </ul>	<b>12</b>



<ul style="list-style-type: none"> <li>- Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities),</li> <li>- Accounting treatment: Journal Entries-Ledgers' A/Cs in the books of company,</li> <li>- <b>Practical Questions</b></li> </ul>	
<b>Total Lectures/Hours</b>	<b>60</b>

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

**Suggested Readings:**

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services- Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N.Pillai,Bhagawathi,S.Uma;PracticalAccounting:(S.Chand&Co.NewDelhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S.N.Maheshwari;CorporateAccounting:(VikasPublishinghousePvt.Ltd.NewDelhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
16. Study Material of The Institute of Cost Accounts of India, Paper 10: Corporate Accounting and Auditing ([https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P10.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf))
17. Study Material of The Institute Of Company Secretaries of India, Paper 5: Corporate and Management Accounting (<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>)

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

<b>B.COM. SEMESTER – 5</b>		
<b>2</b>	<b>MAJOR 12</b>	<b>BUSINESS ACCOUNTING – 5 (DIGITAL ACCOUNTING USING TALLY – 1)</b>

Name of the Course: **Business Accounting – 5 (Digital Accounting using Tally – 1)**  
 Course credit: **04 (02 + 02)**  
 Teaching Hours: **30 + 60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The course aims to develop clear understanding about computerized accounting system
- To equip students with the practical skills needed to use Tally Prime for accounting
- To skill students to use computerized accounting software for real time applications

**Learning Outcomes:**

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

1. Explain the features and importance of Tally Prime in accounting;
2. Create, alter, and delete companies in Tally Prime;
3. Create stock groups, stock items, and units of measurement;
4. Record inventory transactions using purchase and sales vouchers;
5. Implement user security and password protection in Tally Prime

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : BASICS OF ACCOUNTING AND TALLY PRIME</b>	
<b>Basics of Accounting:</b> Introduction, Types of Accounts, Accounting Principles or concepts, Mode of Accounting, Rules of Accounting, Double-entry system of bookkeeping, Recording of Business Transactions, Preparation of Financial Statements, Computerised Accounting <b>Basics of Tally Prime:</b> Introduction to Tally Prime, Downloading and Installation, Types of License in Tally Prime, Features & Benefits of Tally Prime, Working Tally Prime in Educational Mode, Company Creation and Setting up Company Features and Configurations in Tally Prime.	<b>7+12</b>
<b>UNIT NO. 2 : MAINTAINING CHART OF ACCOUNTS</b>	
<b>Maintaining Chart of Accounts:</b> Introduction to Chart of Accounts, Accounting Masters, Creation of Groups & Ledgers, Alteration & Deletion of Masters, Multi-Masters Creation and Display, <b>Practical Exercises.</b> <b>Inventory Masters:</b> Three Category of Inventory Masters, Inventory Masters-Stock Groups, Flow Chart of Stock groups creation in Tally, Stock Category, Flow Chart of Stock Category Model in Tally Prime, Units of Measures, Godown, Stock items, <b>Practical Exercises</b>	<b>8+16</b>
<b>UNIT NO. 3 : RECORDING ACCOUNTING TRANSACTIONS &amp; BASIC REPORTS</b>	
<b>Recording Accounting Transactions:</b> Recording Accounting Transactions and Vouchers in Tally Prime: Business Scenarios, Receipt Voucher, Contra Voucher, Payment Voucher, Purchase Voucher, Sales Voucher, Debit Note Voucher, Credit Note Voucher, Journal Voucher, <b>Practical Exercises</b> <b>Basic Reports:</b> Generating Financial Accounts Reports in Tally Prime, Generating MIS (Management Information System) Reports in Tally Prime, <b>Practical Exercises</b>	<b>8+18</b>
<b>UNIT NO. 4 : TECHNOLOGICAL ADVANTAGES OF TALLY PRIME</b>	
Introduction to Data Security, Security Control, Accessing the company using security level, Tally Vault, Backup and Restore, Split Company Data, Export and	<b>7+14</b>





Import of Data, Company Data Repair, Printing various reports, <b>Practical Exercises</b>	
<b>Total Lectures/Hours</b>	<b>30+60</b>

#### Credit:

- 1 credit = 1 hour (lecture) and 1 credit = 2 hours (practical)
- Total 30 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 2 Hours/week = 2 credits and additional practical 4 hours/week = 2 credits. Total credits = 4.

#### Examination:

- University Examination - Total marks 50, University examination: 2 Hours
- Internal Examination - 20 Marks + Practical Examination – 30 Marks at College Level = Total 50 Marks
- **Internal Examination (20 Marks)**

Sr. No.	Particular	Marks
1	Assignments	10
2	Test	10
	<b>TOTAL</b>	<b>20</b>

- **Practical Examination (30 Marks)**  
University will provide the detail information of Practical examination including time, date and practical exam exercise.

#### Passing Standard:

- Student must obtain minimum 36% marks in theory and practical both
- Minimum 36% (minimum 18 marks in University examination and minimum 7 marks in internal examination and 11 marks in practical examination)

#### Who Can Teach:

Digital Accountancy Using Tally subject can be taught by Accountancy and Commerce subject professors/faculty. This subject can also be taught by Computer science subject professors/faculty.

#### Suggested Readings:

1. TDL Reference Manual of TallyPrime ([https://help.tallysolutions.com/seriesa/rel-5-4/en/help/TDL Reference Manual.pdf](https://help.tallysolutions.com/seriesa/rel-5-4/en/help/TDL%20Reference%20Manual.pdf))

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



<b>B.COM. SEMESTER – 5</b>		
<b>3</b>	<b>MAJOR 13</b>	<b>MANAGEMENT ACCOUNTING</b>

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

**Objectives:**

- To enable the students to get knowledge about the various techniques of Management accounting
- The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making..

**Learning Outcomes:**

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

2. Describe the concept of management accounting and understand the primary purpose of management accounting;
3. Understand how to evaluate a company's financial health and performance by comparing financial data;
4. Understand how fund flow analysis helps stakeholders in making informed business and financial decisions;
5. Analyze how changes in financial position occur due to operational, investing, and financing activities;
6. Prepare flexible budget and to measure the performance of the business firm applying budgetary control measures;
7. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 INTRODUCTION OF MANAGEMENT ACCOUNTING &amp; RATIO ANALYSIS</b>	
<b>[A] INTRODUCTION OF MANAGEMENT ACCOUNTING:</b> Introduction, Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting, Advantages and Limitations of management accounting, Tools of management accounting  <b>[B] RATIO ANALYSIS:</b> <ul style="list-style-type: none"> <li>- Introduction-Financial Analysis and Interpretation -(Brief Explanation)</li> <li>- Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis</li> <li>- Importance &amp; Utility and Limitations of Ratio Analysis</li> <li>- <b>Classification of Accounting Ratios</b> <ul style="list-style-type: none"> <li>[A] Traditional Classification: (Revenue, Balance-Sheet and Composite)</li> <li>[B] Functional Classification: (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability)</li> </ul> </li> <li>- <b>Practical Problems (Excluding Reverse types of Practical Problems)</b></li> </ul>	<b>15</b>
<b>UNIT NO. 2 : FUND FLOW STATEMENT &amp; CASH FLOW STATEMENT</b>	
<b>FUND FLOW STATEMENT:</b>	<b>18</b>



<ul style="list-style-type: none"> <li>- Accounting &amp; Managerial meaning of the term "Fund", "Fund flow" &amp; "Fund flow statement"</li> <li>- Sources and Application of Fund Flow</li> <li>- Importance &amp; Managerial utility of fund flow statement &amp; Limitations of fund flow statement</li> <li>- Procedure to prepare Working capital statement, Profit &amp; loss adjustment account and fund flow statement</li> <li>- <b>Practical Questions</b> Relating to prepare Fund flow statement</li> </ul> <p><b>CASH FLOW STATEMENT:</b></p> <ul style="list-style-type: none"> <li>- Accounting &amp; Managerial meaning of the term "Cash", "Cash Flow" &amp; "Cash Flow Statement"</li> <li>- Sources and Application of Cash Flow</li> <li>- Indian Accounting Standard No. 3 / Ind AS 7</li> <li>- Importance and Managerial Utility - Limitations of CFS</li> <li>- <b>Practical Questions</b> Relating to prepare CFS (as per Indian Accounting Standard No. 3/ Ind AS 7)</li> </ul>	
<b>UNIT NO. 3 : BUDGETARY CONTROL AND FLEXIBLE BUDGET</b>	
<p><b>[A] BUDGETING &amp; BUDGETARY CONTROL [Theoretical concept]</b></p> <ul style="list-style-type: none"> <li>- Concept of budget; different types of budgets; budgeting and budgetary control;</li> <li>- Meaning, objectives, merits, and limitations of budgetary control</li> </ul> <p><b>[B] FLEXIBLE BUDGET:</b></p> <ul style="list-style-type: none"> <li>- Introduction, Meaning of fixed and flexible budget</li> <li>- Features of a flexible budget</li> <li>- Objectives and Utility of flexible budget</li> <li>- Steps in Preparing a Flexible Budget</li> <li>- Application of Flexible Budget in Cost Control and Decision Making</li> <li>- <b>Practical Questions</b></li> </ul>	<b>15</b>
<b>UNIT NO. 4 : MARGINAL COSTING</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Meaning of Marginal Cost and Marginal Costing</li> <li>- Assumptions-Characteristics of Marginal Costing</li> <li>- Advantages of Marginal Costing</li> <li>- Limitations of Marginal Costing</li> <li>- <b>Break –Even Analysis:</b> [Meaning-Assumptions-Utility-Limitations]</li> <li>- <b>Important Terms:</b> <ul style="list-style-type: none"> <li>➤ [BEP- Contribution-PVR- Margin of Safety]</li> <li>➤ Marginal Costing as a Tool for Decision Making</li> <li>➤ Key Factor [Material &amp; Labour only]</li> </ul> </li> <li>- <b>Practical Questions</b></li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	
<b>60</b>	

### Suggested Readings:

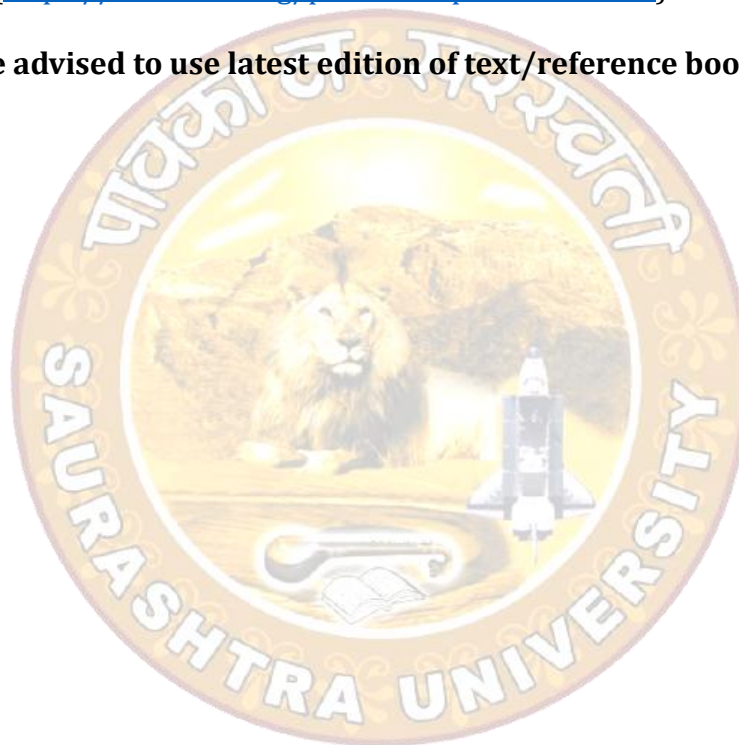
1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.
3. Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.





4. Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.
5. Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
6. Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
7. *Managerial Accounting*, Dr. Shailesh N. Ransariya, Vista Publishers, Ahmedabad (India)
8. Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
9. Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
10. Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases*. New Delhi: Tata McGraw Hill Education.
11. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet*. London: Pearson Education.
12. George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, and Application*, Cambridge: Cambridge University Press.
13. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting ([https://www.icaai.org/post.html?post\\_id=17759](https://www.icaai.org/post.html?post_id=17759))

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



<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS ADMINISTRATION – 4 (HUMAN RESOURCE MANAGEMENT – 2)</b>

Name of the Course: **Business administration – 4 (Human Resource Management – 2)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

### Objectives:

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

### Learning Outcomes:

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

1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
2. Prepare a Human Resource Plan in an organisation;
3. Organize counselling sessions for employees in an organisation;
4. Design incentive schemes for different job roles in an organisation;
5. Create HR policies related to grievance redressal, employee health, safety, welfare, and their social security in an organisation;
6. Organize an induction programme in an organisation;
7. Define industrial disputes and explain their causes and Identify different types of industrial disputes;
8. Identify the role of trade unions in protecting workers' rights and interests.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : HUMAN RESOURCE PLANNING</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning and Concept- Basic elements of HRP</li> <li>- Needs and Corporate objectives of HRP</li> <li>- Type and Process-Stages of HRP</li> <li>- Affecting factors to HRP</li> <li>- Importance and Hindrances of HRP</li> <li>- Pre-requisites for HRP</li> <li>- Human Resource Information System [HRIS]</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT</b>	
<ul style="list-style-type: none"> <li>- <b>Performance Appraisal</b> - Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions.</li> <li>- <b>Compensation Management</b> - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : MANAGING EMPLOYEE BENEFITS AND WELFARE SERVICES</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning and Concept</li> <li>- HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance</li> <li>- HR Welfare Scope and Activities</li> <li>- HR Health and Safety –steps and legal provisions</li> <li>- Social Security-Meaning-Objectives-Ways-Means-Affecting Factors</li> </ul>	<b>15</b>



- Social Security-Indian scene	
<b>UNIT NO. 4 : INDUSTRIAL DISPUTES AND TRADE UNIONS</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- <b>Industrial Disputes:</b> <ul style="list-style-type: none"> <li>➤ Meaning-Nature and Forms-Causes and Effects-Steps to Resolve</li> <li>➤ Disputes- Grievance-handling and redressal-Legal provisions and</li> <li>➤ Preventive Measures</li> </ul> </li> <li>- <b>Trade Unions:</b> <ul style="list-style-type: none"> <li>➤ Meaning-definition-Origin and Importance-Types-functions and</li> <li>➤ Activities- Indian scene (Activities- weaknesses-reason of slow</li> <li>➤ Development- suggestions and legal provisions)</li> </ul> </li> </ul>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

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

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





<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS MANAGEMENT – 4 (FINANCIAL MANAGEMENT)</b>

Name of the Course: **Business Management – 4 (Financial Management)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The objective of this course is to help the students understand the fundamental concepts
- To familiarize the learners with the principles and practices of financial management.

