Course Structure As per NEP 2020 for
B.COM. SEM – 1(Major BUSINESS ADMINISTRATION)
with effective from June – 2023

Sr. No	Course Category	Course Title	Course Credits
1	Major 1	Business Administration – 1	04
2	Major 2	Business Management – 1	04
3	Minor 1 (Select Any One)	Accounting-1(Financial Accounting–1)	04
		Business Accounting–1	
		Banking & Finance – 1	
		Business Computer Science – 1	
		Advance Business Statistics – 1	
		Business & Co-operation – 1	
		Business Economics – 1	
4	MDC 1 (Select Any One)	Accounting Standards – 1	04
		Event Management	
		Mathematics for Commerce – 1	
		Gandhian Economics and Rural Development – 1	
		Corporate Communication – 1	
		Technical Communication management – 1	
5	AEC 1 (Select Any One)	Functional Grammar & Composition	02
		Life Skills – 1	
		Other Courses	
6	SEC 1 (Select Any One)	Finance for Everyone	02
		Mind Management	
		Personality Development and Leadership Skill	
		Basic IT Tools	
		Time Management	
		Other Courses	
7	IKS (Select Any One)	As Per Basket of Saurashtra University For Semester-1 (Select Any one out of 32)	02
		TOTAL CREDITS	22
8	**Vocational / Exit Course/s**		04

1	MAJOR 1	**B.COM. SEMESTER – 1**
		BUSINESS ADMINISTRATION – 1 (BUSINESS ORGANIZATION)

Name of the Course: **BUSINESS ADMINISTRATION – 1 (BUSINESS ORGANIZATION)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

The course aims to familiarize the students with the forms of business organisation and contemporary issues.

Learning Outcomes:

- After completion of the course, learners will be able to:
- Examine the dynamics of the most suitable form of business organisations in different situations.
- Evaluate the various elements affecting the business environment.
- Analyse business models for different organisations.
- Record and report emerging issues and challenges of business organisations.
- Defend changes in the working pattern of modern organisation.

| PARTICULAR	NO. OF LECTURES
UNIT NO. 1	
INTRODUCTION Business – Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade, Business ethics, social responsibilities of Business	12
UNIT NO. 2	
BUSINESS ENTERPRISES - Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.	12
UNIT NO. 3	
BUSINESS ENVIRONMENT Meaning and significance of Business environment, Internal and external environment, Dimensions of Business Environment; Uncertainty and business; Environmental Analysis and Diagnosis, Environment scanning techniques: SWOT and ETOP.	12
UNIT NO. 4	
ENTREPRENEURSHIP: FOUNDING THE BUSINESS Entrepreneur-Entrepreneurship-Enterprise; entrepreneurial ideas and opportunities in a contemporary business environment; Process of	12

entrepreneurship; Forms of entrepreneurship; Skill India, Startup India, Make in India, Globalization.

UNIT NO. 5	
CONTEMPORARY ISSUES OF BUSINESS ORGANISATIONS Emerging Issues and Challenges; Innovation in Organisational Design; Learning Organisations, Workforce Diversity, Franchising, Outsourcing, and E-commerce; Government and business interface; Sustainability; Digitalisation and Technological innovations.	12
Total Lectures/Hours	60

Suggested Readings:

1.Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.
2.Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.
3.Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
4.Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
5.Koontz, H., &Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
6.Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.
7.Vasishth N., Rajput N., Business Organisation & Management. Kitab Mahal. Delhi.
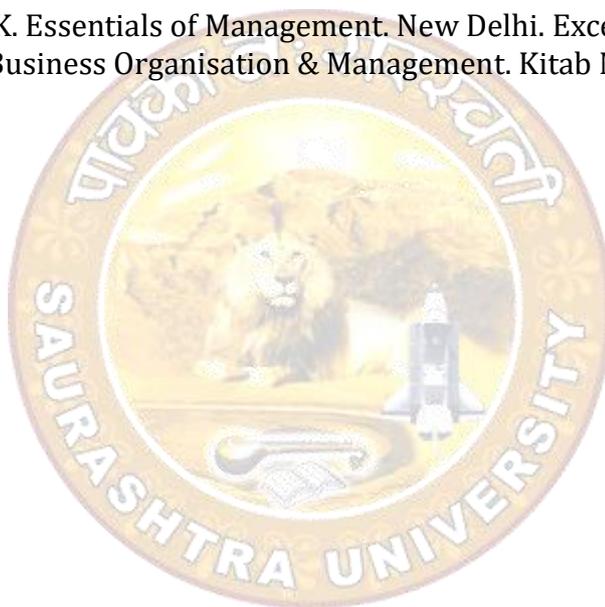
B.COM. SEMESTER – 1

2	MAJOR 2	BUSINESS MANAGEMENT- 1 (PEOPLE MANAGEMENT)

Name of the Course: **Business MANAGEMENT- 1 (PEOPLE MANAGEMENT)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
The course aims to provide an overview to the learners of what it means to be an effective people manager. The programme is designed in such a manner so that the learners can develop leadership and communication skills and manage people in an organisation effectively.

Learning Outcomes:
> After completion of the course, learners will be able to:
> (a) Perform meditation techniques (Brain stilling exercise) for mind management;
> (b) Create a personal development plan for oneself;
> (c) Demonstrate decision making skills and prepare Time Management framework in real life situations;
> Analyse the applicability of People First Strategy in an organisation;
> Demonstrate team building skills and leadership qualities;
> Conduct team evaluation and assessment;
> Demonstrate skills to resolve conflicts in an organisation and lead teams.

| PARTICULAR	NO. OF LECTURES
UNIT NO. 1	
MANAGING AND EVALUATING ONESELF Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making - steps, Managing your Manager, Evaluating and building a personal development plan for oneself.	**12**
UNIT NO. 2	
MANAGING AND MOTIVATING OTHERS Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases.	**12**
UNIT NO. 3	
BUILDING TEAM AND PEER NETWORKS Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.	**12**
UNIT NO. 4	
MANAGING EVALUATION AND ASSESSMENT Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.	**12**

UNIT NO. 5	
LEADING PEOPLE & RESOLVING CONFLICTS Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1.Wellington, P. (2011). Effective People Management: Improve Performance Delegate More Effectively. London: Kogan Page Publishers.

2.Thomas, M. (2007). Mastering People Management. London: Thorogood Publishing.

3.Randall, J., & Sim, A. J. (2013). Managing People at Work. Abingdon: Routledge.
4.Thomson, R., & Thomson, A. (2012). Managing People. Abingdon: Routledge.

Note: Learners are advised to use latest edition of text/reference books
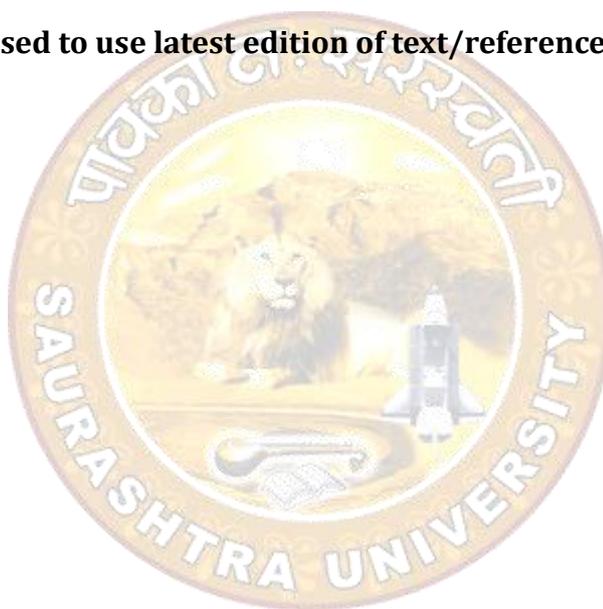
B.COM. SEMESTER – 1		
3	MINOR 1	ACCOUNTING-1 (FINANCIAL ACCOUNTING – 1)

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

Objectives:
This course aims at equipping the students with the basic principles ad concepts of financial accounting.The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Understand Concept of financial accounting, objectives and need of financial accounting;
2. Demonstrate accounting process for various stakeholders;
3. Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
4. Give accounting treatments in the books of the Consignor and Consignee
5. Prepare joint venture accounts with various methods
6. Give accounting Treatment of joint life policy premium paid by the firm.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO FINANCIAL ACCOUNTING	
Introduction, Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Nature of financial accounting, Functions of financial accounting, Accounting process, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP).	**12**
UNIT NO. 2 : ACCOUNTSOFAMALGAMATION OF PARTNERSHIP FIRMS	

