



CURRICULUM AND CREDIT FRAMEWORK

FOR

BACHELOR OF COMMERCE
SEMESTER 5 & 6
(MAJOR ACCOUNTANCY)

AS PER
NATIONAL EDUCATION POLICY 2020



FACULTY OF COMMERCE & MANAGEMENT
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INTRODUCTION:

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

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

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

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

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

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

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

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

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

MAIN FEATURES OF THE NEW CURRICULUM FRAMEWORK:

The new curriculum framework will have the following features:

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

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

PROGRAMME OUTCOMES (PO):

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

PROGRAM SPECIFIC OUTCOME (PSO):

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

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

- **PSO – 20:** Demonstrate proficiency for Business Communication for effective and professional business management.
- **PSO – 21:** Acquire adequate knowledge through principles, theory and models of business management, Accounting, Marketing, Finance, IT, Operations and Human Resource.
- **PSO – 22:** Learners of 4 Year UG programme will gain research methodology knowledge and they will complete research dissertation.



Faculty of Commerce & Management
Shri Govind Guru University, Vinzol (Godhra)
Ordinances & Regulations

for the
Degree of Bachelor of Commerce (B. Com.)
(As Per NEP 2020)
Effective From June-2023

ORDINANCES AND REGULATIONS:

O. GEN. B.COM. – 1:

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

O. GEN. B.COM. – 2:

Definitions of Key Words:

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



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

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

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

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

O. GEN. B.COM. – 3:

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

O. GEN. B.COM. – 4:

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

O. GEN. B.COM. – 5:

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

O. GEN. B.COM. – 6:

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

O. GEN. B.COM. – 7:

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

O. GEN. B.COM. – 8:

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

O. GEN. B.COM. – 9:

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

O. GEN. B.COM. – 10:

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

1ST 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**.

2ND 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**.

3RD 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.

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

O. GEN. B.COM. – 11:

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

O. GEN. B.COM. – 12:

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

O. GEN. B.COM. – 13:

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

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

O. COM. – 1

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

O. COM. – 2

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

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

O. COM. – 3

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

O. COM. – 4

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

O. COM. – 5

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

REGULATIONS:

R. COM. – 1

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

R. COM. – 2

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

R. COM. – 3

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

R. COM. – 4

Marks and Credit Hours:

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

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

R. COM. – 5

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

(1) MAJOR COURSES:

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

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

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

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

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

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

Single Major/Double Major:

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

For example, in a 3-year UG programme, total number of credits to be earned is 132, a student of Economics with a minimum of 66 credits will be awarded a B.Sc. in Economics with a single major.

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

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

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

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

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

(2) MINOR COURSES:

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

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

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

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

List of Vocational Courses

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

(3) MULTIDISCIPLINARY COURSES:

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

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

(4) ABILITY ENHANCEMENT COURSE (AEC)

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

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

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

B. English Languages and other courses	
1.	Practical English, Journalistic Writing
2.	Functional Grammar and Composition
3.	Journalistic Writing
4.	English and Communication Skills

5.	Business Communication
6.	Marketing and Mass communication
7.	Translation and interpretation in Gujarati to English
8.	Personality Development
9.	Environment Conservation & Disaster Management
10.	Life Skills
11.	Public Speaking

(5) SKILLS ENHANCEMENT COURSES (SEC):

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

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

List of SEC Courses:

<ul style="list-style-type: none"> - Presentation Skills - Team Building - Stress Management - Personality Development - Time Management - Prompt Engineering - Tally Accounting - Photography and Editing - Office Management - HR Analytics - Organic Farming - Wealth Management - Portfolio Manager - Family Business - Management - Mobile Repairing - Public Speaking - Social and Life Skills - Beautician - Holistic wellbeing - Fashion Designing - Creative Writing - Art of Translation - IT Skills & Data Analysis - Basic IT Tools - Advance Spreadsheet Tools - Statistical Software Package - Financial Databased and - Analysis Software - Essentials of Python - Digital Marketing - Social Media Marketing - Graphics Designing and Animation - Entrepreneurship Skills - Catering Management - Radio Jockey - Meditation and Yoga - Tourism Management - Temple Management - working with People 	<ul style="list-style-type: none"> - Web Development and Designing - Bakery and Confectionery - Game Designing - Foreign Language - Environmental Auditing - Electronic Product Testing - Innovation and Entrepreneurship - Web design and Development - Introduction to cloud computing - Lab Testing and Quality Assurance - Chemistry Lab Operations and Safety Measures - Environmental impact and risk assessment - Chemistry of Cosmetics and Hygiene Products - Sustainability Reporting - Design Thinking - Leadership Skills - भारतीय वास्तुविज्ञानकला - संस्कृत अभिनयकला - संस्कृत रंगमंचकला - नृत्य नाट्यशास्त्र (भरतमुने: नाट्य शास्त्रानुसार) - ६४ कला - परिचय एवं प्रावीण्य (वात्स्यायन कामसूत्रानुसार) - पतंजले:- अष्टांगयोग - अभिलेखविद्या - संस्कृत एवं कंप्यूटरकला - अनुवाद कौशल्य एवं कला - वैदिक साहित्ये पर्यावरण संरक्षण-उपायाः - वैदिक साहित्ये कृषिकर्म - षोडश संस्काराः - यज्ञविज्ञानम्
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<ul style="list-style-type: none"> - Life Skills Education - Finance for Everyone - Personal Financial Planning - Yoga in Practice - Cyber Sphere and Security: Global Concerns - Childcare Management - Sound Engineering 	<ul style="list-style-type: none"> - लिपिविज्ञानम् - पाठसंपादन कला हस्तप्रत विज्ञान - भाषाप्रवेशे - प्रावीण्य भाषा - शुद्धीकरण कौशल्य - मंत्रोच्चार चिकित्सा पद्धति - कर्मकांडविद्या
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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"> - National Service Scheme (NSS) - National Cadet Corps (NCC) - Ayurveda and Nutrition - Constitutional Values and Fundamental Duties - Sports and Fitness - Emotional Intelligence - Digital Empowerment - Ethics and Culture - Culture and Communication - Ethics and Values in Ancient Indian Traditions - Fit India - Gandhi and Education - Panchkosha: Holistic Development of Personality - Yoga - Environmental Studies - Climate Change - Renewable Energy - Water Harvesting - Human Values and Ethics - Sustainable Development and Living - Drone Technology - Deep Learning - 3D Machining - Data Analysis - Sports for Life - Swachh Bharat - The Art of Being Happy - Vedic Mathematics - Visual and Performing Arts 	<ul style="list-style-type: none"> - Human Values - Indian Bhakti Tradition Culture and Fine Arts - Applied Arts - Literature Culture and Cinema - Critical and Logical Thinking - Development - Indian constitution - Effective Waste Management - Conversation of Biological diversity - Management of Biological resources - Forest and Wildlife conversation - Machine Learning - Interpersonal Skills - Cultural Event Management - Emotional Intelligence - Social Skills - Spiritual Well being - Application Design - श्रीमद् भगवद्गीता - संस्कृतशास्त्रे मानवलूल्यानि - नीतिशास्त्र एवं संस्कृतशास्त्रे मानवमूल्यानि - भारतीयपरंपरायां निहितविज्ञानम् महाभारतस्य- अनुशासनपर्वे- - प्रशासननीतिः मनुस्मृति एवं याज्ञवल्क्यस्मृत्यां - निहितजीवनव्यवहारः - नीतिकथायां व्यवहारबोधः - उपनिषदे आध्यात्मविद्या - संस्कृतसाहित्ये लौकिकन्यायाः इत्यादि
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Students can choose courses from the above pool of the courses. As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing UGC regulations.

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

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

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

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

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

COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy)

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

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

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

No	Category		Theory	Practical	Total	IM	EM	Total	
1	Major 3	Financial Accounting – 2	4	0	4	50	50	100	
2	Major 4	Business Accounting – 2	4	0	4	50	50	100	
3	Minor 2 (Select Any One)	Business Management – 2	4	0	4	50	50	100	
		Business Economics – 2				50	50	100	
		Financial Services – 2				50	50	100	
4	MDC 2 (Select Any One)	Entrepreneurship Development – 2	4	0	4	50	50	100	
		Business Statistics – 2				50	50	100	
		Accounting Standard – 2				50	50	100	
		Principles Of Management				50	50	100	
		Computer Application-II	3	1	50	50	100		
5	AEC 2 (Select Any One)	Business English – 2	2	0	2	25	25	50	
		Personality Development and Corporate Skills – 2	1	1		25	25	50	
		Other Courses	Other courses from the pool of AEC Courses						
6	SEC 2 (Select Any One)	Stock Market Operations – 2	2	0	2	25	25	50	
		Event Management				25	25	50	
		Time Management				25	25	50	
		Other Courses	Other courses from the pool of SEC Courses						
7	VAC 2 (Select Any One)	Personal Financial Planning	2	0	2	25	25	50	
		Environmental Studies – 1				25	25	50	
		Business Incubation				25	25	50	
		NSS / NCC	As per SOP of Shri Govind Guru University						
		Other Courses	Other courses from the pool of VAC Courses						
TOTAL CREDITS					22				
8	Vocational /Exit Course/s				04				

IM = Inter Exam Marks, EM = External Exam Marks

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

Semester - III								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 5	Cost Accounting – 1	4	0	4	50	50	100
2	Major 6	Business Accounting – 3	4	0	4	50	50	100
3	Major 7	Personal Tax Planning & Management – 1	4	0	4	50	50	100
4	MDC 3 (Select Any One)	Rural Development	4	0	4	50	50	100
		Mathematics for Commerce				50	50	100
		IFRS				50	50	100
		Brand Management				50	50	100
		Financial Technology & Analytics	3	1		50	50	100
5	AEC 3 (Select Any One)	Business English – 3 (Corporate Communication – I)	2	0	2	25	25	50
		Life Skills	2	0		25	25	50
		Other Courses	Other courses from the pool of AEC Courses					
6	SEC 3 (Select Any One)	Family Business	2	0	2	25	25	50
		Office Management				25	25	50
		Advertising and Personal Selling – 1				25	25	50
		Other Courses	Other courses from the pool of SEC Courses					
7	VAC 3 (Select Any One)	IKS – 2	2	0	2	25	25	50
		Learning and Development – 1				25	25	50
TOTAL CREDITS					22			

8	Vocational / Exit Course/s					04			
Semester - IV									
Sr. No	Course Category	Course Title	Course Credits			Exam Marks			
			Theory	Practical	Total	IM	EM	Total	
1	Major 8	Cost Accounting – 2	4	0	4	50	50	100	
2	Major 9	Business Accounting – 4	4	0	4	50	50	100	
3	Major 10	Personal Tax Planning & Management – 2							
4	Minor 3 (Select Any One)	Business Management – 3	4	0	4	50	50	100	
		Business Economics – 3				50	50	100	
		Financial Services – 3				50	50	100	
5	AEC 4 (Select Any One)	Business English – 4	2	0	2	25	25	50	
		Social Work Methods	1	1		25	25	50	
		Other Courses	Other courses from the pool of AEC Courses						
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	0	2	25	25	50	
		Social Media Marketing				25	25	50	
		E-Commerce				25	25	50	
		Other Courses	Other courses from the pool of SEC Courses						
7	VAC 4 (Select Any One)	Environmental Studies – 2	2	0	2	25	25	50	
		Learning and Development – 2				25	25	50	
		NSS / NCC	As per SOP of Shri Govind Guru University						
		Other Courses	Other courses from the pool of VAC Courses						
TOTAL CREDITS					22				
8	Vocational /Exit Course/s					04			