**Learning Outcomes:**

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

1. Explain the nature and scope of financial management;
2. Assess the impact of time value of money in different business decisions;
3. Know the sources of security finance and internal finance in detail;
4. Know the sources of long-term finance and bridge financing and Loan syndication and suggests best source of finance;
5. Get knowledge on new financial institutions.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION &amp; TIME VALUE OF MONEY</b>	
<b>Introduction:</b> <ul style="list-style-type: none"> <li>- Introduction, Meaning and Definition, Evolution</li> <li>- Nature, Scope and Functions of financial management</li> <li>- Objectives of financial management, Profit Maximization Vs Wealth Maximization</li> <li>- Fundamental Principles of Finance- Agency theory</li> <li>- Affecting factors, Risk and Return trade off</li> </ul> <b>Time Value of Money:</b> <ul style="list-style-type: none"> <li>- Meaning &amp; Reasons for time value of money</li> <li>- Compound Value Concept, Present Value Concept</li> <li>- Practical Application of compounding and present value techniques in financial decisions (Simple practical examples should be asked in examination)</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : SOURCES OF FINANCE -1 (SECURITY FINANCING AND INTERNAL FINANCING)</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Security finance               <ul style="list-style-type: none"> <li>➤ Preference Shares</li> <li>➤ Ordinary (Equity) Shares</li> <li>➤ Deferred Shares (Founders' Shares)</li> <li>➤ Debentures</li> </ul> </li> <li>- Internal financing               <ul style="list-style-type: none"> <li>➤ Depreciation funds</li> <li>➤ Ploughing Back of Profit (Retained Earnings)</li> </ul> </li> </ul>	<b>15</b>
<b>UNIT NO. 3 : SOURCES OF FINANCE - 2 (LOAN FINANCING &amp; FINANCIAL SERVICES)</b>	
<ul style="list-style-type: none"> <li>- <b>Loan financing:</b> <ul style="list-style-type: none"> <li>[A] Short Term- Meaning-Characteristics</li> <li>[B] Long Term -Meaning-Characteristics</li> </ul> </li> </ul>	<b>15</b>



<p>Types of long-term loans Conceptual back ground of IFC, SFC, IDBI, UTI IDFC</p> <ul style="list-style-type: none"> <li>- Bridge financing and Loan syndication</li> <li>- Book-building and Promoters' contribution</li> <li>- <b>New Financial Services:</b> <ul style="list-style-type: none"> <li>➤ Venture Capital: Meaning, Definition, Types, Government policies</li> <li>➤ Mutual Funds: Meaning, Definition, Types</li> <li>➤ Factoring Services: Meaning, Definition, Types</li> </ul> </li> </ul>	
<b>UNIT NO. 4 : COST OF CAPITAL AND CAPITAL STRUCTURE</b>	
<p><b>Cost of Capital:</b> Introduction and Concept of Cost of Capital, Importance of Cost of Capital, Classification of Cost of Capital, Determinants of Cost of Capital, Computation of Cost of Capital: Cost of equity, Cost of preference capital, Cost of debt, Cost of retaining earning, Weighted average cost of capital.</p> <p><b>Capital Structure:</b> Introduction, Meaning, Types of Capital Structure, Factors affecting to capital structure, Capital structure decisions, Overview of financing choices, The financing process; internal and external financing, Determination of the optimal capital structure.</p>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

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



<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BANKING &amp; FINANCE – 4</b>

Name of the Course: **Banking & Finance- 4**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

#### Objectives:

- To develop a foundational understanding of financial systems amongst students
- To analyse the money market, its instruments and role of RBI in India,
- To make students understand the capital market with role of SEBI.
- To make students able to evaluate the secondary market and its impact.
- To Assess the role of financial markets in economic development.
- To explore different aspects of rural finance.

#### Learning Outcomes:

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

1. Understand key financial market concepts
2. Analyse the functionality of the Indian money market
3. Examine capital market processes
4. Evaluate secondary market dynamics
5. Relate financial markets to economic development
6. Explore rural finance

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION OF FINANCIAL SYSTEM</b>	
<ul style="list-style-type: none"> <li>- Meaning and Types of Financial Markets</li> <li>- Structure of Indian Financial System</li> <li>- Characteristics of Indian Financial System</li> <li>- Role of Financial Markets in Economic Development</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : MONEY MARKET</b>	
<ul style="list-style-type: none"> <li>- Meaning and Features of Money Market in India</li> <li>- Need for Money Market in India</li> <li>- Money Market Instruments:               <ol style="list-style-type: none"> <li>1. Treasury Bills</li> <li>2. Call Money</li> <li>3. Commercial Papers</li> <li>4. Certificate of Deposits</li> <li>5. Money Market Securities Market</li> </ol> </li> <li>- Role of RBI in Managing Money Market</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : CAPITAL MARKET- 1</b>	
<ul style="list-style-type: none"> <li>- Meaning and Features of Capital market</li> <li>- Role of Capital Market in India</li> <li>- Structure of Capital Market in India</li> <li>- Primary market: Its meaning and components               <ol style="list-style-type: none"> <li>1. IPO and FPO</li> <li>2. Underwriting</li> <li>3. Process of Security Issuance</li> </ol> </li> <li>- Role of SEBI in Primary Market</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : Capital Market – 2</b>	
<ul style="list-style-type: none"> <li>- Secondary market: Its Meaning and significance</li> </ul>	<b>12</b>





<ul style="list-style-type: none"> <li>- Growth of stock market in India</li> <li>- Types of Secondary Market</li> <li>- Advantages and Disadvantages of Secondary Markets in India</li> <li>- Differences between Primary Market and Secondary Market</li> </ul>	
<b>UNIT NO. 5 : RURAL FINANCE</b>	
<ul style="list-style-type: none"> <li>- Meaning, Scope, and Importance of Rural Finance</li> <li>- Role of Finance in Rural Development</li> <li>- Cooperative Credit Institutions: Structure and Functions</li> <li>- Commercial Banks and Rural Lending</li> <li>- Role of NABARD in Rural Finance</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Bhole, L. M. (2017). *Financial institutions and markets* (6th ed.). Tata McGraw-Hill Education.
2. Khan, M. Y. (2017). *Indian financial system* (9th ed.). Tata McGraw-Hill Education.
3. Varma, J. R. (2009). *Indian capital markets: An overview*. Tata McGraw-Hill Education.
4. Desai, V. (2008). *The financial system and economic development*. Himalaya Publishing House.
5. Puri, V. K. (2009). *Indian financial system*. Pearson Education India.
6. Sullivan, A., & Sheffrin, S. M. (2003). *Economics: Principles in action*. Pearson Prentice Hall.
7. Koch, T. W., & MacDonald, S. S. (2006). *Bank management* (7th ed.). Cengage Learning.
8. Singh, A. K. (2010). *The capital market in India: An overview*. New Century Publications.
9. Chandra, P. (2015). *Investment analysis and portfolio management* (5th ed.). Tata McGraw-Hill Education.
10. Mishkin, F. S. (2015). *The economics of money, banking, and financial markets* (10th ed.). Pearson Education.
11. Rangarajan, C., & Arvind, V. (2012). *Monetary policy in India*. Sage Publications.
12. Indian Institute of Banking & Finance. (2014). *Indian financial system: Markets, institutions, and services*. Macmillan.

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

<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS COMPUTER SCIENCE – 4 (INTRODUCTION TO DBMS)</b>

Name of the Course: **Business Computer Science – 4 (Introduction to DBMS)**

Course credit: **04**

Teaching Hours: **Theory: 45 (Hours) + Practical: 30 (Hours)**

Total marks: **100**

**Distribution of Marks:** 50 Marks semester end theory examination

25 Marks semester end practical examination

25 Marks Internal assessments of theory

**Objectives:**

- To impart Data Processing and Analyzing related skills to the students
- Understand the Role of Databases
- Understand different commands used in DBMS
- Recognize the Importance of Transaction Management and Security

**Learning Outcomes:**

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

1. Understand the Fundamentals of DBMS
2. Database Query Languages
3. Hands-on Experience with DBMS Tools
4. Introduction to Indexing and Query Optimization

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1</b>	
<b>Database Management:</b> <ul style="list-style-type: none"> <li>- Concept of DBMS, types of files (command, database, index, report, label), data types, operators (Arithmetic, Relational, Logical), scope options (all, next, rest, record).</li> </ul> <b>Creation /closing commands:</b> <ul style="list-style-type: none"> <li>- Create, use [index], close [all, databases, indexes]</li> </ul>	<b>09</b>
<b>UNIT NO. 2</b>	
<b>Editing commands:</b> <ul style="list-style-type: none"> <li>- append [blank, from], edit [fields, for, while, when], replace, insert [before, blank] browse [fields, freeze, for, when, lock]</li> </ul> <b>Record Movement commands:</b> <ul style="list-style-type: none"> <li>- go [record, top, bottom], skip</li> </ul>	<b>09</b>
<b>UNIT NO. 3</b>	
<b>DATA DISPLAY COMMANDS:</b> <ul style="list-style-type: none"> <li>- list [off, fields, scope, for, while, to printer, to file], display [fields, for, while, off, to printer]</li> </ul> <b>INDEXING, SORTING AND MULTIPLE FILE HANDLING COMMANDS:</b> <ul style="list-style-type: none"> <li>- Index, sort, select</li> </ul>	<b>09</b>
<b>UNIT NO. 4</b>	
<b>DELETION COMMANDS:</b> <ul style="list-style-type: none"> <li>- delete[scope, for, while] , zap, pack, recall</li> </ul> <b>SEARCHING COMMANDS:</b> <ul style="list-style-type: none"> <li>- locate, seek, find</li> </ul>	<b>09</b>
<b>UNIT NO. 5</b>	



<b>SET COMMANDS:</b> - filter, index, order, relation <b>LOOPING COMMANDS:</b> - scan[for, while] ... endsn	<b>09</b>
<b>UNIT NO. 6 : PRACTICAL:</b> <b>(Programming Exercise of Unit 1 To 5)</b>	<b>30</b>
<b>Total Lectures/Hours</b>	<b>45+30</b>

**Theory Question Paper Style:**

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

**Credit:**

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

**Examination:**

- Theory Examination - Total marks 75 (50 marks of university examination and 25 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 25 (No Internal Marks).
- University Examination: 2 Hours

**Passing Standard:**

- Student must obtain minimum 36% marks in theory and practical both
- Theory: Minimum 36% (minimum 18 marks in University examination and minimum 9 marks in internal)
- Practical: Minimum 36% (Minimum 9 marks in University examination)

**Suggested Readings:**

1. Foxpro 2.5 Made Simple by R. K. Taxali, BPB Publication
2. Programming in Foxpro 2.6 by Gagan Sahoo, Khanna Publication

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





<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS &amp; CO-OPERATION – 4 (CO-OPERATIVE CREDIT AND BANKING)</b>

Name of the Course: **Business & Co-Operation – 4  
(Co-Operative Credit and Banking)**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

#### **Objectives:**

- The course aims to give knowledge to learners regarding different aspects of setting up a new business

#### **Learning Outcomes:**

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

1. Generate a business idea using different techniques and describe sources of innovative ideas;
2. Evaluate advantages of acquiring an ongoing venture with a case study;
3. Present a comparative analysis of various government schemes which are suitable for the business idea;
4. Develop a marketing plan for a business idea;
5. Prepare and present a well-conceived Business Plan

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : SHORT TERM CO-OPERATIVE CREDIT</b>	
Introduction, Evolution of credit Co-operatives – Agricultural Production credit- Primary Agricultural Co-operative Credit Societies, District & State Co- operative Banks – onstitution, objectives, functions, Governance, structure, Recent trends.	<b>12</b>
<b>UNIT NO. 2 : LONG TERM CO-OPERATIVE CREDIT</b>	
Features of long term credit -Need for separate agency- Primary Co-operative Agriculture and Rural Development Banks – Governance structure, courses of funds – loaning procedures – State Co-operative Agriculture and Rural Development Bank: Objectives, constitution, course of funds, diversified lending.	<b>12</b>
<b>UNIT NO. 3 : NON-AGRICULTURAL CO-OPERATIVE CREDIT</b>	
Introduction, Constitution – objectives, Governance structure – functions of Co-operative Credit Societies - Urban Co-operative Banks – Employees Co-operative Credit Societies – Industrial Co-operative Banks.	<b>12</b>
<b>UNIT NO. 4 : RBI, NABARD AND CO-OPERATIVE</b>	
Introduction, Reserve Bank of India and co-operative movement, Role of RBI in Rural Credit Development, National Bank for Agriculture and Rural Development (NABARD) Role and Functions in Rural Credit Development	<b>12</b>
<b>UNIT NO. 5 : TECHNOLOGY ADOPTED AND MODERN BANKING</b>	
Introduction, Kisan credit card (KCC), Internet Banking – Automatic Teller Machine (ATM)– Core Banking Solutions - RTGS - NEFT- Electronic Fund Transfer (EFT) - Smart Card - KYC norms- Different card usage of customers (VISA, Debit , Business card, Smart card)	<b>12</b>



**Suggested Readings:**

1. A Textbook of Banking – M. Radhasway
2. Banking in India - Vasant Desai
3. The Gujarat Co-Operative Societies Act, 1961
4. Co-Operative Societies Act 1904 & 1912
5. Calvert H, The Law And Principles of Cooperation, Thacker Spink&Co. Pvt. Ltd., Calcutta, 1959.
6. Goel.B, Cooperative Legislation Trends and Dimensions, Deep and Deep Publication New Delhi. (2013)
7. Vidwans M.D, Cooperative Law in India, SahithyaBhavan Publishers, New Delhi,1956.
8. KrishnaswamiO.R, (1989) Fundamentals of Co-operation, S.Chand& Co., New Delhi
9. KrishnaswamiO.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An Indepth Analysis, Shanma Publications, Coimbatore
10. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications,
11. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
12. L. S. Shastri : Law and Practice of Co-operative Societies in India
13. H Calvert : Law and Principles of Co-operation
14. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
15. ગુજરાત રાજ્ય સહકારી સંઘ – અમદાવાદ- સહકારી મંડળીઓનો કાયદો અને નિયમો
16. દેસાઈ અને શેઠ-સહકારી મંડળીઓનોકાયદો અને વ્યવસ્થા
17. ગ્રંથનિર્માણબોર્ડ પ્રકાશન-સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર-ભાગ-૧-૨
18. સહકાર સિદ્ધાંત અને વ્યવહાર-ડો. ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ,
19. સિદ્ધાંત અને વ્યવહાર - પોપ્યુલર પ્રકાશન, સુરત1
20. સહકાર -સી. જમનાદાસ કંપની, અમદાવાદ
21. બેંકીંગઅને સહકાર -સી. જમનાદાસની કંપની

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

<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>BUSINESS ECONOMICS – 4 (FINANCIAL ECONOMICS)</b>

Name of the Course: **Business Economics – 4 (Financial Economics)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

### Objectives:

To provide students with a fundamental understanding of the monetary system, banking operations, and modern financial practices.

