

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

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



# B.COM. SEMESTER – 6

1	MAJOR 14	CORPORATE ACCOUNTING – 2
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Name of the Course:	Corporate Accounting – 2
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

## Objectives:

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

## Learning Outcomes:

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

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

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



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

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

**Suggested Readings:**

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

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



## B.COM. SEMESTER – 2

2	MAJOR 15	BUSINESS ACCOUNTING – 6 (AUDITING)
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Name of the Course:	Business Accounting – 6 (Auditing)
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

### Objectives:

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

### Learning Outcomes:

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

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

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



**Suggested Readings:**

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

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



## B.COM. SEMESTER – 6

<b>3</b>	<b>MAJOR 15</b>	<b>INDIAN KNOWLEDGE SYSTEM IN ACCOUNTING AND FINANCE</b>
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Name of the Course: **Indian Knowledge System in Accounting and Finance**

Course credit: **04**

Teaching Hours: **60 (Hours)**

Total marks: **100**

### Objectives:

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

### Learning Outcomes:

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

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

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



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

**Pedagogy:**

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

**Suggested Readings:**

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

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

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

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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

**Suggested Readings:**



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

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



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

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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

**Suggested Readings:**

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



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

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



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

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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



- Mutual Fund Performance: Net asset value (NAV) and its return of mutual fund	
<b>UNIT NO. 4 : INVESTMENT OPTIONS</b>	
- Introduction to Investment Options: Importance of savings and investment - Investment options: Bank deposit – Savings and fixed deposit - Fixed Income Securities: Bonds, debentures, and other fixed income securities - Alternative Investments: Stocks, mutual funds, gold, commodity and real estate option - Investment Strategies: Risk management, allocation and diversification	<b>12</b>
<b>UNIT NO. 5 : FINANCIAL INCLUSION AND TECHNOLOGY IN BANKING</b>	
- Government Initiatives in India: 1. Pradhan Mantri Jan Dhan Yojana (PMJDY), 2. Microfinance and its need and Rural banking. - Digitalization in banking: Fintech innovations (Paytm, Google pay, Amazon pay), Advantages of digitalization - Challenges of digital payment and use of technology in banking in India	<b>12</b>
<b>Total Lectures/Hours</b>	
	<b>60</b>

### Suggested Readings:

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

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



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

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

Course credit: **04**

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

Total marks: **100**

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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