- Meaning-Objectives-Reasons of Amalgamation of Partnership Firms
- Important accounting issues related to amalgamation
- Accounting procedure for amalgamation:
  [A]In the books of Transferor/Old firms
  [B]In the books of Transferee/New firm
- Amalgamation in the form of Absorption [Method to prepare Business Purchase Account]
- **Practical Questions**
	12

UNIT NO. 3 : CONSIGNMENT ACCOUNTS	
- Introduction, Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee ➢ **Practical Questions**	**12**
UNIT NO. 4 : ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS	
- Introduction, Meaning and Objectives - Classification of liabilities	**12**

- The order of discharging liabilities in piecemeal distribution of cash
- Order/Method of Payment of Cash to Partners:
    (a) Surplus Capital Method (Proportionate Capital Method)
    (b) Maximum Loss Method
- **Practical Questions of both methods**		

UNIT NO. 5 : JOINT VENTURE ACCOUNTS	

- Introduction-
- Meaning and characteristics of Joint Venture
- Accounting procedure for Joint Venture transactions
- Various methods for Joint Venture Accounting
    [A] Recording Joint Venture transactions by only one partner
    [B] Recording Joint Venture transactions by all partner
    [C] Joint Venture for goods sending on consignment
    [D] Independent books for Joint Venture when a separate
       Joint Bank Accounting is used
    [E] Memorandum Joint Venture Account
 - **Practical Questions**
	12

Total Lectures/Hours	**60**

Important Instruction for paper setter:
Format of Question paper for will be as follows:

CONTINUOUS AND COMPREHENSIVE EVALUATION (CCE)		**50**
SEMESTER END EVALUATION (UNIVERSITY) [50 MARKS]		
Sr. No.	Particulars	Marks
1	THEORY QUE. -1 (From Unit 1)(OR) THEORY QUE. 1(From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 1)(OR) PRACTICAL QUE. 2 (From Unit 1)	10
3	PRACTICAL QUE. -3 (From Unit 1)(OR) PRACTICAL QUE. 3 (From Unit 1)	10
4	PRACTICAL QUE. -4 (From Unit 1)(OR) PRACTICAL QUE. 4 (From Unit 1)	10
5	PRACTICAL QUE. -5 (From Unit 1)(OR) PRACTICAL QUE. 5 (From Unit 1)	10
		50
	Total Marks	100

Suggested Readings:
1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

B.COM. SEMESTER – 1

3	MINOR -1	BUSINESS ACCOUNTING - 1

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

Objectives:

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

Learning Outcomes:

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

1. Know professional persons and their transactions. Prepare final accounts of professional persons under the different methods;
2. Recording transactions and preparing accounts under Hire Purchase System and record accounting treatments under Hire Purchase Trading Account Method;
3. Prepare account current and calculate average due dates;
4. Maintain accounting journal entries for different transactions of replacement accounts and prepare accounts;
5. Prepare voyage account by different voyage related transactions;

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ACCOUNTS OF PROFESSIONAL PERSONS	
- Introduction-Meaning - Important accounting terms related to professional persons - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons' Annual Accounts - **Practical Questions** relating to Professional Persons such as, ➢ Solicitors ➢ Chartered Accountants ➢ Doctors and Medical Practitioners ➢ Architectures ➢ Engineers ➢ Consultants ➢ Advocates-Lawyers	12
UNIT NO. 2 : HIRE PURCHASE SYSTEM	
- Introduction and Meaning - Concept of Hire Purchase Agreement - Important accounting terms related to hire purchase system; - Difference between Installment system and Hire Purchase system - Accounting treatments under Hire Purchase Equivalent to Cash Price Method - Only brief theoretical explanation of Installment – Interest Suspense Account Method (No Practical of this method) - Only brief theoretical explanation of Hire Purchase Trading Method under Debtors Method and Debtors and Stock Method (No Practical of this method). - **Practical Questions**	12
UNIT NO. 3 : ACCOUNT CURRENT AND AVERAGE DUE DATE	
- Introduction& Meaning of account current	12

- Preparation of Account Current:
   A. Forward Method
   B. Epoque or Backward Method
   C. Daily Balance Method
- Introduction& Meaning of average due date
- Steps involved in calculating average due date
- **Practical Questions**	

UNIT NO. 4 : REPLACEMENT ACCOUNTS	
- Introduction&Meaning of Replacement - Concept of Capital-Revenue transactions - Classification of transactions with Examples - Replacement expenditures - Allocation of Replacement expenditures: Revenue-Capital - Accounting Treatments: Journal ledger entry and Accounts - **Practical Questions**	**12**
UNIT NO. 5 : VOYAGE ACCOUNTING	
- Introduction-Meaning- Objectives - Need of Voyage Accounting - Time period of voyage - Special items and Terms - Incomes & Expenses related to voyage - Preparation of Voyage Account - **Practical Questions**	**12**
Total Lectures/Hours	**60**

Only practical questions are important for Semester End University Exam.

Suggested Readings:
1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I& II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

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

B.COM. SEMESTER – 1

3	MINOR 1	BUSINESS ECONOMICS – 1 (ELEMENTS OF MICRO ECONOMICS-1)

Name of the Course: **ELEMENTS OF MICRO ECONOMICS-1**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Course Objectives:

> ➢ To familiar the students with various Micro Economics concepts and their application in the decision making.
> ➢ To familiarize the students with the economic principles and theories underlying various Business decisions.

Course Outcomes :

> ➢ Students will be acknowledged with Micro Economics concepts and Theories.
> ➢ Students will get acquainted withthe use of economic principles in business decisions.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : Business Economics	
• Definition, nature and scope, Business economics and Economic Theories • Basic concepts of business economics • Incremental Concept • Concept of Equi-Marginal • Discounting Principle	12
UNIT NO. 2 : Utility Analysis	
• Meaning, Features, Types of utility • Law of Diminishing marginal utility • Concept of Consumer's Surplus • Law of Equi-Marginal Utility	12
UNIT NO. 3 : Demand and Supply Analysis	
• Meaning and Law of Demand • Affecting factors to Demand • Meaning and Law of Supply • Affecting Factors to Supply	12
UNIT NO. 4 : Concept of Elasticity	
• Definition and Factors • Types of Price Elasticity • Concept and types of Income Elasticity	12

• Affecting factors to Elasticity of Demand • Cross Elasticity of Demand • Methods to measure Elasticity • Use of Elasticity in Business decisions	
UNIT NO. 5 : Cost Analysis	42
• Concept of cost • Types of costs-Real Cost, Opportunity Cost and Monetary Cost • Types of Cost on the basis of type period-Fixed Cost and Variable Cost, Marginal Cost • Average and Marginal fixed cost and Average and Marginal variable cost, • Relation between marginal and average cost, • Importance of average and marginal cost concepts.	12
Total Lectures / Hours	60

Reference Books:

1. Samuelson, Paul and Nordhaaus, *Economics*
2. K. E. Boulding- *A Reconstruction of Economics*
3. J. R. Hicks, *Value and Capital*
4. Lionel Robbins, *The Nature and Significance of Economic Science*
5. P. L Mehta, *Managerial Economics*
6. Varshney, Maheshwar, *Managerial Economics*
7. Reddy, P. N. and Appanniah H. R., *Principles of Business Economics*

		B.COM. SEMESTER – 1
3	MINOR 1	BANKING & FINANCE – 1 (HISTORY OF INDIAN BANKING)

Name of the Course: **Banking & Finance – 1 (History of Indian Banking)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
- To promote and develop in India sound and progressive banking principles, practice and conventions.
- To render assistance and to provide various common services to members and to the banking industry.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Gather knowledge on banking and financial system in India;
2. Get knowledge about evolution of banking in pre independence era;
3. Get knowledge about evolution of banking in post-independence era;
4. Understand Banking Regulation Act, 1949 in detail;
5. Understand reasons for nationalization of banks and role of nationalized banks in economic development in India.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Introduction, Meaning and Definition, Characteristics / Features of Bank, Nature of banking, Origin of banking, Functions of banking in India, Fund base incomes and non-fund base incomes	**12**
UNIT NO. 2 : EVOLUTION OF BANKING IN PRE INDEPENDENCE ERA	
Introduction, Evolution of banking in Pre-Independence Period (1786-1947), Pre-Independence Banks in India, Functions of banks during pre-Independence Banks	**12**
UNIT NO. 3 : DEVELOPMENT OF BANK IN POST INDEPENDENCE ERA	
Introduction, Development of banks in Post-Independence Period (1947-1991), Post-Independence Banks in India, Functions of banks during post-Independence Banks, Structure of banks in Post-Independence Period, Role of banking in economic development in Post-Independence Period.	**12**
UNIT NO. 4 : BANKING REGULATION ACT, 1949	
Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to bankingcompanies and public sector banks; Banking Regulation Act as applicable to Co-operative banks	**12**
UNIT NO. 5 : NATIONALIZATION OF BANKS	
Introduction and Concept, Reasons for nationalization of banks, Pre-Independence phase, Post-Independence phase, Role of Nationalized Banks in economic development in Pre and Post-Independence Period	**12**

Suggested Readings:

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundharam and Varshini, "Banking Law, Theory and Practices", Sultan Chand & Sons, 2003.
5. B. Santhanam, "Banking and Financial System", Margham Publications, Chennai, 2006.

