

DPU

Dr. D.Y. PATIL VIDYAPEETH, PUNE
(DEEMED UNIVERSITY)

DR. D. Y. PATIL VIDYAPEETH

PIMPRI, PUNE – 411 018

**GLOBAL BUSINESS SCHOOL AND RESEARCH
CENTRE**

TATHAWADE, PUNE

SYLLABUS FOR

**BACHELOR OF COMMERCE /BACHELOR OF COMMERCE
(HONOURS)/ BACHELOR OF COMMERCE (HONOURS WITH
RESEARCH)**

Batch- 2024-28

About Global Business School & Research Centre

Global Business School & Research Centre (GBSRC) situated at Tathawade, Pune is the flagship Institute of Dr. D Y Patil Vidyapeeth, Pune. It was established in 2006. In a span of 17 years, the Institute has carved a name for itself among the top business schools in the country.

The idea of setting up this Institute is to offer ‘Commerce and Management Education’ to aspiring leaders of tomorrow. From this Institute, students can pursue their under graduation, post-graduation and Ph.D programs in commerce and management. GBSRC offers 2 years’ full time MBA program which is approved by AICTE, Government of India, New Delhi. It also offers 4 years full-time BBA Honors program, 4 years full-time B. Com/ B. Com Honours / B. Com Honours with Research program, and a Ph.D programme in management.

Dr. D. Y. Patil Vidyapeeth, Pune has been Accredited (3rd Cycle) by NAAC with a CGPA of 3.64 on a four-point scale at ‘A++’ grade on 8th February 2022, valid up to 7th February 2029. The Dr. D. Y. Patil Vidyapeeth, Pune is also an ISO 9001:2015, 14001:2015 and Green Education Campus Certified University.

The main mission of DPU is to groom students who can turn into intelligent leaders. After they pass out from the Institute, they in turn will be able to source information from diverse resources and administer it for the benefit of business and society at large.

Bachelor of Commerce, B. Com /B. Com (Honours)/ B. Com (Honours with Research) at GBSRC is one of the top commerce course in Pune. It is a full-time undergraduate commerce programme, approved by University Grant Commission (UGC), and offered by Dr. D. Y. Patil Vidyapeeth (Deemed-to-be-university).

The B. Com /B. Com (Honours)/ B. Com (Honours with Research) programme at GBSRC raising a platform to develop a positive attitude and increase in overall performance of the student. It is amongst the most preferred commerce colleges amongst India and Pune for its culture, academic rigor, and overall development of a student inculcating administrative ability, critical thinking, logical reasoning aspects, decision making ability, and the aptitude.

The teaching-learning process at GBSRC focuses and practices various methods including Case Study competitions, national and international business plan competitions, internships, presentations, projects, industry interface, guest lectures and workshops which enlist GBSRC among the best commerce colleges in India. Students are also an integral part of national immersion programmes to contribute to society through CSR activities.

The B. Com / B. Com (Honours)/ B. Com (Honours with Research) programme at DPU GBSRC

covers all aspects of commerce, business, finance and management. The curriculum covers theory, project work, problems solving skills and critical thinking needed by professionals in today's business world. It is designed by Industry experts and academicians. The programme helps the students to achieve corporate goals. By the end of the programme a student will be able to exhibit strong business orientation and knowledge, execute ethical practices and demonstrate adequate high-end skills.

This programme is designed to cater the changing needs of the corporate world and to gain excellence, making the students well versed with the concepts of Accounting, Management, Economics, and Taxation etc.

Students have the flexibility to choose their specialization from a bouquet of 02 specializations. To offer any of the following specialization minimum 10 students are required to be enrolled for the specific specialization.

The 02 specializations are listed below:

Specialization A: Cost and Works Accounting

Specialization B: Banking and Finance

**BACHELOR OF COMMERCE/ BACHELOR OF COMMERCE(HONOURS)/ BACHELOR OF COMMERCE
(HONOURS WITH RESEARCH)
REVISED B. COM PROGRAMME STRUCTURE
From Academic Year 2024- 25**

F.Y.B.Com, Semester- I								
Sr. No.	Course Code	Course Category	Course Name	Theory / Practical	Credits	Maximum Internal Marks	Maximum External Marks	Total Marks
1	BC101	Core	Financial Accounting	Theory	04	50	50	100
2	BC102	Core	Basics of Cost Accounting	Theory	04	50	50	100
3	BC103	Minor (Vocational Skill Course)	Basics of Excel	Theory + Practical	02	50	NA	50
4	BC104	Interdisciplinary Course (IDC)	Business Economics-I (Micro)	Theory	02	50	50	100
5	BC105	Interdisciplinary Course (IDC)	Business Mathematics	Theory	02	50	50	100
6	BC106	Ability Enhancement Course (AEC)	Business English- I	Theory	02	50	50	100
7	BC107	Skill Enhancement Course (SEC)	Soft Skills	Theory	02	50	NA	50
8	BC108	Value Added Course (VAC)	Ancient Indian Management	Theory	02	50	50	100
9	BC109	Co-Curricular Course (CC)	Physical Fitness:(Any One)(Yoga/Zumba/ Physical Training)	Theory + Practical	02	NA	NA	00
					22	400	300	700

**BACHELOR OF COMMERCE/ BACHELOR OF COMMERCE(HONOURS)/ BACHELOR OF COMMERCE
(HONOURS WITH RESEARCH)**

From Academic Year 2024- 25

F.Y.B.Com, Semester- II								
Sr. No.	Course Code	Course Category	Course Name	Theory / Practical	Credits	Maximum Internal Marks	Maximum External Marks	Total Marks
1	BC201	Core	Indian Financial System	Theory	04	50	50	100
2	BC202	Core	Cost and Works Accounting-I	Theory	04	50	50	100
3	BC203	Minor	Management Accounting	Theory	02	50	50	100
4	BC204	Minor (Vocational Skill Course)	Advanced Excel	Theory + Practical	02	50	NA	50
5	BC205	Interdisciplinary Course (IDC)	Business Economics-II (Micro)	Theory	02	50	50	100
6	BC206	Interdisciplinary Course (IDC)	Business Statistics	Theory	02	50	50	100
7	BC207	Ability Enhancement Course (AEC)	Business English-II	Theory	02	50	50	100
8	BC208	Value Added Course(VEC)	Universal Human Values	Theory	02	50	NA	50
9	BC209	Co-Curricular Course (CC)	Meditation and Mindfulness	Theory + Practical	02	NA	NA	00
					22	400	300	700