### Learning Outcomes:

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

Understand Concept of money and its functions, types of banks and functions, cutting -age banking different investment option, portfolio management techniques to real-world scenarios, Understand the sustainable and green banking.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO MONEY</b>	
<ul style="list-style-type: none"> <li>- Meaning and definitions of money</li> <li>- Functions of money</li> <li>- Components of high power money</li> <li>- Changing relative significance of high power money</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : INTRODUCTION TO BANKING SYSTEM</b>	
<ul style="list-style-type: none"> <li>- Definition and history of banking</li> <li>- Importance and functions of commercial banks</li> <li>- Functions of Reserve Bank of India</li> <li>- Credit control tools of RBI</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : CUTTING AGE BANKING</b>	
<ul style="list-style-type: none"> <li>- Payment banks in India</li> <li>- Digitalization of banks – Gpay, Bhim UPI, Amazon Pay</li> <li>- Advantages of digitalization of banking</li> <li>- Challenges of digitalization in India</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : INVESTMENT BANKING</b>	
<ul style="list-style-type: none"> <li>- Importance of savings and investment</li> <li>- Options of investment : Gold, Stock market, Mutual Fund, Real Estate</li> <li>- Types of mutual funds : Debt, Equity, Sectoral fund</li> <li>- Portfolio Management : Diversification and rebalancing of Investment</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : SUSTAINABLE &amp; GREEN BANKING</b>	
<ul style="list-style-type: none"> <li>- ESG (Environmental, Social &amp; Governance) in Banking</li> <li>- Green Bonds &amp; Sustainable Finance</li> <li>- RBI's Role in Promoting Green Banking</li> <li>- Impact of Climate Change on Financial Risk</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Bodie, Z., Kane, A., & Marcus, A. J. (2018). Investments (11th ed.). McGraw-Hill Education.
2. Mishra, R. K., & Ravi, K. (2019). Banking and financial institutions (2nd ed.). PHI Learning.
3. Mishra, S., & Gupta, A. (2020). Indian banking: Theory and practice (4th ed.). Tata McGraw-Hill Education.





4. Saunders, A., & Cornett, M. M. (2018). Financial institutions management: A risk management approach (9th ed.). McGraw-Hill Education.
5. Shah, A. (2019). Indian financial system (5th ed.). Pearson Education India.
6. Verma, S., & Verma, P. (2020). Banking and finance (4th ed.). Taxmann Publications.

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



<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 4</b>	<b>ADVANCE BUSINESS STATISTICS - 4</b>

Name of the Course: **Advance Business Statistics - 4**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

### Objectives:

To equip students with the various statistical tools.

### Learning Outcomes:

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

Awareness of statistical methods application in real life.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : BUSINESS FORECASTING:</b>	
<ul style="list-style-type: none"> <li>- Meaning and Importance of business forecasting.</li> <li>- Step in forecasting</li> <li>- Methods of forecasting               <ol style="list-style-type: none"> <li>1. Exponential smoothing method</li> <li>2. Input output analysis</li> </ol> </li> <li>- Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : PARTIAL CORRELATION AND REGRESSION (INTRODUCTION)</b>	
<ul style="list-style-type: none"> <li>- Concept of Linear Correlation and Regression</li> <li>- Partial Correlation Coefficients</li> <li>- Utility of Partial Correlation Analysis</li> <li>- Coefficients of Partial Correlation (<math>r_{12.3}</math>, <math>r_{13.2}</math>, <math>r_{23.1}</math>)</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : MULTIPLE CORRELATION</b>	
<ul style="list-style-type: none"> <li>- Definition – Multiple Correlation Coefficients</li> <li>- Coefficients of Multiple Correlation ( In tri – variate distribution) <math>R_{1.23}</math>, <math>R_{2.13}</math>, <math>R_{3.12}</math></li> <li>- Related Examples and Problems.</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : MULTIPLE REGRESSION</b>	
<ul style="list-style-type: none"> <li>- Definition – Multiple Regression Coefficients</li> <li>- Coefficients of Multiple Regression ( In tri – variate distribution) <math>b_{12.3}</math>, <math>b_{13.2}</math>, <math>b_{21.3}</math>, <math>b_{23.1}</math>, <math>b_{31.2}</math>, <math>b_{32.1}</math></li> <li>- Equation of Plane of Regression               <ol style="list-style-type: none"> <li>1. <math>X_1</math> on <math>X_2</math> and <math>X_3</math> (without proof)</li> <li>2. <math>X_2</math> on <math>X_3</math> and <math>X_1</math> (without proof)</li> <li>3. <math>X_3</math> on <math>X_1</math> and <math>X_2</math> (without proof)</li> </ol> </li> <li>- Properties of Residuals and Variance of Residuals (without proof)</li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : INTRODUCTION TO OPERATIONS RESEARCH</b>	
<ul style="list-style-type: none"> <li>- Introduction and meaning of O.R.</li> <li>- Definitions of O.R.</li> <li>- Characteristics of O. R.</li> <li>- Uses and Importance of O.R. as a tool for decision making in business and industry</li> <li>- Working of O.R.</li> <li>- Limitations of O.R.</li> <li>- Tools of O.R.</li> </ul>	<b>12</b>



**Suggested Readings:**

1. Statistics By B.S.Sancheti and V.K.Kapoor
2. Fundamentals of Mathematical Statistics By V.K.Kapoor and S.C. Gupta
3. Problems in Operations Research By P.K.Gupta and Manmohan
4. Operations Research Problems and Solutions By V.K.Kapoor
5. Operation Research By Kanti Swarup, P.K.Gupta and Manmohan
6. Basic Statistics By B.L.Agrawal

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





<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS ADMINISTRATION – 5 (FINANCIAL MANAGEMENT – 1)</b>

Name of the Course: **Business administration – 4 (Financial Management – 1)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The objective of this course is to help the students understand the fundamental concepts
- To familiarize the learners with the principles and practices of financial management.

**Learning Outcomes:**

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

1. Explain the nature and scope of financial management;
2. Assess the impact of time value of money in different business decisions;
3. Know the sources of security finance and internal finance in detail;
4. Know the sources of long-term finance and bridge financing and Loan syndication and suggests best source of finance;
5. Get knowledge on new financial institutions

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO FINANCIAL MANAGEMENT</b>	
<ul style="list-style-type: none"> <li>- Introduction, Meaning and Definition, Evolution</li> <li>- Nature, Scope and Functions of financial management</li> <li>- Objectives of financial management, Profit Maximization Vs Wealth Maximization</li> <li>- Fundamental Principles of Finance- Agency theory</li> <li>- Affecting factors, Risk and Return trade off</li> </ul>	<b>15</b>
<b>UNIT NO. 2 : TIME VALUE OF MONEY</b>	
<ul style="list-style-type: none"> <li>- Introduction &amp; Meaning</li> <li>- Reasons for time value of money</li> <li>- Compound Value Concept, Present Value Concept</li> <li>- Practical Application of compounding and present value techniques in financial decisions (Simple practical examples should be asked in examination)</li> </ul>	<b>15</b>
<b>UNIT NO. 3 : SOURCES OF FINANCE -1 [SECURITY FINANCING AND INTERNAL FINANCING]</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Security finance               <ul style="list-style-type: none"> <li>➤ Preference Shares</li> <li>➤ Ordinary (Equity) Shares</li> <li>➤ Deferred Shares (Founders' Shares)</li> <li>➤ Debentures</li> </ul> </li> <li>- Internal financing               <ul style="list-style-type: none"> <li>➤ Depreciation funds</li> <li>➤ Ploughing Back of Profit (Retained Earnings)</li> </ul> </li> </ul>	<b>15</b>
<b>UNIT NO. 4 : SOURCES OF FINANCE -2 [LOAN FINANCING &amp; FINANCIAL SERVICES]</b>	
<ul style="list-style-type: none"> <li>- Introduction</li> <li>- Loan financing</li> </ul>	<b>15</b>



[A] Short Term- Meaning-Characteristics [B] Long Term -Meaning-Characteristics Types of long-term loans Conceptual back ground of IFC, SFC, IDBI, UTI IDFC - Bridge financing and Loan syndication - Book-building and Promoters' contribution - New Financial Services: <ul style="list-style-type: none"> <li>➤ Venture Capital: Meaning, Definition, Types, Government policies</li> <li>➤ Mutual Funds: Meaning, Definition, Types</li> <li>➤ Factoring Services: Meaning, Definition, Types</li> </ul>	
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

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

<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS MANAGEMENT – 5 (RURAL MARKETING)</b>

Name of the Course: **Business Management – 5 (Rural Marketing)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The paper aims to develop basic understanding of concepts, tools, challenges and growing importance of rural markets in Indian scenario.
- To create awareness about the applicability of the concepts, techniques and processes of marketing in rural context

**Learning Outcomes:**

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

1. Identify the characteristics of rural markets and consumers in India or relevant local context;
2. Understand the factors influencing rural consumer buying behaviour and apply consumer behaviour theories to rural marketing scenarios;
3. Assess the economic, cultural, technological, and infrastructural factors affecting rural markets;
4. Formulate product, pricing, distribution, and promotional strategies suited for rural consumers.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Definition, Nature and growing importance of rural markets, Scope of Rural Marketing, Concepts, Components of Rural Markets, Classification of Rural Markets, Socio-Cultural-economic & other environmental factors affecting Rural Marketing, Rural versus Urban Markets, Rural marketing environment, Characteristics of Rural Consumer and motives, E-rural Marketing	<b>15</b>
<b>UNIT NO. 2 : PRODUCT &amp; PRICING DECISIONS</b>	
<b>Product Decisions:</b> Rural product classification; Product adoption process in rural market; product branding, packaging, labeling and product support services in rural markets, Challenges in developing a product for rural markets; Product innovations for rural market.  <b>Pricing Decisions:</b> Factors affecting pricing decisions for rural markets; setting price for rural market: factors, methods and strategies; Challenges in setting price for rural markets	<b>15</b>
<b>UNIT NO. 3 : PROMOTION &amp; DISTRIBUTION DECISIONS</b>	
<b>Promotion Decisions:</b> Factors affecting promotion mix for rural markets; Challenges in rural communication and promotion; promotion mix-promotion tools and their importance for rural markets; Cases for innovative approaches for promotion in rural market.  <b>Distribution Decisions:</b> Rural Distribution Channels; logistics decisions for rural markets; factors affecting distribution decisions in rural markets; challenges for distribution decisions in rural markets; - Sales force Management in Rural	<b>15</b>



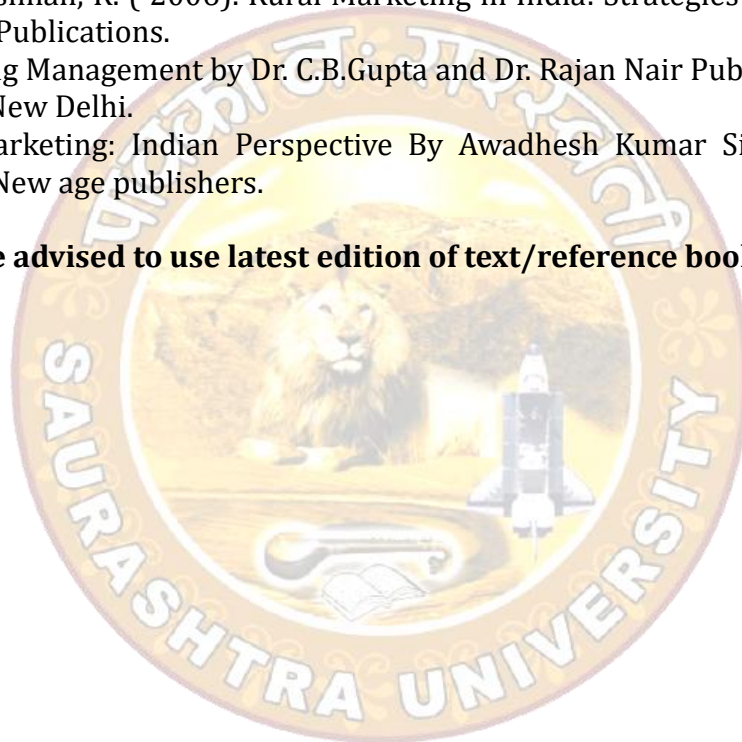


Marketing	
<b>UNIT NO. 4 : RURAL CONSUMER BEHAVIOUR</b>	
Meaning, Rural customer characteristics, Brand loyalty of Indian Rural Customer, Factors influencing consumer Behaviour, Consumer Purchase Decision, Consumer Behaviour Model in Rural Marketing, Brand loyalty of Indian Rural customer	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Dogra, B and Ghuman, K. ( 2008). Rural Marketing: Concepts and Practices, Tata McGraw Hill
2. Kashyap, P. ( 2016). Rural Marketing ( 3/e), Pearson Education.
3. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17<sup>th</sup> edition), Pearson Education. Indian edition.
4. Krishnamacharyulu, C.S.G and Ramakrishnan, L. (2011). Rural Marketing: Text and Cases ( 2/e). Pearson Education.
5. Ramakrishnan, R. ( 2006). Rural Marketing in India: Strategies and Challenges. New Century Publications.
6. Marketing Management by Dr. C.B.Gupta and Dr. Rajan Nair Publication Sultan Chand & Sons, New Delhi.
7. Rural Marketing: Indian Perspective By Awadhesh Kumar Singh & Satyaprakash Pandey, New age publishers.

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



<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BANKING &amp; FINANCE – 5</b>

Name of the Course: **Banking & Finance- 5**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

### Objectives:

- To familiarize students with the structure and functioning of the Foreign Exchange Market (Forex Market) in India, highlighting its dynamics and influencing factors.
- To enable students to understand the role of the Reserve Bank of India (RBI) in managing exchange rates and maintaining foreign reserves.
- Explore the concept of currency convertibility and its implications for the Indian economy.
- To introduce the international financial system, emphasizing the need for global financial relationships and the role of institutions like IMF, World Bank, and ADB in India's financial development.
- Provide a comprehensive understanding of credit ratings, their determinants, and the role of credit rating agencies in India.
- To analyze the causes, trends, and government measures to address Non-Performing Assets (NPAs) in the Indian banking sector.
- Examine the role of development banks in India.

