



**Course Structure As per NEP 2020 for
B.COM. SEM – 4 (MAJOR ACCOUNTANCY GROUP)
(NEP Cycle-2023) with effective from Nov./Dec. – 2024**

SEMESTER – IV				
Sr. No	Course Category	Course Title	Credits	Page No.
1	Major 8	Cost Accounting – 2	4	
2	Major 9	Business Accounting – 4	4	
3	Major 10	Personal Tax Planning & Management – 2	4	
4	Minor 3 (Select Any One)	Business Administration – 3 (HRM)	4	
		Business Computer Science – 3		
		Advance Business Statistics – 3		
		Business Economics – 3 (ME)		
		Business & co-operation – 3		
		Business management-3 (INVENTORY MANAGEMENT)		
		Banking & Finance-3		
5	AEC 4 (Select Any One)	English writings and composition - ii	2	
		Social Work Methods		
		Other Courses		
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	
		Social Media Marketing		
		E-Commerce		
		Cyber Sphere and Security: Global Concerns-II		
		Sustainable Development and Living		
		Employability Skill Development–II		
		Other Courses		
7	VAC 2 (Select Any One)	Environmental Studies – 2	2	
		Learning and Development – 2		
		Problems of Indian Economy		
		NSS / NCC (AS PER SAU UNI LATTER NO AC/102847/2024 DATE: 31/01/2024)		
		Other Courses		
Total Credits			22	
8	Vocational/Exit Course/s		04	





B.COM. SEMESTER – 4

1 MAJOR 8 COST ACCOUNTING – 2

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

Course Objectives:

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

Learning Outcomes:

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

1. Understand concept of cost unit and ascertain the cost per unit;
2. Make reconciliation of cost and financial accounts;
3. Determine cost under contract costing;
4. Determine cost under job and batch costing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : UNIT COSTING	
<ul style="list-style-type: none"> - Introduction and Meaning - Elements of Cost - Cost sheet - Tender Price and Estimated Cost Sheet - Practical Questions 	15
UNIT NO. 2 : RECONCILIATION OF COST AND FINANCIAL ACCOUNTS	
<ul style="list-style-type: none"> - Introduction & Meaning - Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts - Need of Reconciliation of Cost and Financial Accounts - Procedure of Reconciliation <ul style="list-style-type: none"> ➤ Methods of preparing Reconciliation statement ➤ Reconciliation statement pro-forma ➤ Overheads account : Preparing Rule and method - Practical Questions 	15
UNIT NO. 3 : CONTRACT COSTING	
<ul style="list-style-type: none"> - Introduction-Meaning and characteristics - Expenses and of Contract - Special items [Certified Work, Uncertified Work and Work-in-Progress] - Ascertainment of Profit or Loss on contract - Types of Contract <ol style="list-style-type: none"> 1. Fixed Price Contract 2. Cost-Plus Contract 	15





3. Sub –Contract	4. Escalation Clause	
- Practical Questions (Excluding practical questions to prepare Final accounts in the books of Contractor)		
UNIT NO. 4 : JOB COSTING AND BATCH COSTING		
<ul style="list-style-type: none"> - Introduction-Job costing: Meaning and characteristics - Job Costing and Contract Costing - Importance- advantages and limitations of job costing - Procedure of job costing and Accounting of job cost - Batch costing: Meaning-Suitability-Features - Job costing and Batch costing - Economic Batch Quantity [EBQ] - Practical Questions 		15
Total Lectures/Hours		60

Note: Only Practical Questions to be asked in university exam.

Suggested Readings:

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

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





B.COM. SEMESTER – 4		
2	MAJOR 9	BUSINESS ACCOUNTING - 4

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

Course Objectives:

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

Learning Outcomes:

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

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

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





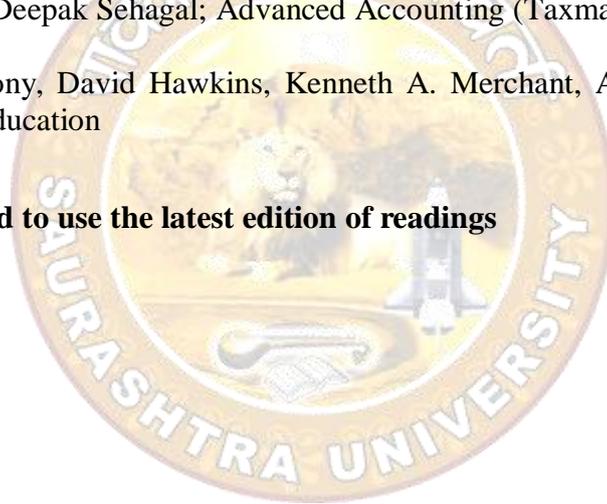
- Practical Questions relating to Road Transportation	
UNIT NO. 4 : OPERATING COSTING – 2 (HOTEL, HOSPITAL, THEATRE)	
- Meaning and scope of service costing, - Factors in ascertaining service cost - Unit of operating cost for hotel, hospital, theatre - Statement of Operating Cost: Items and Pro-forma for hotel, hospital, theatre - Practical Questions relating to hotel, hospital, theatre	15
Total Lectures/Hours	60

Note: Only Practical Questions to be asked in university exam.

Suggested Readings:

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

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





B.COM. SEMESTER – 4

3 MAJOR 10 PERSONAL TAX PLANNING & MANAGEMENT – 2

Name of the Course: **Personal Tax Planning & Management – 2**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Course Objectives:

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

Learning Outcomes:

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

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

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





- Tax deductions under Income-tax Act.	
UNIT NO. 4 : TAX MANAGEMENT	
- Deduction, collection and recovery of tax: Advance tax, tax deduction at source, tax collection at source, refund - Assessment Procedures, Income-tax Authorities and Appeal and Revision: Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.	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	Practical 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	Theory Que. 4 from Unit No.4 OR Theory 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. Ahuja, G., & Gupta, R. (2018). *Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.