The Pattern of Examination: The ‘Evaluation Scheme’ comprises of

- A) Continuous Internal Evaluation
- B) University (External) Evaluation

The ‘Assessment and Evaluation Scheme’ is as follows: -

Sr. No.	Course	Continuous Internal Evaluation	University Evaluation
		A	B
1	3 Credits & Above	50%	50%
2	2 Credits	50%	50%
3	2 Credits	100%	No Evaluation
4	2 Credits	No Evaluation	No Evaluation

- Note:** 1) Refer Program Structure for better understanding of which 2 credit courses have both internal & external evaluation, only internal evaluation or NO evaluation.
2) ONE credit is equivalent to approximately 15 contact hours.

A) Internal & External Evaluation scheme:

Internal / External	Particulars	No. of Evaluations	Marks Out of	Passing	% (Weightage)
Continuous Internal Evaluation (Out of 100 Marks to be converted into 50 marks)	1) Mid Term Examination	1 for each Semester	20 marks per course	Minimum 40%	50%
	2) Any one activity bestsuit to evaluate the subject Performance from the Category 1*	1 Per Course PerSemester	15 marks percouse per activity		
	3) Any one activity bestsuit to evaluate the subject Performance from the Category 2*	1 Per Course PerSemester	15 marks percouse per activity		
	4) Term End Examination	1 for each Semester	50 marks per course		
External Evaluation	5) University Examination	1 per course foreach Semester	50 marks per course	Minimum 40%	50%
			100 Marks		100%

***Category 1: Any one activity best suit to evaluate the subject Performance from the**

list below:

- a) Assignment
- b) Open Book Test
- c) Group Discussion
- d) Subject Specific MCQ Test/Quiz
- e) Poster Making/Model Making
- f) Movie /Newspaper Article/Book/Research Article Review
- g) Debate/Elocution
- h) Presentations

***Category 2: Any one activity best suit to evaluate the subject Performance from the**

list below:

- a) Project Based Activity
 1. Live Project/Desk Project
 2. On field visit/Survey report
 3. Study Tour/Industrial Visit report
 4. Preparing Business Plan / Research Report/ Environmental Projects
- b) Case study/Case let classroom discussion or Case report
- c) Simulation/demonstration/ Role Play
- d) Research Paper writing, presentations
- e) Subject based Viva
- f) Podcast/Academic Blog/Digital Stories

B) University (External) Examination:

Sr. No.	Evaluation Particulars	Schedule	Examination Weightage	Passing
1	University Examination	At the end of the respective Semester	50%	40 %

Passing Criteria: The passing criteria comprise of the following:

Passing Marks: The student should score 40% marks in internal evaluation and 40% marks in external evaluation to pass a particular course.

If the student fails in Semester I and Semester II, such students are NOT allowed to take the admission for 3rd year.

GRADUATE ATTRIBUTES

Graduates are expected to have the following attributes:

1. Professional with comprehensive knowledge of Commerce and competence in business sustainability, profitability, entrepreneurship and commercializing new business/products.
2. Problem solver with critical thinking and decision-making skills to identify, analyze and solve complex business problems.
3. Effective communicator with professional colleagues and society at large.
4. Researcher with ability to conduct management research of highest standards and make significant contribution to innovative management practices.
5. Ethical and professional in conduct of research and accountability towards community and profession.
6. Leader who works in teams, exhibits leadership qualities, soft skills and technical skills to enhance business performance, including multidisciplinary settings.
7. Socially responsive with ability to recognize and respond to community problems and need for improving management practices, particularly healthcare/agricultural/corporate sectors.
8. Action oriented and active contributor to environment conservation and sustainability practice through innovation and best practices.
9. Lifelong learner who learns new knowledge and skills in a continuous self-directed manner and as per need of the time.

PROGRAMME OUTCOMES (POs)

The graduates will be able to:

POs	Attributes	Statement/Definition
1	Knowledge and Skills	Acquire knowledge and skills for effective decision making.
2	Planning and Problem-Solving abilities	Exercise planning for accomplishing organizational goals and develop problem solving abilities in the functional areas of management.
3	Communication	Develop effective business communication with the use of advanced technology.
4	Research Aptitude	Develop research aptitude for developing solutions to business problems.
5	Professionalism and Ethics	Acquire professional approaches and understand ethical responsibilities in business organizations.
6	Leadership	Demonstrate leadership qualities that maximize the use of diverse skills of team members towards attainment of the goals.
7	Societal Responsibilities	Learn and accept social responsibilities and working for the welfare of the society at large.
8	Environment and Sustainability	Understand the effect of organizational interventions in environmental contexts and the acquaintance for sustainable development.
9	Lifelong Learner	Engage in life-long learning in order to upgrade self-knowledge, skills and experience for enhancement of outcomes.

PROGRAM SPECIFIC OUTCOMES (PSOs)

(Cost and Works Accounting)

The graduates will be able to:

PSOs	Attributes	Statement/Definition
1	Proficiency	Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary, Stock Agents, Government Employment etc.
2	Multidisciplinary Knowledge	Learners acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, managerial economics, business law and business communications.

PROGRAM SPECIFIC OUTCOMES (PSOs)

(Banking and Finance)

The graduates will be able to:

PSOs	Attributes	Statement/Definition
1	Proficiency	Learners endeavor into Managerial positions, Banking Sectors, Stock Agents, Government Employment etc.
2	Multidisciplinary Knowledge	Learners acquire theoretical and application-based knowledge in the banking and financial sector to work with various financial tools, such as regulatory agencies and global markets.

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

The graduates will be able to:

1. Cater to the needs of Indian as well as multinational companies.
2. Make successful career in Accounting, Banking and Finance and higher Studies.
3. Be life-long learning and should be able to work on multi-disciplinary areas.

