



**Course Structure As per NEP 2020 for
B.COM. SEM – 3 (MAJOR ACCOUNTANCY GROUP)
Effective With From June – 2024**

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

SEMESTER – III				
Sr. No	Course Category	Course Title	Credits	Page No.
1	Major 5	Cost Accounting – 1	4	
2	Major 6	Business Accounting – 3	4	
3	Major 7	Personal Tax Planning & Management – 1	4	
4	MDC 3 (Select Any One)	IFRS	4	
		Brand Management		
		Computer Application in Business-3		
		Economics of money-1		
5	AEC 3 (Select Any One)	Business statistics	2	
		English writings and composition - I		
		Life Skills-3		
6	SEC 3 (Select Any One)	Other Courses	2	
		Family Business		
		Office Management		
		Advertising And Personal Selling – 1		
		Cyber Sphere and Security: Global Concerns-I		
		Economics of financial planning		
		Employability Skill Development-I		
7	IKS 2 (Select Any One)	Other Courses	2	
		Indian Knowledge System – 2		
		Indian economy		
		Learning and Development – 1		
Total Credits			22	
8	Vocational/Exit Course/s		04	





B.COM. SEMESTER – 3

1	MAJOR 5	COST ACCOUNTING – 1
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Name of the Course: **Cost Accounting – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION OF COST ACCOUNTING & MATERIAL COST	
<p>[A] Concept and Nature of Cost Accounting: Concept of cost and costing, Importance and features of costing, Cost Element – meaning & classification, Concept of cost unit, cost center, meaning of ‘unit’ from the view point of producer, Establishment of an ideal cost accounting system</p> <p>[B] Material Cost:</p> <ul style="list-style-type: none"> - Material : Introduction, Meaning and Types - Material Control Techniques: Objectives and Importance - Process of Material (Accounting and Control of Material Cost) <ul style="list-style-type: none"> ➤ Purchase of Materials ➤ Receipt and Inspection of Goods ➤ Store-Keeping (Including Practical Questions Relating to Calculate Levels of Material, Inventory Turnover Ratio) - Practical Questions 	15
UNIT NO. 2 : EMPLOYEE COST	
<ul style="list-style-type: none"> - Introduction, meaning and classification of employee cost - Requisite of a good wage and incentive system - Concept and Treatment of Idle Time-Over Time and Fringe Benefits - Concept of employee productivity and cost - Principles of determining Wage Rate - Employee turnover - <u>Wage Systems:</u> <ul style="list-style-type: none"> ➤ Essentials of Wage System 	15





<ul style="list-style-type: none"> ➤ <u>Traditional Wage Systems:</u> 1. Time wage system 2. Piece wage system ➤ <u>Incentive Wage Systems:</u> (A) Individual Incentive Systems: Halsey Premium Plan (2) Rowan Premium Plan (3) Taylor's different Wage Rate System (4) Merrick's different Wage Rate System (5) Bendeaux Plan (6) Gantt's Bonus and Task Plan (B) Group Incentive Schemes: (1) Profit Sharing (2) Co-Partnership - Practical Questions 	
UNIT NO. 3 : OVERHEADS	
<ul style="list-style-type: none"> - Introduction, meaning and definition - General Principles for overheads - Meaning and Methods of cost absorption - Classification of Overheads : (1) Functional 2) Element wise and Behaviour wise) - Absorption [Recovery] of overheads (Including Practical Questions) <ul style="list-style-type: none"> ➤ Apportionment of Overheads over Various Departments ➤ Re-Apportionment of Service Department Cost to Production Departments ➤ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate) ➤ Treatment of Over-Absorption and Under-Absorption of Overheads - Practical Questions 	15
UNIT NO. 4 : PROCESS COSTING	
<ul style="list-style-type: none"> - Introduction, Meaning and Features of Process Costing - Normal and abnormal loss and gain - Application of process costing - Joint-Products and By-Products - Practical Questions of simple process costing only (Excluding inter process profit and equivalent production) 	15
Total Lectures/Hours	
	60

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

Suggested Readings:

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

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





B.COM. SEMESTER – 3		
2	MAJOR 6	BUSINESS ACCOUNTING – 3

Name of the Course: **Business Accounting – 3**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