Note: Learners are advised to use latest edition of books

3	MINOR 1	**B.COM. SEMESTER – 1** **BUSINESS COMPUTER SCIENCE – 1** **(Programming Methodology Using C Language)**

Name of the Course: **Business Computer Science – 1 (Programming Methodology Using C Language)**

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 introduce students to the fundamental concepts of programming using the C language.
➢ To enable students to write simple programs using C language.
➢ To provide hands-on experience in programming using C language and problem-solving skills.
➢ To teach students the importance of structured programming.

Learning Outcomes:

➢ Understand the basic concepts of programming using the C language.
➢ Write, compile and execute programs using C language.
➢ Understand and apply the concepts of control statement, Library functions in C language.
➢ Develop problem-solving skills using C language.
➢ Use structured programming techniques to write programs in C language.
➢ Analyze and debug simple programs written in C language.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : PROGRAMMING DEVELOPMENT TOOLS	
• Flowchart • Algorithm	**9**
UNIT NO. 2 : C LANGUAGE BASICS	
• Structure of C program, • Character set, • Tokens[Keywords, Constants, Variables, Operators (arithmetic, relational, logical, conditional, increment/decrement), • Expressions and it's evaluation, • Data types (integer, char, float, long int)	**9**
UNIT NO. 3 : CONSOLE INPUT/OUTPUT	
• I/O Library Functions: printf(), scanf() • Format Specifiers: %c, %s, %d, %ld, %f • Backslash Codes : \a , \b , \f , \n , \r , \t , \v , \' , \" , \? , \\ , \0	**9**
UNIT NO. 4 :LIBRARY FUNCTIONS	
• Character I/O functions : getchar(), getch(), getche(), putchar(), putch(), gets(), puts() • Mathematical Functions: pow(), abs(), sqrt(), ceil(), floor(), mod()	**9**
UNIT NO. 5 : CONTROL STATEMENT(WITHOUT NESTING)	
• Decision Statements: if … else • Looping Statements: for, while, do … while	**9**
UNIT NO. 6 : PRACTICAL	
• Programming Algorithm, Flow Chart And Programming Exercise	**30**

• Exercise Using Unit 1 To 5. (In C Language)	
Total Lectures/Hours	**45+30**

Suggested Readings:

1. Programming C By Balagurusamy
2. Programming C By YashwantKanitkar

Note: Learners are advised to use latest edition of 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)	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 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 10 marks in internal)
- Practical: Minimum 40% (Minimum 10 marks in University examination)

B.COM. SEMESTER – 1

3	MINOR 1	ADVANCE BUSINESS STATISTICS - 1

Name of the Course: **Advance Business Statistics - 1**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100 (Internal 30Marks/External 70Marks)**

Objectives:
1. To collected data in terms of experimental designs and statistical surveys.
2. Organizing and summarizing the data.
3. Analyzing the data and drawing conclusions from it

Learning Outcomes:
After completion of the course, learners will be able to:
1. Examine and understand the various descriptive properties of statistical data.
2. Solve applied problems in differential and integral calculus;
3. Differentiate between various sampling techniques
4. Analyse the underlying relationships between the variables to use simple regression Models.
5. Examine and apply index numbers to real life situations.
6. To learn rigorous development of statistics that emphasizes the definition and study of numerical measures that describes population variables

| PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : DISPERSION AND SKEWNESS	
- Measurement of Dispersion - Coefficient of variation - Variance - Measurement of skew ness 1. Method of Karl Pearson's 2. Method of Bowley - Examples	12
UNIT NO. 2 : INDEX NUMBER	
- Meaning And Definition of Index Number - Uses And Limitation of Index Number - Construction Of Wholesale Price Index Number - Method of Calculation of Index Numbers (Laspeyre's , Paasche's , Fisher) - Two Main Tests of Index Numbers - Aggregate Expenditure and Family Budget Method - Examples	12
UNIT NO. 3 : SAMPLING	
- Idea Of Population and Sample - Advantages Of Sampling and Limitation of Sampling - Characteristics Of Good Sample - With And Without Replacement Sampling - Sampling And Non-Sampling Errors - Sampling Method 1. Simple Random Sampling 2. Stratified Random Sampling - Drawing of All possible random samples of given size (Two or Three) from a population (with and without Replacement)	12

- Calculation of variance of simple random sample mean, stratified sample mean (Two or three Strata) - Examples	
UNIT NO. 4 : LINEAR CORRELATION	

- Meaning and Definition
- Types of correlation
- Methods for correlation
      1. Scatter Diagram method
      2. Karl Pearson's method
      3. Spearman's Rank method
- Probable Error and standard error of coefficient of correlation
- Coefficient of correlation Bivariate frequency distribution
- Examples
	12

UNIT NO. 5 : LINEAR REGRESSION	
- Meaning and Definition of Regression - Properties Of Regression Co-efficient - Relation Between Correlation and Regression Co-Efficient - Two Lines of Regressions - Regression Coefficients from Bivariate Frequency Distribution - Examples	**12**
Total Lectures/Hours	**60**

Suggested Readings:
1. Advance Practical Statistics: S. P.Gupta
2. Fundamental of Statistics: V. K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics: V. K. Kapoor and S.C. Gupta
4. Fundamental of Statistics: D .N Elhance

Note: Learners are advised to use latest edition of text/reference books
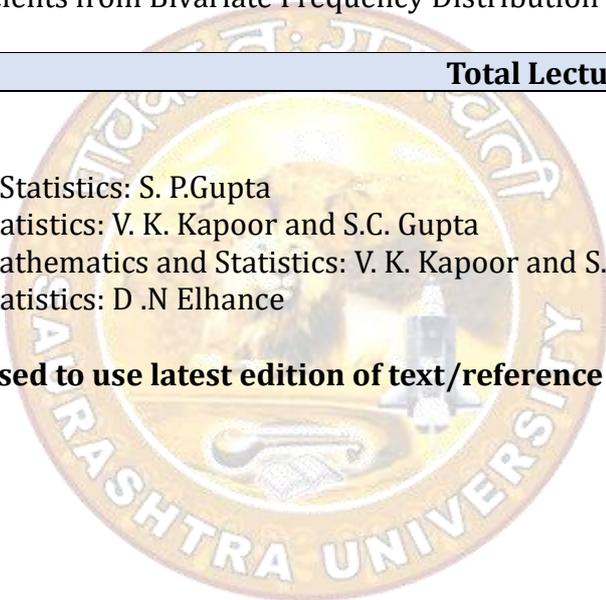
B.COM. SEMESTER – 1

3	MINOR 1	BUSINESS & CO-OPERATION – 1 (BASICS OF CO-OPERATION)

Name of the Course: **BUSINESS & CO-OPERATION – 1 (BASICS OF CO-OPERATION)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
To inculcate the principles of co-operation among the students and to acquaint the students with the management and working of co-operatives

Learning Outcomes:
After completion of the course, learners will be able to:
1. Know history and development of Co-operation and different aspects of Co-operation;
2. Understand Co-operation and other Economic Systems and features of a Co-operative Organization;
3. Explain different Schools of Co-operative Thoughts;
4. Know co-operative movements in Gujarat and foreign countries.

| PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Origin and Development of Co-operation- Meaning-Definition- Features Importance- Objectives- Benefits of Co-operation, Principles of Co-operation, Different aspects of Co-operation.	12
UNIT NO. 2 : CO-OPERATION AND OTHER FORMS	
Co-operation and other Economic Systems- Capitalism- Socialism and Communism -Co-operatives and other Forms of Business Organizations- Distinctive Features of a Co-operative Organization vis-à-vis- Partnership and Joint Stock Companies- A Co-operative as an Institution and as an Enterprise.	12
UNIT NO. 3 : CO-OPERATIVE THOUGHTS	
Introduction & Concept, Pre-Rochdale Co-operative Thought-Thoughts of Robert Owen, Dr.William King, and Charles Fourier – Rochdale Model – Post-Rochdale Co-operative Thought: Dr.Warbasse, Charles Gide and Raiffeisen and Schultze – Different Schools of Co-operative Thought-Concepts only.	12
UNIT NO. 4 : CO-OPERATIVE MOVEMENT IN GUJARAT	
Brief History of Co-operation in Gujarat, Types of Co-operatives in India and in Gujarat, Progress of Co-operation in Gujrat, Problems and Prospects of Co-operation inGujarat	12
UNIT NO. 5 : CO-OPERATIVE MOVEMENT IN FOREIGN COUNTRIES	
Co-operative Movement in Foreign Countries, Origin and Development of Co-operation in England, Germany, Sweden, Denmark, USA	12
Total Lectures/Hours	**60**

Suggested Readings:
1. Dubashi P.R. (1970), Principles and Philosophy of Co-operation, VAMNICM, Pune.
2. Hajela, T.N., (2010) Co-operation: Principles, Problems and Practice, Konark Publishing House, New Delhi

3. John Winfred A. and Kulandaiswamy V. (1986) History of Co-operative Thought, Rainbow Publications, Coimbatore
4. KrishnaswamiO.R, (1989) Fundamentals of Co-operation, S.Chand& Co., New Delhi
5. KrishnaswamiO.R, and Kulandaiswamy, V (1992) Theory of Co-operation: An Indepth Analysis, Shanma Publications, Coimbatore
6. Ravichandran, K and Nakkiran, S, (2009) Co-operation: Theory and Practice, Abijit Publications, Delhi.
7. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.
8. L. S. Shastri : Law and Practice of Co-operative Societies in India
9. H Calvert : Law and Principles of Co-operation
10. S. K. Gupte : Co-operative Societies, Act and Rules of Gujarat
11. ગુજરાત રાજ્ય સહકારી સંઘ – અમદાવાદ – સહકારી મંડળીઓના કાયદાઓ અને નિયમો
12. દેસાઈ અને શેઠ – સહકારી મંડળીઓ અને કાયદા અને વ્યવસ્થા
13. ગ્રંથનિર્માણ બોર્ડ પ્રકાશન – સહકાર સિદ્ધાંત અને વ્યવહાર, સહકાર – ભાગ – ૧ – ૨
14. સહકાર સિદ્ધાંત અને વ્યવહાર – ડો. ફડક, ગ્રંથનિર્માણ બોર્ડ, અમદાવાદ.
15. સિદ્ધાંત અને વ્યવહાર – પોપ્યુલર પ્રકાશન, સુરત
16. સહકાર – સી. જમનાદાસ કંપની, અમદાવાદ
17. બેકીંગ અને સહકાર – સી. જમનાદાસની કંપની
18. સહકાર દર્શન – જગદીશ અમ. મલાણી
19. ભારતમાં સહકારી પ્રવૃત્તિ, ડો. શાંતીલાલ બી. મહેતા

Note: Learners are advised to use latest edition of books
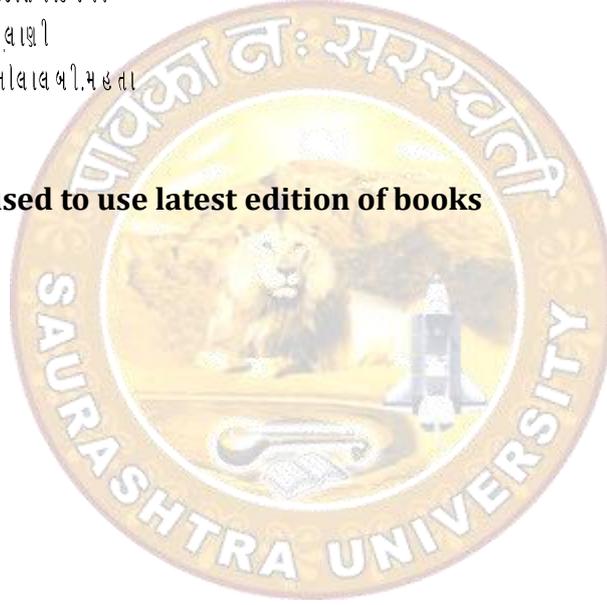
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SEMESTER – 1		
4	MDC 1	ACCOUNTING STANDARD – 1

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

Objectives:
The aim of this course is to acquire the ability to apply specific accounting standards.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Understand Concept and Need of Accounting Standard;
2. Comprehend the status of accounting standards;
3. Understand the applicability of accounting standards;
4. Understand the provisions of specified accounting standards;
5. Relate relevant accounting standards to various situations and apply them accordingly.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION OF AS & IFRS	
Accounting Standard: Introduction, Meaning, Need of Accounting Standard, Objectives of Accounting Standard, Accounting Standard Board (ASB), Process of formulation of Accounting Standards, Applicability of Accounting Standards. **IFRS**: Meaning, Concept, Need, Key Features, Objectives, Importance & Limitations, Difference between Ind As & IFRS	12
UNIT NO. 2 : ACCOUNTING STANDARD 1, 2 & 3	
- AS 1 : Disclosure of Accounting Policies - AS 2 : Valuation of Inventories - AS 3 : Cash Flow Statements Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	12
UNIT NO. 3 : ACCOUNTING STANDARD 4, 5 & 7	
- AS 4 : Contingencies and Events Occurring After Balance Sheet Date - AS 5 : Net profit or Loss for the period, Prior Period Items and Changes in Accounting Policies - AS 7 : Construction Contracts Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	12
UNIT NO. 4 : ACCOUNTING STANDARD 9, 10 & 11	
- AS 9 : Revenue Recognition - AS 10 : Property, Plant and Equipment - AS 11 : The Effects of Changes in Foreign Exchange Rates Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	12
UNIT NO. 5 : ACCOUNTING STANDARD 12 13 & 14	
- AS 12 : Accounting for Government Grants - AS 13 : Accounting for Investments - AS 14 : Accounting for Amalgamations Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	12

Suggested Readings:

1. Ministry of Corporate Affairs, Government of India (https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html)
2. Study Material of ICAI (https://resource.cdn.icai.org/66493bos53751-cp3-u2.pdf)
3. D S Rawat and Nozer Shroff, Accounting Standards (Student's Guide), June 2023, Publisher Taxman
4. CA Ravi KanthMiriyala, CA SunitanjaniMiriyala, Accounting Standards (Made Easy), December 2022, Publisher Taxman

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

B.COM. SEMESTER – 1

4	MDC 1	EVENT MANAGEMENT

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

Objectives:
The course aims to equip learners with the skills to plan and manage events.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Exhibit the capability to organize a formal event;
2. Analyse, interpret, and present the learning lessons of organizing the event and Critical Success Factors;
3. Create, organize, and manage team;
4. Prepare and present the promotional material;
5. Plan and prepare sponsorship proposals.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Management: meaning and functions. Event Management: Concept, and Scope, **Categories of Events**: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.	12
UNIT NO. 2 : PLANNING AND ORGANIZING FOR EVENTS	
Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	12
UNIT NO. 3 : MANAGING TEAM	
Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.	12
UNIT NO. 4 : EVENT MARKETING, ADVERTISING, & PR	
Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, Website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	12
UNIT NO. 5 : SPONSORSHIP	
Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.	12
Total Lectures/Hours	**60**

Suggested Readings:

1. Hariharan and Annie Stephen (2017). Event Management. Himalaya Publishing House Pvt Ltd.
2. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
3. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
4. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

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

B.COM. SEMESTER – 1

4	MDC 1	MATHEMATICS FOR COMMERCE – 1

Name of the Course: **Mathematics for Commerce – 1**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

ThecourseaimstofamiliarizestudentswiththeapplicationsofMathematicstechniquesinbusinessdecision making

LearningOutcomes:

Aftercompletionofthecourse,learnerswillbeableto:

Acquire proficiency in using different mathematical tools (Set Theory, Permutations, Combinations, Binomial Theorem, Interpretation & Extrapolation, Arithmetic Progression & Geometric Progression) in solving real life business and economic problems.