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4	BC104	Interdisciplinary Course (IDC)	Business Economics-I (Micro)	18
5	BC105	Interdisciplinary Course (IDC)	Business Mathematics	20
6	BC106	Ability Enhancement Course (AEC)	Business English- I	22
7	BC107	Skill Enhancement Course (SEC)	Soft Skills	24
8	BC108	Value Added Course (VAC)	Ancient Indian Management	26
9	BC109	Co-Curricular Course (CC)	Physical Fitness: Yoga	29
			Physical Fitness: Zumba	31
			Physical Fitness: Physical Training	33
Semester II				
1	BC201	Core	Indian Financial System	35
2	BC202	Core	Cost and Works Accounting-I	37
3	BC203	Minor	Management Accounting	39
4	BC204	Minor (Vocational Skill Course)	Advanced Excel	41
5	BC205	Interdisciplinary Course (IDC)	Business Economics-II (Micro)	43
6	BC206	Interdisciplinary Course (IDC)	Business Statistics	45
7	BC207	Ability Enhancement Course (AEC)	Business English-II	47
8	BC208	Value Added Course(VEC)	Universal Human Values	50
9	BC209	Co-Curricular Course (CC)	Meditation and Mindfulness	52

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC101	Financial Accounting	
Type of Course	Credits	Evaluation	Marks
Core	04	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> The syllabus for Financial Accounting introduces the fundamentals of the regulatory framework relating to accounts preparation and qualitative characteristics of useful information. The syllabus then covers drafting financial statements and the principles of accounts preparation, recording, processing, and reporting business transactions and events. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
101.1	Remembering	Define the basic principles of financial accounting for different types of organizations.	
101.2	Understanding	Explain the underlying concepts relating to financial accounting.	
101.3	Applying	Demonstrate a complete overview of how IFRS standards are developed and impart the skills to apply the IFRS standards.	
101.4	Analyzing	Analyze double-entry accounting to prepare & present various financial statements	
101.5	Evaluating	Evaluate the accounting process of amortization of intangible assets.	
101.6	Creating	Develop standalone financial statements and consolidated financial statements based on IFRS	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Financial Accounting	Financial reporting, identify, and define types of business entities, identify users of the financial statements and their needs, identify the purpose of the financial statements, and components of financial statements, and define the elements of financial statements i.e., asset, liability, equity, income & expenses. Role of financial reporting regulatory systems, understand the role of IFRS standards, explain the concept of corporate governance, and discuss the duties and responsibilities of company directors	Developing underlying concepts relating to financial accounting	11+1+0
II Qualitative characteristics of financial statements and accounting records	Concepts of relevance, faithful presentation, materiality, substance over form, going concerned, business entity, accruals, consistency, comparability, verifiability, understandability, and timeliness. Prime books and subsidiary books, main data sources for accounting, understanding different business documents e.g., sales order, purchase order, goods received a note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers	Ability to understand different concepts and Conventions in Accounting	11+1+0

<p>III Double-entry bookkeeping, recording of transactions, and ledger preparation</p>	<p>Main forms of business transactions and source documents, identify, and explain the main forms of accounting records, and understand and apply concepts of duality, double entry, and the accounting equation. Record sales, purchases, returns, discounts, and sales tax, and understand the concept of inventory valuation, and other methods to ascertain the cost of inventory. Use of journals and the posting of journals into ledger accounts and learn to balance and close a ledger account</p>	<p>Ability to understand the importance of business transactions and main forms of accounting records</p>	<p>11+1+0</p>
<p>IV Preparation of the financial statements</p>	<p>Purpose of trial balance, identify the types of error, understand the purpose of a suspense account, prepare journal entries to correct errors, learn, and understand the impact of errors in the financial statements. Payables, provisions, contingent liabilities, and assets, learn the accounting treatment of provisions, contingent liabilities, and contingent assets, and understand the purpose of bank reconciliations, preparation of bank reconciliation statements, understand the purpose of, and prepare, control accounts for receivables and payables, learn and perform control account reconciliations.</p>	<p>Ability to understand learn and understand the impact of errors in the financial statements.</p>	<p>11+1+0</p>
<p>V Preparation of the financial statements</p>	<p>Application of techniques required for incomplete records. Preparation of financial statements, understanding, identifying, and reporting reserves in financial statements, identifying, and understanding the items requiring separate disclosures required for financial statements. Define and classify events after the reporting period and their accounting treatment.</p>	<p>Ability to understand different disclosures required for financial statements.</p>	<p>11+1+0</p>

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Bhushan Kr Goyal, H N Tiwari	Financial Accounting	2022	Taxmann Publications
2	M. N Arora, K. V Achalapathi, S. Brinda	Financial Accounting	2022	Taxmann Publications
3	P. C Tulsian	Financial Accounting	2002	Pearson Publications
4	S. N Maheshwari, Suneel K. Maheshwari,	Financial Accounting	2018	Vikas Publications

Online Resources:

Online Resource No.	Website address
1	chromeextension://efaidnbmninnibpcjpcglclefindmkaj/https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2021/issued/part-a/conceptual-framework-for-financial-reporting.pdf#:~:text=URL%3A%20https%3A%2F%2Fwww.ifrs.org%2Fcontent%2Fdam%2Fifrs%2Fpublications%2Fpdf
2	https://www.freshbooks.com/hub/reports/financial-reporting