### Learning Outcomes:

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

1. Understand the structure and operations of the Forex Market in India.
2. Evaluate the role and policies of the RBI in exchange rate management.
3. Analyse the impact of currency convertibility on the Indian economy with its challenges.
4. Critically assess the roles of IMF, World Bank, and ADB in India's economic framework.
5. Understand the need for credit ratings and role of credit rating agencies.
6. Understanding of NPAs in the Indian banking sector, including their causes, recent trends.
7. Understand the role of development banks in India.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : FOREIGN EXCHANGE MARKET (FOREX MARKET)</b>	
<ul style="list-style-type: none"> <li>- Structure of FOREX market in India</li> <li>- Factors affecting Exchange Rate</li> <li>- Role of RBI in managing Exchange Rates and Foreign Reserves</li> <li>- Currency Convertibility and its Impact on Indian Economy</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : INTERNATIONAL FINANCIAL SYSTEM</b>	
<ul style="list-style-type: none"> <li>- Need for International Financial Relationship</li> <li>- International Financial Institutions:               <ol style="list-style-type: none"> <li>1. IMF: Origin, objectives, functions and its role in India</li> <li>2. World Bank: Origin, objectives, functions and its role in India</li> <li>3. ADB: Origin, objectives, functions and its role in India</li> </ol> </li> </ul>	<b>12</b>
<b>UNIT NO. 3 : CREDIT RATING</b>	
<ul style="list-style-type: none"> <li>- Introduction, Origin, Need for Credit rating</li> <li>- Factors affecting credit rating</li> <li>- Advantages, Disadvantages of credit rating</li> </ul>	<b>12</b>



- Credit rating agencies in India-Crisil, ICRA, CARE	
<b>UNIT NO. 4 : NON-PERFORMING ASSETS (NPA) IN BANKING SECTOR IN INDIA</b>	
- Meaning and Definitions of NPA - Causes of NPA in Banking sector - Recent trends of NPA in Banking Sector in India - Measures by the Government to reduce NPA in Banking Sector in India	<b>12</b>
<b>UNIT NO. 5 : ROLE OF SECTOR-SPECIFIC DEVELOPMENT BANKS</b>	
- Export-Import Bank of India (EXIM Bank) – Role in International Trade - National Housing Bank (NHB) – Role in Housing Sector Development - Infrastructure Development Finance Company (IDFC) – Role in Infrastructure Finance - State Financial Corporations (SFCs) and Their Contribution	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Fabozzi, F. J., & Modigliani, F. (2009). *Capital markets: Institutions and instruments* (4th ed.). Pearson Education.
2. Chandra, P. (2017). *International financial management* (8th ed.). Tata McGraw-Hill Education.
3. Mankiw, N. G. (2016). *Principles of economics* (7th ed.). Cengage Learning.
4. Eichengreen, B. (2008). *Globalizing capital: A history of the international monetary system* (2nd ed.). Princeton University Press.
5. Giddy, I. H. (2008). *Global financial markets* (4th ed.). South-Western College Pub.
6. Gupta, S. (2012). *Indian banking: History and performance* (2nd ed.). S. Chand Publishing.
7. Reddy, Y. V. (2007). *Indian banking: A perspective*. New Century Publications.
8. Basu, S. (2003). *Non-performing assets in Indian banks: Issues and strategies*. New Age International.
9. Tannan, M. L. (2015). *Banking law and practice in India* (24th ed.). India Law House.

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





<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS COMPUTER SCIENCE – 5 (INTRODUCTION TO VISUAL B)</b>

Name of the Course: **Business Computer Science – 5 (Introduction to Visual B)**

Course credit: **04**

Teaching Hours: **Theory: 45 (Hours) + Practical: 30 (Hours)**

Total marks: **100**

**Distribution of Marks:** 50 Marks semester end theory examination

25 Marks semester end practical examination

25 Marks Internal assessments of theory

**Objectives:**

- Design, formulate, and construct applications with Visual Basic.
- Understand the fundamentals of programming using Visual Basic
- Develop user interfaces using Visual Basic.
- Debug and test Visual Basic applications.

**Learning Outcomes:**

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

1. Navigate the Visual Basic development environment (IDE)
2. Develop user-friendly Windows Forms applications
3. Implement Advance Control and Properties for relevant controls.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO VISUAL BASIC AND WORKING WITH CONTROLS</b>	
Visual Basic project, Visual Basic programming environment and naming objects, text Box, List Box, Combo Box, Option Button, Check Box,	9
<b>UNIT NO. 2 : ADVANCE CONTROL</b>	
Frame, Timer, Scroll Bars, Label, Form, Drive list box, Directory list box, File list box, Picture, Image, Shape	9
<b>UNIT NO. 3 : PROPERTIES FOR RELEVANT CONTROLS</b>	
Name, Appearance, alignment, Autosize, Backcolor, BackStyle, BorderStyle, Caption, Cancel, Default, Enable, Font, Height, Width, Top, Left, Locked, Min, Value, MaxButton, MinButton, Max	9
<b>UNIT NO. 4 : OTHER PROPERTIES</b>	
MaxLength, MultiSelect, Multi Line, PasswordCharacter, Interval, Style, TabIndex, TabStop, Visible, WordWrap, WindowState, SelLenth, SelStart, SelText, Picture, DownPicture, DisablePicture, List, ListCount, ListIndex, Text, Image, Icon, ForeColor, Index, Sorted, Print	9
<b>UNIT NO. 5 : EVENTS AND METHODS FOR RELEVANT CONTROLS</b>	
Click, Change, DblClick, Keydown ,KeyUp, KeyPress, MouseDown, MouseUp, MouseMove, Load, Got Focus, LostFocus, Activate, Timer, Scroll, Initialize, Paint, Activate, Resize, Unload, Deactivate, Show, Hide, ZOrder, Add Item, RemoveItem, Clear, SetFocus, Move	9
<b>UNIT NO. 6 : Practical</b> (Practical Exercise of Unit 1 To 5)	30
<b>Total Lectures/Hours</b>	<b>45+30</b>



**Theory Question Paper Style:**

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

**Credit:**

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

**Examination:**

- Theory Examination - Total marks 75 (50 marks of university examination and 25 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 25 (No Internal Marks).
- University Examination: 2 Hours

**Passing Standard:**

- Student must obtain minimum 36% marks in theory and practical both
- Theory: Minimum 36% (minimum 18 marks in University examination and minimum 9 marks in internal)
- Practical: Minimum 36% (Minimum 9 marks in University examination)

**Suggested Readings:**

1. Successful Projects in Visual Basic - D. Christopher - BPB
2. Mastering in Visual Basic - BPB
3. Programming in Visual Basic (Peter Norton)

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

<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS &amp; CO-OPERATION – 5 (CO-OPERATIVE SOCIETY IN INDIA)</b>

Name of the Course: **Business & Co-Operation – 5 (Co-Operative Society in India)**  
Course credit: **04**  
Teaching Hours: **60 (Hours)**  
Total marks: **100**

### Objectives:

The objective of the course is to provide the basic knowledge of co-operative activities

### Learning Outcomes:

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

1. Develop a marketing plan for a business idea;
2. Prepare and present a well-conceived Business Plan.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : TYPE OF CO-OPERATIVE SOCIETIES</b>	
Introduction and Meaning of Agricultural co-operative society – Non Agricultural co-operative society	<b>12</b>
<b>UNIT NO. 2 : DIFFERENT FORMS OF CO-OPERATIVE</b>	
Housing co-operative societies, Consumer co-operative societies, Farming co-operative societies, Agricultural credit co-operative societies	<b>12</b>
<b>UNIT NO. 3 : WORKING AND PROGRESS OF CO-OPERATIVE SOCIETIES</b>	
Introduction, Meaning, Importance, Limitations and Current scenario in Processing co-operative societies, Indian farmers fertilizers co-operative limited, Sugar co-operative in India.	<b>12</b>
<b>UNIT NO. 4 : WHITE REVOLUTIONS THROUGH CO-OPERATIVES</b>	
Role of National Dairy Development Board, Contribution of Amul, An overview of Dairy Co-operative in India	<b>12</b>
<b>UNIT NO. 5 : URBAN CO-OPERATIVE BANKS IN INDIA</b>	
Significance and Role of Urban Co-operative Banks, Current scenario of Urban Co-operative Banks, Major Problems of Urban Co-operative Banks	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

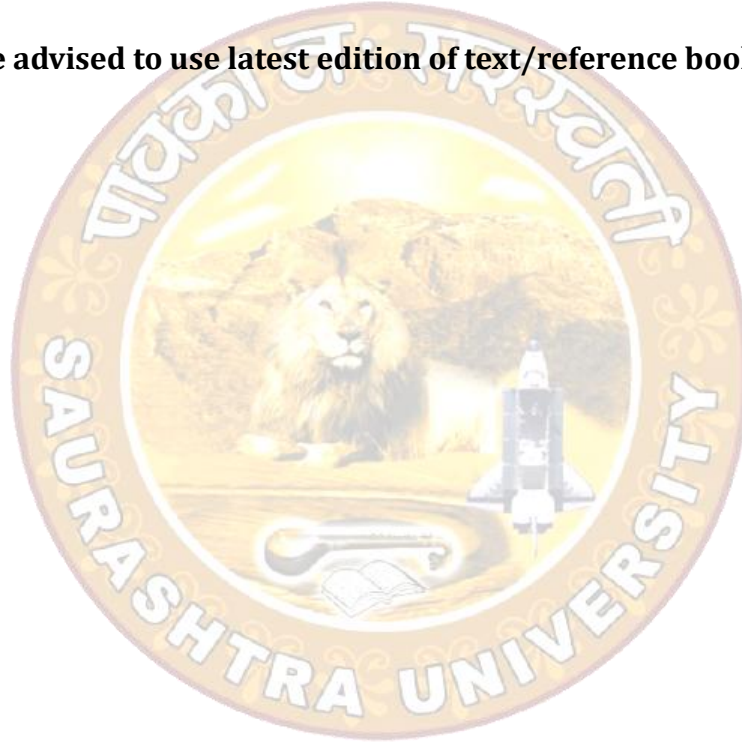
1. A Textbook of Banking – M. Radhasway
2. Banking in India - Vasant Desai
3. The Gujarat Co-Operative Societies Act, 1961
4. Co-Operative Societies Act 1904 & 1912
5. Calvert H, The Law And Principles of Cooperation, Thacker Spink&Co. Pvt.Ltd., Calcutta, 1959.
6. Goel.B, Cooperative Legislation Trends and Dimensions, Deep and Deep Publication a. New Delhi. (2013)
7. Vidwans M.D, Cooperative Law in India, Sahithya Bhavan Publishers, New Delhi, 1956.
8. Krishnaswami O.R, (1989) Fundamentals of Co-operation, S.Chand & Co., New Delhi





9. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An In-depth Analysis, Shanma Publications, Coimbatore
10. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
11. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
12. L. S. Shastri : Law and Practice of Co-operative Societies in India
13. H Calvert : Law and Principles of Co-operation
14. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
15. ગુજરાત રાજ્ય સહકારી સંઘ અમદાવાદ – સહકારી મંડળીઓનો કાયદો અને નિયમો
16. દેસાઈ અને શેઠ સહકારી મંડળીઓનો કાયદો અને વ્યવસ્થા -
17. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન સહકાર સિદ્ધાંત અને વ્યવહાર -, સહકાર ૨-૧-ભાગ -
18. સહકાર સિદ્ધાંત અને વ્યવહાર ૩ -, ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ,
19. સિદ્ધાંત અને વ્યવહાર પોપ્યુલર પ્રકાશન -, સુરત 1
20. સહકાર - સીજમનાદાસ કંપની ., અમદાવાદ
21. બેંકીંગ અને સહકાર - સીજમનાદાસની કંપની .

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



<b>B.COM. SEMESTER – 5</b>		
<b>5</b>	<b>MINOR 5</b>	<b>BUSINESS ECONOMICS – 5 (INTERNATIONAL ECONOMICS)</b>

Name of the Course: **Business Economics – 5 (International Economics)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

### Objectives:

This course explores the fundamental concepts and theories of international economics, focusing on trade, exchange rates, free trade vs. protection, and balance of payments. It equips students with the ability to analyse global trade dynamics and assess economic policies in an interconnected world.

### Learning Outcomes:

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

1. Understand the concepts and significance of international trade.
2. Analyse classical and modern theories of international economics.
3. Examine exchange rate determination and its economic impacts.
4. Evaluate the pros and cons of free trade and protectionist policies.
5. Assess balance of payments issues and policy measures

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : THEORIES OF INTERNATIONAL ECONOMICS</b>	
<ul style="list-style-type: none"> <li>- Concept of international trade and need for different theories of international trade.</li> <li>- Absolute Cost Difference Theory</li> <li>- Comparative Cost Difference Theory</li> <li>- Modern Theory of International Trade : Heckscher-Ohlin's Factor Proportion Theory</li> <li>- Leontief Paradox</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : THEORIES OF EXCHANGE RATE</b>	
<ul style="list-style-type: none"> <li>- Concept of Exchange Rate Determination</li> <li>- Fixed and Floating Exchange Rate (merits and demerits)</li> <li>- Theories of Exchange Rate Determination</li> <li>- Mint Parity Theory</li> <li>- Purchasing Power Parity Theory</li> <li>- Demand and Supply Theory of Exchange Rate Determination</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : FREE TRADE AND PROTECTION</b>	
<ul style="list-style-type: none"> <li>- Concept of Free Trade</li> <li>- Advantages of Free Trade</li> <li>- Disadvantages of Free Trade</li> <li>- Concept of Protection</li> <li>- Arguments in Favor of Protection (Protection of Infant Industries, Employment Generation, Development of Basic and Key Industries, Protection of the country, Development of the Domestic Market)</li> <li>- Arguments Against Protection</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : BALANCE OF PAYMENT</b>	
<ul style="list-style-type: none"> <li>- Concept of Trade Balance and Balance of Payments</li> <li>- Concept of Apperception-Depreciation and Over Valuation-Devaluation</li> </ul>	<b>12</b>



<ul style="list-style-type: none"> <li>- Types of Balance of Payments</li> <li>- Causes of Deficit in Balance of Payments</li> <li>- Measures to Correct Balance of Payments Deficit</li> <li>- Import Substitution</li> </ul>	
<b>UNIT NO. 5 : TERMS OF TRADE</b>	
<ul style="list-style-type: none"> <li>- Concept of Terms of Trade &amp; Calculation of Terms of Trade</li> <li>- Types of Terms of Trade:</li> <li>- Merits of Favorable&amp; Demerits of Unfavorable:</li> <li>- Factors Affecting Terms of Trade:</li> <li>- Importance in International Economics</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Sundaram, K. P. M. (2005). *Money, banking, and international trade*. Sultan Chand & Sons.
2. Cherunilam, F. (2018). *International economics* (6th ed.). McGraw-Hill Education India.
3. Jhingan, M. L. (2016). *International economics*. Vrinda Publications.
4. Misra, S. K., & Puri, V. K. (2021). *International economics*. Himalaya Publishing House.
5. Mannur, H. G. (2013). *International economics*. Vikas Publishing House.
6. Seth, M. L. (2012). *International economics*. Laxmi Publications.
7. Salvi, P. G. (2010). *International trade and finance*. Prashant Publications.
8. Raja, P. (2015). *International economics: Theory and practice*. Kalyani Publishers.
9. Aggarwal, M. R. (2008). *International economics*. Commonwealth Publishers.
10. Bhatia, R. C. (2011). *International trade: Theory and policy*. Deep & Deep Publications.
11. Salvatore, D. (2016). *International economics: Trade and finance* (11th ed.). Wiley India.
12. Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). *International economics: Theory and policy* (11th ed.). Pearson India.
13. Carbaugh, R. J. (2019). *International economics* (16th ed.). Cengage Learning India.
14. Appleyard, D. R., & Field, A. J. (2017). *International economics* (9th ed.). McGraw-Hill Education.
15. Mannur, H. G. (2013). *International economics*. Vikas Publishing House.
16. Cherunilam, F. (2018). *International economics* (6th ed.). McGraw-Hill Education India.
17. Sodersten, B., & Reed, G. (1994). *International economics* (3rd ed.). Macmillan India.