PARTICULAR	NO. OF LECTURES
UNITNO.1:SETTHEORY	
Introduction, Concept and Definition of Set, Method of Representing Sets, Typesof Sets, Some important Number Sets, **Operation of Sets:** 1) Intersection of Set2)Union of Sets, **Distributive Laws:** 1) Union over Intersection, 2) Intersectionover Union, Complimentary of Set, De'Morgan's Laws (With Proof), DifferencesofTwoSets,CartesianProduct, **Practical Examples**	12
UNITNO.2:PERMUTATION&COMBINATION	
Permutation:Introduction,ConceptandFormulaofPermutations,Permutationsof differentthings,PermutationsofSimilarthings,RestrictedPermutation, **Combinations**: Introduction, Meaning, Formula, Combinations ofthingstakensomeorallattime,SomeRestrictedCombinations,**PracticalExamples**	12
UNITNO.3:BINOMIALTHEOREM	
IntroductionandMeaning,BinomialTheorem(WithoutProof),Positionofterms,CharacteristicsofBinomialTheorem,BinomialCoefficient,**PracticalExamples**	12
UNITNO.4:INTERPRETATION&EXTRAPOLATION	
Introduction,MeaningandUses,Newton'sForwardMethod,Newton'sBackward Method, Binomial Expansion Method, Lagrange's Method, **PracticalExamples**	12
UNITNO.5:ARITHMETICPROGRESSION&GEOMETRICPROGRESSION	
IntroductionandMeaning,ArithmeticProgression,SumofSeriesinArithmeticProgression,GeometricProgression,SumofSeriesinGeometricProgression,**PracticalExamples**	12
Total Lectures/Hours	60

Suggested Readings:

1. SharmaJ.K, BusinessMathematics:TheoryandApplications,AnePub.House,Delhi.
2. SoniR.S.,BusinessMathematics,PitamberPublishingHouse.
3. KapoorV.K.,Businessmathematics,SultanChand&Sons,Delhi.
4. Dowling,E.T.MathematicsforEconomics:SchaumSeries,McGrawHill,London.
5. Vohra,N.D.:QuantitativeTechniquesinManagement:TataMcGrawHill,NewDelhi.

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

B.COM. SEMESTER – 1

4	MDC 1	GANDHIAN ECONOMICS AND RURAL DEVELOPMENT – 1

Name of the Course: **Gandhian Economics and Rural Development – 1**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
- To gain an understanding of alternative economic concepts.
- Understanding the current perspective of Gandhi's economic ideas.
- An attempt to explain the non-agricultural sector and its nature from the perspective
- of rural economics.
- Study of rural infrastructure which is essential for rural development. To understand the basic economic problems of the rural sector.

Learning Outcomes:

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

Students can understand the definitions, concepts and components of Gandhian Economic Thoughts. Students will also able to understand Gandhi's economic ideas and relevance of Gandhi's ideas in modern India. Students will be able to understand the different types of Approaches and policies for Rural Development. Also able to understand the current status and importance of rural infrastructure for Rural Development

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : Foundations of Gandhian Economics	
• Meaning of Gandhian Economic thought • Development and Sources of Gandhian Economic Thought • Gandhiji's thought of Rural Development • Relevancy of Gandhian Economic thought in contemporary period.	12
UNIT NO. 2 : GANDHIAN ECONOMIC THOUGHT-1	
• *Gram svaraj* • *Shramnu Gaurav* • Swadeshi • Sarvoday • Bhudan/Gramdan • Khadi and other Village Industries • Panchayatiraj	12
UNIT NO. 3 : GANDHIAN ECONOMIC THOUGHT-2	
• Self Reliance • Theory of Trusteeship • Decentralisation • Village Economy (self Sufficient Village) • Rural industrialisation • Limitations of use of Machine • Employment -Economic Equality	12
UNIT NO. 4 : Introduction to Rural Economics and Development	

|	
• Concept of rural development • Importance of Rural Development • Nature and Scope of Rural Development • Objectives of Rural Development	12
UNIT NO. 5 : APPROACHES TO RURAL DEVELOPMENT	
• Community Development programme • Intensive Agricultural District Programme • Growth Strategy for Rural Development • Integration and Micro Level Planning	12
Total Lectures/Hours	**60**

Suggested Readings:

1) My Experiments with Truth (Autobiography) - Gandhiji.
2) Gandhi-His Life and Thought - J.B Kripalani.
3) Philosophy of Gandhi - M U Dutt.
4) Mahatma Gandhi – Early Phase - Pyarelal.
5) Hindu Dharma (Gandhiji) – M.K. Gandhi.
6) Ashram observance in Action - M.K. Gandhi.
7) Hind Swaraj - M.K. Gandhi.
8) Ethical Religion - M.K. Gandhi.
9) Atma Kathe or Nanna Satyanveshane - Gandhi.
10) Dharma – Neethi - GeethaMathe - Gandhi.
11) Sethi, J.D. (1996). International Economic Disorder, A Theory of Economic Darwinism & A Gandhian Solution. Shimla: Indian Institute of Advanced Studies), 1996.
12) Kumarappa J.C. (2017), Economy of permanence, SarvsevaSanghPrakashan. 2017
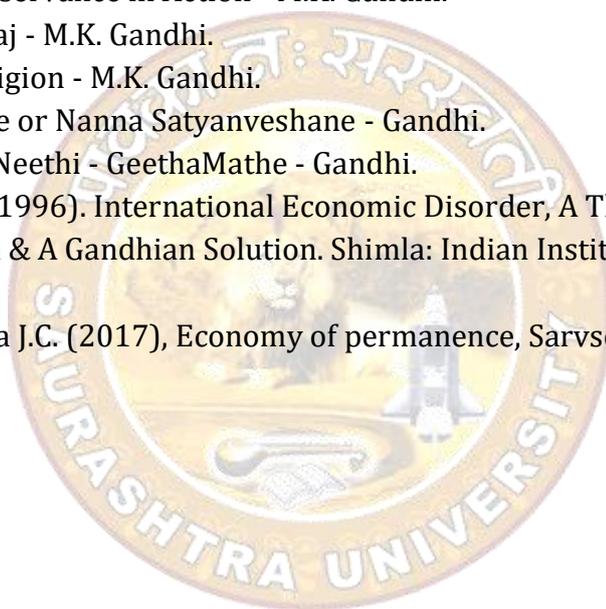
B.COM. SEMESTER – 1

4	MDC 1	CORPORATE COMMUNICATION – 1

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

Objectives:
Looking at the diverse backgrounds & abilities of the thresh hold students, the syllabus aims at;

- Imparting the Basic English Language competency of the learners.
- To gain knowledge of basics of communication.
- To make students familiar with the modern means of communication.

To develop skills of effective corporate communication.

Learning Outcomes:

PARTICULAR	NO. OF LECTURES
UNIT NO. 1	
Basics of Corporate Communication - Introduction to Corporate Communication. - Definitions and Meaning of Corporate Communication. - Importance of Corporate Communication. - Process of Corporate Communication. - Objectives of Corporate Communication.	10
UNIT NO. 2	
Channels of Corporate Communication - Internal Channels of Communication - Formal Channels (Vertical, Horizontal, Diagonal) - Informal Channel (Grapevine)	08
UNIT NO. 3	

Reading Comprehension (Practical Only)
 	
- **Reading**
  Part A Theory
 	
  1. Importance of Reading Skills in corporate communication.
  2. Types of Reading.
  3. Traits of Effective Reading.
  4. Reading Etiquettes.
  Part B Practice
 	
  1. Reading Comprehension.
  2. Data Interpretation (Chart, Graph, Table etc.)
	15

UNIT NO. 4	
Internal Correspondence (Practical Only) - Part A : Note Taking - Part B Notice, Agenda, Memo, and Minutes	12
UNIT NO. 5	

	Lateral and Soft Skills in Communication and Managing Self…	
	• What is Lateral? • Thinking the lateral way • Vision and Communication • Lateral leadership skills: Characteristics • Creativity and Lateral Thinking • The art of Excelling at Work • IQ and EQ	**15**
	Total Lectures/Hours	**60**

Suggested Readings:

1) Technical Communication (Principles and Practice) – Meenakshi Raman and Sangeeta Sharma – Oxford University Press, New Delhi.

2) Business Communication – SathyaSwaroopDebasish and Bhagban Das – PHI Learning.

3) Business Communication – Rai & Rai, Himalaya Publishing House, Mumbai.

4) Business and Managerial Communication – ShaileshSengupta, PHI Learning.