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





B.COM. SEMESTER – 4

4

MINOR 3

**BUSINESS ADMINISTRATION – 3
(HUMAN RESOURCE MANAGEMENT)**

Name of the Course:	Business Management – 3(Human Resource Management)
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

Objectives:

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

Learning Outcomes:

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

- (1) Understand the basic concepts of a personnel management and Human resources.
- (2) Know about the principles, policies and practice of human resources management.
- (3) Prepare human resource plans and maintain human resource records.
- (4) Enable the employees to attain balance the work life .
- (5) Prepare a report on job analysis and organize an induction programme in an organization
- (6) Analyze the applicability and use of different kinds of training and development strategies in real life scenarios.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Personal Management: Introduction, Meaning, Definition, Features, Importance Human Resource Management: Introduction, Meaning, Definition, Features, Objectives, Scope Functions, Importance, Limitations, HRM and Personal Management, HRM in India, Challenges.	15
UNIT NO. 2 : ACQUISITION OF HUMAN RESOURCE	
Human resource planning: Introduction, Meaning, Definition, Features, Need, Objectives, Importance, Factors affecting to HRP, Job analysis, Job description and job specification.	15
UNIT NO. 3 : RECRUITMENT AND SELECTION	
Recruitment: Introduction, Meaning, Definition, Recruitment Policy, Situational Factors Affecting Recruitment, Scientific and non-scientific recruitment process, Sources of Recruitment (Internal and External), Methods of Recruitment. Selection: Introduction, Meaning, Definition, Selection Process including types of trade test, Test and interview. Appointment and Induction.	15
UNIT NO. 4 : TRAINING AND DEVELOPMENT	
Introduction, Meaning, Definition, Importance, Needs, Types, Scope of training, Training and development methods, Training process outsourcing.	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 HRM. New Jersey: Wiley.
- (3) Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Edu.
- (4) Chhabra, T. N. (2004). Human Resource Management. Delhi: Dhanpat Rai & Co..
- (5) Aswathappa, K. (2007). Human Resource Management. New Delhi: Tata McGraw-Hill.
- (6) French, W. L. (1994). Human Resource Management. Boston: Haughten Mifflin.
- (7) Gupta, C. B. (2018). Human Resource Management. Delhi: Sultan Chand & Sons.
- (8) Rao, V. S. P. (2002). Human Resource Management: Text and Cases. Delhi: Excel Books.

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





B.COM. SEMESTER – 4

4	MINOR 3	BUSINESS COMPUTER SCIENCE – 3 (PROGRAMMING WITH DBMS)
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Name of the Course:	Business Computer Science – 3 (Programming with DBMS)
Course credit:	04
Teaching Hours:	Theory: 45 (Hours) + Practical: 30 (Hours)
Total marks:	100
Distribution of Marks:	50 Marks semester end theory examination 25 Marks semester end practical examination 25 Marks Internal assessments of theory (Unit: 1 to 5)

Objectives:

- To impart Data Processing and Analyzing related skills to the students
- To provide students with the skills to design and implement efficient and effective databases that can meet the requirements of modern applications.
- To teach students how to use DBMS to manage and manipulate data in a database.
- To develop skill for programming in DBMS.

Learning Outcomes:

- Ability to identify and solve common database design and implementation problems.
- Understanding of the key issues involved in processing data in a database.
- Ability to process the data using programming technique.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INPUT/OUTPUT, INITIALIZING, ASSIGNING AND OTHER COMMANDS	
- Concept of DBMS - ?, ??, ???, *, &&, note, =, clear - creating, modifying, executing of command file using commands (create, modify, do), - accept, input, store, wait, @ say ... get [picture, range, valid, default] - Array with meaningful example	9
UNIT NO. 2 : LOOPING, CONDITIONAL AND BRANCHING COMMANDS	
- for ... endfor - do while.....enddo, exit, loop - if ... else.....endif (also nesting) - do case.....endcase	9
UNIT NO. 3 : CHARACTER LIBRARY FUNCTIONS	
- Character, string and other functions: chr(), asc(), val(), left(), right(), str(), substr(), len(), lower(), upper(), ltrim(), rtrim(), alltrim(), stuff(), isupper(), islower(), isalpha(), isdigit(), soundex(), proper()	9
UNIT NO. 4 : NUMERIC & DATE LIBRARY FUNCTIONS	
- Numeric functions: abs(), between(), ceiling(), floor(), int(), min(), max(), mod(), round(), sqrt(), rand(), sign() - Date and Time functions: date(), time(), day(), dow(), month(), year(), dtoc(), ctod(), cdow(), cmonth().	9





UNIT NO. 5 : SET COMMANDS	
- alternate, bell, carry, century, confirm, color to, console, date, default, decimal, device, delimiters, exact, fixed, print, safety, talk, mark	9
PRACTICAL	
Programming Exercise Of Unit 1 To 5	30
Total Lectures/Hours	45+30

Suggested Readings:

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

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

Theory Question Paper Style:

UNIVERSITY 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 2 hours/week = 1 credits.
- Total credit is 4.