IM = Inter Exam Marks, EM = External Exam Marks

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 Management – 4 (HRM – 2)	4	0	4	50	50	100
		Business Economics – 4 (Indian Economy – 1)				50	50	100
		Financial Services – 4 (Merchant Banking)				50	50	100
5	Minor 5 (Select Any One)	Business Management – 5 (Marketing Management – 1)	4	0	4	50	50	100
		Business Economics – 5 (Public Economics)				50	50	100
		Financial Services – 5 (Principles and Practice of Life Insurance)				50	50	100
6	SEC 3 (Select Any One)	Digital marketing	2	0	2	25	25	50
		Leadership Development				25	25	50
		English for Trade and Commerce				25	25	50
		Corporate English – V				25	25	50
		Advanced Spreadsheet Applications in Business	1	1	2	25	25	50
		Other Courses	Other courses from the pool of SEC Courses					
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 Management – 6 (Marketing Management – 2)	4	0	4	50	50	100
		Business Economics – 6 (Indian Economy – 2)				50	50	100
		Financial Services – 6 (Principles and Practice of General Insurance)				50	50	100
5	AEC 5 (Select Any One)	Corporate English – VI	2	0	2	25	25	50
		Integrated Marketing Communication				25	25	50
		Language Proficiency in Business Communication				25	25	50
		Other Courses				Other courses from the pool of AEC Courses		
6	SEC 6	Internship Training/Field Project	0	4	4	-	50	50
			As per Guidelines of Government of Gujarat					
TOTAL CREDITS					22			

IM = Inter Exam Marks, EM = External Exam Marks

R. COM. – 6

Assessment of Student Learning:

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

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

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

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

Continuous and Comprehensive Evaluation (CCE):



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

Semester End Evaluation (SEE):

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

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

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

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

Eligibility Criteria to appear in SEE:

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

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

Minimum Passing Marks:

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

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

Models of evaluation:

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

Internal Evaluation Scheme for Theory Course:

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

	TOTAL	50	25
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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
	TOTAL	50	25

*Suggested Tools for Continuous Evaluation:

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

FORMAT OF QUESTION PAPER:

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

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

Duration of examination is 2 Hours.

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

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

Duration of examination is 2 Hours.

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

Que. No.	Questions	Marks
1	Question 1 from Unit No.1 OR Question 1 from Unit No.1	10

2	Question 2 from Unit No.2 OR Question 2 from Unit No.3	10
3	5 MCQs (5/5) (From Unit 1 to 3)	05
	TOTAL MARKS	25

Duration of examination is 1 Hour.

Note:

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

R. COM. – 7

Practical Examination: Practical examination (wherever applicable) shall be conducted at the end of every semester. The examination shall be conducted as per norms decided by the concerned authority of the University or by the Dean of the Faculty of Commerce & Management shall announce policy for the practical examination in 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 each. Passing standard will be 36% of 200 Total Marks.

R. COM. – 9

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

R. COM. – 10

Letter Grades and Grade Points

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

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

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

Computation of SGPA and CGPA

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

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

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

Where C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the student in the i^{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
		22			172
			SGPA	172/22 = 7.818	

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

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

where S_i is the SGPA of the i^{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
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					

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

R. COM. – 11

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

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

R. COM. – 12

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

R. COM. – 13

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

WHO CAN TEACH:

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

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

Sr. No	Course Category	Course Title	Who Can Teach ?
1	Major 11	Corporate Accounting – 1	Accountancy, Commerce
2	Major 12	Business Accounting – 5 (Digital Accounting Using Tally – 1)	Accountancy, Commerce
3	Major 13	Management Accounting	Accountancy, Commerce
4	Minor 4 (Select Any One)	Business Management – 4 (HRM – 2)	Management, Commerce, Accountancy
		Business Economics – 4 (Indian Economy – 1)	Economics, Commerce
		Financial Services – 4 (Merchant Banking)	Commerce, Accountancy, Management
5	Minor 5 (Select Any One)	Business Management – 5 (Marketing Management – 1)	Management, Commerce, Accountancy
		Business Economics – 5 (Public Economics)	Economics, Commerce
		Financial Services – 5 (Principles and Practice of Life Insurance)	Commerce, Accountancy, Management
6	SEC 5 (Select Any One)	Digital Marketing	Commerce, Management, Accountancy
		Leadership Development	Commerce, Management, Accountancy
		English for Trade and Commerce	English, Commerce
		Corporate English – V	English, Commerce
		Advanced Spreadsheet Applications in Business	Computer, Commerce
		Other Courses	As per pool of SEC Courses
SEMESTER - VI			
Sr. No	Course Category	Course Title	Who Can Teach ?
1	Major 14	Corporate Accounting – 2	Accountancy, Commerce
2	Major 15	Business Accounting – 6 (Auditing)	Accountancy, Commerce
3	Major 16	IKS in Accounting & Finance	Accountancy, Commerce, Management
4	Minor 6 (Select Any One)	Business Management – 6 (Marketing Management – 2)	Management, Commerce, Accountancy
		Business Economics – 6 (Indian Economy – 2)	Economics, Commerce
		Financial Services – 6 (Principles and Practice of General Insurance)	Commerce, Accountancy, Management
5	AEC 5 (Select Any One)	Corporate English – VI	English, Commerce
		Integrated Marketing Communication	Commerce, Management, English
		Language Proficiency in Business Communication	English, Commerce
6	SEC 6	Internship Training/Field Project	As per guidelines of Government of Gujarat

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

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	Credit			
4.5	1	2	4	4	8	1	4	4	1	4	4	1	2	2	1 (IKS)	2	2	-	22	UG Certificate	
	2	2	4	4	8	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		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	4	12	-	-	-	1	4	4	1	2	2	1 (IKS)	2	2	-	22	UG Diploma	
	4	3	4	4	12	1	4	4	-	-	-	1	2	2	1(VAC)	2	2	-	22		
TOTAL	10				40	3		12	3		12	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	4	12	2	4	8	-	-	-	1	2	2	-	-	-	-	22	UG Degree	
	6	3	4	4	12	1	4	4	-	-	-	1	2	2	4 (I)	-	-	-	22		
TOTAL	16				64	6		24	3		12	5		10	6		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	4	12	1	4	4	-	-	-	-	-	-	-	-	-	6 (OJT)	22	UG Honours Degree	
	8	3	4	4	12	1	4	4	-	-	-	-	-	-	-	-	-	6 (OJT)	22		
TOTAL	22				88	8		32	3		12	5		10	6		4	8	12		176
Award of UG Honours Degree in Major with 176 Credits																					
6.0	7	3	4	4	12	1	4	4	-	-	-	-	-	-	-	-	-	6 (RP)	22	UG Honours with Research	
	8	3	4	4	12	1	4	4	-	-	-	-	-	-	-	-	-	6 (RP)	22		
TOTAL	22				88	8		32	3		12	5		10	6		4	8	12		176
Award of UG Honours with Research Degree in Major with 176 Credits including 12 credits of Research Projects/Dissertation																					

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

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

MINIMUM CREDIT REQUIREMENTS TO AWARD DEGREE UNDER EACH CATEGORY

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

CURRICULUM

For

B.COM. Semester – 5

(Major Accountancy)

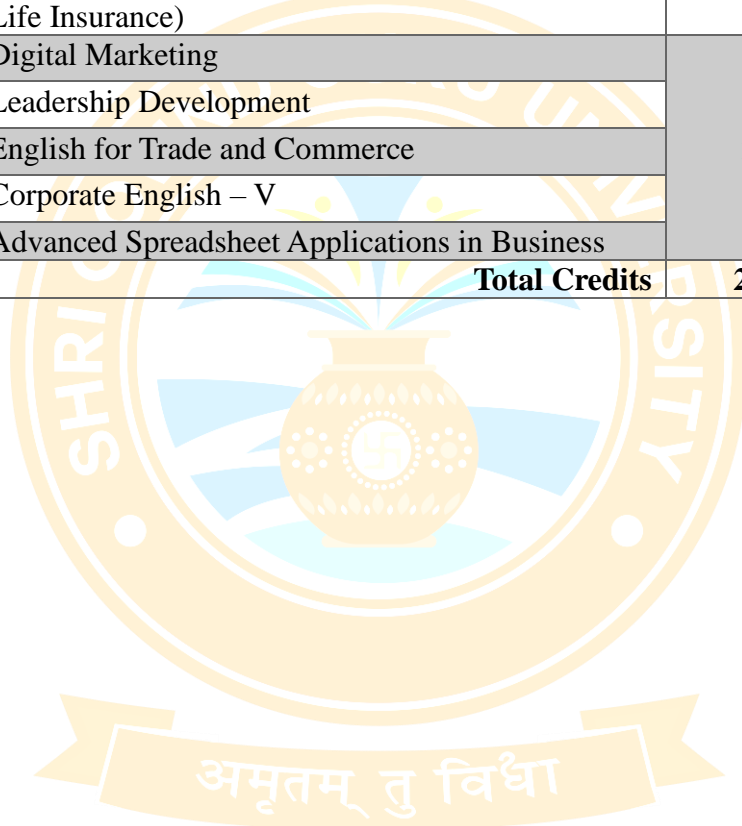
(With effective from June/July - 2025)

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Level 5.5: B. Com. Semester V & VI (Bachelor of Commerce)

SEMESTER – V				
Sr. No	Course Category	Course Title	Credits	Page No.
1	Major 11	Corporate Accounting – 1	4	32
2	Major 12	Business Accounting – 5 (Digital Accounting Using Tally – 1)	4	34
3	Major 13	Management Accounting	4	36
4	Minor 4 (Select Any One)	Business Management – 4 (HRM – 2)	4	39
		Business Economics – 4 (Indian Economy – 1)		41
		Financial Services – 4 (Merchant Banking)		43
5	Minor 5 (Select Any One)	Business Management – 5 (Marketing Management – 1)	4	44
		Business Economics – 5 (Public Economics)		46
		Financial Services – 5 (Principles and Practice of Life Insurance)		48
6	SEC 5 (Select Any One)	Digital Marketing	2	49
		Leadership Development		51
		English for Trade and Commerce		52
		Corporate English – V		54
		Advanced Spreadsheet Applications in Business		56
Total Credits			22	



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5

TITLE OF THE COURSE: CORPORATE ACCOUNTING – 1

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ5A1	MAJOR 11	4	60	Nil	50	50	100

Course 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
UNIT NO. 1 : FINAL ACCOUNTS OF COMPANY [As per New Provisions of Companies Act-2013]	
<ul style="list-style-type: none"> - Introduction - Meaning -Legal framework- Companies Act-2013 - Various schedules for Financial Statements as per Companies Act-2013 - Accounting adjustments relating to Final accounts of company - Depreciation-Provisions for taxation-Allocations and Dividends - Practical Questions regarding preparation of final accounts of company (Vertical) 	18
UNIT NO. 2 : REDEMPTION OF REDEEMABLE PREFERENCE SHARES	
<ul style="list-style-type: none"> - Introduction–Meaning-exception to rule, can’t purchase its’ own shares - Provisions of Companies Act-2013 for redemption of preference shares - Section 55, 63, 69 Capital Redemption Reserve, Bonus Share etc. - Accounting treatment : Journal ledger entries and Vertical Balance sheet - Practical Questions 	15
UNIT NO. 3 : CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION]	
<ul style="list-style-type: none"> - Introduction and Meaning and Methods of Capital Reduction - Difference between Internal and External Reconstruction - Accounting Entries - Capital Reduction A/C and Vertical Balance sheet - Practical Questions 	15
UNIT NO. 4 : ACCOUNTS OF UNDERWRITING COMMISSION	
<ul style="list-style-type: none"> - Introduction, Meaning, Advantages of Underwriting, - Provisions of Companies Act 2013 for Underwriting Commission, - Classification of Application: Marked and Unmarked Application, - Underwriting Contract and its’ types and Sub-underwriting contract, - Determination of underwriters’ liabilities according to Contracts (preparing statement of underwriters’ liabilities), - Accounting treatment: Journal Entries-Ledgers’ A/Cs in the books of company, - Practical Questions 	12
Total Lectures/Hours	60