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

Semester end examination

Question No.	Detail	Options	Marks
1	Long Question/Short Notes (Unit -1)	½ OR 2/4	20
2	Long Question/Short Notes (Unit -2)	½ OR 2/4	20
3	Reading Comprehension (Unit-3)	½	20
4	Prepare any one of the followings. (Practical Only) (Unit-4)	½	20
5	Long Question/Short Notes (Unit -5)	½ OR 2/4	20
	Total Marks		**100**

B.COM. SEMESTER – 1

4	MDC 1	**TECHNICAL COMMUNICATION MANAGEMENT – 1** (Computer Application in Business Management)

Name of the Course: **Technical Communication Management – 1(Computer Application inBusiness Management)**
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 provide an overview of the fundamental concepts of computer basics, memory, I/P & O/P devices, number system.
➢ To enable students to understand the basic principles of computer operation and data processing.
➢ To familiarize students with the various components of a computer system and their functions.
➢ To teach students the importance of Internet Basics.
➢ To provide students with hands-on experience in using a computer system and common applications like word processing, spreadsheet and presentation.

Learning Outcomes:

➢ Understand the fundamental concepts of computer basics, memory, I/P & O/P devices, number system.
➢ Identify and describe the various components of a computer system and their functions.
➢ Use common applications such as word processors, spreadsheets, and presentation software.
➢ Demonstrate basic troubleshooting skills to resolve common computer problems.
➢ Understand the basics of computer networks and the Internet.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : COMPUTER BASICS	
• Definition of computer • History of Computer • Block Diagram Of Computer • Characteristics of computer • Generations of computer • Types of Computer: Analog computer, Digital Computer, (Mini, Micro, Mainframe, Super), Hybrid computer	9
UNIT NO. 2 : MEMORY	
• **Types of Memory:** RAM, ROM, PROM, EPROM, EEPROM • **Storages Devices:** Floppy Disk, Hard Disk, CD, DVD, Pen drive	9
UNIT NO. 3 : INPUT/OUTPUT DEVICES	

• Input Devices:
  ☐ Keyboard, Mouse, Scanner, MICR, Micro Phone, Barcode Reader, Touch Screen
• Output Devices:
  ☐ Visual Display Unit: CRT, LCD
• Printers: Impact (Daisy Wheel, Dot Matrix printer), Non Impact (Ink-Jet, Laser)
	9

UNIT NO. 4 : NUMBER SYSTEMS AND CODES	
• Conversions • Decimal, Binary, Octal, Hexadecimal Number Systems (Inter-conversion of	9

	only Integer numbers between number systems)	
	UNIT NO. 5 : INTERNET BASICS	
	• Internet Concept • Internet Communication Services: E - Mail, Chatting, Conferencing , Internet Telephony • Internet Connection Methods: Dial Up Connection, Leased Line Connection • Addressing: IP Addressing , DNS • Overview: FTP, WWW, Web, Browser	9
	UNIT NO. 6 : PRACTICAL	
	- **USE OF WORD PROCESSING:** Editing, Font formatting, Paragraph formatting, Page setups and printing document - **USE OF SPREADSHEET:** Preparing worksheet, Formatting cell, Page setup, building formulas, library functions (sum(), average(), count(), left(), right(), mid(),if(), or(), and(), not(), date(), now(), time()) • **USE OF PRESENTATION:** Preparing Presentation, Insert Slide, Header & Footer, Animation, Slide Show.	30
	Total Lectures/Hours	**45+30**

Suggested Readings:

1. Computer Fundamentals By P.K. Sinha
2. FundamentalofIT for BCA - By S. Jaiswal
3. Internet The Complete Reference - By Young
4. World Wide Web Design With Html - By C Xavier
5. Internet For Every One Techworld - By Leon

Note: Learners are advised to use latest edition of 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)	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 40% marks in theory and practical both
- Theory: Minimum 40% (minimum 20 marks in University examination and minimum 10 marks in internal)
- Practical: Minimum 40% (Minimum 10 marks in University examination)

B.COM. SEMESTER – 1

5	AEC 1	FUNCTIONAL GRAMMAR & COMPOSITION

Name of the Course: **Functional Grammar & Composition**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:

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

- Imparting the Basic English Language competency of the learners.
- To gain knowledge of basics of grammar, composition, comprehension & vocabulary.
- To develop skills of effective communication

Learning Outcomes:

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 :	
Text: **Indian Heritage for World's Future** https://newsonair.com/2022/04/18/indian-heritage-for-worlds-future/ **The Role of Women in India's Economic Growth Story** https://www.ciiblog.in/the-role-of-women-in-indias-economic-growth-story/ **Will India's population milestone precipitate an economic miracle?** https://www.tpci.in/indiabusinesstrade/blogs/will-indias-population-milestone-precipitate-an-economic-miracle/	09
UNIT NO. 2	
Primary Auxiliary & Present/Past/Future (with Expression of Future) Tense Modal Auxiliary Verbs	12
UNIT NO. 3	
Guided Dialogue Unguided Dialogue (A) Describing / Introducing a Person, Place or Thing (5) (B) Information Transfer through Visual Display (5)	09
Total Lectures/Hours	**30**

Suggested Readings:

1) Links given in the above table
2) A High School English Grammar & Composition by Wren & Martin
3) The Internet

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

Question No.	Detail	Options	Marks
1	Answer in One or Two Sentences (Unit -1)	10/14	15
2	Blanks / Paragraph with Instructions (Unit -2)	5+10	15
3	Dialogue Writing (Unit-3)	2	10
4	Description ½ From Unit 3 (A) & Information Transfer through Visual Display 1/1 Unit 3 (B)	-	10
	Total Marks		**50**

B.COM. SEMESTER – 1

5	AEC 1	LIFE SKILLS – 1

Name of the Course: **Life Skills – 1**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:
The aim of this course is to enhance the employability skills and maximize the potential of the students byintroducing them to the principles that underly personal and professional success, and help themacquire the skills needed to apply these principles in their lives and careers.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Define and Identify different life skills required in personal and professional life;
2. Develop an awareness of the self and apply well-defined techniques to cope with emotions and stress.;
3. Use appropriate thinking and problem solving techniques to solve new problems.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION	
Overview of Life Skills: Meaning and significance of life skills, Life skills identified by WHO: Self-awareness, Empathy, Critical thinking, Creative thinking, Decision making, problem solving, Effectivecommunication, interpersonal relationship, coping with stress, coping with emotion.	10
UNIT NO. 2 LIFE SKILLS FOR PROFESSIONALS:	
Introduction, positive thinking, right attitude, attention to detail, having the bigpicture, learning skills, research skills, perseverance, setting goals and achieving them, helpingothers, leadership, motivation, self-motivation, and motivating others, personality development, IQ,EQ, and SQ	10
UNIT NO. 3 SELF-AWARENESS	
Introduction, definition, need for self-awareness; Coping With Stress and Emotions, HumanValues, tools and techniques of SA: questionnaires, journaling, reflective questions, meditation,mindfulness, psychometric tests, feedback.	10
Total Lectures/Hours	**30**

Suggested Readings:
1. Shiv Khera, You Can Win, Macmillan Books, New York, 2003.
1. Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression, 2017.
2. ICT Academy of Kerala, "Life Skills for Engineers", McGraw Hill Education (India) Private Ltd., 2016.
3. Caruso, D. R. and Salovey P, "The Emotionally Intelligent Manager: How to Develop and Use the Four Key Emotional Skills of Leadership", John Wiley & Sons, 2004.
4. Kalyana, "Soft Skill for Managers"; First Edition; Wiley Publishing Ltd, 2015.
5. Larry James, "The First Book of Life Skills"; First Edition, Embassy Books, 2016.
6. ShaliniVerma, "Development of Life Skills and Professional Practice"; First Edition; Sultan Chand (G/L) & Company, 2014.