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

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

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

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

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

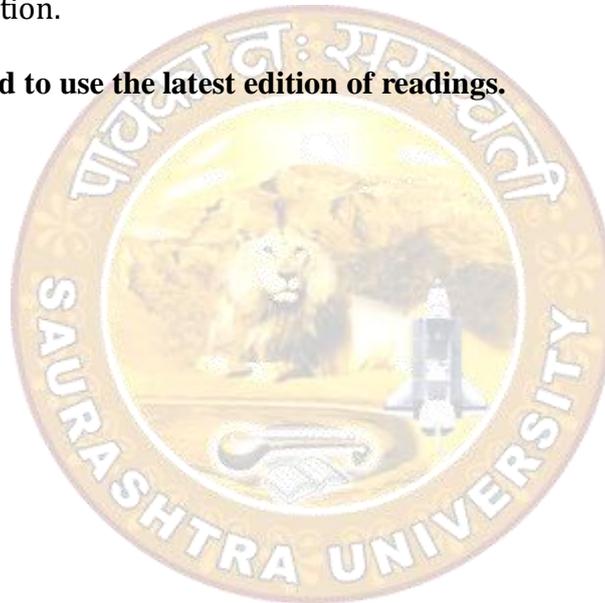




Suggested Readings:

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

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





B.COM. SEMESTER – 3

3 MAJOR 7 PERSONAL TAX PLANNING & MANAGEMENT – 1

Name of the Course: **PERSONAL TAX PLANNING & MANAGEMENT – 1**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

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

Learning Outcomes:

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

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

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





<ul style="list-style-type: none"> - Introduction - Income under the head “Salary” - Tax planning for salary income - Computation/Determination of income tax under the head of salary - Practical Questions 	15
UNIT NO. 3 : TAX PLANNING UNDER THE HEAD OF HOUSE PROPERTY	
<ul style="list-style-type: none"> - Introduction - Income under the head “House Property” - Tax planning for House Property incomes - Computation/Determination of income tax under the head of House Property - Practical Questions 	15
UNIT NO. 4 : TAX PLANNING UNDER THE HEAD OF INCOME FROM OTHER SOURCES	
<ul style="list-style-type: none"> - Introduction - Income under the head “Other Sources” - Tax planning for Income from other sources - Computation/Determination of income tax under the head of Other Sources - Practical Questions 	15
Total Lectures/Hours	
60	

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

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

Que. No.	Questions	Marks
1	Theory Que. 1 from Unit No.1 OR Practical Que. 1 from Unit No.1	10
2	Practical Que. 2 from Unit No.2 OR Practical Que. 2 from Unit No.2	10
3	Practical Que. 3 from Unit No.3 OR Practical Que. 3 from Unit No.3	10
4	Practical Que. 4 from Unit No.4 OR Practical Que. 4 from Unit No.4	10
5	QUESTION- 5: Answers ANY TWO Out of FOUR options EACH From the Unit NO. 1, 2, 3 and 4 respectively)	10
TOTAL MARKS		50

Suggested Readings:

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

Note: Latest edition of the books should be used.





B.COM. SEMESTER – 3

4 MDC 3 IFRS

Name of the Course:	IFRS
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

Objectives:

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

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

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

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



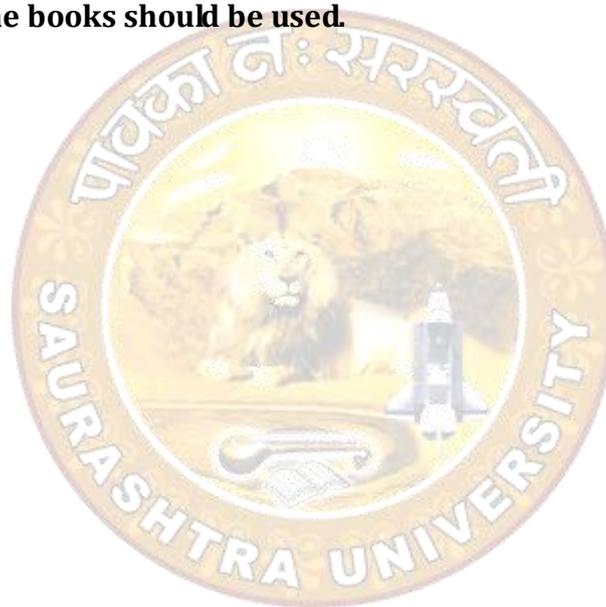


Operating segments, 7. Reporting requirements of small and medium-sized entities (SMEs)	
Total Lectures/Hours	60