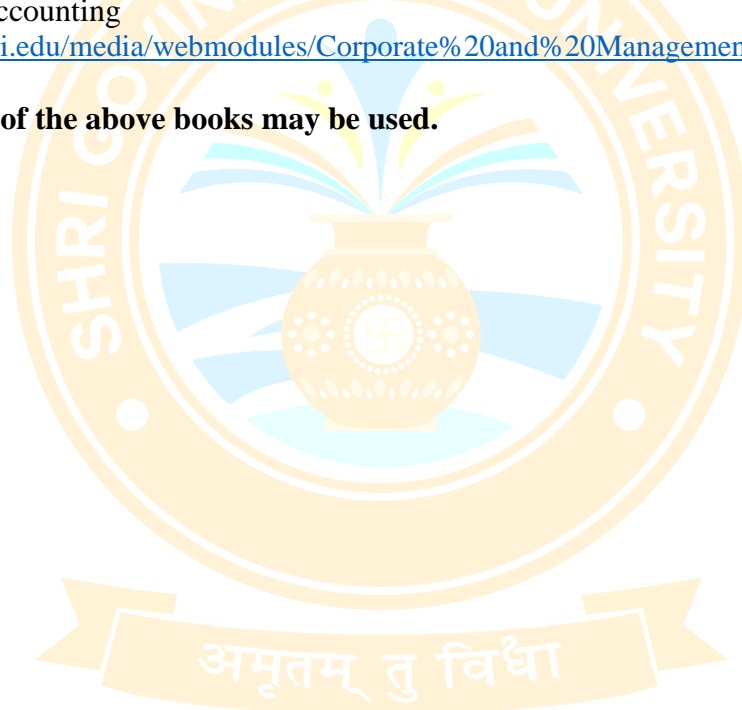
Note: Only Practical questions should be asked in University Exam.



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)
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: Latest Editions of the above books may be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5**TITLE OF THE COURSE: BUSINESS ACCOUNTING – 5
(DIGITAL ACCOUNTING USING TALLY – 1)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	BCM23MJ5A2	MAJOR 12	2+2=4	30	60	50	50	100

Course 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
UNIT NO. 1 : BASICS OF ACCOUNTING AND TALLY PRIME	
Basics of Accounting: 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 Basics of Tally Prime: 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.	7+12
UNIT NO. 2 : MAINTAINING CHART OF ACCOUNTS	
Maintaining Chart of Accounts: Introduction to Chart of Accounts, Accounting Masters, Creation of Groups & Ledgers, Alteration & Deletion of Masters, Multi-Masters Creation and Display, Practical Exercises. Inventory Masters: 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, Practical Exercises	8+16
UNIT NO. 3 : RECORDING ACCOUNTING TRANSACTIONS & BASIC REPORTS	
Recording Accounting Transactions: 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, Practical Exercises Basic Reports: Generating Financial Accounts Reports in Tally Prime, Generating MIS (Management Information System) Reports in Tally Prime, Practical Exercises	8+18
UNIT NO. 4 : TECHNOLOGICAL ADVANTAGES OF TALLY PRIME	
Introduction to Data Security, Security Control, Accessing the company using security level, Tally Vault, Backup and Restore, Split Company Data, Export and Import of Data, Company Data Repair, Printing various reports, Practical Exercises	7+14
Total Lectures/Hours	30+60

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 - Total Marks 30 (Excluding Internal Marks)

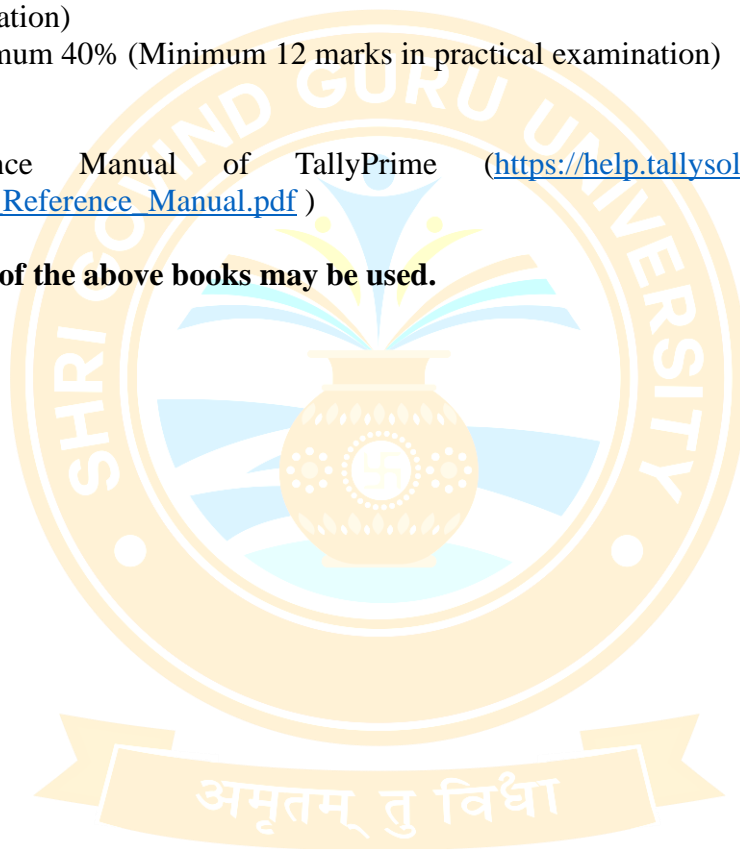
Passing Standard:

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

Suggested Readings:

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

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



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: MANAGEMENT ACCOUNTING								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	BCM23MJ5A3	MAJOR 13	4	60	Nil	50	50	100

Course 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:

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION OF MANAGEMENT ACCOUNTING & RATIO ANALYSIS	
<p>[A] INTRODUCTION OF MANAGEMENT ACCOUNTING:</p> <p>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</p> <p>[B] RATIO ANALYSIS:</p> <ul style="list-style-type: none">- Introduction-Financial Analysis and Interpretation -(Brief Explanation)- Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis- Importance & Utility and Limitations of Ratio Analysis- Classification of Accounting Ratios<ul style="list-style-type: none">[A] Traditional Classification: (Revenue, Balance-Sheet and Composite)[B] Functional Classification: (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability)- Practical Problems (<i>Excluding Reverse types of Practical Problems</i>)	15
UNIT NO. 2 : FUND FLOW STATEMENT & CASH FLOW STATEMENT	
<p>FUND FLOW STATEMENT:</p> <ul style="list-style-type: none">- Accounting & Managerial meaning of the term "Fund", "Fund flow" & "Fund flow statement"- Sources and Application of Fund Flow	18

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

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

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.icai.org/post.html?post_id=17759)

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5**TITLE OF THE COURSE: BUSINESS MANAGEMENT – 4
(HUMAN RESOURCE MANAGEMENT – 2)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN501	MINOR 4	4	60	Nil	50	50	100

Course Objectives:

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

Learning Outcomes:

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

1. 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.

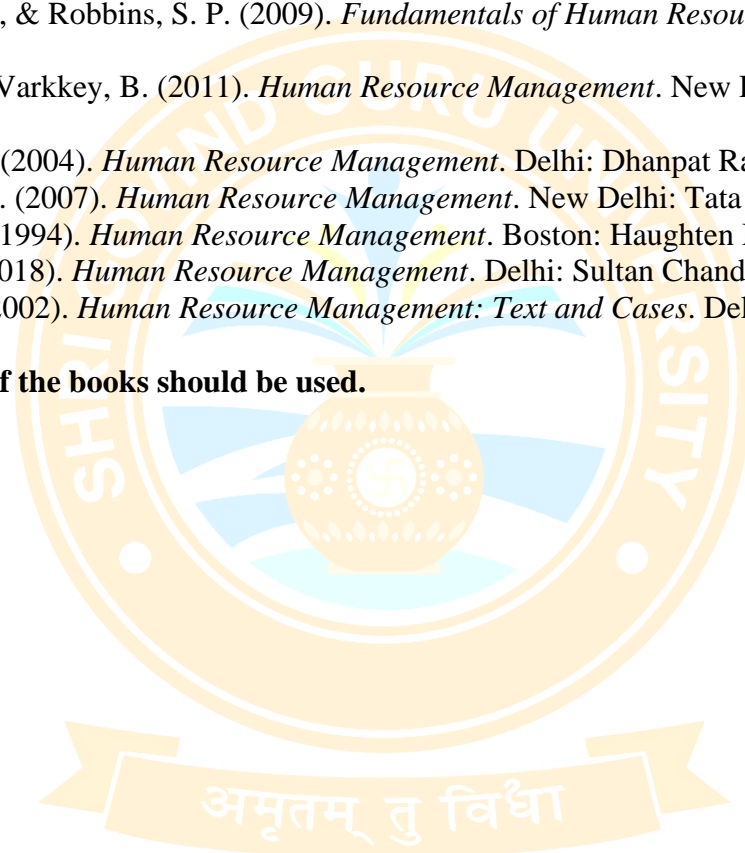
PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : HUMAN RESOURCE PLANNING	
<ul style="list-style-type: none"> - Introduction-Meaning and Concept- Basic elements of HRP - Needs and Corporate objectives of HRP - Type and Process-Stages of HRP - Affecting factors to HRP - Importance and Hindrances of HRP - Pre-requisites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

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

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: Houghten Mifflin.
7. Gupta, C. B. (2018). *Human Resource Management*. Delhi: Sultan Chand & Sons.
8. Rao, V. S. P. (2002). *Human Resource Management: Text and Cases*. Delhi: Excel Books.