Note: Learners are advised to use latest edition of books

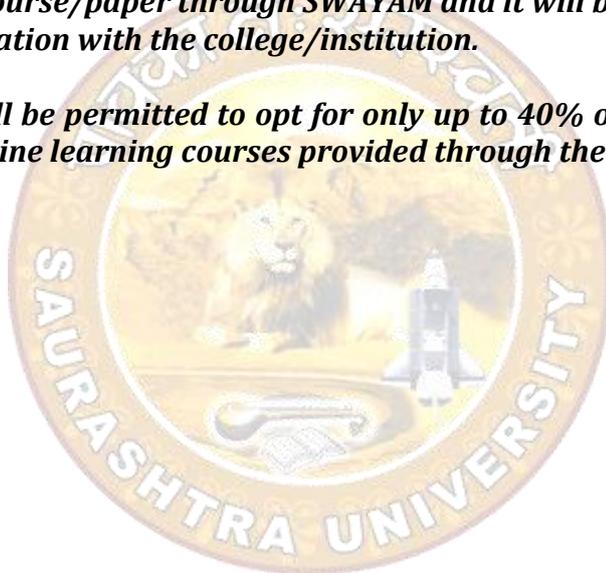# B.COM. SEMESTER – 1

5	AEC 1	OTHER COURSES

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

Students can take other AEC courses from the pool of AEC courseon 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 – 1

6	SEC 1	FINANCE FOR EVERYONE

Name of the Course: **Finance For Everyone**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:
The course aims to offer an integrated approach to the understanding of conceptsand applications of financial planning.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Explain the importance of financial literacy and the institutions providing financial services;
2. Prepare a financial plan, budget and manage personal finances;
3. Open, avail and manage services offered by banks.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION, FINANCIAL PLANNING AND BUDGETING	
Introduction, Meaning,importance and need for financial planning; Personal budget, family budget, business budgetand national budget; Procedure for financial planning and preparing a budget; Budget surplusand budget deficit, Avenues for savings from surplus, Sources for meeting the deficit.	10
UNIT NO. 2 BANKING SERVICES	
Types of banks; Banking products and services – Various services offered by banks; Types ofbank deposit accounts – savings bank account, term deposit, current account, recurring deposit;pan card, address proof, KYC norm; Various types of loans – education loan, consumer durableloan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bankoverdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural andrelated interest rates offered by various nationalized banks	10
UNIT NO. 3 BANKING SERVICES – II	
Introduction, Cashless banking, e-banking, checkcounterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearanceservices (ECS), debit and credit card, app based payment system, bank draft and pay order;banking complaints and ombudsman.	10
Total Lectures/Hours	**30**

Suggested Readings:
1. Avadhani, V. A. —Investment Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Batra, J.K., Accounting and Finance for Non-finance Managers, Sage Textbook
3. Bhattacharya(2018). Indian Financial System.Oxford University Press.
4. Chandra, P. —Investment Game: How to Win, Tata McGraw Hill Education, New Delhi.
5. Kothari, R. —Financial Services in India-Concept and Application, Sage Publications India Pvt. Ltd., New Delhi.
6. Milling, B. E. —The Basics of Finance: Financial Tools for Non-Financial Managers, Universe Company, Indiana,

7. Mittra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. —Financial Planning, Sage Publications India Pvt. Ltd., New Delhi.
8. Sofat, Rajni& Hiro, Preeti Basic Accounting, 3rd ed. PHI learning
9. Zokaityte, A. —Financial Literacy Education, Palgrave Macmillan, London.

Note: Learners are advised to use latest edition of books

B.COM. SEMESTER – 1

6	SEC 1	MIND MANAGEMENT

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

Objectives:
- The course aims to build confidence and ability among the learners to cultivate mindfulness in their daily life.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Observe and identify the modulations of mind;
2. Rate themselves on emotional matrix to analyse their strengths & weaknesses and improve themselves;
3. Practice time mind and anger management techniques in their daily life.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO MIND MANAGEMENT	
Importance of knowing the Mind, Understanding Thoughts and Emotions, Modulations of Mind by Maharishi Patanjali. Emotional turmoil (Anger, Jealously, Lust, Greed, etc.): Causes and Cure, Peace of Mind: Luxury or Necessity; Managing Mind through breath. Mind Management: Efficiency, Creativity, and Excellence at Work.	10
UNIT NO. 2 : MINDFULNESS	
Mind and Stress, Components and Benefits of Mindfulness, Mindfulness Vs. Meditation; Energy Centers in the body. Tools for reducing Stress: Yoga, Pranayama, Meditation, other Breathing Techniques. Different types of Meditation. Time Management, Anger Management. **Mind:** Doorway between Consciousness and Creation.	10
UNIT NO. 3 : INTELLIGENCES OF EFFECTIVE PEOPLE	
Del Pe's 5 Types of Intelligences: Instinctive, Emotional, Concrete Mental, Abstract Mental, Spiritual Intelligence. Concept of Right Brain and Left Brain. **Gardner's Model of Multiple Intelligence:** Naturalist, Musical, Logical-Mathematical, Existential, Interpersonal, Bodily-Kinesthetic, Linguistic, Intra-personal, Spatial. **Techniques of understanding Competencies:** Psychometric Testing. Enhancing Intelligence Quotient by activating Chakras.	10
Total Lectures/Hours	**30**

Suggested Readings:
1. Knight, S. (2009). NLP at Work: The Essence of Excellence. Boston: Nicholas Brealey Publishing.
2. Murphy, J. (2015). The Power of Your Subconscious Mind. Delhi: Fingerprint! Publishing.
3. Zohar, D. (2012). Spiritual Intelligence: The Ultimate Intelligence. London: Bloomsbury Paperbacks.

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

B.COM. SEMESTER – 1

6	SEC 1	PERSONALITY DEVELOPMENT AND LEADERSHIP SKILL

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

Objectives:
- To strengthen students' understanding of personality
- To strengthen students' competence in English
- To strengthen students' four basic language skills.
- To hone students' interpersonal communication skills.

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 :	
Introduction to Personality • The Concept of Personality • Dimension of Personality • Indian Concept of Self • Five Pillars of Personality • Significance of Personality Development	10
UNIT NO. 2 :	
The Concept of Success and Failure • What is success? • Hurdles in achieving success • Overcoming hurdles • Factors responsible for success • What is Failure? • Causes of Failure • SWOT analysis	10
UNIT NO. 3 :	
Developing Personality • Conflict and Stress Management • Time Management • Steps of time Management • Goal Setting • Non-verbal communication • Kinesics • Proxemics • Para-language	10
Total Lectures/Hours	30

Suggested Readings:
1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.

2. Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behavior 16th Edition: Prentice Hall.

3. Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003

4. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).

5. Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.

6. Smith, B . Body Language. Delhi: Rohan Book Company. 2004

7. Effective Business Communication, H. Murphy, et.el, McGraw Hill (India) Pvt. Ltd., Chennai.

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

Semester end Examination

Question No.	Details	Options	Marks
1	**Essay type question/Short Notes (Unit-1)**	½ OR 2/4	**15**
2	**Essay type question/Short Notes (Unit-1I)**	½ OR 2/4	**15**
3	**Essay type question/Short Notes (Unit-1II)**	½ OR 2/4	**15**
4	**Short Notes (Unit-1,II,III)**	½	**05**
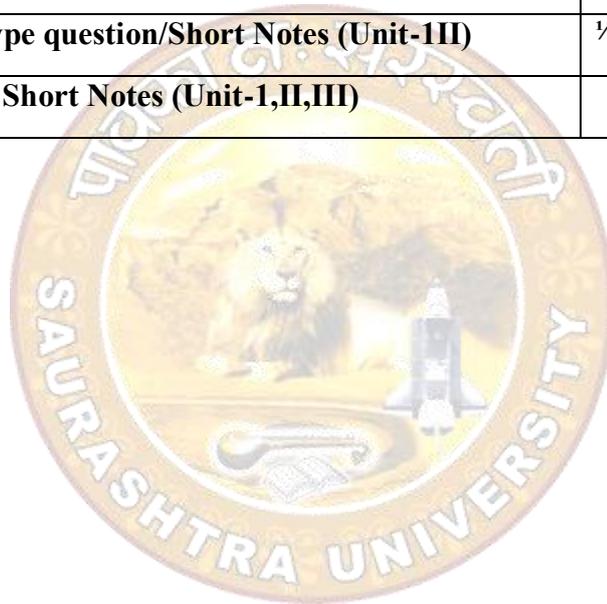
B.COM. SEMESTER – 1

6	SEC 1	BASIC IT TOOLS

Name of the Course: **BASIC IT TOOLS**
Course credit: **02**
Teaching Hours: **Theory: 15 (Hours) + Practical: 30(Hours)**
Total marks: **50**
Distribution of Marks: **25 Marks External Lab Examination**
25 Marks Internal assessments of theory

Objectives:
➢ Students should be able to use and navigate software applications such as Microsoft Excel and Microsoft Power Point.
➢ Students should be able to create and edit documents using a Excel processing application.