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)			
CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course-Code	Course Title	
I	BC102	Basics of Cost Accounting	
Type of Course	Credits	Evaluation	Marks
Core	04	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To introduce the conceptual framework of Cost and work accounts. To equip the students to seek suitable careers in CMA and Entrepreneurship. To develop communication and analytical skills among students through self-learning. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
102.1	Remembering	Define the concept of cost, costing, and cost accounting.	
102.2	Understanding	Explain the scope, objectives, significance, and relationship with financial and Works accounting.	
102.3	Applying	Demonstrate the role of a cost accountant in an organization.	
102.4	Analyzing	Analyze a cost sheet for Tender and Quotation.	
102.5	Evaluating	Evaluate the different methods of inventory control.	
102.6	Creating	Develop strategies for better cost management in an organization.	
Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Basics of Cost Accounting	Origin of Cost Accounting, Definition, scope, objectives, Nature and Significance of Cost, Limitations of Financial Accounting. Its relationship with Financial Accounting and Works Accounting. Concept of Cost, Classification of Cost, Costing, Cost Accounting, and Cost Accountancy. Role of Cost and Works Accountant. Importance of Standardization, Cost Accounting Standard Board, Number of Cost Accounting Standards	Understanding concepts of Cost accounting, classification of costs, standardization of costing	11+1+0
II Cost Bookkeeping	Cost Accounting Records, Ledgers and Cost Statements, Items excluded from cost and normal and abnormal items/cost, Integral accounts, Reconciliation of cost accounting records with financial accounts, Infrastructure, Educational, Healthcare, and Port services.	Analyzing Cost accounting, cost statements, reconciliation of accounting records	11+1+0
III Material Cost	Introduction to "Material Cost" (CAS-6), Objective, Requisites and Importance, Purchase Procedure and purchase documents and Scientific purchase procedure, Material Issue methods, Stock levels, EOQ, ABC Analysis. Types of stores organization, Stores location, and layout, Classification, and codification of Material, Pricing of Issue of material and stock valuation as per FIFO, LIFO, Weighted Average and Simple Average methods Inventory Control Meaning, Methods, and Recent Trends	Calculating Material cost, purchase, stock levels, FIFO, LIFO, methods of costing.	11+1+0

IV Labour Costing	Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time – Overtime – Labour Turnover - Meaning, Causes and Measurement.	Distinguishing Direct and indirect labor, wages, payments	11+1+0
V Overheads Costing	Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Hour Rate – Computation of Machine Hour Rate.	Classification of overheads, apportionment of overheads, and Preparation of overhead statement	11+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Jawahar Lal	Cost Accounting	2008	Tata McGraw Hill
2	Bhattacharyya A. K.	Principles & Practice of Cost Accounting	2012	PHI
3	Ravi Kishore	Cost & Works Accounting	2019	Taxmann Allied Service
4	Satish Inamdar	Cost Accounting	2020	Everest publication

Online Resources:

Online Resource No.	Website address
1	www.investopedia.com/terms/c/cost-accounting.asp
2	Chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC103	Basics of Excel	
Type of Course	Credits	Evaluation	Marks
Minor-Vocational Skill Course (VSC)	02	IE (50)	50
Course Objectives:			
<ul style="list-style-type: none"> To understand basic concepts of MS Excel. To study basic formulas and functions in MS Excel. To understand the application of filters, charts, and tables. To impart knowledge about formats, layout & Pivot tables in MS Excel. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
103.1	Remember	Remember the Excel shortcuts and perform mathematical functions in MS Excel	
103.2	Understand	Explain the basic environment of MS Excel	
103.3	Apply	Use filters, charts, formats, and layouts in MS Excel	
103.4	Analyze	Categorize the data in MS Excel	
103.5	Evaluate	Summarize large amounts of data in MS Excel	
103.6	Create	Draw Pivot tables & charts in MS Excel	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to MS Excel	Introduction to Excel: About Excel, Features of MS-Excel The Excel Environment: Quick Access Toolbar, Title Bar, Ribbon Tabs, Name Box, Formula Bar, Scroll Bars, Status Bar, Page Views, Zoom Tool. Ribbon Display Options Button, Excel Workspace, Cells. Creating Worksheets and Workbooks: Creating and Renaming Worksheets, Saving Workbook, Copying and Moving a Worksheet. Inserting and Deleting Rows and Columns, Inserting Header, and Footer in a Worksheet. Formatting Cells: Selecting Cells, Entering Text and Numeric Data into the Cells, Applying Fonts, and Background Color, Aligning Data, Merging Cells, Text Wrapping, Number Formatting – Text, Percentage, Currency, Dates. Creating Series, Resizing Columns Width and Rows Height.	Demonstrate competence in fundamentals of MS Excel.	2+1+6
II Excel Formulas and Functions & Tables	Excel Shortcuts: Making use of Excel Keyboard Shortcuts. Performing Basic Mathematical Operations using Formulas, Sum, Percentage, Subtraction, Multiplication, Division, Count, and	Demonstrate skills in performing mathematical functions in MS	2+1+6

	Average. Formatting Text using Different Text Functions, If Function, Logical Functions- and, or, not. Tables - Creating a Table, Applying Styles to Tables, Adding and Editing Records, Inserting Records and Fields, Deleting Records and Fields.	Excel.	
III Filters, Grouping, and Charts in Excel	Filters, Grouping, and Charts in Excel- Filtering Records, Sorting Data, Custom Sort, Changing Sort Order, Eliminating Duplicate Records. Chart Preparation – Creating Charts, Selecting Charts and Chart Elements, Moving and Resizing Charts, and Changing the Chart Type.	Demonstrate skills in the preparation of charts in MS Excel.	2+1+6
IV Formats and Layouts	Changing the Data Range, Switching Columns and Row Data, choosing a Chart Layout, choosing a Chart Style, Printing Charts, Deleting Charts, and Applying Word Art Styles to Chart Elements.	Demonstrate competence in formats & layout in MS Excel.	2+1+6
Unit V Pivot Table	Introduction to Pivot Tables: Creating Pivot Tables and Pivot Charts, manipulating a Pivot Table, Changing Calculated Value Fields, Applying Pivot Table Styles, and Setting Pivot Table Options.	Demonstrate skills in performing mathematical functions in MS Excel.	2+1+6

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Mr. Lokesh Lalwani	Excel 2019 All-In-One	2019	BPB Publications
2	Mr. Naveen Mishra	Excel with Microsoft Excel	2019	Penman Books
3	Mr. Wallace Wang	Microsoft Office 2019 for Dummies	2018	Wiley
4	Mr. Ken Bluttman	Microsoft Excel Formulas & Functions for Dummies	2020	Wiley

Online Resources:

Online Resource No.	Website Address
1	https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC104	Business Economics- I (Micro)	
Type of Course	Credits	Evaluation	Marks
Interdisciplinary Course (IDC)	02	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To gain knowledge of basic economic terms and concepts. To understand the usage of the various concepts and techniques To interpret the meaning of different business situations using economic concepts 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
104.1	Remembering	State the basic concepts of Microeconomics	
104.2	Understanding	Explain the meaning and context of the usage of microeconomic concepts	
104.3	Applying	Demonstrate the usage of different concepts in various situations and conditions	
104.4	Analyzing	Analyze the appropriateness of the usage of techniques of microeconomics	
104.5	Evaluating	Evaluate the impact of microeconomic variables on business functioning	
104.6	Creating	Formulate a probable solution to daily business situations using the concepts and techniques learned	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction and Concept	Meaning, Scope, and Importance of Business Economics, Concept of Microeconomics, Household, Consumer, Firm, Plant, and Industry, Economic and Non-Economic Goals	Developing managerial thinking skills and cultivating business sense.	5+1+0
II Demand and Supply	Concept of Demand & Determinants of Demand, Law of Demand and Supply, Elasticity of Demand, Income Elasticity of Demand, Concept of Supply, Equilibrium of Demand and Supply	Ability to understand different approaches to management philosophy and thinking	5+1+0
III Analysis of Production	Concept of Production Function, Economies and Diseconomies of Scale, Law of Variable Proportions, Law of Utility	Ability to understand the importance of functions of management and their roles.	5+1+0
IV Cost and Revenue	Cost Concept, Types of Cost, Cost Sheet, Cost Curve, Concept of Total Cost, Revenue Cost, Variable Cost, Average, and Marginal Cost.	Comprehend the importance of functions of organizing and their roles & Ability to organize various	5+1+0

		programs and events	
V Pricing	Marginal Productivity, Factors of Pricing in Perfect and imperfect market conditions, Wages, types of wages, determinants of wages, Pricing strategies for the domestic and global market	Aware of how business is changing and what themes are driving it.	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	H.L. Ahuja	Principles of Microeconomics	2010	S. Chand, New Delhi
2	Mithani D M	Managerial Economics	2000	Himalaya Pub House
3	Dwivedi D	Microeconomics (Theory and Applications)	2006	Pearson Education

Online Resources:

Online Resource No.	Website address
1	https://www.khanacademy.org/economics-finance-domain/microeconomics
2	https://langara.libguides.com/ECON/microeconomics
3	https://ocw.mit.edu/courses/14-01sc-principles-of-microeconomics-fall-2011/

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)			
CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC105	Business Mathematics	
Type of Course	Credits	Evaluation	Marks
Interdisciplinary Course (IDC)	02	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To introduce the basic concepts in Finance and Business Mathematics. To familiarize the students with applications of Mathematics in Business. To acquaint students with some basic concepts in Mathematics. To learn some elementary Mathematical methods for the analysis of data. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
105.1	Remembering	Identify the Present value & Future value of various financial instruments.	
105.2	Understanding	Describe types of metrics & determinants	
105.3	Applying	Calculate percentage, interest, ratio, EMI & dividend.	
105.4	Analyzing	Distinguish between equity shares, Preference shares, and debentures.	
105.5	Evaluating	Assess optimism solution by using a linear programming problem.	
105.6	Creating	Develop a family budget.	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Ratio, Proportion, Percentage & Interest	Ratio & Proportion: Introduction, simple and compound ratio, proportion. Percentage: Use of percentage in business Interest: Simple interest & compound interest. Annuity: Types of annuities, present and future value of the annuity.	Demonstrate competency in the calculation of ratio, proportion, percentage & interest.	5+1+0
II Progression	Progression: Introduction & types Arithmetic Progression (AP): Definition, examples of AP in business. Geometric Progression (GP): Definition, examples of GP in business. Harmonic Progression (HP): Definition, examples of HP in business.	Ability to calculate AP, GP & HP	5+1+0
III Profit, Loss & Shares	Profit & Loss: Introduction & formulae. Examples on trade discount, cash discount, cost price, selling price, commission & brokerage. Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems.	Demonstrate skills in the calculation of profit and loss cash discount, commission and brokerage.	5+1+0
IV Matrices and Determinants	Matrices and Determinants (up to order 3 only) Introduction, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint	Demonstrate skills in the calculation of matrix problems.	5+1+0

	Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.		
V Linear Programming Problem (LPP)	Introduction to Linear Programming Problems, objective functions, decision variables, and constraints. Formulation & solution of LPP (two variables), feasible and optimal solution. Graphical method.	Demonstrate skills in formulation & solution of LPP	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	S. M. Shahidul Islam	Business Mathematics	2004	Abir Publications, Dhaka, Bangladesh
2	Jean-Paul Olivier	Business Math: A Step-by-Step Handbook	2021	Lyryx
3	Andre Francis	Business Mathematics & Statistics	2008	Southwestern Cengage Learning

Online Resources:

Online Resource No.	Website address
1	https://www.open.edu/openlearn/science-maths-technology/mathematics-statistics/ratio-proportion-and-percentages/content-section-1.2
2	www.cuemath.com/commercial-math

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC106	Business English -I	
Type of Course	Credits	Evaluation	Marks
Ability Enhancement Course (AEC)	02	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To improve students' comprehension and analysis of business texts. To enhance students' writing skills for business correspondence and reports. To develop students' oral communication skills for business presentations and discussions. To foster critical thinking and problem-solving abilities in a business context. To familiarize students with professional communication etiquette and norms 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
106.1	Remembering	Remember Enhance Comprehension and Analysis	
106.2	Understanding	Understand Writing Skills.	
106.3	Applying	Develop Oral Communication:	
106.4	Analyzing	Analyze Critical Thinking and Problem-Solving	
106.5	Evaluating	Evaluate analytical and research-based reports on business topics	
106.6	Creating	Create Professional Communication Etiquette	
Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Business English	Importance of effective English communication in business. Types of business communication (verbal, non-verbal, written, and visual) Barriers to effective communication Overcoming communication barriers.	To develop Effective English communication in business is paramount for clarity and trust. Individuals can cultivate skills in listening, oral and written communication, interpersonal relations, and problem-solving, vital for professional growth..	3+1+2
II Writing Skills	Writing formal letters, emails, and memos. Drafting resumes and job application letters. Business Reports Understanding report structure and formats. Writing analytical and research-based reports on business topics. Business Proposals Crafting persuasive proposals for business projects or ventures.	Cultivate a Proficiency in formal business correspondence enhances communication effectiveness. Crafting resumes and application letters job application skills., strategic thinking, and project management skills.	3+1+2
III Verbal and Non-Verbal	Principles of effective speaking and listening Presentation skills (preparing, delivering, and handling Q&A) Body	Learning effective speaking and listening skills articulation. Developing presentation skills.	3+1+2