Examination:

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

Passing Standard:

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





B.COM. SEMESTER – 4

4 MINOR 3 ADVANCE BUSINESS STATISTICS – 3

Name of the Course: **Advance Business Statistics - 3**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100 (Internal 30Marks/External 70Marks)**

Objectives:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Learning Outcomes:

After completion of the course, learners will be able to:
 Awareness of Statistical Methods application in real life

PARTICULAR	NO. OF LECTURES
UNIT NO. 1: DISCRETE PROBABILITY DISTRIBUTION	
<ul style="list-style-type: none"> - Negative binomial distribution & Geometric distribution. - Properties (without proof) - Importance of distribution - Simple examples 	15
UNIT NO. 2: HYPER GEOMETRIC DISTRIBUTION	
<ul style="list-style-type: none"> - Probability function of hyper geometric distribution - Properties (without proof) - Examples to find probability by using hyper geometric distribution - Simple examples 	15
UNIT NO. 3: NORMAL DISTRIBUTION	
<ul style="list-style-type: none"> - Probability function of normal distribution - Uses of Normal distribution - Properties (without proof) - Examples based on Normal distribution - Simple examples 	15
UNIT NO. 4: CONTROL CHARTS	
<ul style="list-style-type: none"> - Quality & quality control - Variation in quality - Theory of run & theory of control charts - Control chart for variable <ul style="list-style-type: none"> ➤ Average chart (\bar{x}) ➤ R chart - Control limits of \bar{x} and R charts (statement only) - Examples based on industrial data. - Control charts for Attributes <ul style="list-style-type: none"> ➤ P chart, np chart, C chart (for constant sample size only) ➤ Examples based on industrial data - Difference between variable charts and attributes chart 	15
UNIT NO. 5: ACCEPTANCE SAMPLING	
<ul style="list-style-type: none"> - Meaning - Advantages 	





- Single sampling plan - Ideas of producer's Risk & Consumer Risk. - Ideas of AQL & LTPD - Drawing of OC curve of single sampling plan by using hyper geometric distribution - Drawing of AOQ, ASN, ATI curves - Examples	
Total Lectures/Hours	60

Suggested Readings:

1. Statistics By D. S.Sancheti and V.K. Kapoor.
2. Applied Statistics By V.K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
4. Fundamental of Statistics By S.C. Srivastava and Sangya Srivastav
5. Practical Statistics By S.C. Gupta
6. Statistical Methods By S.P. Gupta

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

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 Unit 5)	10
		50
	Total Marks	100





B.COM. SEMESTER – 4

4

MINOR 3

**BUSINESS ECONOMICS – 3
(MANAGERIAL ECONOMICS)**

Name of the Course: **Business Economics – 3 (MANAGERIAL ECONOMICS)**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

Objectives:

This course aims to make students understand the application of principles of economics in decision making and management. It also covers fundamental principles of managerial economics to utilise theory into practice. The course covers introduction to managerial economics, understanding the concept of demand and pricing analysis. It helps students to utilise economic aspects in managerial decision making.

Learning Outcomes:

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

Students will have differentiation between general economics and managerial economics. Students will be able to analyse demand as well as determination of prices. It also helps students to take decisions with the help of fundamental principles of managerial economics. More over students will come to know about various methods of demand forecasting as well as pricing strategies to determine prices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
<ul style="list-style-type: none"> • Definition of Managerial economics • Difference between economics and managerial economics • Nature and scope of managerial economics • Types of business decisions 	15
UNIT NO. 2 : FUNDAMENTAL PRINCIPLES OF MANAGERIAL ECONOMICS	
<ul style="list-style-type: none"> • Incremental cost principle • Opportunity cost principle • Discounting principle • Equi marginal principle 	15
UNIT NO. 3 : DEMAND FORECASTING	
<ul style="list-style-type: none"> • Meaning of demand forecasting • Objectives of demand forecasting • Methods of demand forecasting <ol style="list-style-type: none"> 1. Consumer survey method 2. Expert opinion method 3. Trend projection method 	15
UNIT NO. 4 : PRICING ANALYSIS	
<ul style="list-style-type: none"> • Objectives of pricing • Factors affecting pricing policies • Methods of pricing <ol style="list-style-type: none"> 1. Skimming price policy 4. Low penetration pricing 2. Cost plus pricing 5. Multi stage pricing 3. Rate of return pricing 6. Peak load pricing 	15





• Limitations or pricing analysis	
Total Lectures/Hours	60

Suggested Readings:

1. Damodaran S. (2010), Managerial Economics, Oxford University Press.
2. Salvatore D., Rastogi S., (2020), Managerial Economics: Principles and World wide applications, Oxford University Press.
3. Wilkinson N. (2005), Managerial Economics: A problem solving approach, Cambridge University Press.
4. Dwiwedi D.N. (2021), Managerial Economics, S. Chand & Co. Ltd.
5. Baye M.R., Jeffrey T.P. (2021), Managerial Economics and Business strategy, McGraw Hill.
6. Geetika, Ghosh, P, Chaudhri P. R., Managerial Economics, McGrawHill Education.

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





B.COM. SEMESTER – 4		
3	MINOR 3	BUSINESS & CO-OPERATION – 3 (CO-OPERATIVE MANAGEMENT AND ADMINISTRATION)

Name of the Course: **Business & Co-Operation – 3
(Cooperative Management and Administration)**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

Objectives: The main objectives of this course are to:

1. To understand the concepts and functions of management and cooperative management
2. To know the democratic leadership, structure and functions of Cooperatives.
3. To classify functional areas of management
4. To know the evaluation of performance in cooperatives.
5. To understand Government's role and functions of Cooperative officials.