**Theory Question Paper Style:**

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

**Credit:**

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

**Examination:**

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

**Passing Standard:**

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

**Suggested Readings:**

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

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



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

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

**Objectives:**

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

**Learning Outcomes:**

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

1. Awareness of Statistical methods application in real life

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

**Suggested Readings:**

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



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

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



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

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

**Objectives:**

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

**Learning Outcomes:**

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

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

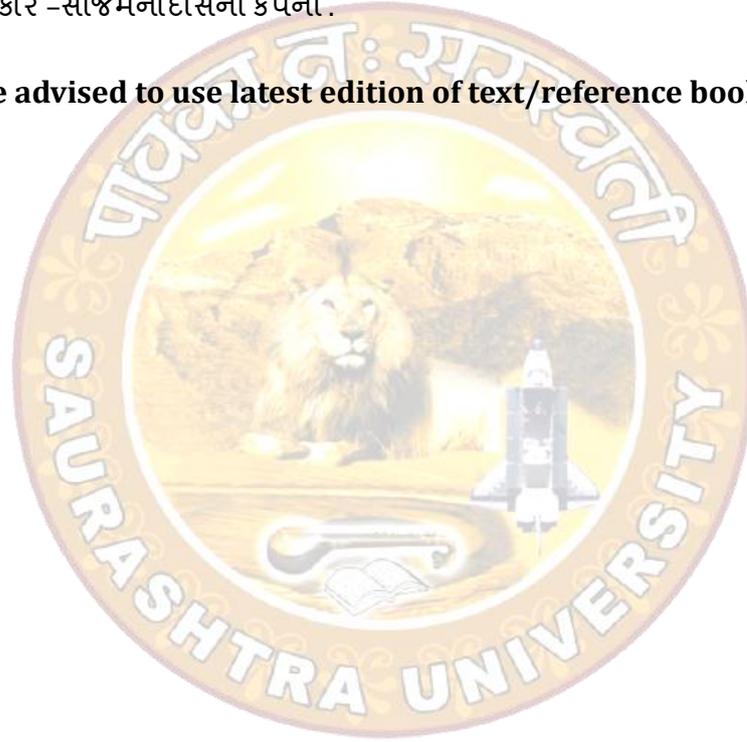
**Suggested Readings:**

1. A Textbook of Banking – M. Radhasway
2. Banking in India - Vasant Desai
3. The Gujarat Co-Operative Societies Act, 1961
4. Co-Operative Societies Act 1904 & 1912
5. Calvert H, TheLaw AndPrinciples ofCooperation, ThackerSpink &Co. Pvt. Ltd., Calcutta, 1959.
6. Goel.B, CooperativeLegislation Trendsand Dimensions, Deepand Deep Publication New Delhi. (2013)
7. Vidwans M.D, Cooperative Law in India, SahithyaBhavan Publishers, New Delhi,1956.
8. KrishnaswamiO.R, (1989) Fundamentals of Co-operation, S.Chand& Co., New Delhi



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

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



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

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

**Objectives:**

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

**Learning Outcomes:**

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

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

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



- Impact of Pollution on Health and Environment	
<b>UNIT NO. 4 : SUSTAINABLE DEVELOPMENT AND ENVIRONMENT</b>	
- Concept and Approach and evolution of Sustainable Development - Indicators of Sustainable Development - Economic Growth vs. Sustainable Development - Environmental Issues Related to Economic Development - Challenges of Environmental Protection in the Context of Development	<b>12</b>
<b>UNIT NO. 5 : BIODIVERSITY, ECO-FRIENDLY PRACTICES, AND GLOBAL ENVIRONMENTAL POLICIES</b>	
- Biodiversity and Its Importance - Threats to Biodiversity - Eco-friendly Production and Consumption - Global Environmental measures - Integration of Sustainable Practices in Development	<b>12</b>
<b>Total Lectures/Hours</b>	<b>60</b>

### Suggested Readings:

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

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



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

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

**Objectives:**

The objective of this course is to acquaint learners with

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

**Learning Outcomes:**

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

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

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

**Semester End Exam Paper Style**

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

#### Suggested Readings:

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

#### Internet Resources:

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

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

# B.COM. SEMESTER – 6

**5    AEC 5    INTEGRATED MARKETING COMMUNICATION**

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

## Objectives:

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

## Learning Outcomes:

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

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

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

## Suggested Readings:

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



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

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



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

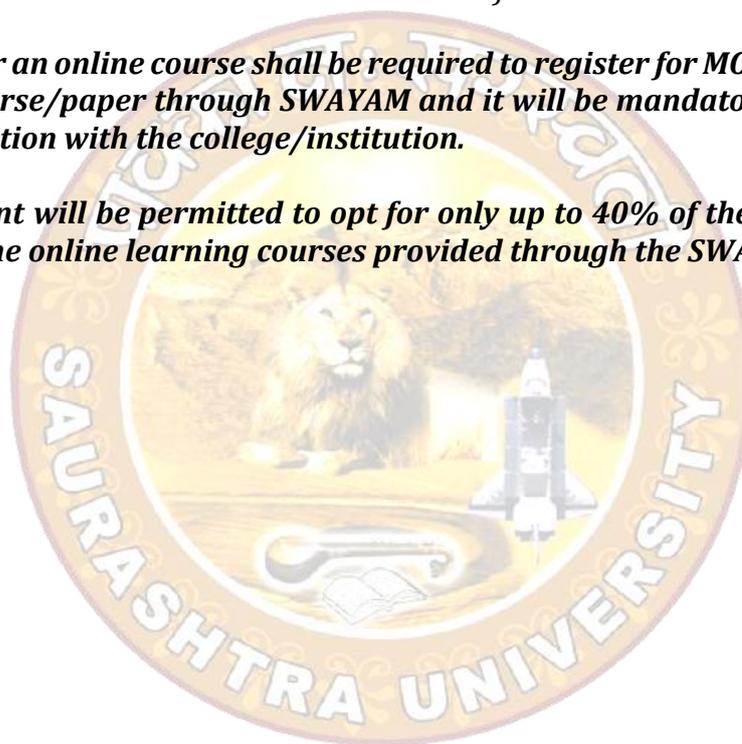
As per UGC Curriculum and Credit Framework for Undergraduate Programs, it has paved the way to offer a maximum 40% of the credit/learning through online courses. The courses shall be approved by institutions as per the existing **UGC regulations**.

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

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

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

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



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

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

**Course Objectives and Outcomes:**

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

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



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

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

### **PROJECT REPORT GUIDELINES**

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

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

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

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

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



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



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

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

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

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

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

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