Suggested Readings:

1. CA Kamal Garg (2023). *Practical Guide to Ind-As & IFRS*. Bharat Law House Pvt Ltd., New Delhi.
2. Dr. D.S. Rawat and CA Pooja Patel (2021). *Students' Guide to Ind AS [Converged IFRS]*. Taxmann Publications Private Limited.
3. Steven M. Bragg (2021). *IFRS Guidebook*. Accounting tools, Pune, Maharashtra.
4. Bharat Practical Guide to Ind AS & IFRS As Amended by The Companies (Indian Accounting Standards) Amendment Rules 2023 by KAMAL GARG Edition 2024
5. Jagadish R. Raiyani: International Financial Reporting Standards (IFRS) and Indian Accounting Practices Hardcover – 1 January 2012
6. B. D. Chatterjee: Bloomsbury Guide to International Financial Reporting Standards' Edition 2021(Bloomsbury Professional India)

Note: Latest edition of the books should be used.





B.COM. SEMESTER – 3

4 MDC 3 BRAND MANAGEMENT

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

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

1. Aaker, D. *Brand Leadership*. UK: Simon & Schuster.
2. Beverland, M. *Brand Management: Co-creating Meaningful Brands*. UK: SAGE Publications.
3. Chernev, A. *Strategic Brand Management*. Illinois, USA: Cerebellum Press.
4. Chitale, A. K. & Gupta, Ravi. *Product Policy and Brand Management: Text and Cases*, 4th ed. PHI Learning





5. Cowley, D. *Understanding Brands*. India: Kogan Page Ltd.
6. John, D. R. *Strategic Brand Management: Lessons for Winning Brands in Globalized Markets*. New Delhi: Oxford University Press.
7. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, I. C. *Strategic Brand Management: Building, Measuring and Managing Brand Equity*. India: Pearson Education.
8. Miller, D. *Building a StoryBrand: Clarify Your Message So Customers Will Listen*, India: HarperCollins Publishers.
9. Temporal, P. *Advanced Brand Management*. UK: Harriman House.
10. Parameswaran, M.G. *Building Brand Value*. India: McGraw Hill Education.

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





B.COM. SEMESTER – 3		
4	MDC 3	COMPUTER APPLICATION IN BUSINESS-3 (INTRODUCTION TO DATA ANALYSIS: TOOLS AND TECHNIQUES)

Name of the Course: **Computer Application in Business-3
(Introduction to Data Analysis: Tools and Techniques)**

Course credit: **04**

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

Total marks: **100**

Distribution of Marks: **50 Marks semester end theory examination
25 Marks semester end practical examination
25 Marks Internal assessments of theory (Unit: 1 to 5)**

Objectives:

- Understand the importance of data analysis in various domains.
- Learn to import, organize, and clean datasets in Excel.
- Gain proficiency in using Excel functions for data analysis and manipulation.
- Master the creation of charts, graphs, and pivot tables for data visualization.

Learning Outcomes:

- Students will gain a comprehensive understanding of the fundamental concepts underlying data analysis, including data types, data structures, and the importance of data quality
- Students will develop the skills necessary to perform basic statistical analyses
- By the end of the course, students will be proficient in using various tools and techniques for data manipulation, including data cleaning, data transformation, and data integration.

PARTICULAR	NO. OF LECTURES
UNIT 1 : INTRODUCTION OF DATA ANALYSIS	
<ul style="list-style-type: none"> • What is Data? • Types of Data: Understanding different types of data - qualitative, Quantitative, and categorical. • Overview of Data Analysis • Importance of Data Analysis • Types of data analysis (Descriptive, exploratory, inferential, and predictive analysis) 	9
UNIT 2 : DATA IMPORT AND CLEANING	
<ul style="list-style-type: none"> • Data Sources in Business: Discussion on various sources of data in business such as sales records, financial statements, and customer databases. • Importing data into Excel • Data cleaning and pre-processing techniques • Collection of the Data • Cleaning of the Data • Handling Missing Values • Removing Duplicates • Standardizing Formats • Filtering and Sorting • Advantages and Disadvantages of Data Pre-processing 	9