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

1. Get awareness regarding co-operative activities and functional role of government for administrative procedures.
2. Get awareness regarding co-operative financial activities and functional role of government for managerial procedures.
3. Get awareness regarding different strategies of co-operative functional for development and leadership.
4. Get awareness regarding challenges and opportunities in the field of co-operative activities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : CO-OPERATIVE MANAGEMENT AND ADMINISTRATION	
Introduction, Co-operative Management: Concept and Features. Functions of Management- Objectives of Co-operative Management.	15
Co-operative Administration : Government Role in Co -operative Administration – Co-operative Departmental set-up At Different Level - Functional Registrars - Delegation of Powers and Functions of Registrar.	
UNIT NO. 3 : FINANCIAL MANAGEMENT OF CO-OPERATIVE SOCIETY	
Introduction, Financial Management of Co-operative society Co-operation in community Development and Panchayat Raj, Co-operation and state-Aid Achievements and Limitations of co-operation, State co operative council.	15
UNIT NO. 4 : MANAGEMENT AND STRATEGIES FOR CO-OPERATIVE DEVELOPMENT	
Co-operative Extension, Co-operative Education and Training: Need and Importance; Arrangements for Co-operative Education and Training in India at Different Levels – ICA- Sectoral Organisation.	15
UNIT NO. 5 : ISSUES IN CO-OPERATIVE MANAGEMENT & ADMINISTRATION	
Introduction, Professionalization – Management Development Programmes , Liquidation of Co-operative society - Powers and duties, functions of liquidator, Process of liquidation of Co-operative society	12
Total Lectures/Hours	60

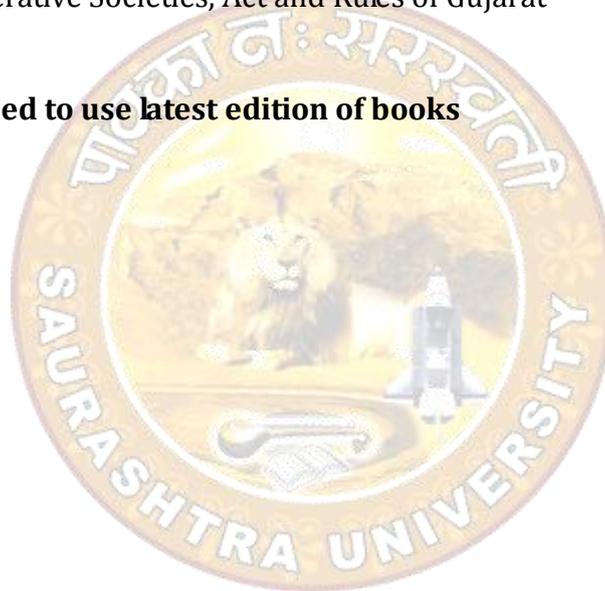




Suggested Readings:

1. The Gujarat Co-Operative Societies Act, 1961
2. Co-Operative Societies Act 1904 & 1912
3. Calvert H, The Law And Principles of Cooperation, Thacker Spink & Co. Pvt. Ltd., Calcutta, 1959.
4. Goel.B, Cooperative Legislation Trends and Dimensions, Deep and Deep Publication New Delhi. (2013)
5. Vidwans M.D, Cooperative Law in India, Sahithya Bhavan Publishers, New Delhi, 1956.
6. Krishnaswami O.R, (1989) Fundamentals of Co-operation, S.Chand & Co., New Delhi
7. Krishnaswami O.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An In-depth Analysis, Shanma Publications, Coimbatore
8. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
9. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
10. L. S. Shastri : Law and Practice of Co-operative Societies in India
11. H Calvert : Law and Principles of Co-operation
12. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat

Note: Learners are advised to use latest edition of books





B.COM. SEMESTER – 4		
3	MINOR 3	BUSINESS MANAGEMENT- 3 (INVENTORY MANAGEMENT)

Name of the Course: **BUSINESS MANAGEMENT- 3 (INVENTORY MANAGEMENT)**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

The course aims to familiarize the students with material which is the essential element of cost.

Learning Outcomes:

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

1. Analyse material purchase and inspection.
2. Evaluate the various methods of material control.
3. Examine the dynamics of the most suitable methods of pricing for issuing of material.
4. Examine and understand modern trends of material handling.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INVENTROY MANAGEMENT	
Introduction-Meaning, need to managing inventory, objectives, Merits and demerits of keeping inventory, Inventory Management: Meaning and Objectives, System of Inventory Management, Importance of inventory Management, Prerequisites for good inventory Management	15
UNIT NO. 2: MATERIAL PURCHASE AND MATERIAL INSPECTION	
(A)Material Purchase -Introduction- Meaning – importance, Material Requisition form, Process of Material Purchase (B) Material receiving and inspection of goods: Introduction, Meaning of Material receiving, Inspection of Materials ---Meaning and Importance	15
UNIT NO. 3 : MATERIAL STORAGE AND MATERIAL CONTROL	
(A)Material Storage: Introduction and Meaning, Function of storage keeping, Material storage Organization – Meaning and Formation, Affecting Factors in Formation of Material Organization, Procedure of Material storage Department Bin- card, Methods of Pricing for issuing of Material (Excluding Practical Question), (FIFO – LIFO – HIFO – NIFO -Simple Average -Weighted Average) (B) Material Control: Introduction, Meaning, Objectives and Importance, Scope and Function, Methods of Material Control, Different levels of Material, Limitation of Material Control	15
UNIT NO. 4 : MATERIAL HANDLING	
Introduction, Meaning, Objectives and Importance, Types of Material Handling, Affecting Factors at Material Handling, Guiding principles Material Handling, Equipment of Material Handling, Modern Trends of Material Handling	15
Total Lectures/Hours	60





Suggested Readings:

1. Max Muller: Essential of Inventory Management, American Mgmt Association Publication.
2. D. Chandra Bose: Inventory Management Prentice Hall of India Pvt. Ltd. New Delhi.
3. Antony Wild: Best Practice in Inventory Management, Institute of Operation Mangt. Pub.
4. Richard J. Tersine: Principles of Inventory and Material Management, Amazon Pub.
5. Devid J. Piasecki: Inventory Management Explained: Ops Publishing.