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: BUSINESS ECONOMIC – 4								
(INDIAN ECONOMICS – 1)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN502	MINOR 4	4	60	Nil	50	50	100

Course Objectives:

- To familiarize students on the paradigm shifts and ground realities related to the Indian economy with special focus on the post-reforms period.
- The course aims to provide an understanding of constituent sectors that define the Indian Economy.
- The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

Learning Outcomes:

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

1. Understand the development paradigm adopted in India since independence;
2. Analyse the basic concepts of development;
3. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
4. Evaluate the role of population as an economic resource;
- 5.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : OVERVIEW OF INDIAN ECONOMY	
Introduction, Indian Economy at the time of Independence, Indian Economy: Major features and problems, Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it's importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy	15
UNIT NO. 2 : POPULATION AND HUMAN DEVELOPMENT	
Population Growth and Economic Development – size, growth and future of population; Causes of rapid population growth; Population and economic development; Population policy; Demographic issues – Sex and Age Composition of population; Demographic Dividend; Urbanization and Migration; Human Resource Development – Indicators and importance of Human Resource Development; Education policy; Health and nutrition.	15
UNIT NO. 3 : NATIONAL INCOME IN INDIA	
Trends in national and per capita income; Changes in sectoral composition of national income; Regional disparities in Growth and Income; Savings and Investment and Economic Growth – The Linkage	15
UNIT NO. 4 : ECONOMIC PLANNING IN INDIA	
Introduction, Rationale, Features, Objectives, Strategies, Achievements and Assessment of Planning in India; Twelfth Five Year Plan – Vision and Strategy; From Planning to NITI – Transforming India's Development Agenda, Difference of planning commission and NITI Ayog	15
Total Lectures/Hours	60

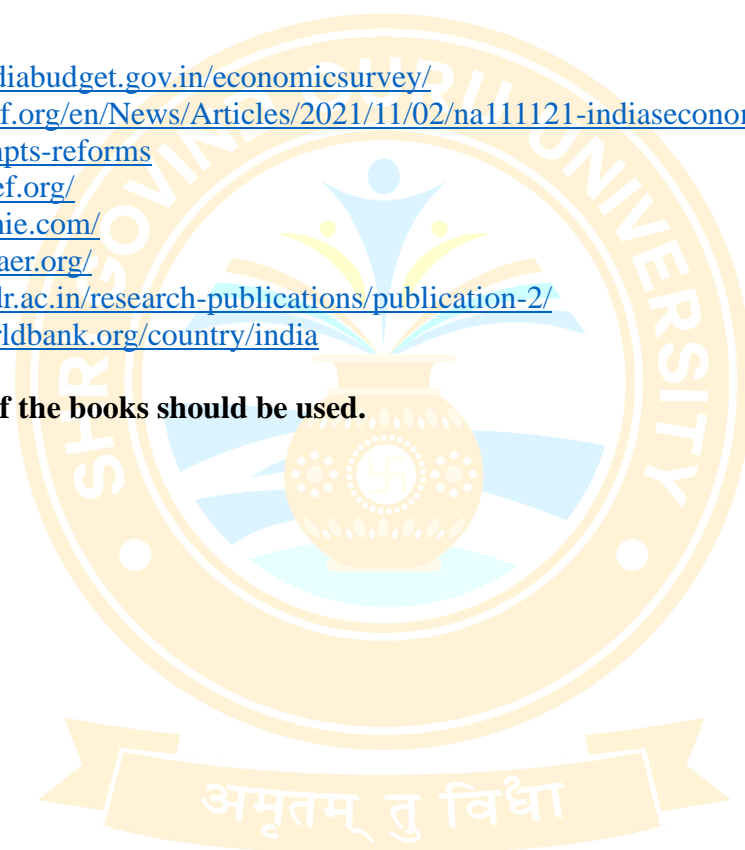
Suggested Readings:

1. Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
2. Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
3. Gupta S.K, Chaturvedi D.D & Chaturvedi S. Indian Economy. Kitab Mahal, Delhi
4. Ghosh,S. Indian Economy PHI Learning
5. Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? *Productivity*, Vol.61, No.1, April-June.
6. Joshi, S., (2014), *The Service Sector: An Exploration of the Indian Experience*, World Association for Sustainable Development, U.K.
7. Puri V.K. and Mishra S.K., (2020) Indian Economy-38th Revised & Updated edition, Himalya Publishing House.
8. Salvatore D.(2020).Managerial Economics.Oxford University Press.
9. Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
10. Vinay GB(2019).Indian Economy.Oxford University Press.

Web sources:

1. <https://www.indiabudget.gov.in/economicsurvey/>
2. <https://www.imf.org/en/News/Articles/2021/11/02/na111121-indiaseconomy-to-rebound-as-pandemic-prompts-reforms>
3. <https://www.ibef.org/>
4. <https://www.cmie.com/>
5. <https://www.ncaer.org/>
6. <http://www.igidr.ac.in/research-publications/publication-2/>
7. <https://data.worldbank.org/country/india>

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5**TITLE OF THE COURSE: FINANCIAL SERVICES – 4
(MERCHANT BANKING)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN503	MINOR 4	4	60	Nil	50	50	100

Course Objectives:

- To provide conceptual understanding and in depth knowledge of merchant banking services

Learning Outcomes:

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

1. Know the basics of the Merchant Banking in India;
2. Know the functions of merchant bankers
3. Know the regulatory environment in which the Merchant Bankers operates in India;
4. Understand the role of intermediaries in the issue management activities;
5. Get knowledge of the issue procedures of issue management;
6. Familiarize the concept, process and benefits of forfaiting service

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
An Over view of Indian Financial System, Merchant Banking: Concept, Origin, Functions, Nature, Growth, Institutional Structure, and Merchant Banking Services in India. Commercial banks and investment banks	15
UNIT NO. 2 : REGULATION OF MERCHANT BANKING ACTIVITY	
Guidelines of SEBI and Ministry of Finance, categorization of merchant bankers, Regulation under Companies Act 1956 and 2013, Listing guidelines of stock Exchange and Securities contracts Act, 1956. Relation with Stock Exchanges	15
UNIT NO. 3 : PUBLIC ISSUE MANAGEMENT IN MERCHANT BANKING	
Meaning and types of issues, appointment and role of merchant banker in issue management, pre-issue & post-issue management activities performed by merchant banks, Issue Pricing, Book Building: Preparation of Prospectus, Selection of Bankers etc. Role of Registrars, Bankers to the Issue, Underwriters, Brokers, Advertising Strategies, NRI Marketing	15
UNIT NO. 4 : OTHER SERVICES BY MERCHANT BANKERS	
Management of debt – Factoring and Forfeiting, Placement and Distribution of various securities, Corporate advisory services in Mergers and Acquisitions, Venture capital, Loan syndication, Leasing finance, investment advisory services, Credit rating, Joint Ventures	15
Total Lectures/Hours	60

Suggested Readings:

1. M.Y.Khan, Financial Services, Tata McGraw-Hill.
2. Nalini Prava Tripathy, Financial Services, PHI Learning.
3. H.R. Machiraju, Merchant Banking, New Age International Publishers
4. Sri Ram k., “Hand Book of Leasing”, Hire Purchase and Factoring”, ICFAI, Hyderabad
5. L. Natarajan, Merchant Banking and Financial Services, Margham publication
6. S. Gurusamy, Merchant Banking and Financial Services, Star Books publication, Trivandrum

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: BUSINESS MANAGEMENT – 5 (MARKETING MANAGEMENT – 1)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23MN511	MINOR 5	4	60	Nil	50	50	100

Course Objectives:

- To familiarize with the basic concepts, and techniques of marketing management
- To understand the behaviour of consumers
- To create awareness of marketing mix elements

Learning Outcomes:

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

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
2. Evaluate the companies following societal marketing concepts and alongwith their social initiatives
3. Explore the dynamics of consumer Behaviour and process of market selection through STP
4. Analyse the process of marketing decisions involving product development and its role in value creation.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO MARKETING	
Introduction to Marketing and Marketing Management, Concepts and Definitions; Scope and Importance; Core concepts of marketing; Marketing Philosophies; Features of Modern Marketing, Difference between Selling and Marketing.	15
UNIT NO. 2 : MARKETING ENVIRONMENT	
Introduction, Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; SWOT analysis, Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural, Porter Five Force analysis	15
UNIT NO. 3 : CONSUMER BEHAVIOUR AND MARKET SELECTION	
Consumer Behaviour: Need for studying consumer Behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.	15
Market Selection: Consumer Market vs Business Market, Choosing market value through STP. Market Segmentation- bases of segmenting consumer markets. Market Targeting, Product Positioning – concept and bases	
UNIT NO. 4 : PRODUCT DECISIONS AND NEW PRODUCT DEVELOPMENT	
Product Decisions: Concept and classification; Levels of Product. Designing value: Product mix, Branding- types, significance, and qualities of good brand name; Packaging and Labeling types and functions; Product support services.	15
New Product Development: New product development process; Product life cycle – concept and marketing strategies.	
Total Lectures/Hours	60

Suggested Readings:

1. K.S. Chandrasekar, Marketing Management Text And Cases, *Tata McGraw-Hill Publication, New Delhi.*

2. Govindarajan, Marketing Management Concepts, Cases, Chhallenges And Trends, *Prentice Hall of India, New Delhl.*
3. Philip Kotler, Marketing Management- Analysis Planning And Control, *Prentice Hall of India, New Delhi,*
4. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation And Control, *Macmillan Business Books, New Delihi.*
5. Baines Et AL(2021).Fundamentals of Marketing. *Oxford University Press*
6. Jain, P & Singhal, N. Principles of Marketing. *Scholar Tech Press, Delhi*
7. Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: *Pearson Education*
8. Sharma, K., Aggarwal S. (2021). Principles of Marketing. *Taxmann Publications*

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: BUSINESS ECONOMICS – 5 (PUBLIC ECONOMICS)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23MN512	MINOR 5	4	60	Nil	50	50	100

Course Objectives:

- The course aims to understand taxation policy, management of public expenditure, public debt and budgetary techniques and practices
- To acquire knowledge about public and private finance and components of finance

Learning Outcomes:

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

1. Know concept and scope of public finance
2. Know the sources of finance in the public services
3. Understand basic problems of use of resources and income distribution
4. Describe the nature of public expenditure and its characteristics
5. Understand the origins and implications of public borrowing and debt
6. Get practical knowledge on union budget and fiscal policy;

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Meaning, Scope and importance of Public finance, Evolution of public finance, distinction between public and private finance, Public and Private goods, Markets mechanism in public and private goods, Principle of maximum social advantage, Market failure and role of government	15
UNIT NO. 2 : PUBLIC REVENUE	
Meaning and Significance of Public Revenue, Sources of Public Revenue; Taxation - meaning, cannons and classification of taxes, impact and incidence of taxes, division of tax burden, the benefit and ability to pay approaches, effects of taxation, characteristics of a good tax system, major trends in tax revenue of central and state governments in India.	15
UNIT NO. 3 : PUBLIC EXPENDITURE	
Meaning, classification, principles, cannons and effects, Growth and pattern of public expenditure, Wagner's law of increasing state activities, Peacock-Wiseman hypotheses, Effects of public expenditure, Cost benefit analysis, Issues in public expenditure policy in India.	15
UNIT NO. 4 : PUBLIC DEBT AND BUDGET	
Public Debt: Meaning, Types, Theories, Sources, Economic Effects and Redemption Public Budget: Meaning, Classification of budgets –Economic, Functional, organizational, classification of budgets, Balanced and Unbalanced budget; Concepts of budget deficit and their implications, Budget as an instrument of economic policy	15
Total Lectures/Hours	60

Suggested Readings:

1. J. Hindriks and G. Myles (2006): Intermediate Public Economics, MIT Press.
2. R. A. Musgrave and P. B. Musgrave (1989): Public Finance in Theory and Practices. McGraw Hill
3. B. P. Herber (1975): Modern Public Finance.



4. B. Mishra (1978): Public Finance, Macmillan India limited.
5. Mithani, D. M. (1998), Modern Public Finance, Himalaya Publishing House. Mumbai.
6. Atkinson, A Band J.E Siglitz (1980) :Lecturers on Public Economics, Tata McGraw Hill, New York.
7. S K Singh, Public Finance in Theory & Practice, S. Chand & Company Pvt. Ltd.
8. Om Prakash - Public Economics

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5**TITLE OF THE COURSE: FINANCIAL SERVICES – 5
(PRINCIPLES AND PRACTICE OF LIFE INSURANCE)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5.	BCM23MN513	MINOR 5	4	60	Nil	50	50	100

Course Objectives:

- This course intends to provide basic understanding of the insurance mechanism
- It will enable students to understand and gain insights of various Life insurance schemes and managerial practices.