UNIT 3 : EXCEL FUNCTIONS FOR DATA ANALYSIS	
<ul style="list-style-type: none"> • Basic functions (SUM, AVERAGE, MAX, MIN, COUNT) • Statistical functions (STDEV, MEDIAN, MODE) • Logical functions (IF, AND, OR) • Financial functions (PMT, PV, FV) • Lookup and reference functions (VLOOKUP, HLOOKUP, INDEX, MATCH) 	9
UNIT 4 : DATA VISUALIZATION	
<ul style="list-style-type: none"> • Data Validation (Specifying a valid range of values for a cell) • Creating charts and graphs • Types of Chart (Column, Line, Pie, Bar) • Formatting charts for clarity and effectiveness • Sharing Chart with MS Word/Power Point • Conditional formatting 	9
UNIT 5 : PIVOT TABLES AND PIVOT CHARTS	
<ul style="list-style-type: none"> • Creating, formatting and Customizing pivot tables • Summarizing data with pivot tables • Creating pivot charts for visual analysis • What if Analysis (Goal Seek, Scenario Manager) 	9
UNIT 6 :PRACTICAL	
Exercise Using Unit 1 To 5.	30
Total Lectures/Hours	45+30

Suggested Readings:

1. "Data Analysis Using Microsoft Excel: Updated for Office 365" by Michael Alexander and Wayne Winston
2. "Excel Data Analysis For Dummies" by Stephen L. Nelson

Note: Learners are advised to use latest edition of books

Theory Question Paper Style:

UNIVERSITY SEMESTER END EXAMINATION		
Sr. No.	Particulars	Marks
1	QUESTION-1 (From Unit 1) (OR) QUESTION-1(From Unit 1)	10
2	QUESTION-2 (From Unit 2) (OR) QUESTION-2(From Unit 2)	10
3	QUESTION-3 (From Unit 3) (OR) QUESTION-3(From Unit 3)	10
4	QUESTION-4 (From Unit 4) (OR) QUESTION-4(From Unit 4)	10
5	QUESTION-5 (From Unit 5) (OR) QUESTION-5(From Unit 5)	10
Total Marks		50

Credit:

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

Examination:

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

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B.COM. SEMESTER – 3

4	MDC 3	ECONOMICS OF MONEY-1
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Name of the Course:	ECONOMICS OF MONEY-1
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

Objectives:

This course aims to make students familiar with monetary and financial system of the country. It focuses on aspects of money and its theories, banking system in the country and regulation of banking system with wider perspective of economy. This course also covers financial system in rural areas with reference to cooperative banking and NABARD as an apex authority in agriculture finance.

Learning Outcomes:

Students will be more familiar with basic idea of money and its functioning in economy. At the same time students will have insights of banking and financial system of the country with study of working of commercial banks and Reserve Bank of India. Students will also get insights on structure of rural and cooperative and rural banking in India.

PARTICULAR	NO. OF LECTURES
UNIT - 1 MONEY	
<ul style="list-style-type: none"> • Meaning and definitions of money • Functions of money • Components of money supply and its changing relative significance • Quantity theory of money 1. Fisher equation 2. Cambridge equation	15
UNIT -2 THEORIES OF MONEY	
<ul style="list-style-type: none"> • Meaning of interest rate determination • Liquidity preference theory of interest rate • Loanable fund theory of interest rate 	15
UNIT -3 INDIAN BANKING SYSTEM	
<ul style="list-style-type: none"> • Definition and importance of banks • Functions of commercial banks • Credit creation process • Evaluation of nationalized banks – Reasons of Non performing Assets 	12
UNIT - 4 RESERVE BANK OF INDIA	
<ul style="list-style-type: none"> • Definitions of central bank • Functions of Reserve Bank of India • Credit control tools of Reserve Bank of India • Monetary policy of RBI 	15
Total Lectures/Hours	60

Suggested Readings:

1. Hubbard R.G., O'brian A.P. (2019), Money, banking and the financial system, Pearson Ed.
2. Pathak B.V. (2018), Indian Financial System, Pearson Education.
3. Saha S.S. (2020), Indian Financial System: Financial Markets, Institutions and Services,





McGraw Hill

4. Khan M.Y. (2019), Indian Financial System, McGraw Hill.
5. Bhole I.M., Mahakud J. (2017) , Financial Institutions and Markets: Structure, Growth and Innovation, McGraw Hill Education.
6. Saha S.K.(2021), Money and Financial Systems, SBPD Publication.
7. Bhattacharya S. (2017), Indian Financial System, Oxford University Press.