Learning Outcomes:
➢ Students should be able to create and deliver effective presentations using presentation software such as Microsoft Power-point.
➢ Student should be able to create Excel sheet for Calculation purpose

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : WORKING WITH EXCEL – 1	
Create and navigate through Excel Workbook and Worksheet ▪Create Workbook ▪ Inserting Worksheet in Workbook ▪ Setup Page Layout for Excel ▪ Identifying Row, Column, Cell, Cell Address ▪ Input data and use data with Cell Address **Format a Worksheet** ▪Apply formatting (font, font style, color, background, border and etc.) ▪ Set header and footer for worksheet ▪ Change background and name of worksheet title **Basic Excel Functions:** • Entering data, numbers, and text. • Using basic functions like SUM, AVERAGE, COUNT, MIN, MAX. • Cell referencing (absolute and relative) **More Functions** • Date and time functions • Text functions • Database functions • Power functions (countif, countifs, sumif, sumifs) **Conditional Logic:** ▪ IF statements and nested IFs. ▪ Using logical functions (AND, OR, NOT)	**10**
UNIT NO. 2 : WORKING WITH EXCEL – 2	
Use of Chart ▪ Create Chart ▪ Types of Chart (Column, Line, Pie, Bar) ▪ Formatting Charts	**10**

- Using 3D Graphs - Using Bar and Line Chart together - Using Secondary Axis in Graphs - Sharing Charts with Power Point / MS Word, Dynamically **Create PivotTable for data analysis** - Formatting and customizing Pivot tables - Using advanced options of Pivot tables - Pivot Charts - Consolidating data from multiple sheets and files using Pivot tables - Using external data sources - Using data consolidation feature to consolidate data - Show Value As (% of Row, % of Column, Running Total, Compare with Specific Field) - Viewing subtotal under Pivot **Protecting Workbook** **Protecting Sheet with all options**	
UNIT NO. 3 : WORKING WITH POWER POINT	
Create and Navigate Through Power-point - Create a blank presentation - Create a blank presentation using a template - Adding, Deleting and rearranging slides **Create Themes and Use of Transitions, Animation** - Create a theme for presentation - Use specific theme for presentation - Using transitions, Setting up slide timing - Use of animation and apply to slide / presentation **Different Presentation Views** - Setting up and using presenter view - Use of Outline view - Usage of Slide sorter and notes pages - Use of slide narration - Setup slide show of presentation (From Beginning and From Current slide) **Formatting Presentation** - Use of Header-Footer - Use of WordArt - Adding SmartArt to presentation - Inserting Tables to presentation - Inserting pictures, clip-arts, shapes to presentation	**10**
Total Lectures/Hours& Lab	**15+30**

Suggested Readings and Reference Books:
1. Office 2019 All-in-One for Dummies by Peter Weverka
2. Microsoft Word 2019 Step By Step – By Joan Lambert and Joyce Cox
3. PowerPoint 2019 for Dummies by Doug Lowe

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.

Theory Examination
- No Theory Examination

- 25 marks of internal Assessment
- Practical Examination - Total Marks 25 (No Internal Marks)
- University Examination: 2 Hours

Passing Standard:
- Student must obtain minimum 40% marks in Internal and practical both
- minimum 10 marks in internal
- Practical: Minimum 40% (Minimum 10 marks in University examination)

B.COM. SEMESTER – 1

6	SEC 1	TIME MANAGEMENT

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

Objectives:
The Course is designed to understand the importance of Time Management in real life.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Identify the importance of Time Management;
2. Identify and record their personal goals and priorities;
3. Plan their schedules effectively and understand and apply the basic principles of productivity to their own life;
4. Enumerate Time wasters;
5. Identify procrastination signs & tackle it.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Meaning, characteristics, objectives of Time Management, Significance of Time Management, Ingredients of Time, Basic principles.	**10**
UNIT NO. 2 : TIME WASTERS	
Introduction, Meaning, Office environment, Meetings – Telephone calls, Visitors – Poor delegation, Inability to say "No", Internet – Televisions, Emotional blocks to Time Management.	**10**
UNIT NO. 3 : TIME MANAGEMENT TOOLS	
Ways to overcome Time Wasters, Planning Components and Time Management – objective, policy, programmes,schedule, strategies, TIME TECH System, Budget – best tools for Time Management, How to save time? **Application of Time Management:** Learning Time Management, Practical Experience and games on;Goal Setting, Prioritizing, Weekly plan, Creative Time Management ideas.	**10**
Total Lectures/Hours	**30**

Suggested Readings:
1. The seven habits of effective people by Stephen R. Covey Simon , Schuster Publishers,1990
2. Managing Time for a Competitive Edge by Bharti R.L. , S.Chand
3. Graham Roberts- Phelps, Handbook of Time Management Working Smarter, New Delhi, Crest Publishing Huuse,2003
4. Dr. Jan Yager, Creative Time Management for the New Millennium, Mumbai, JaicoPublishing,2001
5. Gary kroehnert, Taming Time, New Delhi, Tata McGraw Hill Publishing Company Ltd,2004

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

B.COM. SEMESTER – 1

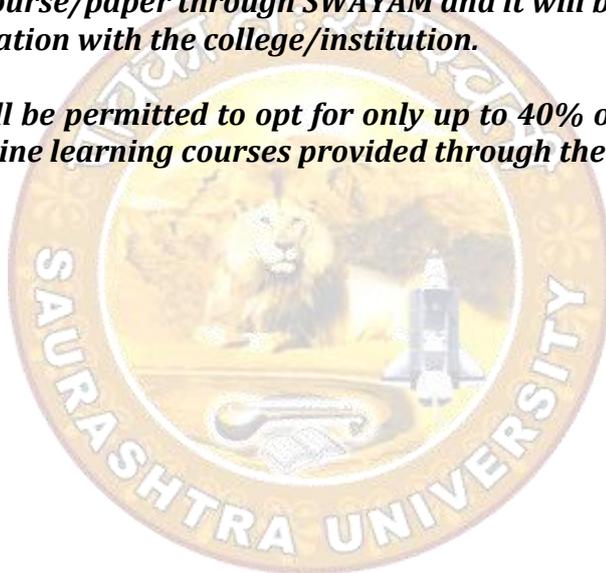| 6	SEC 1	OTHER COURSES

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  ➢ NITTTR (National Institutes of Technical Teachers and Training Research)
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B.COM. SEMESTER – 1

7	VAC 1	INDIAN KNOWLEDGE SYSTEM 1

Name of the Course: **Indian Knowledge System 1**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:
The objective of the course is to set a stage for understanding the architecture of the Ancient IndianKnowledge Systems and to develop an overall understanding of their role and relevance to thecontemporary society

Learning Outcomes:
After completion of the course, learners will be able to:
1. Identify the concept of Traditional knowledge and its importance;
2. Explain the need for and importance of protecting traditional knowledge;
3. Explain the importance of Traditional knowledge in Agriculture and Medicine;
4. Know history of Indian economy thoughts and Kautiya's Economic thoughts;
5. Interpret the concepts of concept of Indian business model.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM	
Introduction, Definition, Concept of Indian Knowledge System (IKS), A broad overview of disciplines included in the IKS, andhistorical developments, Scope of IKS, Organization of IKS, IKS based approaches on Knowledge Paradigms, IKS in ancient India and in modern India	10
UNIT NO. 2 : IKS AND INDIAN SCHOLARS, INDIAN LITERATURE	
Introduction, Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banabhatta, Nagarjuna and Panini), Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira and Brahmgupta), Medicine and Yoga (Charak, Susruta, Maharishi Patanjali and Dhanwantri), Shastra (Nyaya, vyakarana, Krishi, Shilp, Vastu, Natya and Sangeet)	10
UNIT NO. 3 : INDIAN ECONOMY THOUGHTS AND MODEL	
History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra; Kautiya's Economic thoughts in specific India and Global GDP: Ancient India.	10
Total Lectures/Hours	**30**

Suggested Readings:
1. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, VR Bhat, and NagendraPavana R N; 2022 (Prentice Hall of India).
2. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. PrintWorld Ltd).
3. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition,
4. Prentice Hall India Ltd., Delhi.
5. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda PrakashanPvt. Ltd.
6. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.

7. InidaUninc by Prof. R Vaidyanathan, Westland ltd.Publication
8. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
9. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication

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

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 & MediumEnterprises	7. Retail 8. Office Assistantship 9. Financial MarketManagement 10. Insurance & Marketing 11. Stenography & ComputerApplications 12. Banking & FinancialServices

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).