Learning Outcomes:

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

1. Get knowledge of Life insurance, history and its development in India;
2. Know about various provisions in Life insurance contract;
3. Analyze various schemes and policies related to Life Insurance sector;
4. Choose suitable insurance policy for given situation and respective persons;
5. Understand n claims procedure & documentation in risk and premium;
6. Get in-depth knowledge of policy conditions and claim procedures.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Introduction, History and Development of life insurance in India, Definition, Features and Principles of life insurance, Life insurance contract, Significance and advantages of life insurance, Life Insurance companies in India	15
UNIT NO. 2 : PRINCIPAL OF UTMOST GOOD FAITH	
Insurable Interest, Medical Examination, Age proof, Special reports, Premium payment, Lapse and revival, Premium, Surrender Value, Non-Forfeiture Option, Assignment Nomination Loans, Surrenders, Foreclosure	15
UNIT NO. 3 : PLANS OF LIFE INSURANCE	
Introduction and Meaning, Procedure for issuing Policies, Types of Plans : Basic, Popular Plans, Term Plans, Whole Life, Endowment, Money Back, Savings, Retirement, Convertible, Joint Life Policies, Children's Plans, Educational Annuity Plans, Variable Insurance Plans, Riders	15
UNIT NO. 4 : POLICY CLAIMS & REGULATORY FRAMEWORK	
Introduction, Maturity claims, Survival Benefits, Death Claims, Claim concession – Procedures, Problems in claim settlement, Consumer Protection Act relating to life insurance and insurance claims, Role of IRDAI & other Agencies	15
Total Lectures/Hours	60

Suggested Readings:

1. G. S. Pande, Insurance - Principles and Practices of Insurance, Himalaya Publishing.
2. C. Gopalkrishna, Insurance - Principles and Practices, Sterling Publishers Private Ltd.
3. G. R. Desai, Life Insurance in India, MacMillan India.
4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
5. P. S. Palandi, Insurance in India, Response Books – Sagar Publications.
6. Life Insurance BY Gupta. O.S (Frank Brothers, New Delhi).
7. Insurance Principles and Practice BY Mishra. M.N.(Delhi, Vikas Publishing house).
8. <https://www.irdai.gov.in>

Note: Latest edition of the books should be used.

BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5**TITLE OF THE COURSE: DIGITAL MARKETING**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE501	SEC 5	2	30	Nil	25	25	50

Course 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
UNIT NO. 1 : INTRODUCTION	
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.	10
UNIT NO. 2 : DIGITAL MARKETING PRESENCE	
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,	10
UNIT NO. 3 : INTERACTIVE MARKETING & AI	
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	10
Total Lectures/Hours	30

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: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5**TITLE OF THE COURSE: LEADERSHIP DEVELOPMENT**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE502	SEC 5	2	30	Nil	25	25	50

Course Objectives:

- The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues.

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
UNIT NO. 1 : INTRODUCTION	
Traditional Theories -Great Man Theory, Trait Theory, Behavioural Theories - Ohio Studies, Michigan Studies, Managerial Grid, Contingency theories - Fiedler's Theory, Hersey and Blanchard Situational Model, Path Goal Theory, Transformational Leadership, Transactional Leadership, Charismatic Leadership, Servant Leadership, Ethical Leadership.	10
UNIT NO. 2 : THEORIES OF LEADERSHIP	
Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership.	10
UNIT NO. 3 : CULTURE AND LEADERSHIP	
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.	10
Total Lectures/Hours	30

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: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: ENGLISH FOR TRADE AND COMMERCE								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE503	SEC 5	2	30	Nil	25	25	50

Course 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
UNIT NO. 1 : E MAIL: AGENCY CORRESPONDENCE	
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.	10
UNIT NO. 2 : BANKING TRANSACTIONS: SPOKEN SITUATIONS	
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.	10
UNIT NO. 3 : OFFICE ENGLISH: FUNCTIONAL ASPECTS	
The following dialogues take place between two suitable employees of a corporate office. At least 20-line dialogues need to be attempted. (1) The head of the office welcomes a new employee on the first day of his joining the office (2) The head of the office explains common rules of the office to a new employee (3) A meeting in which the head asks opinion of the new employee about boosting the sales (4) Appreciating and promoting an employee for his regularity and good performance (5) Warning an employee for his irregularities (6) Reprimanding an employee for his/her weak performance and irregularities despite reminders (7) Offering a farewell to an employee	10
Total Lectures/Hours	30

Semester End Exam Paper Style

Que. No.	Unit No.	Details of Questions	Options	Marks
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

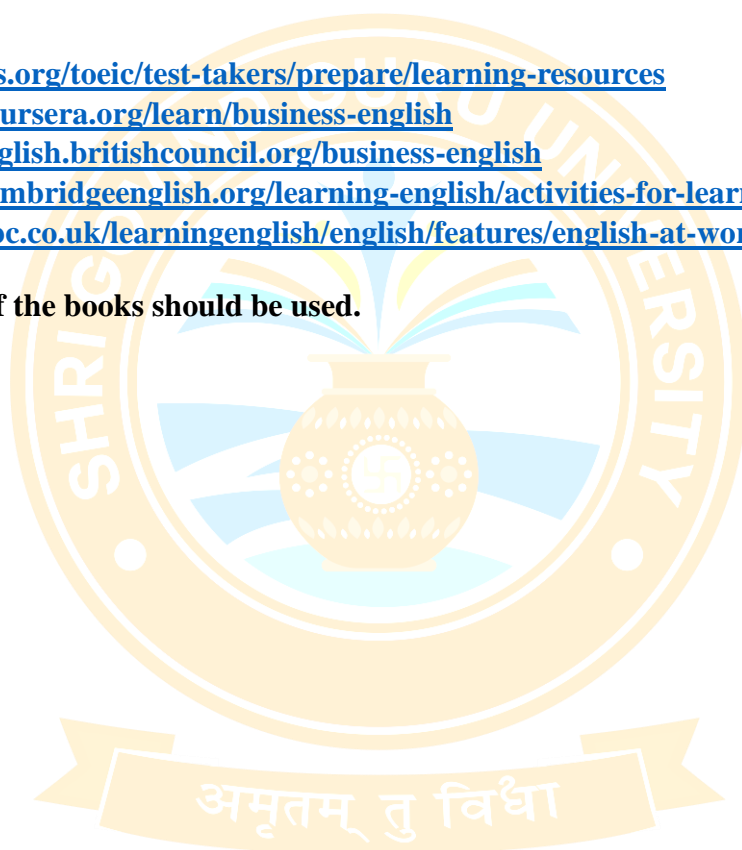
Suggested Readings:

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: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5**TITLE OF THE COURSE: CORPORATE ENGLISH – V**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE504	SEC 5	2	30	Nil	25	25	50

Course Objectives:

The objective of this course is to acquaint learners with

- Different aspects of ethical practices in business
- The need to evolve ethical environs in the office/ at the work place
- The functional aspects of language to make their presentation more effectively
- The legal and moral dimensions of the Consumer Protection Act

Learning Outcomes:

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

1. Imbibing and adopting ethical stance in their entrepreneurial endeavours
2. Being actively involved in creating ethically enriching work culture
3. Uttering their communicative skills to impactfully strategize their business deals
4. Being aware about the Consumer Protection Act; and the fruition of following its rules

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ETHICS IN BUSINESS	
Impact of Professional Ethics on Business, Corporate Social Responsibilities, Consequences of Unethical Practices, Ethical Environment: Characteristic features, Benefits of Ethical Corporate Culture.	10
UNIT NO. 2 : FUNCTIONAL ENGLISH FOR BUSINESS PURPOSES	
Following situations need to be prepared in dialogue form between two stakeholders belonging to different business firms: (1) Basic Inquiry about Purchasing Goods (2) Discussing Marketing Strategies (3) Holding Negotiation with the Manufacturer/Supplier for securing more financial benefit (4) Complaining about the Purchased Products (5) Offering Adjustment against the losses incurred by the customer due to the company's mistakes	10
UNIT NO. 3 : CONSUMER PROTECTION (CP)	
Consumer Protection: Definition and Main Purposes, Emergence and Development of the concept of CP in India, CP: Essential Functions, CP: Key Aspects, Agencies in India that Promote CP and Basic Rules of CP	10
Total Lectures/Hours	30

Semester End Exam Paper Style

Que. No.	Unit No.	Details of Questions	Options	Marks
1	1	Write a Short Note in around 200 words	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.	05 Questions with Three Alternatives	05
			TOTAL	25

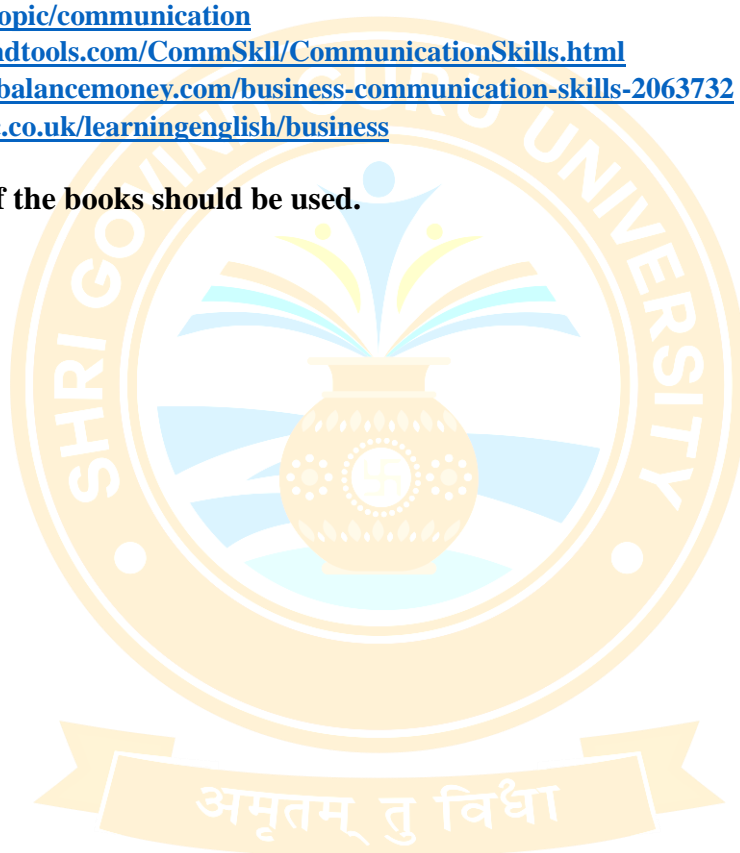
Suggested Readings:

1. Locker, Kitty O., and Donna S. Kienzler. Business and Administrative Communication. 11th ed., McGraw-Hill Education, 2019.
2. Guffey, Mary Ellen, and Dana Loewy. Essentials of Business Communication. 11th ed., Cengage Learning, 2018.
3. Lesikar, Raymond V., Marie E. Flatley, and Kathryn Rentz. Lesikar's Business Communication: Connecting in a Digital World. 12th ed., McGraw-Hill Education, 2019.
4. Bovee, Courtland L., and John V. Thill. Business Communication Today. 15th ed., Pearson, 2021.
5. Murphy, Herta A., Herbert W. Hildebrandt, and Jane P. Thomas. Effective Business Communications. 9th ed., McGraw-Hill, 2007.