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





B.COM. SEMESTER – 3		
4	MDC 3	BUSINESS STATISTICS

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

Objectives:

The course aims to familiarize students with the applications of Mathematics techniques in business decision making

Learning Outcomes:

After completion of the course, learners will be able to:
 Develop the Awareness of Statistics Methods Application in business as well as in real life.

PARTICULAR	NO. OF LECTURES
UNIT -1	
LINEAR CORRELATION: - Definition of variables - Meaning and Definition of Correlation - Types of Correlation - Properties of Correlation coefficient Method of Correlation: o Scatter Diagram o Karl Pearson’s method o Spearman’s Rank method - Examples	15
UNIT -2	
LINEAR REGRESSION: - Meaning and Definition of Regression - Definition of Regression coefficient - Properties of Regression coefficients & Relation between Correlation and Regression coefficient - Two lines of Regression - Examples	15
UNIT -3	
PROBABILITY: - Concept of Probability - Mathematical & Statistical Definition of probability - Definition of Different Terms (Random Experiment, Sample Space, Types of Events...etc) - Addition Theorem, Condition Law, Multiplication Theorem For Two Events With Proof - Examples	12
UNIT -4	
MATHEMATICAL EXPECTATION: - Concept of Discrete Random Variable & Continuous variable and Its Probability Distribution - Mathematical Expectation of Discrete Random Variable - Examples	15





UNIT NO. 5 :	
BINOMIAL DISTRIBUTION:	
<ul style="list-style-type: none"> - Mean & Variance of Discrete probability distribution - Properties and Application of Binomial without proof - Examples 	
Total Lectures/Hours	60

Suggested Readings:

1. Statistics By D.S. sancheti and V.K. Kapoor
2. Fundamentals of mathematical statistics By V.K. Kapoor and S.C. Gupta
3. Basic Statistics By B.L. Agarwal
4. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava

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

Format of Question paper for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT for the COURSES having 4 credits and 5 Units [TOTAL MARKS: 50] [TIME : 2 HOURS]:

INTERNAL ASSESSMENT [50 Marks]		
No.	Particulars	Marks
1	Continuous and Comprehensive Evaluation (CCE)	50
SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [50 Marks]		
Sr. No.	Particulars	Marks
1	QUESTION -1: (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION -2 :(From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION -3 : (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	10
4	QUESTION -4 : (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	10
5	QUESTION -5: (From Unit 5) (OR) QUESTION - 5 (From Unit5)	10
		50
	Total Marks	100





B.COM. SEMESTER – 3

5 AEC 3 ENGLISH WRITINGS AND COMPOSITION - I

Name of the Course: **ENGLISH WRITINGS AND COMPOSITION - I**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives: with Learning Outcomes:

Looking at the diverse backgrounds & abilities of the threshold students, the syllabus aims at;

- To make students aware of the short-story form and make them read English Literature/Language.
- To make students learn the English Language through Literature.
- To make students learn the creative style of developing as to rethought points.
- To enhance student s creative writing skills through story writing exercises.
- To improve student’s language skills in terms of grammar.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 :	
Short-Stories	
1. The Postmaster by Rabindranath Tagore (https://www.gutenberg.org/files/33525/33525-h/33525-h.htm#VII.)	10
2. The Last Leaf by O’Henry (https://americanenglish.state.gov/files/ae/resource_files/the-last-leaf.pdf)	
3. The Mark of Vishnu by Kushwant Singh (https://xpressenglish.com/our-stories/mark-of-vishnu/)	
UNIT NO. 2	
Comprehension	
1. Guided Story Building (from the given points)	10
UNIT NO. 3	
Grammar	
1. Direct-Indirect	10
Total Lectures/Hours	
	30

Suggested Readings:

1. Martin, Wren &. *English Grammar & Composition*. S Chand Publishing ,2015. Print.
2. Murphy, Raymond. *English Grammar in Use*. Cambridge, 2012.Print.
3. <https://www.gutenberg.org/files/33525/33525-h/33525-h.htm#VII.>
4. https://americanenglish.state.gov/files/ae/resource_files/the-last-leaf.pdf
5. <https://xpressenglish.com/our-stories/mark-of-vishnu/>