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





B.COM. SEMESTER – 4		
3	MINOR 3	BANKING & FINANCE-3

Name of the Course: **Banking & Finance-3**
 Course credit: **04**
 Teaching Hours: **60 (Hours)**
 Total marks: **100**

Objectives:

- To aware about some basic mechanism of banking system.

Learning Outcomes:

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

- (1) To get knowledge regarding different sorts /types of Banks.
- (2) To be aware regarding the newly introduced Banking Institutions.
- (3) To aware about the different development plans of Banks.
- (4) To aware about the BANK Financing policies and procedures and practices and also get knowledge of Indian Banking activities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : 1. PRIVATE AND MULTINATIONAL BANKS	
- Privatization in Banking sector - Arguments in favour of Privatization in Banking sector - Guidelines of RBI for Private banks - Banks of the Private sector - Multinational banks.	15
UNIT NO. 2: 2. INTRODUCTION TO NEW BANKING INSTITUTIONS	
- Meaning and types of New Banking Institutions; - Detailed Explanation of, (I) Payment Banks (ii) Small Finance Banks (iii) MUDRA Bank (iv) Mahila Bank (v) Local Area Bank (LAB)	15
UNIT NO. 3 : DEVELOPMENT PLANS OF BANK	
- Introduction - Merchant travelling banking - Deposit insurance scheme - Mutual funds - Modernization in the Banking sector - NBFCs - Development of NBFCs - Extent of online banking	15





UNIT NO. 4 : BANK FINANCE	
Meaning and importance. - Objectives of finances - Types of finance in reference to Securities - Different types of Securities - Government and stock exchange securities - Land and Building - Documents of Goods' Life and Entitlement of goods' Insurance Policy - Debtors Fixed Deposits	15
Total Lectures/Hours	60

Suggested Readings:

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukherjee and Co.
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundaram and Varshini, "Banking Law, Theory and Practices", Sultan Chand & Sons, 2003.
5. Santhanam, "Banking and Financial System", Margham Publications, Chennai, 2006.
6. Banking : Law and practice in India – Maheshwar Banking and Financial system – Vasant Desai
7. Fundamentals of Banking – Dr.R. S. S. Swami
8. Bank Management By Vasant Desai –Himalaya Publication.
9. Bank and Institutional Management By Vasant Desai – Himalaya Publication
10. E.Gordon & K. Natrajan: Banking Theory, Law & Practice", Himalaya Publishing House, Mumbai.
11. K.C.Shekar, Lekshmy Shekar, –Banking theory and Practice", Vikas Publishing House.
12. Principles and Practices of Banking: Indian Institute of Banking & Finance- Macmillan Publication.
13. Srivastava S. P; Banking Theory & Practice, Anmol Publication

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





B.COM. SEMESTER – 4

5 AEC 4 ENGLISH WRITINGS AND COMPOSITION – II

Name of the Course: ENGLISH WRITINGS AND COMPOSITION - II
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 for man make them read English Literature/Language.
- To make students learn the English Language through Literature.
- 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 : <u>SHORT-STORIES</u>		
1.	Quality byJohnGalsworthy (https://nmi.org/wp-content/uploads/2015/01/1295.pdf)	10
2.	TheNightingaleandtheRose byOscarWilde (https://pinkmonkey.com/dl/library1/rose.pdf)	
3.	TheBet byAntonChekhov (https://web.seducoahuila.gob.mx/biblioweb/upload/the-bet_pdf.pdf)	
UNIT NO. 2 : <u>COMPREHENSION</u>		
1.	Translation of a Given Passage (Gujarati into English)	10
UNIT NO. 3 : <u>GRAMMAR</u>		
1.	Word Formation (Making Nouns and Adjectives)	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://nmi.org/wp-content/uploads/2015/01/1295.pdf>
4. <https://pinkmonkey.com/dl/library1/rose.pdf>
5. https://web.seducoahuila.gob.mx/biblioweb/upload/the-bet_pdf.pdf

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

SEMESTER END EXAMINATION QUESTION PAPER STYLE

TOTAL MARKS :

TOTAL HOURS : 1

QUESTION	PARTICULARS	Options	Marks
1	Answer in Detail (Unit-1)	4/7	12
2	Answer in Brief (Unit-1)	2/4	04
3	Translation of a Passage (Unit-2)	½	05
4	Do as Directed (Unit-3)	---	04
Total Marks			25





B.COM. SEMESTER – 4		
5	AEC 4	SOCIAL WORK METHODS

Name of the Course: **Social Work Methods**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

1. Chowdhary, Paul. D. (1992). Introduction to Social Work. New Delhi: Atma Ram and Sons.
2. Friedlander W.A. (1955). Introduction to social welfare, New York, Prentice Hall.





3. Government of India, (1987). Encyclopedia of Social Work in India (Set of 4 Volumes). New Delhi, Publications Division, Ministry of Information and Broadcasting.
4. Lal Das, D.K. (2017). Practice of Social Research – Social Work Perspective, Jaipur, Rawat Publications.
5. Madan, G.R. (2009). Indian Social Problems (Volume 1 & 2). New Delhi: Allied publishers Private Limited.
6. Siddiqui, H.Y. (2007). Social Group Work. Jaipur: Rawat Publications
7. Pasty McCarthy & Carolin Hatcher, (2002). Presentation skills. The Essential Guide for Students. New Delhi, Sage Publications.
8. Websites on Social work methods.