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





<b>B.COM. SEMESTER – 5</b>		
<b>4</b>	<b>MINOR 5</b>	<b>ADVANCE BUSINESS STATISTICS – 5</b>

Name of the Course: **Advance Business Statistics – 5**  
Course credit: **04**  
Teaching Hours: **60 (Hours)**  
Total marks: **100**

### Objectives:

To equip students with the various statistical tools.

### Learning Outcomes:

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

1. Awareness of statistical methods application in real life.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : LINEAR PROGRAMMING PROBLEMS(ONLY THEORY)</b>	
<ul style="list-style-type: none"> <li>- Meaning and uses of L.P.P.</li> <li>- Assumptions and limitations of L.P.P.</li> <li>- L.P.P. as an optimization technique</li> <li>- Formation of L.P.P.</li> <li>- Terminologies: - Objective function, Constraints Solution, Feasible Solution, Optimum Solution, Slack and Surplus Variables.</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : LINEAR PROGRAMMING PROBLEMS – 1 (GRAPHICAL METHOD)</b>	
<ul style="list-style-type: none"> <li>- Method of solving L.P.P.</li> <li>- Graphical Method</li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : LINEAR PROGRAMMING PROBLEMS – 2 (SIMPLEX METHOD)</b>	
<ul style="list-style-type: none"> <li>- Simplex Method only for maximization case and Involving Two Variables (without Derivatives)</li> <li>- Simplex Method only for maximization case and Involving Three Variables (without Derivatives)</li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : TRANSPORTATION PROBLEMS</b>	
<ul style="list-style-type: none"> <li>- Techniques of O.R.</li> <li>- Transportation Problems <ol style="list-style-type: none"> <li>1. North – West Corner Rule</li> <li>2. Vogel's Method</li> </ol> </li> <li>- Related Examples</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : THEORY OF ESTIMATION (ONLY THEORY)</b>	
<ul style="list-style-type: none"> <li>- Population and Population size</li> <li>- Sample and Sample size</li> <li>- Sampling and Sampling Method</li> <li>- Main Objects of Sampling</li> <li>- Parameters and Statistics</li> <li>- Sampling Distribution, Central Limit Theorem</li> <li>- Standard Error and its Uses</li> <li>- Meaning of Statistical Inference</li> <li>- Point Estimation and Interval Estimation</li> </ul>	<b>12</b>
	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>



**Suggested Readings:**

1. Statistics By B.S.Sancheti and V.K.Kapoor
2. Fundamentals of Mathematical Statistics By V.K.Kapoor and S.C. Gupta
3. Problems in Operations Research By P.K.Gupta and Manmohan
4. Operations Research Problems and Solutions By V.K.Kapoor
5. Operation Research By Kanti Swarup,P.K.Gupta and Manmohan

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



<b>B.COM. SEMESTER – 5</b>		
<b>6</b>	<b>SEC 5</b>	<b>DIGITAL MARKETING</b>

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

### Objectives:

The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario.

### Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.	<b>10</b>
<b>UNIT NO. 2 : DIGITAL MARKETING PRESENCE</b>	
Concept and role of Internet in marketing, Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies,	<b>10</b>
<b>UNIT NO. 3 : INTERACTIVE MARKETING &amp; AI</b>	
Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options, Artificial Intelligence in Marketing, AI Tools available for Digital marketing	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). *Internet Marketing: Strategy, Implementation, and Practice*. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). *E- Marketing*. Abingdon: Routledge.
3. Gupta, S. (2018). *Digital Marketing*. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). *Fundamentals of E-Marketing*. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey: John Wiley & Sons.





6. Ryan, D., & Calvin, J. (2016). *Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation*. London: Kogan page.
7. Blanchard, O. A. (2011). *Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation*. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). *Digital Marketing: A Practical Approach*. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). *Online Marketing: A Customer-led Approach*. Oxford: Oxford University Press.
10. Tasner, M. (2015). *Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first*. London: Pearson.

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



<b>B.COM. SEMESTER – 5</b>		
<b>6</b>	<b>SEC 5</b>	<b>LEADERSHIP DEVELOPMENT</b>

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

### Objectives:

The course aims to create an understanding of the various leadership theories amongst the upcoming leaders in order to decide as to which style of leadership should they follow in numerous situations that they might encounter in their careers or personal lives.

### Learning Outcomes:

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

1. Describe the meaning of the term leadership and various theories of leadership;
2. Interpret the various situations and decide the style of leadership based on the situation;
3. Demonstrate qualities of a good leader.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Meaning of Leadership, definitions of leadership, significance of leadership, qualities of a leader, difference between leadership and management, basic styles of leadership – autocratic, democratic, laissez faire (their meaning, features, advantages, disadvantages and suitability), Rensis Likert styles of management, Tanenbaum and Schmidt Model.	<b>10</b>
<b>UNIT NO. 2 : THEORIES OF LEADERSHIP</b>	
<b>Traditional Theories</b> -Great Man Theory, Trait Theory, <b>Behavioural Theories</b> -Ohio Studies, Michigan Studies, Managerial Grid, <b>Contingency theories</b> - Fiedler's Theory, Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.	<b>10</b>
<b>UNIT NO. 3 : CULTURE AND LEADERSHIP</b>	
Trompenaars Cultural Dimensions, Hofstede's study on culture, Hall's Cultural Theory, GLOBE Model: Global Leadership and organisational Behaviour Effectiveness, organisation Culture and Leadership, OCTAPACE profile by Uday Parekh - Openness, Collaboration, Trust, Autonomy, Proactive, Authenticity, Confrontation, Experimentation.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

1. Chhabra, T.N, Business organisation and Management, Sun India Publications
2. Day, D. V. (2014). The Oxford Handbook of Leadership and organisations. Oxford, New York: Oxford University Press.
3. Hughes, R. L., Ginnett, R., & Gordon, C. (2019). Leadership: Enhancing the lessons of experience (9th ed.). McGraw Hill Education.
4. Gupta C.B, Business organisation & management, Sun India Publication, New Delhi
5. Koontz, H., & Weihrich, H, Essentials of management : An international and leadership perspective, Paperback
6. Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

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



<b>B.COM. SEMESTER – 5</b>		
<b>6</b>	<b>SEC 5</b>	<b>FUNDAMENTAL OF STATISTICS</b>

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

**Objectives:**

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

**Learning Outcomes:**

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

1. Examine and understand the various descriptive properties of statistical data.
2. Differentiate between various sampling techniques.
3. Examine and apply index numbers to real life situation

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INDEX NUMBER</b>	
<ul style="list-style-type: none"> <li>- Meaning and Definition of Index Number</li> <li>- Uses and Limitation of Index Number.</li> <li>- Construction of wholesale price Index Number.</li> <li>- Method of Cost of Living Index Number.</li> <li>- Method of calculation of Index Numbers (Laspeyre's, Paasche's, Fisher)</li> <li>- <b>Practical Examples</b></li> </ul>	<b>10</b>
<b>UNIT NO. 2 : SAMPLING</b>	
<ul style="list-style-type: none"> <li>- Idea of Population and Sample</li> <li>- Advantages of Sampling and Limitation of Sampling</li> <li>- Characteristics of good Sample.</li> <li>- With and without replacement Sampling.</li> <li>- Sampling and Non-Sampling errors</li> <li>- Sampling Method    1) Simple Random Sampling    2) Stratified Random Sampling</li> <li>- Drawing of all possible random samples of given size (Two or Three) from a population (With and Without replacement)</li> <li>- Calculation of variance of simple random mean, stratified sample mean (Two or Three Strata)</li> <li>- <b>Practical Examples</b></li> </ul>	<b>10</b>
<b>UNIT NO. 3 : ASSOCIATION OF ATTRIBUTES</b>	
<ul style="list-style-type: none"> <li>- Meaning , Notations, Consistency of data, Types of association, Methods of studying association (Method of comparison of observe and expected, Proportion method, Yule's method)</li> <li>- <b>Practical Examples</b></li> </ul>	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Advance Practical Statistics by S.P.Gupta
2. Fundamental of Statistics by V.K.Kapoor and S.C.Gupta
3. Fundamental of Mathematics and Statistics by V.K.Kapoor and S.C.Gupta



4. Fundamental of Statistics by D.N. Elhance

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





<b>B.COM. SEMESTER – 5</b>		
<b>6</b>	<b>SEC 5</b>	<b>CORPORATE LAW</b>

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

**Objectives:**

- The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013

**Learning Outcomes:**

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

1. Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules
2. Recognize the basic legal documents and their usage essential for formation of a company;
3. Synthesize company processes, meetings, and decisions;
4. know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Meaning and characteristics of a company; Lifting of corporate veil; Overview of administration of Company Law; Types of companies, Formation of company, promoters, their legal position and pre-incorporation contracts; Online registration of a company. Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice, Doctrine of ultra vires and indoor management	<b>10</b>
<b>UNIT NO. 2 : MANAGEMENT AND ADMINISTRATION</b>	
Directors: Legal position, Disqualifications, Director Identification Number (DIN); Classification of directors-Additional, Alternate and Casual directors, Women directors, Independent director, small shareholder's director; Appointment, Removal of directors; Powers and Duties; Key managerial personnel (KMP); Board Meetings; Shareholders' meetings: AGM and EGM. Convening and conduct of meetings: Requisites of a valid meeting; Resolutions (Virtual meetings); Postal ballot; e-voting.	<b>10</b>
<b>UNIT NO. 3 : DIVIDENDS, AUDIT AND WINDING UP</b>	
Provisions relating to payment of Dividend. Company Audit: auditor's qualification and disqualifications, Auditor's appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

**Suggested Readings:**

1. Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
2. Gower, L. C. B. (1969). *Principles of Modern Company Law*. London: Stevens & Sons.
3. Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: Oxford University Press.
4. Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir Book Depot.



5. Kumar, A. (2019). *Corporate Laws*. New Delhi: Taxmann Publication.
6. Ramaiya. (2015). *A Guide to Companies Act*. Nagpur: Wadhwa Book Company.
7. Hanningan, B. (2018). *Company Law*. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt. Ltd.

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



<b>B.COM. SEMESTER – 5</b>		
<b>6</b>	<b>SEC 5</b>	<b>OTHER COURSES</b>

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

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

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

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

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



# **CURRICULUM**

**For**

## **B.COM. Semester – 6**

**(With effective from Nov./Dec. - 2025)**





**Course Structure As per NEP 2020 for  
B.COM. SEM – 6 (Major Accountancy)  
with effective from Nov./Dec. – 2025**

Sr. No	Course Category	Course Title	Course Credits
1	Major 14	Corporate Accounting – 2	04
2	Major 15	Business Accounting – 6 (Auditing)	04
3	Major 16	IKS in Accounting & Finance	04
4	Minor 6 (Select Any One)	Business Administration – 6	04
		Business Management – 6	
		Banking & Finance – 6	
		Business Computer Science – 6	
		Advance Business Statistics – 6	
		Business & Co-operation – 6	
		Business Economics – 6	
5	AEC 5 (Select Any One)	English for Trade and Commerce	02
		Integrated Marketing Communication	
		Other Courses	
6	SEC 6	Internship Training/Field Project	04
<b>TOTAL CREDITS</b>			<b>22</b>



<b>B.COM. SEMESTER – 6</b>		
<b>1</b>	<b>MAJOR 14</b>	<b>CORPORATE ACCOUNTING – 2</b>

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

**Objectives:**

- The course aims to help learners to acquire conceptual knowledge of corporate accounting system
- To provide basic knowledge & skills to the learners about Corporate Accounting principles and practices.

**Learning Outcomes:**

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

1. Understand the concept and objectives of amalgamation and absorption of companies;
2. Analyze the case study of major amalgamations of companies in India;
3. Record transactions related to amalgamation, absorption and external reconstruction;
4. Prepare balance sheet after amalgamation, absorption and external reconstruction of company/es.
5. Prepare Vertical Financial Statements of electricity companies as per Electricity Act
6. Prepare final statements of liquidator after voluntary liquidation of company.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : AMALGAMATION &amp; ABSORPTION OF COMPANIES</b>	
<ul style="list-style-type: none"> <li>- Introduction, Meaning and concept of amalgamation and absorption,</li> <li>- Purposes and Legal provisions of Companies Act 2013 for amalgamation and absorption,</li> <li>- Consideration/purchase price for amalgamation and absorption,</li> <li>- Accounting entries for amalgamation and absorption,</li> <li>- Preparation of new vertical balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.</li> <li>- <b>Practical Questions (excluding Intercompany Holdings)</b></li> </ul>	<b>15</b>
<b>UNIT NO. 2 : EXTERNAL RECONSTRUCTION OF COMPANIES</b>	
<ul style="list-style-type: none"> <li>- Introduction, Meaning and concept of external reconstruction,</li> <li>- Purposes and Legal provisions of Companies Act 2013,</li> <li>- Accounting entries for external reconstruction transactions,</li> <li>- Preparation of new vertical balance sheet applying AS 14/Ind AS 103,</li> <li>- <b>Practical Questions</b></li> </ul>	<b>15</b>
<b>UNIT NO. 3 : FINAL ACCOUNTS OF ELECTRICITY COMPANY</b>	
<ul style="list-style-type: none"> <li>- Introduction - Meaning &amp; characteristics</li> <li>- Electricity Company Accounts: Brief knowledge of Acts [Indian Electricity Act-1910, Electricity supply Act –1948 Indian Electricity Rules-1956, Electricity Act- 2003 Electricity Act-2010 and Companies Act-2013 on wards]</li> <li>- Vertical Financial Statements as per Electricity Act</li> <li>- <b>Practical Questions</b></li> </ul>	<b>15</b>
<b>UNIT NO. 4 : VOLUNTARY LIQUIDATION OF COMPANY</b>	
<ul style="list-style-type: none"> <li>- Introduction-Meaning</li> </ul>	<b>15</b>



<ul style="list-style-type: none"> <li>- Modes of winding up</li> <li>- Legal guideline of Company Act-2013</li> <li>- Disbursement of liquidator</li> <li>- Liquidator's Final Statement of Account</li> <li>- Allocation of Capital Deficiency</li> <li>- <b>Practical Questions</b></li> </ul>	
<b>Total Lectures/Hours</b>	<b>60</b>

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

**Suggested Readings:**

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services-Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta & M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N.Pillai, Bhagawathi, S.Uma; Practical Accounting: (S.Chand & Co. New Delhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services, (P) Ltd; New Delhi)
12. S.N. Maheshwari; Corporate Accounting: (Vikas Publishing House Pvt. Ltd. New Delhi)
13. S.P. Jain & K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S. Grewal; Advanced Accountancy: (Sultan Chand & sons, New Delhi)
16. Study Material of The Institute of Cost Accounts of India, Paper 10: Corporate Accounting and Auditing ([https://icmai.in/upload/Students/Syllabus2022/Inter\\_Sdy\\_Mtrl/P10.pdf](https://icmai.in/upload/Students/Syllabus2022/Inter_Sdy_Mtrl/P10.pdf))
17. Study Material of The Institute Of Company Secretaries of India, Paper 5: Corporate and Management Accounting (<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>)