Internet Resources:

1. https://owl.purdue.edu/owl/subject_specific_writing/professional_technical_writing/business_writing/index.html.
2. <https://hbr.org/topic/communication>
3. <https://www.mindtools.com/CommSkill/CommunicationSkills.html>
4. <https://www.thebalancemoney.com/business-communication-skills-2063732>
5. <https://www.bbc.co.uk/learningenglish/business>

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 5								
TITLE OF THE COURSE: ADVANCED SPREADSHEET APPLICATIONS IN BUSINESS								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE505	SEC 5	1+1=2	15	30	25	25	50

Course Objectives:

- This course is designed to enable students understand and utilize the powerful spreadsheet tools to handle and manipulate huge amounts of data generated through business transactions, use spreadsheet utilities to take business decisions, automate repetitive tasks and present complex information in a professional manner

Learning Outcomes:

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

1. Examine large data generated through business transactions using advanced spreadsheet tools;
2. Analyse and present data using tables, pivot tables, pivot charts and dashboards;
3. Examine complex business problems using various functions;
4. Use advanced spreadsheets in various real life problems.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : SPREADSHEET BASICS & DATA HANDLING	
Basics Spreadsheet: Formatting cells, Editing, Protecting worksheets; Use of multiple spreadsheets. Data Handling: Sorting; data validation; find and replace; paste special; Filter and advanced filter; Conditional Formatting; Tabulation; Graphical Representation using charts & graphs, Formatting as table; pivot tables, pivot charts and dynamic dashboards.	5 + 10
UNIT NO. 2 : FUNCTIONS AND DATA ANALYSIS	
Formulae vs functions; Cell formulae vs Array formulae; mathematical functions; Statistical functions; Financial functions; Logical functions; Date and Time functions; Lookup and reference: Hlookup, and Vlookup, Index and Match functions; Text functions and Error functions. What-if-analysis: Goal-seek, Data tables and Scenario manager; Data analysis ToolPak: Descriptive Statistics, Moving averages, Histogram, Covariance, correlation and Regression analysis (only for projection); solver add-in. Use of spinner buttons and command buttons, Sub Procedure, Function Procedure, Working with Loops.	5 + 10
UNIT NO. 3 : BUSINESS PROJECTS & USE OF AI	
EMI calculation and Loan repayment schedule; Ratio Analysis; Payroll statements; Capital Budgeting; Constraint optimization problems, Assignment Problems, Depreciation Accounting; Graphical representation of stock price and return data; Frequency distribution and its statistical parameters; forecasting: stock prices, costs & revenues. Use of AI in spreadsheet for Business projects.	5 + 10
Total Lectures/Hours	15+30

Suggested Readings:



1. Fundamental of Computer Networks by Sudakshina Kundu, PHI Publication.
2. Computer Networks by A.D.Tanenbaum and D.J. Wetherall, Pearson Education.
3. Computer course by R.K. Taxali, Tata McGrawHill Publisher.

Note: Latest edition of the books should be used.

Examination:

Out of 50 marks **25 Marks** assigned for Semester End Evaluation (**University Exam**). Remaining **25 Marks** for **Internal Examination** which includes **10 Marks** for **Theory Internal Exam** and **15 Marks** for **Practical Internal Exam** at college level.



CURRICULUM

For

B.COM. Semester – 6

(Major Accountancy)

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



Level 5.5: B. Com. Semester V & VI (Bachelor of Commerce)

SEMESTER - IV				
Sr. No	Course Category	Course Title	Credits	Page No.
1	Major 14	Corporate Accounting – 2	4	60
2	Major 15	Business Accounting – 6 (Auditing)	4	62
3	Major 16	IKS in Accounting & Finance	4	64
4	Minor 6 (Select Any One)	Business Management – 6 (Marketing Management – 2)	4	66
		Business Economics – 6 (Indian Economy – 2)		68
		Financial Services – 6 (Principles and Practice of General Insurance)		70
5	AEC 5 (Select Any One)	Corporate English – VI	2	72
		Integrated Marketing Communication		75
		Language Proficiency in Business Communication		77
6	SEC 6	Internship Training/Field Project	4	81
Total Credits			22	
7	Other Courses/ Vocational Courses		-	83



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: CORPORATE ACCOUNTING – 2								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
1	BCM23MJ6A1	MAJOR 14	4	60	Nil	50	50	100

Course 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
UNIT NO. 1 : AMALGAMATION & ABSORPTION OF COMPANIES	
<ul style="list-style-type: none"> - Introduction, Meaning and concept of amalgamation and absorption, - Purposes and Legal provisions of Companies Act 2013 for amalgamation and absorption, - Consideration/purchase price for amalgamation and absorption, - Accounting entries for amalgamation and absorption, - Preparation of new vertical balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103. - Practical Questions (excluding Intercompany Holdings) 	15
UNIT NO. 2 : EXTERNAL RECONSTRUCTION OF COMPANIES	
<ul style="list-style-type: none"> - Introduction, Meaning and concept of external reconstruction, - Purposes and Legal provisions of Companies Act 2013, - Accounting entries for external reconstruction transactions, - Preparation of new vertical balance sheet applying AS 14/Ind AS 103, - Practical Questions 	15
UNIT NO. 3 : FINAL ACCOUNTS OF ELECTRICITY COMPANY	
<ul style="list-style-type: none"> - Introduction - Meaning & characteristics - 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] - Vertical Financial Statements as per Electricity Act - Practical Questions 	15
UNIT NO. 4 : VOLUNTARY LIQUIDATION OF COMPANY	
<ul style="list-style-type: none"> - Introduction-Meaning - modes of winding up - Legal guideline of Company Act-2013 - Disbursement of liquidator 	15

<ul style="list-style-type: none"> - Liquidator's Final Statement of Account - Allocation of Capital Deficiency - Practical Questions 	
Total Lectures/Hours	60

Only practical questions are important for Semester End University Exam.

Suggested Readings:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehgal - Deepak Sehgal; 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)
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: Latest edition of the books should be used.

BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: BUSINESS ACCOUNTING – 6 (AUDITING)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
2	BCM23MJ6A2	MAJOR 15	4	60	Nil	50	50	100

Course 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
UNIT NO. 1 : INTRODUCTION	
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	15
UNIT NO. 2 : INTERNAL CONTROL, INTERNAL CHECK AND AUDIT	
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.	15
UNIT NO. 3 : VOUCHING AND VERIFICATION	
Vouching: 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 Verification: 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	15
UNIT NO. 4 : AUDIT OF COMPANIES	
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.	15
Total Lectures/Hours	60

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: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6**TITLE OF THE COURSE:****INDIAN KNOWLEDGE SYSTEM IN ACCOUNTING AND FINANCE**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
3	BCM23MJ6A3	MAJOR 16	4	60	Nil	50	50	100

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

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

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 (SWAYAM Course : Ancient Indian Management)
10. Journey of Indian Accounting Practices
(<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.

BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: BUSINESS MANAGEMENT – 6 (MARKETING MANAGEMENT – 2)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN601	MINOR 6	4	60	Nil	50	50	100

Course Objectives:

- To familiarize with the basic concepts, and techniques of marketing management
- To create awareness of marketing mix elements

Learning Outcomes:

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

1. Analyze the process of value creation through marketing decisions involving product pricing and its distribution;
2. Develop product strategies and pricing models for different markets;
3. Understand the impact of logistics and supply chain management in modern distribution
4. Understand the role of advertising, sales promotion, and digital marketing;
5. Explore the impact of digital platforms on modern marketing;
6. Use key marketing metrics to assess the effectiveness of marketing campaigns.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : PRICING DECISIONS	
Introduction, Objectives; Factors affecting price of a product; Pricing policies and constraints, Pricing methods; New product pricing, Pricing strategies	15
UNIT NO. 2 : DISTRIBUTION DECISIONS	
Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Channel conflict, Retailing, types of Retailors and wholesaling, types of wholesalers	15
UNIT NO. 3 : PROMOTION DECISIONS	
Promotion Decision - Promotion mix - Advertising Decision, Advertising objectives - Advertising and Sales Promotion – Developing Advertising Programme – Major Media, Role of Media in Advertising - Advertisement effectiveness - - Sales force Decision.	15
UNIT NO. 4 : DEVELOPMENTS IN MARKETING	
Sustainable Marketing- concept and issues. Rural marketing- characteristics and rural marketing mix. Social marketing- concept and issues. Digital marketing- concepts and tools.	15
Total Lectures/Hours	60

Suggested Readings:

1. K.S. Chandrasekar, Marketing Management Text And Cases, *Tata McGraw-Hill Publication, New Delhi.*
2. Govindarajan, Marketing Management Concepts, Cases, Challenges And Trends, *Prentice Hall of India, New Delhi.*
3. Philip Kotler, Marketing Management- Analysis Planning And Control, *Prentice Hall of India, New Delhi,*
4. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation And Control, *Macmillan Business Books, New Delhi.*
5. Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press
6. Jain, P & Singhal, N. Principles of Marketing. Scholar Tech Press, Delhi



7. Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education
8. Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6**TITLE OF THE COURSE: BUSINESS ECONOMICS – 6
(INDIAN ECONOMY – 2)**

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN602	MINOR 6	4	60	Nil	50	50	100

Course Objectives:

- To familiarize students on the paradigm shifts and ground realities related to the Indian economy.
- The course aims to provide an understanding of constituent sectors that define the Indian Economy
- To understand contemporary policy challenges and government interventions

Learning Outcomes:

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

1. Understand the role and significance of the agricultural sector in the Indian economy;
2. Evaluate government policies related to agriculture, such as Minimum Support Price (MSP), subsidies, and credit facilities;
3. Understand the contribution of the industrial sector to India's GDP and employment;
4. Understand the contribution of the service sector to India's GDP and employment;
5. Evaluate government initiatives and policies promoting the service sector, such as Digital India and Make in India;
6. Explore the role of foreign direct investment (FDI) in enhancing service sector growth in India;
7. Know the social and environmental challenges.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : AGRICULTURAL SECTOR OF INDIA	
Introduction, Salient features and Importance, Trends in agricultural production and productivity, Factors determining, Land reforms, New agricultural strategies, Green, white, blue and yellow revolution, Markets and Pricing, Rural Credit and Finance, Government policy and initiatives	15
UNIT NO. 2 : INDUSTRIAL SECTOR OF INDIA	
Industrial Scenario in India, Features and Problems of Industrial Development in India, Pattern and performance of industrialization, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalization, Privatization and Globalization, 'Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment, Price behaviour and price policies in India.	15
UNIT NO. 3 : SERVICE SECTOR OF INDIA	
An overview of Service Sector in India, Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, FDI inflow in Service Sector, Role of WTO in Service Sector, Contribution of Service Sector to India's GDP, Issues and challenges for India's Services sector growth,	15
UNIT NO. 4 : SOCIAL AND ENVIRONMENTAL CHALLENGES	
Unemployment and skill development programs, Gender and economic development, Climate change, sustainable development, and green economy initiatives, Urbanization and smart city projects, Income distribution, social justice, and welfare programs.	15
Total Lectures/Hours	60

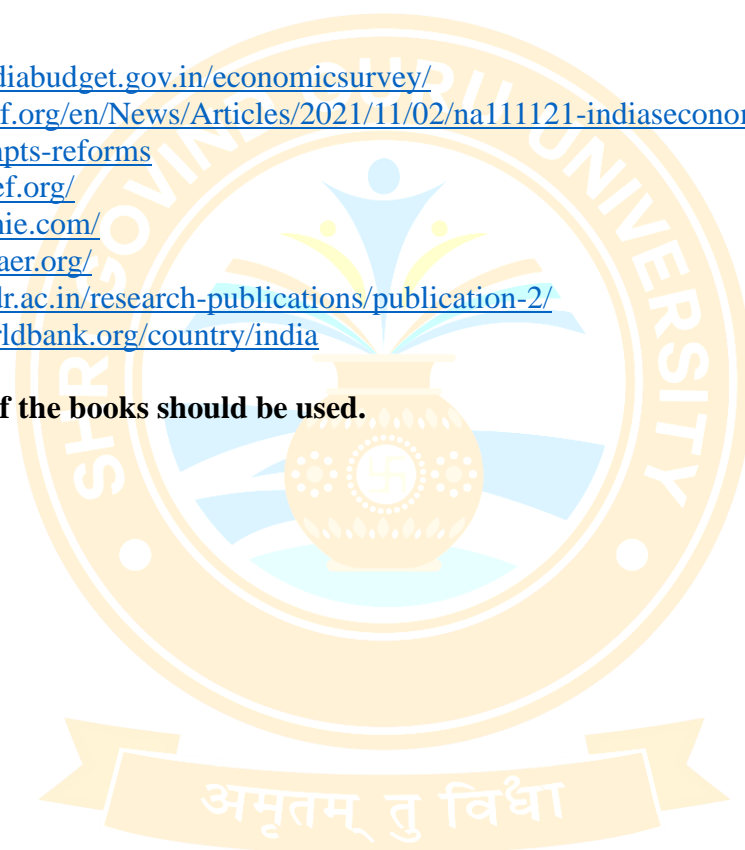
Suggested Readings:

1. Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
2. Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
3. Gupta S.K, Chaturvedi D.D & Chaturvedi S. Indian Economy. Kitab Mahal, Delhi
4. Ghosh,S. Indian Economy PHI Learning
5. Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? *Productivity*, Vol.61, No.1, April-June.
6. Joshi, S., (2014), *The Service Sector: An Exploration of the Indian Experience*, World Association for Sustainable Development, U.K.
7. Puri V.K. and Mishra S.K., (2020) Indian Economy-38th Revised & Updated edition, Himalya Publishing House.
8. Salvatore D.(2020).Managerial Economics.Oxford University Press.
9. Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
10. Vinay GB(2019).Indian Economy.Oxford University Press.