Communication	language and non-verbal cues Interpersonal communication in business settings.	Understanding body language and non-verbal cues enhances communication effectiveness and rapport-building. cultivates relationship-building, conflict resolution, and negotiation skills.	
IV Grammar and Vocabulary	Reviewing and practicing advanced grammar structures relevant to business communication. Expanding business-related vocabulary through reading, listening, and speaking activities. Reinforcing language accuracy through exercises and drills.	Mastering advanced grammar structures enhances language precision and clarity in business communication. Expanding business vocabulary cultivates nuanced expression and comprehension.	3+1+2
V Employment Communication	Resume and cover letter writing Job applications and interviews Professional networking and social media presence Workplace communication (meetings, discussions, and negotiations. Participating in group discussions on business issues and case studies.	Cultivate skill of employment communication, etiquettes, processes, digital existence. Reinforcing language accuracy through practice fosters proficiency in written and spoken communication.	3+1+2

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Bhalla Prem P.	Business English	2016	V&S Publishers
2	T.K. Bansal and V.K. Harrison	English for Business Communication	2022	S. Chand & Company Ltd
3	Meenakshi Raman and Prakash Singh	Business Communication	2022	Oxford University Press

Online Resources:

Online Resource No.	Website address
1	URL: https://www.bbc.co.uk/learningenglish/english/course/business
2	URL: https://www.businessenglishpod.com/
3	URL: https://www.ef.com/wwen/english-resources/english-for-business/

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC107	Soft Skills	
Type of Course	Credits	Evaluation	Marks
Skill Enhancement Course (SEC)	02	IE (50)	50
Course Objectives:			
<ul style="list-style-type: none"> To develop a wide variety of soft skills starting from communication, to working in different environments, developing emotional sensitivity, and learning creative and critical decision making. Groom students for the workplace by bridging the gaps through effective interpersonal communication skills. To make the student an effective manager with adequate soft skills required for any organization. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
107.1	Remembering	Define basic concepts and terminologies related to the development of soft skills.	
107.2	Understanding	Understanding business etiquette, listening skills, persuasion skills & importance of teamwork.	
107.3	Applying	Make Use of body language, Empathy, and Rapport in enhancing personaleffectiveness.	
107.4	Analyzing	Analyze and apply interpersonal skills with peers' interaction.	
107.5	Evaluating	Evaluate the prerequisites of problem-solving and decision-making.	
107.6	Creating	Design personal branding and personality development strategies to be appliedto your career development.	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Business Etiquettes & Listening Skills	Get the first impression well- Greet others & introduce yourself, Body language- speak well, Dressing sense- appeals to others, Telephone Etiquettes-Dining etiquettes, Art of effective listening, barrier to effective listening.	Imbibe business etiquette and listening skills	4+1+1
II Public Speaking	Persuasion, Speaking Skills, Delivery, VisualCommunication, Interpersonal & Technical Skills	Develop public speaking skills	4+1+1
II Personal Branding	Understanding personal branding, how to sell yourself - appearance, voice modulation, Emotional intelligence, Empathy and Rapport, Image building, Designing your future strategy	Understand personal branding and design future strategies	4+1+1
IV Effective Communication Skills	Verbal and non-verbal communication. Active listening techniques. Persuasive speaking and presentation skills. Barriers to effective communication and how to overcome them.	Develop Communication skills	4+1+1

V Emotional Intelligence	Components of emotional intelligence: self-awareness, self-regulation, motivation, empathy, and social skills. Strategies for enhancing emotional intelligence. Integration of time management and emotional intelligence in daily routines.	Create a personal development plan that incorporates emotional intelligence for achieving personal and professional goals.	4+1+1
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Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Bovee, Courtland L, John V. Thill & Barbara E. Schatzman	Business Communication Today	2010	Prentice Hall
2	Kratz, Abby Robinson	Effective Listening Skills	1995	Irwin Professional Publishing
3	Lesikar, Raymond V and Marie E. Flatley	Basic Business Communication	2002	Tata McGraw-Hill
4	Barun K. Mitra	Personality Development and Soft Skills	2016	Oxford University Press

Online Resources:

Online Resource No.	Website address
1	https://www.betterup.com/blog/personal-branding-101
2	https://www.coursera.org/articles/communication-skills
3	https://online.hbs.edu/blog/post/personal-branding-at-work

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)			
CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC108	Ancient Indian Management	
Type of Course	Credits	Evaluation	Marks
Value Added Course (VAC)	02	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> Understand foundational principles of ancient Indian management. Analyze and evaluate relevance of ancient Indian management practices. Apply ethical and strategic insights to develop innovative solutions for modern business challenges. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
108.1	Remembering	Recall key ancient Indian management principles and concepts.	
108.2	Understanding	Explain the relevance of ancient Indian management practices in modern business.	
108.3	Applying	Apply ancient Indian management principles to solve contemporary business challenges.	
108.4	Analyzing	Critically analyze leadership styles, organizational structures, and strategic decision-making from ancient Indian texts.	
108.5	Evaluating	Assess the effectiveness of ancient Indian management principles in addressing modern business issues.	
108.6	Creating	Synthesize ancient Indian management principles to develop innovative solutions for contemporary business problems.	
Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Foundations of Ancient Indian Management	Introduction to Ancient Indian Management: Understanding the socio-cultural context and philosophical underpinnings. Vedic Management Principles: Exploring concepts of Dharma, Karma, and Artha and their implications for management practices. Case Studies: Application of ancient Indian management principles in contemporary business scenarios.	Students can apply principles of Dharma (ethical duty), Karma (action and consequence), and Artha (wealth) to contemporary business ethics, decision-making, and resource management.	5+1+0
II Leadership Lessons from Ancient India	Leadership Models: Studying the role of kings, gurus, and community leaders in ancient Indian society.	Analyzing leadership strategies from Indian epics provides insights into strategic thinking, conflict resolution, and decision-	5+1+0