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



<b>B.COM. SEMESTER – 2</b>		
<b>2</b>	<b>MAJOR 15</b>	<b>BUSINESS ACCOUNTING – 6 (AUDITING)</b>

Name of the Course: **Business Accounting – 6 (Auditing)**  
Course credit: **04**  
Teaching Hours: **60 (Hours)**  
Total marks: **100**

### Objectives:

The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

### Learning Outcomes:

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

1. Summarise the basic concepts of auditing and assurance and acquaint with latest developments in the area of auditing
2. Describe the need of auditing and the role of auditors;
3. Demonstrate the principles, procedures and techniques of auditing;
4. Understand the Importance of vouching and verification as essential audit procedures for ensuring the authenticity and accuracy of accounting records;
5. Identify Common Errors and Frauds that can be detected through effective vouching and verification
6. Interpret the contents of audit reports;
7. Analyze the provisions of Companies Act, 2013 relating to auditor and auditing.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
Concept of auditing and assurance; Objectives, Importance, Scope and Functions; Basic Principles and Techniques; Types [Classification] of Audit; Limitations of auditing; Audit Planning-Preparation-Audit programme and Audit Note; EDP Audit Environment and Control; Audit Trail- and Audit in computerised environment	<b>15</b>
<b>UNIT NO. 2 : INTERNAL CONTROL, INTERNAL CHECK AND AUDIT</b>	
Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.	<b>15</b>
<b>UNIT NO. 3 : VOUCHING AND VERIFICATION</b>	
<b>Vouching:</b> Introduction-Meaning of voucher and vouching, Objectives-Importance of vouching, Vouching procedure of different accounting data, Vouching of Cash Book and Bank details, Auditor's duties and Responsibilities  <b>Verification:</b> Introduction-Meaning-of verification and valuation-testing, Objectives-Importance of verification and valuation-testing , Verification and valuation-testing of Assets and Liabilities, Auditor's duties and Responsibilities	<b>20</b>
<b>UNIT NO. 4 : AUDIT OF COMPANIES</b>	
Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.	<b>10</b>





**Suggested Readings:**

1. Ainapure, V., & Ainapure, M. (2009). *Auditing*. Delhi: PHI Learning.
2. Aruna, J. (2016). *Auditing*. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi: PHI Learning.
4. Garg, P. (2019). *Auditing*. Delhi: Taxmann Publication.
5. Singh A. K., & Gupta, L. *Auditing: Theory and Practice*. Galgotia Publishing.
6. Kamal, G. (1987). *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.
7. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

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



<b>B.COM. SEMESTER – 6</b>		
<b>3</b>	<b>MAJOR 15</b>	<b>INDIAN KNOWLEDGE SYSTEM IN ACCOUNTING AND FINANCE</b>

Name of the Course: **Indian Knowledge System in Accounting and Finance**  
Course credit: **04**  
Teaching Hours: **60 (Hours)**  
Total marks: **100**

**Objectives:**

- To introduce the principles of Indian Knowledge System (IKS) in the field of accounting and finance.
- To explore ancient Indian economic thought and financial management practices.
- To understand the ethical and sustainable aspects of traditional Indian accounting and financial systems.
- To compare indigenous methods with modern accounting and financial practices.

**Learning Outcomes:**

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

1. Understand the fundamentals of Indian accounting and financial management systems;
2. Analyze ancient financial principles and their relevance in modern accounting;
3. Examine ethical and sustainable business practices from Indian traditions;
4. Compare Indian traditional financial systems with contemporary global practices;
5. Apply Indian Knowledge System principles in modern financial decision-making.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM IN ACCOUNTING AND FINANCE:</b>	
<ul style="list-style-type: none"> <li>- Overview of Indian Knowledge System (IKS) and its relevance to modern commerce</li> <li>- Historical evolution of accounting and finance in India</li> <li>- Concept of Arthashastra, Dharmashastra, and Chanakya Neeti in financial management</li> <li>- Economic ideas in Vedic and Post-Vedic literature</li> <li>- Indigenous systems of wealth management in ancient India</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : ANCIENT INDIAN ACCOUNTING PRACTICES</b>	
<ul style="list-style-type: none"> <li>- Double-entry accounting in ancient India: A comparative study with modern practices</li> <li>- Lekhapaddhati (Medieval Accounting Manuscript) and its significance</li> <li>- Bahi-Khata (Indigenous Bookkeeping) vs. Double-Entry System</li> <li>- Temple and community accounting systems in India</li> <li>- Evolution of accounting in India: From Kautilya's Arthashastra to modern practices</li> <li>- Role of traditional accountants (Karana, Gomastha, and Munims)</li> </ul>	<b>18</b>
<b>UNIT NO. 3 : FINANCIAL MANAGEMENT IN ANCIENT INDIA</b>	
<ul style="list-style-type: none"> <li>- Taxation system in ancient and medieval India (Bhaga, Bali, and Kara)</li> <li>- Revenue and expenditure management in kingdoms and empires</li> <li>- Indigenous banking systems: Hundi, Sahukars, and Indigenous Banking Networks</li> <li>- Trade, Commerce, and Financial Institutions in Ancient India (Shrenis, Market Regulations)</li> <li>- Money Lending and Interest Rate Regulations in Ancient India</li> </ul>	<b>15</b>



UNIT NO. 4 : ETHICAL AND SUSTAINABLE FINANCE IN IKS	
<ul style="list-style-type: none"> <li>- Business Ethics from Manusmriti, Chanakya Neeti, and Bhagavad Gita</li> <li>- Ethics in finance: Dharma and Artha in financial decision-making</li> <li>- Wealth accumulation and redistribution principles in Indian traditions</li> <li>- Jain financial principles for sustainable business</li> <li>- The role of Bhoodan Movement and Corporate Social Responsibility (CSR) in Ancient India</li> </ul>	15
<b>Total Lectures/Hours</b>	<b>60</b>

#### Pedagogy:

- Lectures & Case Studies: Exploring ancient and modern financial model
- Group Discussions & Debates: Ethics and sustainability in finance
- Industry Expert Sessions: Insights from professionals using traditional finance concepts.
- Research & Projects: Comparative analysis of ancient and modern accounting practices.
- Field Visit to Traditional Business Houses or Indigenous Banking Institutions

#### Suggested Readings:

1. Kautilya's Arthashastra – Translated by R. Shamasastri
2. Chanakya Niti – Ethical and Economic Principles
3. Ancient Indian Economic Thought – Ratan Lal Basu
4. History of Indigenous Banking in India – R. B. C. Dutt
5. History of Indigenous Banking in India – L. C. Jain
6. Modern Interpretations of Indian Financial Systems
7. Ethics in Indian Business Traditions – N. R. Gupta
8. Hundi: The Indigenous Negotiable Instrument of India – Shankar Goyal
9. [https://onlinecourses.swayam2.ac.in/aic22\\_ge19/preview](https://onlinecourses.swayam2.ac.in/aic22_ge19/preview) (SWAYAM Course : Ancient Indian Management)
10. Journey of Indian Accounting Practices
11. (<https://management.cessedu.org/sites/management.cessedu.org/files/2%20Journey%20of%20Indian%20Accounting%20Practices%2016th%20March.pdf>)

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

<b>B.COM. SEMESTER – 6</b>		
<b>4</b>	<b>MINOR 6</b>	<b>BUSINESS ADMINISTRATION – 6 (Financial Management – 2)</b>

Name of the Course: **Business Administration – 6 (Financial Management)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- The objective of this course is to help the students understand the fundamental concepts.
- To familiarize the learners with the principles and practices of financial management..

**Learning Outcomes:**

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

1. Analyse capital budgeting process and apply capital budgeting techniques for business decisions;
2. Determine weighted average cost of capital (WACC) and Marginal cost of capital;
3. Explain various capital structure theories and analyse factors affecting capital structure decisions;
4. Critically examine various theories of dividend, identify and analyse factors affecting dividend policy; and suggest sound dividend policy;
5. Design working capital policy based on the assessment of financial requirements.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : CAPITAL STRUCTURE</b>	
Introduction, Meaning, Types of Capital Structure, Factors affecting to capital structure, Capital structure decisions, Overview of financing choices, The financing process; internal and external financing, Determination of the optimal capital structure, Modigliani and Miller Propositions I and II - Theories for determining optimal capital structure, Planning the capital structure: EBIT and EPS analysis. ROI & ROE analysis. Capital structure policy. <b>(Only Theory)</b>	<b>15</b>
<b>UNIT NO. 2 : COST OF CAPITAL</b>	
Introduction and Concept of Cost of Capital, Importance of Cost of Capital, Classification of Cost of Capital, Determinants of Cost of Capital, Computation of Cost of Capital: Cost of equity, Cost of preference capital, Cost of debt, Cost of retaining earning, Weighted average cost of capital. <b>(Theory and Practical)</b>	<b>15</b>
<b>UNIT NO. 3 : LEVERAGE ANALYSIS</b>	
Introduction, Meaning and concepts, Operating leverage, Financial leverage, Combined leverage, EBIT and Earning Per Share (EPS) Analysis, Impact of financial leverage on share holders risk. <b>(Theory and Practical)</b>	<b>15</b>
<b>UNIT NO. 4 : CAPITAL BUDGETING</b>	
Introduction, Meaning, Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index Method. <b>(Only Theory)</b>	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**





1. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning.
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
4. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
5. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
6. Levy H. and M. Sarnat. Principles of Financial Management. Pearson Education
7. P.V. Kulkarni and B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.

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



<b>B.COM. SEMESTER – 6</b>		
<b>4</b>	<b>MINOR 6</b>	<b>BUSINESS MANAGEMENT – 6 (BRAND MANAGEMENT)</b>

Name of the Course: **Business Management – 6 (Brand Management)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

**Objectives:**

- To attain a comprehensive knowledge on the subject of brands, brand equity and brand management
- Develop understanding of design and implementation of marketing programs to build and manage brand equity.

**Learning Outcomes:**

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

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

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO BRAND MANAGEMENT</b>	
Introduction, Concept of Brand and Brand Management, Evolution of a Brand, Scope of Branding, Importance of Branding, Challenges and Opportunities, Brand Identity, Advantages of a Brand, Brand Versus Product, Brands and Consumers.	<b>15</b>
<b>UNIT NO. 2 : BRAND POSITIONING &amp; BRAND EQUITY</b>	
<b>Brand Positioning:</b> Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.  <b>Brand Equity:</b> Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity.	<b>15</b>
<b>UNIT NO. 3 : DESIGNING MARKETING PROGRAM</b>	
Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and social media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.	<b>15</b>
<b>UNIT NO. 4 : RECENT ISSUES IN BRANDING</b>	
Managing Strong Brands, Brand Ladder, Country Branding, Global Brand Strategy, Managing Brands over time, Brand Audits, Managing Brands in the Digital Era. Legal and Ethical aspects in Brand Management.	<b>15</b>
<b>Total Lectures/Hours</b>	<b>60</b>

**Suggested Readings:**

1. Aaker, D. *Brand Leadership*. UK: Simon & Schuster.



2. Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
3. Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
4. Chitale, A. K. & Gupta, Ravi. *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning
5. Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
6. John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
7. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. *Strategic Brand*
8. *Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
9. Miller, D. *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
10. Temporal, P. *Advanced Brand Management*. UK: Harriman House.
11. Parameswaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

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



<b>B.COM. SEMESTER – 6</b>		
<b>4</b>	<b>MINOR 6</b>	<b>BANKING &amp; FINANCE – 6</b>

Name of the Course: **Banking & Finance – 6**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

#### Objectives:

- To provide students an overview of the share market, its functioning, and its importance in the economy.
- To make students familiar with types of insurance and public, private, and foreign insurance companies and the role of IRDA in insurance regulation.
- To impart knowledge about mutual funds, their structure, types, and significance in investment.
- To learn about different investment options and their related strategies like risk management and diversification.

#### Learning Outcomes:

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

1. Understand the functioning of financial markets, stock exchanges, and their role in the economy.
2. Understand the importance of life and general insurance and the regulatory framework.
3. Identify suitable mutual funds based on investment goals and strategies and evaluate it on the bases of NAV Students will develop the ability to select appropriate investment options and manage risk through diversification and asset allocation.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION TO SHARE MARKET</b>	
<ul style="list-style-type: none"> <li>- Meaning and importance</li> <li>- Types of Stocks: Equity shares, preference shares, and debt instruments</li> <li>- Stock Exchanges: National Stock Exchange (NSE), Bombay Stock Exchange (BSE)</li> <li>- Share Market Indices: Sensex, Nifty, and other indices</li> <li>- Securities and Exchange Board of India (SEBI)</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : INSURANCE SECTOR</b>	
<ul style="list-style-type: none"> <li>- Meaning and importance of insurance</li> <li>- Life Insurance:               <ol style="list-style-type: none"> <li>1. Term life insurance</li> <li>2. whole life insurance</li> <li>3. endowment plans</li> </ol> </li> <li>- General Insurance               <ol style="list-style-type: none"> <li>1. Health insurance</li> <li>2. motor insurance, other types of general insurance</li> </ol> </li> <li>- Insurance Companies: Public sector insurance companies, private sector insurance companies and foreign insurance companies</li> <li>- Insurance Regulatory and Development Authority (IRDA)</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : MUTUAL FUNDS AND COMPONENTS</b>	
<ul style="list-style-type: none"> <li>- Introduction to Mutual Funds: Meaning and importance</li> <li>- Types of Mutual Funds               <ol style="list-style-type: none"> <li>1. Equity funds</li> <li>2. Debt funds</li> <li>3. Hybrid funds</li> </ol> </li> <li>- Mutual Fund Structure: Sponsor, trustee, and asset management company</li> <li>- Strategies of investment : Asset allocation, diversification and other investment strategies</li> </ul>	<b>12</b>