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





B.COM. SEMESTER – 4

5	AEC 4	OTHER COURSES
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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 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 – 4		
6	SEC 4	ADVERTISING AND PERSONAL SELLING – 2

Name of the Course: **Advertising and Personal Selling – 2**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Course Objectives:

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

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

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

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

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





B.COM. SEMESTER – 4		
6	SEC 4	SOCIAL MEDIA MARKETING

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

Course Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

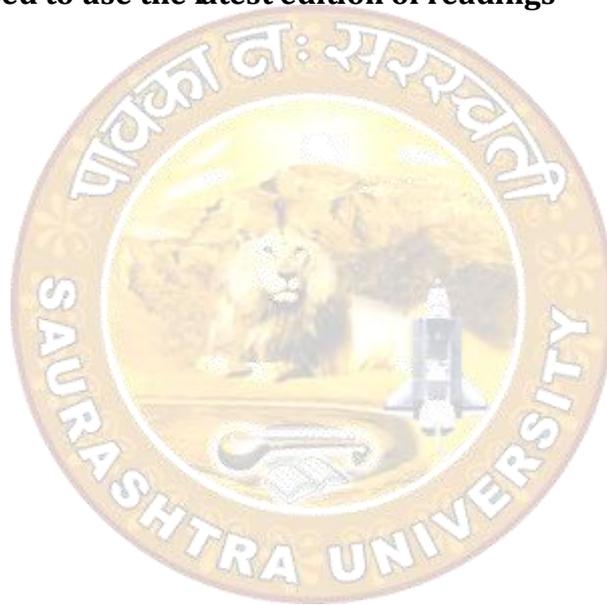
1. Ahuja V(2015).Digital Marketing.Oxford University Press.
2. Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your organisation. United Kingdom: Pearson Education.
3. Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.
4. Gupta, S. (2020). Digital Marketing. India: McGraw Hill Education (India) Private Limited.





5. Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.
6. Keller, K. L., Kotler, P. (2016). Marketing Management. India: Pearson Education.
7. Maity M(2022). Digital Marketing.Oxford University Press.
8. McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.
9. Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.
10. Quesenberry, K. A. (2015). Social Media Strategy: Marketing and Advertising in the Consumer Revolution. United States: Rowman & Littlefield Publishers.
11. Setiawan, I., Kartajaya, H., Kotler, P. (2016). Marketing 4.0: Moving from Traditional to Digital. Germany: Wiley.

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





B.COM. SEMESTER - 4

6	SEC 4	E-COMMERCE
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Name of the Course: **E-Commerce**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Course Objectives:

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

Learning Outcomes:

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

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

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

Suggested Readings:

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

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





B.COM. SEMESTER – 4		
6	SEC 4	CYBER SPHERE AND SECURITY: GLOBAL CONCERNS-II

Name of the Course: **Cyber Sphere and Security: Global Concerns-II**
 Course credit: **02**
 Teaching Hours: **Theory: 15 (Hours) + Practical: 30 (Hours)**
 Total marks: **50**
 Distribution of Marks: **25 Marks semester end theory examination**
25 Marks semester end practical examination

Objectives:

- To expose students to responsible use of online social media networks.
- To systematically educate the necessity to understand the impact of cyber crimes and threats with solutions in a global and societal context.
- To select suitable ethical principles and commit to professional responsibilities and human values and contribute value and wealth for the benefit of the society

Learning Outcomes:

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

- Evaluate and communicate the human role in security systems with an emphasis on ethics, social engineering vulnerabilities and training.
- Increase awareness about cyber-attack vectors and safety against cyber-frauds.
- Take measures for self-cyber-protection as well as societal cyber-protection

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : DIGITAL DEVICES SECURITY, TOOLS AND TECHNOLOGIES FOR CYBER SECURITY	
Mobile phone security, Password policy, Security patch management, Data backup, Downloading and management of third party software, Device security policy	10
UNIT NO. 2 : CYBER CRIMES	
Online scams and frauds - email scams, Phishing, Vishing, Smishing, Online job fraud, Debit/credit card fraud, Online payment fraud Darknet - illegal trades, drug trafficking, human trafficking Social Media Scams & Frauds - impersonation, identity theft, job scams, misinformation, fake news cyber	10
UNIT NO. 3 : DATA PRIVACY AND DATA SECURITY	
Defining data, meta-data, big data, non-personal data. Data protection, Data privacy and data security Social media- data privacy and security issues	10
PRACTICAL	
• Setting privacy settings on social media platforms.	





<ul style="list-style-type: none"> • Do's and Don'ts for posting content on Social media platforms. • Registering complaints on a Social media platform • Prepare password policy for computer and mobile device. • List out security controls for computer and implement technical security controls in the personal computer. • List out security controls for mobile phone and implement technical security controls in the personal mobile phone. • Log into computer system as an administrator and check the security policies in the system 	
Total Lectures/Hours	15+30

Suggested Readings:

1. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform.
2. Data Privacy Principles and Practice by Natraj Venkataramanan and Ashwin Shriram, CRC Press.

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

Theory Question Paper Style:

UNIVERSITY 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 per semester.
- 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 – 4		
6	SEC 4	SUSTAINABLE DEVELOPMENT AND LIVING

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

Objectives:

To impart the knowledge of base on sustainable development with a view to balance our economic, environmental and social needs, allowing prosperity for now and future generations. To identify problems towards sustainable development and living. To make students think of solutions for present problems with natural resources. To understand efforts to be made for improving environment. Understanding importance of natural resources and thinking to conserve the same.