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

UNIVERSITY Semester end examination

Time: 1 hours

Total marks :25

Question No	Particulars	Options	Marks
1	Answer in Detail (Unit-1)	4/7	12
2	Answer in Brief (Unit-1)	2/4	04
3	Guided Story Writing (Unit-2)	1/2	05
4	Do as Directed (Unit-3)	---	04
	Total Marks		25





B.COM. SEMESTER – 3

5 AEC 3 LIFE SKILLS – 3

Name of the Course: **Life Skills – 3**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

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

Learning Outcomes:

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

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

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





Suggested Readings:

1. SCERT. Life Skills Education-Guidebook for Teachers (SCERT)
2. Sengararvelu, G. (2011) .Education in Emerging Indian Society, Neel Kamal Publication Pvt Ltd.
3. Shiv Khera, “You Can Win” , Macmillan Books, New York.
4. Barun K. Mitra, “Personality Development & Soft Skills”, Oxford Publishers, Third impression.
5. ICT Academy of Kerala, "Life Skills for Engineers", McGraw Hill Education (India) Private Ltd.
6. Kalyana, “Soft Skill for Managers”; First Edition; Wiley Publishing Ltd.

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





B.COM. SEMESTER – 3

5

AEC 3

OTHER COURSES

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

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

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

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

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





B.COM. SEMESTER – 3

6 SEC 3 FAMILY BUSINESS

Name of the Course:	FAMILY BUSINESS
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

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

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

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

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

Suggested Readings:

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

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





B.COM. SEMESTER – 3

6 SEC 3 OFFICE MANAGEMENT

Name of the Course:	Office Management
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

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

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

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

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

Suggested Readings:

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

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





B.COM. SEMESTER – 3

6 SEC 3 ADVERTISING AND PERSONAL SELLING – 1

Name of the Course: **Advertising and Personal Selling – 1**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

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

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

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

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

Suggested Readings:

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

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





B.COM. SEMESTER – 3

6 SEC 3 CYBER SPHERE AND SECURITY: GLOBAL CONCERNS-I

Name of the Course: **Cyber Sphere and Security: Global Concerns-I**
 Course credit: **02**
 Teaching Hours: **Theory: 15 (Hours) + Practical: 30 (Hours)**
 Total marks: **50**

Objectives:

- Learn the foundations of Cyber security and threat landscape.
- To equip students with the technical knowledge and skills needed to protect and defend against cyber threats.
- To develop skills in students that can help them plan, implement, and monitor cyber security mechanisms to ensure the protection of information technology assets.

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

- Understand the cyber security threat landscape.
- Develop a deeper understanding and familiarity with various types of cyber attacks, cyber crimes, vulnerabilities and remedies thereto.
- Analyse and evaluate the digital payment system security and remedial measures against digital payment frauds.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
<ul style="list-style-type: none"> • Defining Cyberspace and Overview of Computer and Web-technology architecture of cyberspace • Regulation of cyberspace, • Concept of cyber security, Issues and challenges of cyber security 	10
UNIT NO. 2 : DIGITAL PAYMENT	
<ul style="list-style-type: none"> • Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats • Introduction to digital payments • Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets 	10
UNIT NO. 3 : SOCIAL NETWORKING	
<ul style="list-style-type: none"> • Introduction to Social networks. • Types of Social media, Social media platforms, • Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media 	10
Practical	
<ul style="list-style-type: none"> • Checklist for reporting cyber crime online. • Reporting phishing emails. • Demonstration of email phishing attack and preventive measures • Basic checklist, privacy and security settings for popular Social media platforms • Configuring security settings in Mobile Wallets and UPIs. • Checklist for secure net banking 	
Total Lectures/Hours	15+30



**Suggested Readings:**

1. Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010.
2. Cyber Security Understanding Cyber Crimes, Computer Forensics and egal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)

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

Theory Question Paper Style:

UNIVERSITY SEMESTER END EXAMINATION		
Sr. No.	Particulars	Marks
1	QUESTION - 1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION - 2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION - 3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	05
Total Marks		25

Credit

- 1 lecture = 1 hour = 1 credit and 1 practical = 2 hours = 1 credit
- Total 15 hours of theory teaching work per semester and additional 30 hours of practical persemester.
- Theory 1 Hours/week = 1 credits and additional practical 2 hours/week = 1 credits.
- Total credit is 2.