- Mutual Fund Performance: Net asset value (NAV) and its return of mutual fund	
<b>UNIT NO. 4 : INVESTMENT OPTIONS</b>	
<ul style="list-style-type: none"> <li>- Introduction to Investment Options: Importance of savings and investment</li> <li>- Investment options: Bank deposit – Savings and fixed deposit</li> <li>- Fixed Income Securities: Bonds, debentures, and other fixed income securities</li> <li>- Alternative Investments: Stocks, mutual funds, gold, commodity and real estate option</li> <li>- Investment Strategies: Risk management, allocation and diversification</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : FINANCIAL INCLUSION AND TECHNOLOGY IN BANKING</b>	
<ul style="list-style-type: none"> <li>- Government Initiatives in India:               <ol style="list-style-type: none"> <li>1. Pradhan Mantri Jan Dhan Yojana (PMJDY),</li> <li>2. Microfinance and its need and Rural banking.</li> </ol> </li> <li>- Digitalization in banking: Fintech innovations (Paytm, Google pay, Amazon pay), Advantages of digitalization</li> <li>- Challenges of digital payment and use of technology in banking in India</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Bogle, J. C. (2010). *Common Sense on Mutual Funds: New Imperatives for the Intelligent Investor*. Wiley.
2. Sankaran, S. (2018). *Indian Mutual Funds Handbook: A Guide for Industry Professionals and Intelligent Investors* (5th ed.). Vision Books.
3. Graham, B. (2003). *The Intelligent Investor: The Definitive Book on Value Investing*. Harper Business.
4. Pathak, B. (2018). *The Indian Financial System: Markets, Institutions, and Services* (6th ed.). Pearson Education India.
5. Kaushik, M. C. (2019). *How to Make Profit in Share Market*. CreateSpace Independent Publishing Platform.
6. Tripathi, V., & Panwar, N. (2023). *Investing in Stock Markets: Comprehensive Understanding of Investment Environment, Decision Process & Trading Mechanisms*. Taxmann Publications.
7. Negi, V. K. (2020). *Mutual Funds: Ladder to Wealth Creation*. Notion Press.
8. Joshi, D. P. (2018). *Banking on change: The digital transformation of India's financial sector*. Academic Foundation.
9. Phadke, S. (2020). *Fintech future: The digital DNA of finance*. SAGE Publications India
10. Mani, N. (2016). *Financial inclusion in India: Policies and programmes*. New Century Publications

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



<b>B.COM. SEMESTER – 6</b>		
<b>4</b>	<b>MINOR 6</b>	<b>BUSINESS COMPUTER SCIENCE – 6 (BUSINESS APPLICATION DEVELOPMENT USING VISUAL BASIC)</b>

Name of the Course: **Business Computer Science– 6**  
**(Business Application Development Using Visual Basic)**

Course credit: **04**

Teaching Hours: **Theory: 45 (Hours) + Practical: 30 (Hours)**

Total marks: **100**

Distribution of Marks: 50 Marks semester end theory examination  
25 Marks semester end practical examination  
25 Marks Internal assessments of theory

**Objectives:**

- Translate general requirements into data-related solutions using database concepts
- Implement decision-making and looping structures
- Apply modular programming principles
- Apply debugging and error-handling techniques

**Learning Outcomes:**

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

1. Handle events and user interactions
2. Work with arrays and collections
3. Work with Procedure with parameters.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : WORKING WITH DATA AND OUTPUT SELECTION CONDITIONS</b>	
Variables, Data Types, Declaring Variables, Scope of Variables, Constants, Arithmetic operations on Data, Displaying What is Selection? Type of selection, testing multiple nested IF structures, Complex multiple condition, Select Case, Extensions to select a case	<b>9</b>
<b>UNIT NO. 2 : LOOPS, HANDLING STRINGS, DATES HANDLING AND TIME WITH</b>	
What is a Loop?, Type of Loops - FOR... NEXT, DOWHILE... LOOP, DO... LOOP UNTIL Introduction, Declaring Strings, ASCII, Processing Strings, Dates, Formatting Date output, Handling Time, Calculations Time and Date	<b>9</b>
<b>UNIT NO. 3 : PROCEDURES</b>	
What is a Procedure? Types of Procedures, Why use Procedure? Passing Parameters, Practical work on using the correct formal parameters, Functions, Form and Standard Modules	<b>9</b>
<b>UNIT NO. 4 : ARRAY</b>	
What is an Array?, How to declare an Array?, Static and dynamic arrays, Processing an Array, Passing Arrays to Procedures, Two Dimensional Arrays, Control Arrays.	<b>9</b>
<b>UNIT NO. 5 : FILES AND MENUS</b>	
What is a File? Types of Files (concept), Basic file operations like read, write, append (Sequential file only)  Introduction, Type of Menus, Features of menu	<b>9</b>
<b>UNIT NO. 6 : PRACTICAL</b> (Practical Exercise of Unit 1 To 5)	<b>30</b>
<b>Total Lectures/Hours</b>	<b>45+30</b>



**Theory Question Paper Style:**

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

**Credit:**

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

**Examination:**

- Theory Examination - Total marks 75 (50 marks of university examination and 25 marks of internal).
- University examination: 2 Hours
- Practical Examination - Total Marks 25 (No Internal Marks).
- University Examination: 2 Hours

**Passing Standard:**

- Student must obtain minimum 36% marks in theory and practical both
- Theory: Minimum 36% (minimum 18 marks in University examination and minimum 9 marks in internal)
- Practical: Minimum 36% (Minimum 9 marks in University examination)

**Suggested Readings:**

1. Successful Projects in Visual Basic - D. Christopher - BPB
2. Mastering in Visual Basic - BPB
3. Programming in Visual Basic (Peter Norton)

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

<b>B.COM. SEMESTER – 6</b>		
<b>4</b>	<b>MINOR 6</b>	<b>ADVANCE BUSINESS STATISTICS – 6</b>

Name of the Course: **Advance Business Statistics – 6**  
Course credit: **04**  
Teaching Hours: **60 (Hours)**  
Total marks: **100**

### Objectives:

To familiarize the students with various statistics tools and their applications in the Business Decision Making

### Learning Outcomes:

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

1. Awareness of Statistical methods application in real life

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : TESTING OG HYPOTHESIS</b>	
<ul style="list-style-type: none"> <li>- Meaning of Hypothesis and meaning of Test of Hypothesis</li> <li>- Types of Hypothesis (Null, Alternative Composite)</li> <li>- Two types of errors, Level of significant, critical region, power of a test, one tail versus two tail test, acceptance region</li> <li>- Reliability of sample, large and small samples, confident limit</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : LARGE SAMPLE TEST – 1 (Z- TEST)</b>	
<ul style="list-style-type: none"> <li>- Test of significant of Mean</li> <li>- Test of significant of difference between two Means</li> <li>- Test of significant of difference between two S.D.</li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : LARGE SAMPLE TEST – 2 (Z- TEST)</b>	
<ul style="list-style-type: none"> <li>- Test of significant of number of success</li> <li>- Test of significant of proportion of success</li> <li>- Test of significant of difference of two proportion</li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>UNIT NO. 4 : SMALL SAMPLE TEST – 1 (T- TEST)</b>	
<ul style="list-style-type: none"> <li>- Uses of t – Test</li> <li>- Testing of Hypothesis <ol style="list-style-type: none"> <li>1. Population Mean</li> <li>2. Equality of two population</li> <li>3. Pair t – Test</li> </ol> </li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : SMALL SAMPLE TEST – 2 (F - TEST)</b>	
<ul style="list-style-type: none"> <li>- Use of F- Test</li> <li>- Testing of Hypothesis concerning equality of two population variances</li> <li>- Use of Fisher's Z transformation <ol style="list-style-type: none"> <li>1. Test of Hypothesis</li> <li>2. Population correlation coefficient</li> <li>3. Equality of two population correlation coefficient</li> </ol> </li> <li>- Related Examples and Problems</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Statistics By D.S.Sancheti and V.K.Kapoor





2. Fundamentals of Mathematical Statistics By V.K.Kapoor and S.C.Gupta
3. Fundamentals of Statistics By S.C.Srivastva and Sangya Srivastava
4. Statistical Methods By S.P.Gupta
5. Practical Statistics By S.C.Gupta
6. Business Statistics By R.S. Bhardwaj

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



<b>B.COM. SEMESTER – 6</b>		
<b>4</b>	<b>MINOR 6</b>	<b>BUSINESS &amp; CO-OPERATION – 6 (CO-OPERATION IN INDIA AND WORLD)</b>

Name of the Course: **Business & Co-Operation – 6 (Co-Operation in India and World)**  
Course credit: **04**  
Teaching Hours: **60 (Hours)**  
Total marks: **100**

### **Objectives:**

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

### **Learning Outcomes:**

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

<b>PARTICULAR</b>	<b>NO. OF LECTURES</b>
<b>UNIT NO. 1 : FUNDAMENTAL OF CO-OPERATION</b>	
Definition of Basic characteristics, Evolution of Co-operation in Global context, Factors leading to the birth of co-operation. An overview	<b>12</b>
<b>UNIT NO. 2 : HISTORY OF CO-OPERATION IN INDIA</b>	
Initial legal framework 1904, Technical, historical factors as determining force before independence. History of Co-operation in India – Importance, Limitations, Present Scenario of Co-operation in India	<b>12</b>
<b>UNIT NO. 3 : CO-OPERATION UNDER PLANNING</b>	
Period in India. (Ist to IVth Plan Period) (Vth to VIIth the Plan Period), Co-operation under reform period. (VIII the and IX the five year planning and co-operation)	<b>12</b>
<b>UNIT NO. 4 : NATURE AND SPREAD OF CO-OPERATION IN ASIAN CONTINENT</b>	
Experience of Japan, Experience of China, Experience of Philippines. Co-operative development in Sweden and Israel.	<b>12</b>
<b>UNIT NO. 5 : NATURE AND SPREAD OF CO-OPERATION IN WESTERN REGION OF THE WORLD</b>	
Experiences of Denmark, Experiences of England, Experience of Germany, Experience of U.S.A.	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

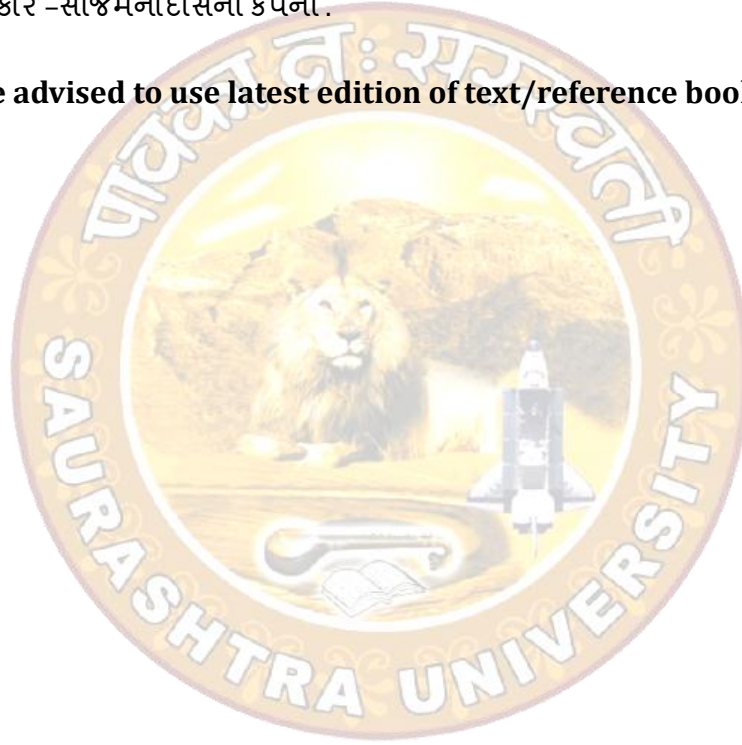
### **Suggested Readings:**

1. A Textbook of Banking – M. Radhasway
2. Banking in India - Vasant Desai
3. The Gujarat Co-Operative Societies Act, 1961
4. Co-Operative Societies Act 1904 & 1912
5. Calvert H, The Law And Principles of Cooperation, Thacker Spink & Co. Pvt. Ltd., Calcutta, 1959.
6. Goel.B, Cooperative Legislation Trends and Dimensions, Deep and Deep Publication New Delhi. (2013)
7. Vidwans M.D, Cooperative Law in India, Sahitya Bhavan Publishers, New Delhi, 1956.
8. Krishnaswami O.R, (1989) Fundamentals of Co-operation, S.Chand & Co., New Delhi



9. KrishnaswamiO.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An Indepth Analysis, Shanma Publications, Coimbatore
10. Ravichandran, Kand Nakkiran, S, (2009) Co-operation: Theory andPractice, Abijit Publications, Delhi.
11. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
12. L. S. Shastri : Law and Practice of Co-operative Societies in India
13. H Calvert : Law and Principles of Co-operation
14. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
15. ગુજરાત રાજ્ય સહકારી સંઘ અમદાવાદ -- સહકારી મંડળીઓનો કાયદો અને નિયમો
16. દેસાઈ અને શેઠસહકારી મંડળીઓનોકાય-દો અને વ્યવસ્થા
17. ગ્રંથનિર્માણબોર્ડ પ્રકાશનસહકાર સિદ્ધાંત અને વ્યવહાર-, સહકારર-૧-ભાગ-
18. સહકાર સિદ્ધાંત અને વ્યવહારડો-, ફડકે, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ,
19. સિદ્ધાંત અને વ્યવહાર પોપ્યુલર પ્રકાશન -, સુરત1
20. સહકાર -સીજમનાદાસ કંપની ., અમદાવાદ
21. બેંકીંગઅને સહકાર -સીજમનાદાસની કંપની .

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



<b>B.COM. SEMESTER – 6</b>		
<b>4</b>	<b>MINOR 6</b>	<b>BUSINESS ECONOMICS – 6 (ECONOMICS OF ENVIRONMENT)</b>

Name of the Course: **Business Economics – 6 (Economics of Environment)**  
 Course credit: **04**  
 Teaching Hours: **60 (Hours)**  
 Total marks: **100**

### Objectives:

This course aims to provide students with an understanding of the dynamic relationship between economic development and environmental sustainability. It explores environmental challenges, particularly in the Indian context, and emphasizes the role of policy, sustainable development strategies, and eco-friendly practices. The course encourages critical analysis of how economic growth can align with environmental protection to foster a more sustainable future.