Web sources:

1. <https://www.indiabudget.gov.in/economicsurvey/>
2. <https://www.imf.org/en/News/Articles/2021/11/02/na111121-indiaseconomy-to-rebound-as-pandemic-prompts-reforms>
3. <https://www.ibef.org/>
4. <https://www.cmie.com/>
5. <https://www.ncaer.org/>
6. <http://www.igidr.ac.in/research-publications/publication-2/>
7. <https://data.worldbank.org/country/india>

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: FINANCIAL SERVICES – 6 (PRINCIPLES AND PRACTICE OF GENERAL INSURANCE)								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
4	BCM23MN603	MINOR 6	4	60	Nil	50	50	100

Course Objectives:

- To provide a basic understanding of the Insurance Mechanism
- To give an overview of major General Insurance Products

Learning Outcomes:

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

1. Understand the fundamental principles of general insurance;
2. Explain the regulatory framework governing general insurance;
3. Analyze different types of general insurance products;
4. Understand underwriting and claims management processes;
5. Evaluate risk assessment techniques and loss prevention measures;
6. Examine emerging trends and challenges in general insurance.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Concept of General Insurance, The Evolution and Growth of General Insurance, Types of General Insurance, Fundamentals of General Insurance, Functions and Benefits of General Insurance, Recent innovations. Organization and Management of General Insurance Companies, Difference between Life and General Insurance, Regulatory Framework for General Insurance in India	15
UNIT NO. 2 : PRINCIPLES OF GENERAL INSURANCE	
Introduction, Principles of General Insurance: Principle of Utmost Good Faith, Principle of Insurable Interest, Principle of Indemnity, Principle of Contribution, Principle of Subrogation, Principle of Proximate Cause	15
UNIT NO. 3 : TYPES OF GENERAL INSURANCE	
Fire Insurance, Marine Insurance, Accident Insurance, Health Insurance (Meaning, Features, Pricing and Premium Calculation, Insurance coverage, Conditions and Exclusions, Declaration policies, Major companies of general insurance)	15
UNIT NO. 4 : SETTLEMENT OF CLAIMS, UNDERWRITING AND RISK ASSESSMENT	
Settlement of Claims: Claim procedure, TPAs, Claim forms, Investigation / Assessment, Essential Claim Documents, Settlement Limitation, Arbitration, Loss Minimization and Salvage. Underwriting and Risk Assessment: Role of Underwriters in General Insurance, Factors Affecting Underwriting Decisions, Risk Analysis and Assessment.	15
Total Lectures/Hours	60

Suggested Readings:

1. Insurance Institute of India – IC 32- Practice of General Insurance
2. Insurance Institute of India – IC 34 – General Insurance
3. Insurance Institute of India – IC 45- General Insurance Underwriting

4. Module I, Principles and Practice of General Insurance, The Institute of Chartered Accountants of India: New Delhi.
5. H Narayanan, Indian Insurance: A Profile, Jaico Publishing House: Mumbai.
6. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi.
7. P Periasamy, Fundamentals of Insurance, Vijay Nicole Imprints Private Limited, Chennai.
8. Emmett J. Vaughan & Therese Vaughan, Fundamentals of Risk and Insurance, John Wiley & Sons Inc.

Note: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: CORPORATE ENGLISH – VI								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23AE601	AEC 5	2	30	Nil	25	25	50

Course Objectives:

The objective of this course is to acquaint learners with

- Various dimensions of entrepreneurship
- The modes of preparing different business reports to assess the efficiency/performance of a company/ employees
- The terminology being used in the stock market
- The importance of developing interpersonal communication skills to run a successful business

Learning Outcomes:

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

1. Prepare drafts of formal reports in terse and polite language
2. Understand the basics of the Stock Market Deals
3. Imbibe the significance of human values in professional life

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : EMPOWERING LINGUISTIC ABILITIES THROUGH TEXTUAL ANALYSIS	
Text: <i>Horizon</i> by Macmillan 1. An Astrologer's Day by R. K. Narayan 2. The Kid by Charlie Chaplin	10
UNIT NO. 2 : BUSINESS REPORT WRITING	
(A) Committee Reports on: 1. Opening a New Factory 2. Taking over a Business Unit 3. Establishing a Welfare Centre for the Employees 4. Redressing Grievances of the Employees (B) Individual Reports on: 1. Inspection of branches of a corporate house 2. Performance Appraisal of Employees 3. Assessment of the Dramatic Decline in Sales 4. Accident in a Factory Premises	10
UNIT NO. 3 : STOCK EXCHANGE MARKET REPORT	
(A) Frequently used Stock Market Terminology/Abbreviations (Vocabulary Attached) (B) Comprehension of a given Stock Market Report: (Types of Questions Attached)	10
Total Lectures/Hours	30

Semester End Exam Paper Style

Que. No.	Unit No.	Details of Questions	Options	Marks
1	1	Answer in brief the following questions.	05 out of 08	10
2 A	2 (A)	Write a Committee Report	01 out of 02	10
B	2 (B)	OR Write an Individual Report	01 out of 02	

3 A	3 (A)	Define/Match the Pairs/Fill in the blanks (05 Items)		
B	3 (B)	<p>OR</p> <p>Read the following Market Report carefully and answer the questions given below it. (Any Five) (Types of questions to be asked)</p> <ol style="list-style-type: none"> 1. To which stock exchange this report is related? 2. What kind of report is this? (Daily/Weekly/Monthly etc.) 3. Which trend is indicated in the headline? 4. Point out two words indicating the main trend. 5. Mention two external/internal factors responsible for the present trend. 6. Give the opening, closing and difference of a specific scrip. 7. Explain one terminology from the passage. 8. Which company's scrip did not follow the general trend? Why? 9. Name the indices mentioned in the report. 10. What was the previous trend in the market? 11. Which two words indicate bullish/bearish trend? 12. Mention the opening and the closing of any one share. 		05
			Total	25

Frequently Used Stock Market Terminology:

1. Advice: Written information or news.
2. Bear covering (Bear buying, Short covering): The purchasing of shares by the bears.
3. Benchmark: Mark cut in share prices for use in measuring comparative level.
4. Blue chip: Shares of leading and good financial standing company.
5. Bourse: A French word for the stock exchange.
6. Brisk buying: Fast and heavy buying of shares
7. Bull liquidation (Bull unloading): The selling away of the shares by the bulls.
8. Corporate news: News from the Joint-stock companies (Commercial sections)
9. Correction: Fall in market after a sudden rise.
10. Dalal Street: A popular name of the Bombay Stock Exchange.
11. Demat Account: This refers to dematerialised account in which the shares and securities are deposited in electronic form.
12. Disinvestment selling: Selling of shares by the investors.
13. Equities: Ordinary shares.
14. Ex-dividend: Without dividend
15. Face value: Base value
16. Featureless market: Dull trading in the market
17. Fluctuations: Changes in the share prices.
18. Gray Market: Unofficial trading done outside the stock exchange.
19. Institutional buying: Purchase of shares by financial institutions like LIC and TUI
20. Intra-day: During the day.
21. IT counters: shares of information technology.
22. Limelight: Shares in demand because of their price increase
23. Nifty: National Stock Exchange Index that tracks performance of top 50 share companies of India.
24. Nose diving: Sharp falling of prices.
25. Pivotal: Shares of leading companies.
26. Points: Rupees.
27. Premium: The amount of price of the share exceeding its face value.
28. Primary Market: The market in which a new or an existing company issues shares to raise the capital.
29. Profit taking (Profit booking): Selling of shares by investors to get profits.

30. Punters: Speculators (A person who speculates)
31. Rally: Increase in the prices of shares after a period of decline.
32. Scripts: Document representing ownership of a company's shares/securities
33. Sensex: Sensitive Index
34. Speculation: Buying or selling of shares with a risk of loss and hope for profit through changes in their market value.
35. Upcountry advices: Recommendation or information received from the rural areas which is less sophisticated compared to the advice received from cities.

Abbreviations in Common Use

1. ASE- Ahmedabad Stock Exchange
2. BSE- Bombay Stock Exchange
3. NSE- National Stock Exchange
4. NASDAQ: National Association of Securities Dealers Automated Quotations
5. DIIs- Domestic Institutional Investors
6. EPS- Earning Per Share
7. FIIs- Foreign Institutional Investors
8. FMCG- Fast Moving Consumer Goods
9. FPO- Follow-on Public Offer
10. FERA: Foreign exchange regulation act. Companies governed under this provision.
11. GDP- Gross Domestic Products
12. IIP- Index of Industrial Production
13. IPO- Initial Public Offer
14. NBFC- Non-Banking Finance Companies
15. CRR- Cash Reserve Ratio
16. PSU- Public Sector Undertaking
17. SEBI- Securities and Exchange Board of India

Suggested Readings:

1. Canavor, Natalie. Business Writing for Dummies. 2nd ed., Wiley, 2017.
2. Garner, Bryan A. HBR Guide to Better Business Writing. Harvard Business Review Press, 2013.
3. Rasiel, Ethan M. The McKinsey Way: Using the Techniques of the World's Top Strategic Consultants to Help You and Your Business. McGraw-Hill, 1999.
4. Roman, Kenneth, and Joel Raphaelson. Writing That Works: How to Communicate Effectively in Business. 3rd ed., HarperCollins, 2000.
5. Geffner, Andrea B. Business English: A Complete Guide to Developing an Effective Business Writing Style. 5th ed., Barron's Educational Series, 2008.

Internet Resources:

1. <https://www.bbc.co.uk/learningenglish/business>
2. <https://learnenglish.britishcouncil.org/business-english>
3. <https://www.fluentu.com/blog/english/business-english/>
4. <https://www.bbc.co.uk/programmes/p02pc9zn>
5. <https://www.youtube.com/c/SpeakBetterBusinessEnglish>

Note: Latest edition of the books should be used.

BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: INTEGRATED MARKETING COMMUNICATION								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23AE602	AEC 5	2	30	Nil	25	25	50

Course 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
UNIT NO. 1 : INTRODUCTION	
IMC – Concept, Definitions, Evolution, Importance, Objectives, Promotional Tools for IMC, Role of IMC in marketing process, Communication Process and its Effectiveness, Communication vehicles	10
UNIT NO. 2 : ELEMENTS OF IMC	
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	10
UNIT NO. 3 : COMMUNICATION PROCESS	
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.	10
Total Lectures/Hours	30

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., Kartajiyana, 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: Latest edition of the books should be used.



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6								
TITLE OF THE COURSE: LANGUAGE PROFICIENCY IN BUSINESS COMMUNICATION								
Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
5	BCM23AE603	AEC 5	2	30	Nil	25	25	50

Course Objectives:

The objective of this course is to acquaint learners with

- To develop clear and professional business writing skills
- To enhance verbal communication for meetings, presentations, and negotiations
- To strengthen cross-cultural communication for diverse business interactions
- To improve active listening and comprehension for effective workplace communication

Learning Outcomes:

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

1. Demonstrate proficiency in writing clear, concise, and professional business documents
2. Communicate effectively in verbal business interactions, including meetings and presentations
3. Apply appropriate communication strategies in multicultural business environments
4. Exhibit strong listening and comprehension skills for accurate business communication

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : EMPOWERING LINGUISTIC ABILITIES THROUGH TEXTUAL ANALYSIS	
Text: <i>Glimpses of Affection</i> <ol style="list-style-type: none"> 1. The story of an Hour by Kate Chopin 2. The Post Master by Rabindranath Tagore 	10
UNIT NO. 2 : CROSS CULTURAL COMMUNICATION	
<ol style="list-style-type: none"> 1. Fundamentals of Cross-Cultural Communication <ul style="list-style-type: none"> ➤ Definition and Importance in Business ➤ High- Context vs. Low- Context Cultures ➤ Role of Language and Translation Challenges 2. Challenges in Cross-Cultural Business Communication <ul style="list-style-type: none"> ➤ Language Barriers and Miscommunication ➤ Differences in Business Etiquette and Professional Conduct ➤ Managing Cross-Cultural Teams and Leadership Styles 3. Strategies for Effective Cross-Cultural Communication <ul style="list-style-type: none"> ➤ Developing Cultural Intelligence ➤ Active Listening and Adaptability • Using Clear and Simple Language 4. Case Studies of Successful Cross-Cultural Business Interactions <ul style="list-style-type: none"> ➤ Disney ➤ Starbucks ➤ McDonald's 	10
UNIT NO. 3 : LANGUAGE PROFICIENCY	
Homophones and Homonyms (True/False, MCQs, One Liner, Fill the Gaps)	10
Total Lectures/Hours	30

Homophones:

1. **Bare** – Uncovered / **Bear** – A large animal
2. **Brake** – A stopping mechanism / **Break** – To shatter
3. **Cell** – A small room / **Sell** – To trade
4. **Cent** – A coin / **Scent** – A smell
5. **Die** – To pass away / **Dye** – To color something
6. **Flour** – Powdered grain / **Flower** – A blooming plant
7. **Heel** – The back of the foot / **Heal** – To recover
8. **Hour** – 60 minutes / **Our** – Belonging to us
9. **Knew** – Past tense of know / **New** – Recently made
10. **Knight** – A medieval warrior / **Night** – Time after sunset
11. **Mail** – Letters and packages / **Male** – A gender
12. **Meat** – Edible flesh / **Meet** – To come together
13. **Pair** – A set of two / **Pear** – A fruit
14. **Peace** – Absence of war / **Piece** – A portion
15. **Plain** – Simple or flat land / **Plane** – An aircraft
16. **Rain** – Water from clouds / **Reign** – Rule over
17. **Right** – Correct or direction / **Write** – To inscribe
18. **Road** – A path / **Rode** – Past tense of ride
19. **Root** – Part of a plant / **Route** – A path taken
20. **Sea** – A large water body / **See** – To perceive visually
21. **Sole** – Only or part of a shoe / **Soul** – The spirit
22. **Son** – Male offspring / **Sun** – The star in the sky
23. **Steal** – To take unlawfully / **Steel** – A strong metal
24. **Tail** – The rear part of an animal / **Tale** – A story
25. **Weak** – Lacking strength / **Week** – Seven days

Homonyms:

1. **Address** – A place of residence / A formal speech
2. **Ball** – A round object / A formal dance
3. **Bank** – A financial institution / The side of a river
4. **Bat** – A flying mammal / A sports equipment
5. **Cap** – A type of hat / A protective cover
6. **Cool** – A moderate temperature / Stylish or impressive
7. **Crane** – A type of bird / A machine for lifting heavy objects
8. **Drum** – A musical instrument / A cylindrical container
9. **Fall** – To drop down / The autumn season
10. **Fly** – An insect / To move through the air
11. **Head** – The top part of a body / A leader
12. **Jam** – A fruit spread / A traffic block
13. **Match** – A contest / A small stick for making fire
14. **Mark** – A symbol or sign / A score in a test
15. **Park** – A public green space / To stop a vehicle
16. **Palm** – A tree / The inner part of the hand
17. **Point** – A sharp tip / An idea or argument
18. **Right** – Correct / The opposite of left
19. **Scale** – A measuring instrument / The outer covering of fish
20. **Seal** – Animal/ Stamp
21. **Sink** – A basin in a kitchen / To go down in water
22. **Star** – A celestial body / A famous person
23. **Tap** – A water fixture / A gentle touch
24. **Wave** – A hand gesture / A movement of water
25. **Well** – A water source / In good health

Semester End Exam Paper Style

Que. No.	Unit No.	Details of Questions	Options	Marks
1	1	Answer in brief the following questions.	05 out of 08	10
2	2 (A)	Write a short note on any one of the following. (Unit- 2, Point no. 1 to 3) (5 Marks)	01 out of 02	10
	2 (B)	Discuss the case study in 100 words. (5 Marks)	01 out of 02	
3	3	Objective type questions.	05 out of 05	05
			Total	25

Suggested Readings:

1. Parekh, Keyur, et al. *Glimpses of Affection*. Chintan Prakashan, 2023.
2. Guffey, Mary Ellen, and Dana Loewy. *Essentials of Business Communication*. 11th ed., Cengage Learning, 2018.
3. Locker, Kitty O., and Donna Kienzler. *Business and Administrative Communication*. 11th ed., McGraw-Hill Education, 2019.
4. Carnegie, Dale. *The Quick and Easy Way to Effective Speaking*. Rev. ed., Pocket Books, 1990.
5. Garner, Bryan A. *The HBR Guide to Better Business Writing*. Harvard Business Review Press, 2013

Internet Resources:

1. <https://preply.com/en/blog/b2b-business-proficiency/>
2. <https://jespublication.com/upload/2020-1%20-%20Paper%20H%26S%20-%20OCT%202020.pdf>
3. <https://www.apollotechnical.com/enhancing-global-business-communication-the-role-of-language-learning-in-career-advancement/>
4. <https://perfectlyspoken.com/blog/english-language-as-a-tool-in-business-communication/>
5. <https://www.scribd.com/presentation/474164004/Business-Communication-ppt>

Note: Latest edition of the books should be used.

BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6

OTHER COURSES

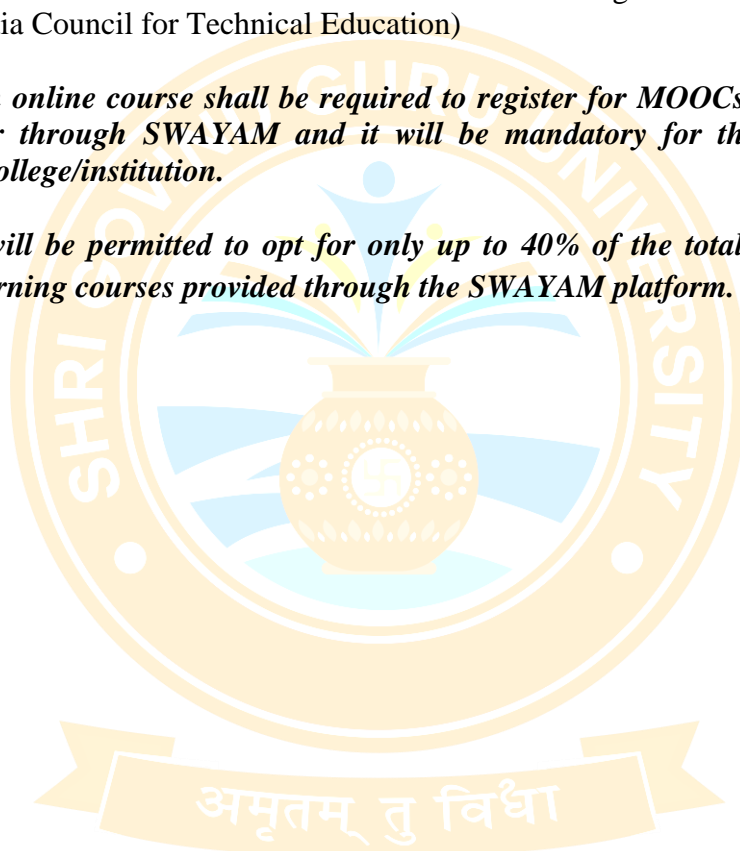
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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



BACHELOR OF COMMERCE (B.COM.) SEMESTER – 6

TITLE OF THE COURSE: INTERNSHIP TRAINING/FIELD PROJECT

Sr. No.	Course Code	Course Category	Course Credit	Teaching Hours	Practical Hours	Internal Exam Marks	External Exam Marks	Total Marks
6	BCM23SE601	SEC 6	4	Nil	120	Nil	100	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.

ABOUT INTERNSHIP

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.

INTERNSHIP CATEGORIES:

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:

- i. Internship for enhancing the employability
- ii. Internship for developing the research aptitude (Project)

INTERNSHIP GUIDELINES

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.

Duration and Slots for Internship

Credit: 04

Duration: 120 hours

Suggested Activities: Hands-on Training/Short Research Project

Evaluation:

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 Shri Govind Guru University, Vinzol, Godhra 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.COM. SEMESTER – 6

OTHER COURSES

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

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

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

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

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.

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

List of Vocational Courses

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

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

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

Suggested Vocational Courses are:

1. Leadership and Team Effectiveness (https://onlinecourses.nptel.ac.in/noc23_mg28/preview)
2. Leadership for India Inc: Practical Concepts and Constructs (https://onlinecourses.nptel.ac.in/noc23_mg26/preview)
3. Developing Soft Skills And Personality (https://onlinecourses.nptel.ac.in/noc23_hs116/preview)
4. Soft Skill Development (https://onlinecourses.nptel.ac.in/noc23_hs80/preview)
5. Soft Skills (https://onlinecourses.nptel.ac.in/noc23_hs145/preview)
6. Educational Leadership (https://onlinecourses.nptel.ac.in/noc23_hs143/preview)



7. CRM Domestic Voice (https://onlinecourses.swayam2.ac.in/nos23_ge05/preview)
8. Community Health (https://onlinecourses.swayam2.ac.in/nos23_ge11/preview)
9. Yoga Teaching' Training Programme (https://onlinecourses.swayam2.ac.in/nos23_ge01/preview)
10. Internship / Apprenticeship as per SOP of Internship / Apprenticeship of Shri Govind Guru University, Vinzol (Godhra).
11. Other vocational courses from SWAYAM Portal and suggested by Shri Govind Guru University, Vinzol (Godhra).

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