Learning Outcomes:

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

Students will have idea of basic problems of environment and they will be guided towards sustainable development and living by identifying solutions and implementing these in their living. It will help to bring social and environmental balance. Over all, it will make better surrounding for next generation.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : SUSTAINABLE DEVELOPMENT	
<ul style="list-style-type: none"> • Meaning and definitions of sustainable development • Need for sustainable development in India • Causes for environmental degradation • Suggestions for sustainable development in India 	10
UNIT NO. 2 : SUSTAINABLE LIVING	
<ul style="list-style-type: none"> • Meaning and definitions of sustainable living • Reasons of increasing different pollution • Importance of sustainable living • Suggest ways for sustainable living 	10
UNIT NO. 3 : NATURAL RESOURCES	
<ul style="list-style-type: none"> • Meaning and types of natural resources • Importance of Natural resources for Human being • Reasons of decreasing natural resources • Suggestions for conserving natural resources 	10
Total Lectures/Hours	30

Suggested Readings:

1. S. Sivaraksa. , The Wisdom of Sustainability: Buddhist Economics for the 21st Century (2010) , Koa books.
2. N.Krisnan., A green economy: India’s sustainable development (2022), Notion press.
3. Chhachhar. V., Sustainable development in India (2023), V.L.Media solutions.

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





B.COM. SEMESTER – 4		
6	SEC 4	EMPLOYABILITY SKILL DEVELOPMENT-II

Name of the Course: Employability Skill Development-II
 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 Learn the art of Group Discussion.
- To Make Students Learn the Art of Presentation Skills.
- To Make Students Learn Effective Use of Body Language.

PARTICULAR	NO. OF LECTURES	
UNIT NO. 1 : GROUP COMMUNICATION		
<ul style="list-style-type: none"> • Meeting • Types of Meetings • Advantages and Disadvantages of Meetings. • Making Preparations for Meeting • Conduct of a Meet • Responsibilities of Participants. 	10	
UNIT NO. 2 : PRESENTATION SKILLS		
<ul style="list-style-type: none"> • Finding out about the Environment. • Preparing the Text. • Using Visual Aids • Your Appearance and Posture • Practicing Delivery of Presentation. 	10	
UNIT NO. 3 : EFFECTIVE BODY		
<ul style="list-style-type: none"> • The Nine Golden Keys to Making Great First Impressions. • Seven Simple Strategies for Giving You the Extra Edge. • How to Switch Table Territories • Seated Body Pointing • How to Re-arrange an Office. 	10	
Total Lectures/Hours		30

SEMESTER END EXAMINATION QUESTION PAPER STYLE

Question No.	Particulars	Options	Marks
1	Short Note or Long Question	2/4 OR ½	08
2	Short Note or Long Question	2/4 OR ½	09
3	Short Note or Long Question	2/4 OR ½	08
	Total Marks		25





Suggested Readings:

- The Definitive Book of Body Language by Allan and Barbara Pease Published by Manjul Publishing House Pvt. Ltd., Bhopal.
- Business Communication by Urmila Rai and S. M. Rai, Published by Himalaya Publishing House, Mumbai.

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





B.COM. SEMESTER – 4

6	SEC 4	OTHER COURSES
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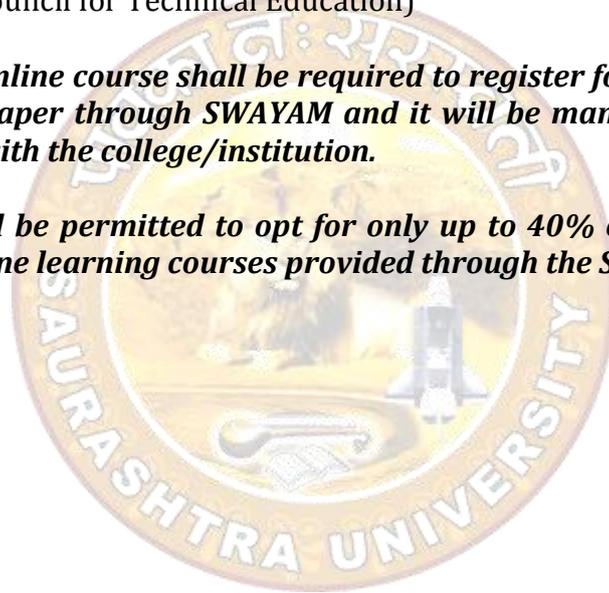
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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B.COM. SEMESTER – 4		
7	VAC 2	ENVIRONMENTAL STUDIES – 2

Name of the Course:	Environmental Studies – 2
Course credit:	02
Teaching Hours:	30 (Hours)
Total marks:	50

Course Objectives:

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

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : WATER AND ENERGY RESOURCES	
Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state), Dams-benefits and problems, Energy Resources: Environmental impacts of energy generation, use of alternative and nonconventional energy sources, growing energy needs.	10
UNIT NO. 2 : ENVIRONMENTAL POLLUTION	
Definition, causes, effects, and control measures of: air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, and nuclear pollution. Solid waste management: causes, effects and control measures of urban and industrial wastes, role of an individual in prevention of pollution.	10
UNIT NO. 3 : EMERGING TRENDS	
Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.	10
Total Lectures/Hours	30

Suggested Readings:

1. Agarwal, K.C., 2001, Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha, E., The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad 380013, India (R).
3. Brunner, R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p.
4. Clark, R.S., Marine Pollution, Clarendon Press Oxford (TB).
5. Cunningham, W.P., Cooper, T.H., Gorhani, E.& Hepworth, M.T., 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p.
6. De, A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R).
8. Jadhav, H.& Bhosale, V.M., 1995, Environmental Protection and Laws, Himalaya Pub. House, Delhi.