### Learning Outcomes:

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

1. Define and explain key environmental and developmental concepts, including sustainability and biodiversity.
2. Analyze the environmental consequences of industrialization, agriculture, and climate change, especially within India.
3. Evaluate the impact of pollution on human health and ecosystems, and examine control methods and policies.
4. Distinguish between economic growth and sustainable development, and interpret related indicators.
5. Assess global and national environmental policies and their effectiveness in fostering sustainable development.
6. Apply knowledge of eco-friendly production and consumption practices in development planning.
7. Critically examine the integration of environmental considerations in policy-making and the challenges of balancing development with ecological conservation.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : ECONOMIC DEVELOPMENT AND ENVIRONMENT</b>	
<ul style="list-style-type: none"> <li>- Meaning and Definition of Environment</li> <li>- Importance of a sustainable Environment</li> <li>- Key Dimensions of the Environment</li> <li>- Reasons of present environmental crisis</li> <li>- Role of environmental policy in economic development.</li> </ul>	<b>12</b>
<b>UNIT NO. 2 : ENVIRONMENTAL ISSUES IN INDIA</b>	
<ul style="list-style-type: none"> <li>- Industrialization and Pollution</li> <li>- Environmental challenges in terms of water resource and deforestation.</li> <li>- Agricultural Development and Environmental Issues</li> <li>- Causes and impact of global climate change, with special reference to India</li> </ul>	<b>12</b>
<b>UNIT NO. 3 : ENVIRONMENT POLLUTION</b>	
<ul style="list-style-type: none"> <li>- Definition and Causes of Pollution</li> <li>- Methods of Pollution Control</li> <li>- Pollution Policies</li> </ul>	<b>12</b>





- Impact of Pollution on Health and Environment	
<b>UNIT NO. 4 : SUSTAINABLE DEVELOPMENT AND ENVIRONMENT</b>	
<ul style="list-style-type: none"> <li>- Concept and Approach and evolution of Sustainable Development</li> <li>- Indicators of Sustainable Development</li> <li>- Economic Growth vs. Sustainable Development</li> <li>- Environmental Issues Related to Economic Development</li> <li>- Challenges of Environmental Protection in the Context of Development</li> </ul>	<b>12</b>
<b>UNIT NO. 5 : BIODIVERSITY, ECO-FRIENDLY PRACTICES, AND GLOBAL ENVIRONMENTAL POLICIES</b>	
<ul style="list-style-type: none"> <li>- Biodiversity and Its Importance</li> <li>- Threats to Biodiversity</li> <li>- Eco-friendly Production and Consumption</li> <li>- Global Environmental measures</li> <li>- Integration of Sustainable Practices in Development</li> </ul>	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

1. Dasgupta, P. (2007). *Economics: A very short introduction*. Oxford University Press.
2. Pearce, D., & Turner, R. K. (1990). *Economics of natural resources and the environment*. Johns Hopkins University Press.
3. Perman, R., Ma, Y., McGilvray, J., & Common, M. (2011). *Natural resource and environmental economics* (4th ed.). Pearson Education.
4. World Bank. (2012). *Inclusive green growth: The pathway to sustainable development*. World Bank Publications.
5. Stern, N. (2007). *The economics of climate change: The Stern review*. Cambridge University Press.
6. United Nations. (2015). *Transforming our world: The 2030 agenda for sustainable development*. United Nations.
7. Chopra, K., Kadekodi, G. K., & Murty, M. N. (1990). *Participatory development: People and common property resources*. SAGE Publications.
8. Gadgil, M., & Guha, R. (1995). *Ecology and equity: The use and abuse of nature in contemporary India*. Routledge.
9. Ministry of Environment, Forest and Climate Change (India). (2020). *India: State of Forest Report 2019*. Forest Survey of India.
10. Intergovernmental Panel on Climate Change (IPCC). (2021). *Climate change 2021: The physical science basis*. Cambridge University Press.

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



<b>B.COM. SEMESTER – 6</b>		
<b>5</b>	<b>AEC 5</b>	<b>ENGLISH FOR TRADE AND COMMERCE</b>

Name of the Course: English for Trade and Commerce  
Course credit: **02**  
Teaching Hours: **30 (Hours)**  
Total marks: **50**

### Objectives:

The objective of this course is to acquaint learners with

- Written communication of the transactions that take place between an agent and head of a manufacturing company
- The spoken situations that happen while dealing with banks
- The routine office matters and communications in English

### Learning Outcomes:

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

1. Learn the art of correspondence which is necessary to be developed while handling Agency matters
2. Handle practical English more effectively while dealing with matters of banking
3. Understand and utilize his/her knowledge of functional English in the routine office matters

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : E MAILS: AGENCY CORRESPONDENCE</b>	
Application for sole agency asking for agency terms, Appointment of an agent, Reprimanding an agent for regular decline in sales, Explanation for the decline in sales, Appreciating an agent's performance, Surrendering an agency, Terminating an agency.	<b>10</b>
<b>UNIT NO. 2 : BANKING TRANSACTIONS: SPOKEN SITUATIONS</b>	
Meeting the Manager to open a current account, Making inquiries about benefits of investing in fixed deposits, Intimating the Manager about digital fraud, Requesting a Home Loan/Educational Loan/ Loan for Higher Studies, Requesting to open a locker, Requesting to get the overdraft facility, Intimating the manager about rude behaviour of a bank employee.	<b>10</b>
<b>UNIT NO. 3 : OFFICE ENGLISH: FUNCTIONAL ASPECTS</b>	
<b>The following dialogues take place between two suitable employees of a corporate office. At least 20-line dialogues need to be attempted.</b> <b>(1)</b> The head of the office welcomes a new employee on the first day of his joining the office <b>(2)</b> The head of the office explains common rules of the office to a new employee <b>(3)</b> A meeting in which the head asks opinion of the new employee about boosting the sales <b>(4)</b> Appreciating and promoting an employee for his regularity and good performance <b>(5)</b> Warning an employee for his irregularities <b>(6)</b> Reprimanding an employee for his/her weak performance and irregularities despite reminders <b>(7)</b> Offering a farewell to an employee	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Semester End Exam Paper Style

Que. No.	Unit No.	Details of Questions	Options	Marks
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1	1	Draft a letter any one of the following	01 out of 02	10
2	2	Write formal conversation in a dialogue form, containing at least 20 lines on Any One of the situations given below:	01 out of 02	10
3	3	Attempt the following questions, keeping in view the alternatives given below each of them in the form of blanks, fillers, responses, match the pairs, true/false type questions, etc.	05 Questions with three Alternatives	05
			Total	25

#### Suggested Readings:

1. Lesikar, Raymond V., Marie E. Flatley, and Kathryn Rentz. *Business Communication: Making Connections in a Digital World*. McGraw-Hill Education, 2010.
2. Bhatia, R. C. *Business Communication*. Ane Books Pvt Ltd, 2019.
3. Murphy, Raymond. *English Grammar in Use: A Self-study Reference and Practice Book for Intermediate Learners of English*. Cambridge UP, 2019.
4. Guffey, Mary Ellen, and Dana Loewy. *Essentials of Business Communication*. Cengage Learning, 2018.
5. Kaul, Asha. *Effective Business Communication*. PHI Learning, 2015.

#### Internet Resources:

1. <https://www.ets.org/toeic/test-takers/prepare/learning-resources>
2. <https://www.coursera.org/learn/business-english>
3. <https://learnenglish.britishcouncil.org/business-english>
4. <https://www.cambridgeenglish.org/learning-english/activities-for-learners/?skill=business>
5. <https://www.bbc.co.uk/learningenglish/english/features/english-at-work>

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

<b>B.COM. SEMESTER – 6</b>		
<b>5</b>	<b>AEC 5</b>	<b>INTEGRATED MARKETING COMMUNICATION</b>

Name of the Course: **Integrated Marketing Communication**  
Course credit: **02**  
Teaching Hours: **30 (Hours)**  
Total marks: **50**

### Objectives:

The course aims to make students understand the shift from mass communications to integrated marketing communication.

### Learning Outcomes:

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

1. Analyze the concept of marketing communication;
2. Compare the various communication tools marketers can use;
3. Interpret the message and media strategies in the context of communication objectives;
4. Summarise the challenges related to IMC and develop the process of IMC.

PARTICULAR	NO. OF LECTURES
<b>UNIT NO. 1 : INTRODUCTION</b>	
IMC – Concept, Definitions, Evolution, Importance, Objectives, Promotional Tools for IMC, Role of IMC in marketing process, Communication Process and its Effectiveness, Communication vehicles	<b>10</b>
<b>UNIT NO. 2 : ELEMENTS OF IMC</b>	
Introduction, Advertising (Traditional & Digital), Public Relations and Corporate Communication, Sales Promotion, Direct Marketing, Personal Selling, Event and Experiential Marketing, Factors affecting the designing of Integrated Marketing Communication Mix	<b>10</b>
<b>UNIT NO. 3 : COMMUNICATION PROCESS</b>	
Introduction, IMC Planning Model, Understanding consumers' Levels of Involvements, Setting the Communication Objectives – in terms of Sales and Communication Tasks, Communication objectives and Classic Response Hierarchy models – AIDA, Hierarchy-of-Effects, Establishing the Communication Budget – the Methods and Trade-Offs.	<b>10</b>
<b>Total Lectures/Hours</b>	<b>30</b>

### Suggested Readings:

1. Belch, G. E., Belch, M. A., and Purani Keyoor (2021). Advertising and Promotion: An Integrated Marketing Communications Perspective, 12th ed. McGraw-Hill Education(India) Pvt Ltd.
2. Capon, N., & Singh, S. S. (2010). Managing marketing: an applied approach.
3. Chaffey, D, Chadwick, F.A, Johnston, Kevin, and Mayer, Richard (2019), Internet marketing: Strategy, Implementation and Practice. Third ed. (Pearson Education)
4. Chaffey, D., & Smith, P. R. (2013). eMarketing EXcellence: Planning and optimizing your digital marketing. Routledge.
5. Clow, Kenneth E. and Baack, Donald E (2021) , Integrated Advertising, Promotion and Marketing Communications, Ninth Ed. Global Edition ( Pearson Education )
6. Dutta K(2016).Integrated Marketing Communications.Oxford University Press.
7. Frost, R. D., & Strauss, J. (2016). E-marketing. Routledge
8. Gupta, Seema (2020) , Digital Marketing, 2nd Ed. McGraw-Hill Education(India) Pvt Ltd.





9. Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2021). Marketing management: an Asian perspective. Pearson Education
10. Kotler, P., Kartajayan, H., Setiawan, Ivan. and (2019), Marketing 4.0: Moving from Traditional to Digital , Audible audiobook, (Gildan Media LLC)
11. Shah, Kruti ( 2018). Advertising and Integrated marketing Communications, McGraw-Hill Education(India) Pvt Ltd., 8th ed.
12. Integrated advertising, promotion and marketing communication, Clow, K.E., & Baack, D, Dorling Kindersley India Pvt Ltd.

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



<b>B.COM. SEMESTER – 6</b>		
<b>5</b>	<b>AEC 5</b>	<b>OTHER COURSES</b>

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

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

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

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

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



<b>B.COM. SEMESTER – 6</b>		
<b>6</b>	<b>SEC 6</b>	<b>INTERNSHIP TRAINING/FIELD PROJECT</b>

Name of the Course: **Internship Training/Field Project**  
 Course credit: **04 (Practical)**  
 Teaching Hours: **120 (Hours)**  
 Total marks: **100**

#### **Course Objectives and Outcomes:**

- Apply theoretical concepts of commerce and management to real-world business scenarios.
- Gain insights into the internal structure, hierarchy, and workflows of an organization.
- Enhance communication, teamwork, and interpersonal skills in a professional setting.
- Learn to analyze business problems and contribute to decision-making processes
- Build a professional network and receive mentorship from experienced professionals.
- To conduct effective research using appropriate methodology and tools to gather and interpret the data.

<b>ABOUT INTERNSHIP</b>
<p>Internship training plays a vital role in the Bachelor of Commerce (B.Com) program, as it bridges the gap between academic knowledge and real-world application. While classroom learning provides students with theoretical foundations in subjects like accounting, finance, marketing, and management, internships offer hands-on experience in the corporate world. Through internships, students gain insights into professional work environments, improve their communication and interpersonal skills, and learn how to apply theoretical concepts to practical business situations. Internships also help students build networks, enhance their resumes, and improve their chances of securing better job opportunities after graduation. Additionally, they provide clarity about career paths and areas of specialization, helping students make informed decisions about their futures. Overall, internship training is a very important component of the curriculum, contributing to the all-round development and employability of students.</p> <p><b>INTERNSHIP CATEGORIES:</b></p> <p>The employability of graduates can be improved by developing practical experience and exposure with the required right kind of attitude for the workplace. The internship is one of the important apparatuses that help in improving these employability skills and can help in generating competency, capability, professional working skills, expertise, and confidence among the students for employability and developing interest/passion for research. The interns can understand the application of theory in the workplace. The undergraduate internships would be classified into two types:</p> <ol style="list-style-type: none"> <li>Internship for enhancing the employability</li> <li>Internship for developing the research aptitude (Project)</li> </ol>
<b>INTERNSHIP GUIDELINES</b>
<p>Each undergraduate student may complete an internship of 4 credits during after the 4th semester of UG degree programme focussing on Hands-on Training/Short Research Project.</p> <p><b>Duration and Slots for Internship</b></p> <p><b>Credit:</b> 04</p> <p><b>Duration:</b> 120 hours</p> <p><b>Suggested Activities:</b> Hands-on Training/Short Research Project</p> <p><b>Evaluation:</b></p>



1. The parent HEI will examine/evaluate the student's performance following its evaluation method.
2. The evaluation of the internship will be carried out at the following stages:
  - a. The interns will be evaluated by research internship supervisor based on their efforts and research output.
  - b. The interns will be evaluated through seminar presentation or viva-voce at the HEI, (marks will be given by a group of experts from HEI including the supervisor).
3. At HEI, the intern will be evaluated through a seminar/viva voce on his work, by a duly constituted expert committee, on the following suggestive aspects.
  - i. Activity logbook and evaluation report of Internship Supervisor
  - ii. Format of presentation and the quality of the intern's report
  - iii. Acquisition of skill sets by the intern
  - iv. Originality and any innovative contribution
  - v. Significance of research outcomes
  - vi Attendance

***Rules/Guidelines of UGC, Government of Gujarat and Saurashtra University, Rajkot will be applicable.***

#### **PROJECT REPORT GUIDELINES**

The Project Report must be an Original One and Plagiarism rules will be applicable as per University instructions and guidelines. **The Project Report carries 04 credits** and shall be evaluated by the panel of examiners constituted by the University.

Every student shall prepare a report on one of the special topics from the subjects given below pertaining to the organization in which he has been placed for training. The report must contain data for minimum period of last five years or a student may prepare a research-based project on any one of the topics listed below.

1. Accounting and Finance
2. Human Resource management,
3. Financial management,
4. Marketing Management.

#### **GENERAL INSTRUCTIONS FOR PREPARATION OF REPORT:**

- The Practical Studies curriculum shall be assigned an overall 04 credits equivalent workload.
- All the students shall draft their report independently, which shall be checked and certified by the faculty concerned
- The Student shall prepare his/her Practical Studies report in two copies, First Copy submitted to College, Second copy as his/her Personal Copy.
- Draft report must be in the following format:
  - a. Report must be typed in the Font size 14pt, Time New Roman, 1.5 spacing in A4 size paper and printed on both sides of paper.
  - b. Title Page: Full name of students, Semester number, roll/seat number, name of business unit visited, name of academic institutions, etc.
  - c. Guide certificate
  - d. Student's declaration regarding originality of the report.
  - e. Acknowledge
  - f. Preface/Introduction
  - g. Index with contents and page number
  - h. Main part of the report
  - i. Conclusion and suggestions





- j. Bibliography (if any)
- k. Appendix (if necessary)
- Only Practical aspects are required. Therefore, the Book-concepts should be avoided from the report so far possible.
- The report shall be assessed by the panel of examiners appointed by the University. The student also shall be examined by Viva-voce by the same panel of examiners.



<b>B.COM. SEMESTER – 6</b>		
<b>6</b>	<b>SEC 6</b>	<b>OTHER COURSES</b>

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- NITTTR (National Institutes of Technical Teachers and Training Research)
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