<p>Management</p>	<p>Dharmic Leadership: Examining the ethical dimensions of leadership and decision-making based on Dharma. Leadership Lessons from Indian Epics: Analysis of leadership styles and strategic management principles in texts from Ramayana and Mahabharata.</p>	<p>making, applicable to contemporary business strategy.</p>	
<p>III Organizational Structure, Administration and Governance in Ancient India</p>	<p>Ashramas and Varnas: Exploring the social hierarchy and its influence on organizational structure and division of labor. Village Administration: Examining the decentralized governance model of ancient Indian villages and its implications for community management. Rajadharma and Statecraft: Understanding the principles of governance and administration as outlined in texts like the Arthashastra.</p>	<p>Knowledge of decentralized governance models enhances students' ability to adapt to and manage decentralized teams and operations, fostering agility and responsiveness.</p>	<p>5+1+0</p>
<p>IV Strategic Management and Decision Making</p>	<p>Karma Yoga and Nishkama Karma: Applying the principles of selfless action and detachment to strategic decision-making. Swadharma and Personal Leadership: Aligning individual strengths and values with organizational goals. Understanding strategic thinking and tactical decision-making in ancient battles as depicted in texts like the Mahabharata.</p>	<p>Applying philosophical principles such as detachment and selfless action to strategic decision-making promotes long-term sustainability, ethical conduct, and stakeholder value creation in businesses.</p>	<p>5+1+0</p>
<p>V Ethics, Sustainability, and Corporate Social Responsibility</p>	<p>Ethics in Business: Exploring the concept of Satya (truth) and Ahimsa (non-violence) in business transactions and corporate conduct. Environmental Stewardship: Learning from ancient Indian practices of sustainable agriculture, resource management, and ecological balance. Social Responsibility: Examining the duty of businesses towards stakeholders including employees, customers, and the wider community.</p>	<p>Applying ethical principles such as truthfulness and non-violence in business transactions fosters trust, reputation, and stakeholder relationships, enhancing organizational sustainability and competitiveness.</p>	<p>5+1+0</p>

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Radhakrishnan Pillai Chanakya's 2011	7 Secrets of Leadership	2019	Jaico Publishing House
2	Robin Sharma	Leadership Wisdom from the Monk Who Sold His Ferrari	2003	HarperCollins
3	Ashutosh Narayan Misal	Management in Bhagavad Gita	2021	A1VIEW
4	Mahesh Prabhu	The Vedic Approach To Management For Leadership	(2020)	Independently published

Online Resources:

Online Resource No.	Website address
1	“Bhagavad Gita and Management”, Arsha Vidya News Letter, April 2012, 23 – 30.
2	Beer, S. (1994). “May the Whole Earth be Happy: Loka Samastat Sukhino Bhavantu”, Interfaces, 24 (4), 83 – 93.
3	https://www.iimb.ac.in/sites/default/files/inline-files/GitaManagement_0.pdf

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC109	Physical Fitness : Yoga	
Type of Course	Credits	Evaluation	Marks
Co-Curricular Courses (CC)	02	NA	00
Course Objectives:			
<ul style="list-style-type: none"> To understand the advanced principles and techniques in physical fitness training To equip students with practical skills in designing personalized fitness programs tailored to individual needs, goals, and limitations. To foster a supportive and inclusive learning environment that addresses the individual needs and challenges of students, promoting their engagement, motivation, and confidence in pursuing regular physical activity for lifelong wellness. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
109.1	Remembering	Remember the fundamental components of physical fitness	
109.2	Understanding	Understand fundamental components of cardiovascular endurance, muscular strength, flexibility, and body composition	
109.3	Applying	Apply the fundamentals of Yoga to perform a variety of exercises with proper form, ensuring safety and effectiveness in the fitness routines	
109.4	Analyzing	Analyze the fitness goals and track the progress of physical fitness	
109.5	Evaluating	Evaluate the desired outcomes of physical fitness and make necessary adjustments in routine practice	
109.6	Creating	Create the fitness plan by incorporating physical fitness and mindfulness practices into daily lives, promoting a sustained and holistic approach to health and wellness	
Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to YOGA	Physical Fitness, Wellness & Lifestyle- Meaning & importance of physical fitness, wellness & lifestyle; Components of Physical fitness & wellness	Develop a skill to design personalized fitness routines tailored to individual needs and goals.	4+2+0
II History and Development of YOGA	History and Development of Yoga, Meaning and Definition of Yoga. Ashtanga Yoga: Yama, Niyama, Asana, Pranayama, Pratyahara, Dharana, Dhyana, Samadhi.	Enhance personal growth and self-awareness as well as contribute to greater harmony and balance in one's life.	4+2+0
III	Asanas: Types-technique and benefits. Pranayama: Technique and	Foster a wide range of skills and competencies that	3+1+1

Asanas and Pranayama	benefits Padmasana, Vajrasna, sukhasana, Savasana, Halasana, Bhujangasan, Sarvangasana, Dhanurasana, Makarasana	contribute to physical health, mental clarity, emotional balance, and spiritual growth.	
IV Demonstration	Demonstration of basic Asanas by a certified Yoga Trainer	Understanding the correct postures and alignments of various asanas to improve body awareness and prevent injuries.	1+0+5
V Return Demonstration	Return Demonstration of basic Asanas by students on the instructions of a certified Yoga Trainer	Cultivating discipline by adhering to a regular yoga practice schedule.	1+0+5

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Iyenger, B.K.S	Light on Yoga	2000	Harper Collins Publishers
2	Kumar S. & Indira S	Yoga in your Life	2011	The Parkar Publication
3	Swapan Kumar Maity, Golam Ahammad	Yoga & Fitness.	2022	Palmview Publishing