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





B.COM. SEMESTER – 4		
7	VAC 2	LEARNING AND DEVELOPMENT – 2

Name of the Course: **Learning and Development – 2**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Course Objectives:

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

Learning Outcomes:

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

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : LEARNING & TRAINING	
Introduction, Meaning, Characteristics and Principles of Learning, Bloom’s Taxonomy – Adult learning theories: Andragogy for Adult learners, Assumptions in Andragogy, Differences between Andragogy and Pedagogy- Facilitation Theory- Experimental Learning- Action learning- Blended learning and Problem-Based learning – Project Based learning- Learning Enhancement Factors	10
UNIT NO. 2 : DEVELOPMENT METHODOLOGIES	
Development techniques for enhancing decision-making and interpersonal skills, in-basket exercise, special projects, action learning, syndicate work, games, action maze, role play, experience learning, discovery learning, brainstorming, position rotation, team building, and sensitivity training.	10
UNIT NO. 3 : GUIDANCE AND COUNSELLING	
Guidance: meaning, needs, principles, types, importance; counselling; meaning, nature objectives and importance, techniques of counselling; directive, nondirective, eclectic, ethics in counselling, effect of guidance and counselling on individual learning and development.	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.
3. Carson, B. (2021). L&D's Playbook for the Digital Age. United States: American Society for Training & Development.
4. Clifford, J., Thorpe, S. (2007). Workplace Learning and Development: Delivering Competitive Advantage for Your organisation. United Kingdom: Kogan Page.





5. Fee, K. (2011). 101 Learning and Development Tools: Essential Techniques for Creating, Delivering and Managing Effective Training. United Kingdom: Kogan Page.
6. Hilgard, E. & Bower, G.H. (1966). Theories of Learning. USA: Englewood Cliffs: Prentice Hill.
7. Mishra , R.C. (2005); Guidance & Counselling (2 vols); New Delhi: APH, Publishing Cooperation.
8. Parry-Slater, M. (2021). The Learning and Development Handbook: A Learning Practitioner's Toolkit. India: Kogan Page.
9. Page-Tickell, R. (2018). Learning and Development: A Practical Introduction (Vol. 15). Kogan Page Publishers.

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





B.COM. SEMESTER – 4		
7	VAC 2	PROBLEMS OF INDIAN ECONOMY

Name of the Course: **Problems of Indian Economy**
 Course credit: **02**
 Teaching Hours: **30 (Hours)**
 Total marks: **50**

Objectives:

This course aims to make students understand actual problems of Indian economy as students are supposed to deal with economy so they should be familiar with problems of surrounding. familiarities with problems help them to identify root cause and lead them to get ideas to solve and contribute towards thinking and executing solutions.

Learning Outcomes:

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

Students will have idea of basic economic problems of India. Students will have close look over inter connected problems of economy as they will be able to think of its overall impact over the country. Moreover, students will be able to identify solutions of these problems and make little contribution towards solutions.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDIAN ECONOMY	
<ul style="list-style-type: none"> • Meaning and definitions of economy • Underdeveloped, developing and developed economy • Characteristics of India as a developing economy • Challenges to Indian economy 	10
UNIT NO. 2 : PROBLEMS OF INDIAN ECONOMY	
<ul style="list-style-type: none"> • Basic problems of Indian economy <ol style="list-style-type: none"> 1. Poverty : A. Indicators B. Nature C. Remedies to poverty 2. Unemployment: A. Types B. Reasons C. Remedies to unemployment 	10
UNIT NO. 3 : SOCIAL INFRASTRUCTURAL PROBLEMS	
<ul style="list-style-type: none"> • Importance of social infrastructure • Education – Reasons of low literacy rate • Remedies to improve literacy in India • Health care – Reasons of poor health in India • Remedies to improve health in India 	10
Total Lectures/Hours	30

Suggested Readings:

1. Mishra.S., Puri.V., Garg. B., Indian Economy (2023), Himalaya Publishing House, New Delhi
2. Sundarm and Dutt Indian Economy (latest), S.Chand Public House, New Delhi
3. Mahajan. M., Indian Economy (2022), Pearson India.

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





B.COM. SEMESTER – 4

7	VAC 2	OTHER COURSES
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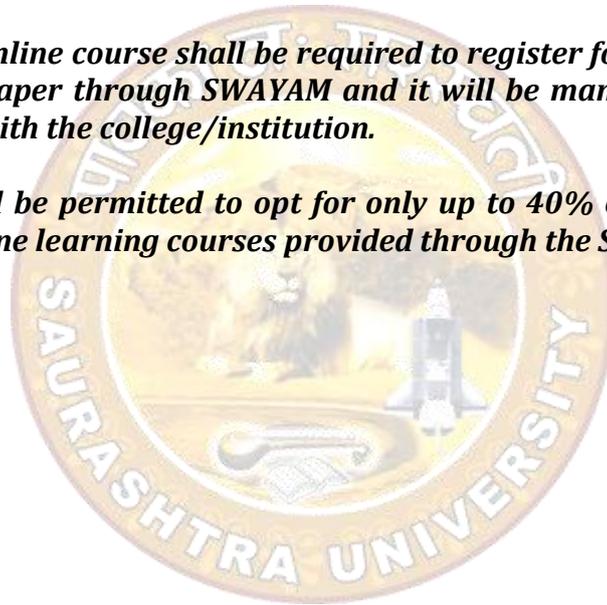
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

Students can take other 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)

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B.COM. SEMESTER – 4

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.swayam2.ac.in/nos23_ge05/preview)
2. Community Health (https://onlinecourses.swayam2.ac.in/nos23_ge11/preview)
3. Yoga Teaching' Training Programme (https://onlinecourses.swayam2.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).