Examination:

- Theory Examination - Total marks 25.
- University examination: 1 Hours
- Practical Examination - Total Marks 25 (No Internal Marks).
- University Examination: 2 Hours

Passing Standard:

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





B.COM. SEMESTER – 3

6 SEC 3 ECONOMICS OF FINANCIAL PLANNING

Name of the Course: **ECONOMICS OF FINANCIAL PLANNING**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives: This course aims to make students understand basics of banking. The course is designed to make students familiar with day to day banking and help them to get in touch about new investment options of financial system. Familiarity with banking helps them to be at ease at financial matters, the basic purpose of this course is to help them aware about finance.

Learning Outcomes: After completion of the course, learners will be able to: Students will have idea of basic of banking. Students will have close look over some essential aspects of banking. Moreover, students will be able to identify opportunities to learn finance, insurance and investment. This helps them to plan their finances in day to day life. Fruitful results can be achieved through practical examples of insurance and investments.

PARTICULAR	NO. OF LECTURES
UNIT 1 INTRODUCTION TO BANKING	
<ul style="list-style-type: none"> • Meaning and definitions of banking • Types of deposits offered by banks • Types of loans offered to economy by bank • Services offered by banks: <ol style="list-style-type: none"> 1. Locker 2. Demate account 3. Insurance services 4. Financial advisor 5. Foreign exchange 6. Bank guarantee 7. Other services 	10
UNIT 2 INVESTMENT ELEMENT	
<ul style="list-style-type: none"> • Meaning and definition of savings and investment • Types of investments in the present time. • Mutual fund – Meaning and definition • Types of mutual funds Equity funds, fixed income funds, balanced funds, sector funds, Index funds, specialty funds • Risk and challenges in different investment options 	10
UNIT 3 INSURANCE ELEMENT	
<ul style="list-style-type: none"> • Meaning and definition of Insurance • Need of insurance • Types of insurance • Advantages and disadvantages of insurance 	10
Total Lectures/Hours	30

Suggested Readings:

1. Das, B., Basics of banking (2023), Notion Press.
2. Bhattacharya, K.M., Basics of banking and finance (2018), Himalaya Publishing House Pvt. Ltd.
3. Shekharan. D., Fundamentals of banking and insurance (2022), Notion Press.
4. Tayal R.K., ART OF HANDLING MONEY AND INVESTMENTS: A Practical Guide to

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





B.COM. SEMESTER – 3

6 SEC 3 EMPLOYABILITY SKILL DEVELOPMENT-I

Name of the Course: **EMPLOYABILITY SKILL DEVELOPMENT-I**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives with Learning Outcomes:

Looking at the diverse backgrounds & abilities of the threshold students, the syllabus aims at;

- To Develop Communication Skills.
- To Make Students Understand Employability Skills.
- To Make Students Draft Resume Effectively.
- To Make Students Learn Interview Skills.

PARTICULAR	NO. OF LECTURES
UNIT 1 :Career Development and Workplace Etiquette	
<ul style="list-style-type: none"> • Setting Career Plan • Job Search Strategies • Dress Code in Interview • Office and Workplace Etiquette. • SWOT Analysis for Self-Assessment 	10
UNIT 2: Resume Writing	
<ul style="list-style-type: none"> • Understanding the Purpose of a Resume • Difference between Resume and CVs • Types of Resumes • Key Points of Resume Writing • Drafting of Forwarding Letter (Application Letter) • Drafting of a Resume 	10
UNIT 3: Skills for Interviews	
<ul style="list-style-type: none"> • Types of Interviews • Planning for Job Interviews • Body Language in Interview • Frequently Asked Questions in Interview 	10
Total Lectures/Hours	30

University Semester end examination

Question No.	Particulars	Options	Marks
Q-1	Short-Notes	Any Two	08
Q-2	Application Writing	Any One	09
Q-3	Short-Notes	Any Two	08
Total Marks			25





Suggested Readings:

1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
2. Stephen P. Robbins & Timothy A. Judge (2014), Organizational Behavior 16th Ed. Prentice Hall.
3. Hindle, Tim. Reducing Stress .Essential Manager Series. D k Publishing, 2003
4. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company,(2004).
5. Pravesh Kumar. All about Self-Motivation. New Delhi. Goodwill Publishing House.2005.
6. Smith, B. Body Language. Delhi: Rohan Book Company.2004
7. Effective Business Communication, H. Murphy, et. El, McGraw Hill (India) Pvt. Ltd. , Chennai.





B.COM. SEMESTER – 3

6	SEC 3	OTHER COURSES
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As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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- IIM-B (Indian Institute of Management- Bangalore)
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- IGNOU (Indira Gandhi National Open University)
- NITTTR (National Institutes of Technical Teachers and Training Research)
- AICTE (All India Council for Technical Education)

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

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B.COM. SEMESTER – 3		
7	IKS 2	INDIAN KNOWLEDGE SYSTEM – 2

Name of the Course:	Indian Knowledge System – 2
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

- The objective of the course is to set a stage for understanding the architecture of the Ancient Indian Knowledge Systems and to develop an overall understanding of their role and relevance to the contemporary society.

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

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

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

Suggested Readings:

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

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





B.COM. SEMESTER – 3		
7	IKS-2	INDIAN ECONOMY

Name of the Course: Indian Economy

Course credit: 02

Teaching Hours: 30 (Hours)

Total marks: 50

Course Objective

This course aims to make students understand basic idea of economics . The course is designed to make students familiar with fundamentals of economy of India to help them to get understand Indian economy. Familiarity with economy helps them to understand situation of economy. The basic purpose of this course is to help them aware about finance.

Course Outcome

Students will have idea of basic concepts of economy. Students will have close look over some essential concepts of economy. Moreover, students will be able to . This helps them to plan their finances in day to day life. Fruitful results can be achieved through practical examples of insurance and investments.

Particular	Number of Lectures
UNIT 1 Indian Economy <ul style="list-style-type: none"> • Meaning and definitions of developing economy • Characteristics of a developing economy with reference to Indian economy • Challenges of Indian economy • Solutions/remedies to overcome present challenges of Indian economy 	10
UNIT 2 Agriculture in India <ul style="list-style-type: none"> • Importance of agriculture sector • Challenges in agriculture in India • Promotional schemes of government for agriculture development • Suggestions to overcome agriculture challenges 	10
<ul style="list-style-type: none"> • UNIT 3 NITI AYOJ • Meaning and definitions of NITI AYOJ • Brief overview of economic planning • Differentiate between planning commission and NITI Ayoj • Objectives of NITI AYOJ • Structure and functions of NITI AYOJ 	05

References





1. Bose.S. Transforming India: Challenges to world's largest democracy (2013). Pan Macmillan India.
2. Kalam. A.P.J., Rajan. Y.S., India 2020: A Vision for the New Millennium (2014). Penguin Random House India Pvt. Ltd
10. Anwar M.E., Agriculture and economic development in India (2019). New Century Publications.

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





B.COM. SEMESTER – 3		
7	IKS 2	LEARNING AND DEVELOPMENT – 1

Name of the Course:	Learning and Development – 1
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

1. A.K. Narayana Rao (2002) Guidance and counselling, APH Publishing Corporation, New Delhi.
2. Bernard, H.W. & Fullner, D.W. (1987); Principles of Guidance, A Basic Text (Indian Education), New Delhi: Allied publishers Pvt.Ltd.
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Note: Learners are advised to use the latest edition of readings.





B.COM. SEMESTER – 3

8 Vocational/Exit Courses

VOCATIONAL EDUCATION AND TRAINING: Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical. 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. CRM Domestic Voice (https://onlinecourses.swyam2.ac.in/nos23_ge05/preview)
2. Community Health (https://onlinecourses.swyam2.ac.in/nos23_ge11/preview)
3. Yoga Teaching' Training Programme (https://onlinecourses.swyam2.ac.in/nos23_ge01/preview)
4. Developing Soft Skills And Personality (https://onlinecourses.nptel.ac.in/noc23_hs116/preview)
5. Soft Skill Development (https://onlinecourses.nptel.ac.in/noc23_hs80/preview)
6. Soft Skills (https://onlinecourses.nptel.ac.in/noc23_hs145/preview)
7. Educational Leadership (https://onlinecourses.nptel.ac.in/noc23_hs143/preview)
8. Leadership and Team Effectiveness (https://onlinecourses.nptel.ac.in/noc23_mg28/preview)
9. Leadership for India Inc: Practical Concepts and Constructs (https://onlinecourses.nptel.ac.in/noc23_mg26/preview)
10. Internship / Apprenticeship as per SOP of Internship / Apprenticeship of Saurashtra University, Rajkot (Gujarat).
11. Other vocational courses from SWAYAM Portal and suggested by Saurashtra University, Rajkot (Gujarat).