Online Resources:

Online Resource No.	Website address
1	https://mantrayogameditation.org/wp-content/uploads/2019/12/Light-on-Yoga_The-Bible-of-Modern-Yoga-PDFDrive.com-.pdf
2	https://www.tnteu.ac.in/pdf/yoga.pdf
3	https://terebess.hu/english/2100-Asanas.pdf

Programme: B. Com/ B. Com (Honours)/B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
I	BC109	Physical Fitness - Zumba	
Type of Course	Credits	Evaluation	Marks
Co-Curricular Courses (CC)	02	NA	00
Course Objectives:			
<ul style="list-style-type: none"> To understand the advanced principles and techniques in physical fitness training To equip students with practical skills in designing personalized fitness programs tailored to individual needs, goals, and limitations. To foster a supportive and inclusive learning environment that addresses the individual needs and challenges of students, promoting their engagement, motivation, and confidence in pursuing regular physical activity for lifelong wellness. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
109.1	Remembering	Remember the fundamental components of physical fitness	
109.2	Understanding	Understand fundamental components of cardiovascular endurance, muscular strength, flexibility, and body composition	
109.3	Applying	Apply the fundamentals of Yoga to perform a variety of exercises with proper form, ensuring safety and effectiveness in the fitness routines	
109.4	Analyzing	Analyze the fitness goals and track the progress of physical fitness	
109.5	Evaluating	Evaluate the desired outcomes of physical fitness and make necessary adjustments in routine practice	
109.6	Creating	Create the fitness plan by incorporating physical fitness and mindfulness practices into daily lives, promoting a sustained and holistic approach to health and wellness	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Zumba	History and Origins of Zumba	Understanding the background and evolution of ZUMBA	4+2+0
II Basic Zumba Steps and Movements	Mastering Basic Steps (Merengue, Salsa, Reggaeton)	Learning and practicing foundational ZUMBA steps	3+2+1
III Rhythms and Music in Zumba	Exploring Different Music Styles in Zumba	Understanding how music influences ZUMBA workouts	2+2+2
IV Demonstration	Demonstration of basic steps of Zumba by a certified Zumba Trainer	Understanding the correct Zumba steps to improve body awareness.	1+0+5
V Return Demonstration	Return Demonstration of basic steps of Zumba by students on	Cultivating discipline by adhering to a regular Zumba	1+0+5

	the instructions of a certified Zumba Trainer	practice schedule.	
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Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Beto Perez, Maggie Greenwood-Robinson	Zumba	2009	Grand Central Life & Style
2	Jeff Shand-Lubbers	How To Zumba the Heck Out of Your Body	2012	Hyperink Publication
3	Adams, Michelle Medlock	Zumba fitness	2015	Mitchell Lane Publishers

Online Resources:

Online Resource No.	Website address
1	https://www.ebooks2go.com/img/samplefiles/9781545751480_Sample.pdf
2	https://books.google.co.in/books/about/Zumba.html?id=Zx9_AQAACAAJ&redir_esc=y
3	https://sportpedagogy.org.ua/index.php/ppcs/article/download/1336/780

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)
CBCS Syllabus w.e.f. Academic Year 2024-25

Semester	Course Code	Course Title	
I	BC109	Physical Fitness : Physical Training	
Type of Course	Credits	Evaluation	Marks
Co-Curricular Courses (CC)	02	NA	00

Course Objectives:

- To understand the advanced principles and techniques in physical fitness training
- To equip students with practical skills in designing personalized fitness programs tailored to individual needs, goals, and limitations.
- To foster a supportive and inclusive learning environment that addresses the individual needs and challenges of students, promoting their engagement, motivation, and confidence in pursuing regular physical activity for lifelong wellness.

Course Outcomes:

At the successful completion of the course, the learner will be able to

CO No.	Blooms Level	Course Outcomes
109.1	Remembering	Remember the fundamental components of physical fitness
109.2	Understanding	Understand fundamental components of cardiovascular endurance, muscular strength, flexibility, and body composition
109.3	Applying	Apply the fundamentals of Yoga to perform a variety of exercises with proper form, ensuring safety and effectiveness in the fitness routines
109.4	Analyzing	Analyze the fitness goals and track the progress of physical fitness
109.5	Evaluating	Evaluate the desired outcomes of physical fitness and make necessary adjustments in routine practice
109.6	Creating	Create the fitness plan by incorporating physical fitness and mindfulness practices into daily lives, promoting a sustained and holistic approach to health and wellness

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Physical Training	Understanding the Components of Physical Training and Fitness	Identifying components of fitness and their importance	4+2+0
II Basic Exercise Techniques	Learning Proper Form and Technique	Mastering basic exercises like squats, lunges, push-ups, and planks	3+2+1
III Cardiovascular Conditioning	Cardio Workouts for Health and Endurance: Theory & Practice	Performing various cardio exercises such as walking, jogging, cycling, and aerobic routines	2+2+2
IV Demonstration	Demonstration of basic exercises by a certified Trainer	Understanding the correct exercises to improve body awareness.	1+0+5

V Return Demonstration	Return Demonstration of basic exercises by students on the instructions of a certified Trainer	Cultivating discipline by adhering to a regular exercise schedule.	1+0+5
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Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Tanushree Podder	Fit & Fine in Body and Mind	2001	Pustak Mahal
2	Jones And Barlett Publishers	Fit To Be Well – Essential Concepts	2009	Jones And Barlett Publishers
3	Brian J. Sharkey, Steven E. Gaskill	Fitness And Health	2013	Human Kinetics

Online Resources:

Online Resource No.	Website address
1	https://www.indianjournals.com/ijor.aspx?target=ijor:ijpesmes&type=home
2	https://www.clemson.edu/business/departments/army-rotc/documents/fitness-handbook.pdf
3	https://www.free-ebooks.net/fitness/Health-and-Wellness-Exercise-and-mental-health#gs.95p77p

**Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)
CBCS Syllabus w.e.f. Academic Year 2024-25**

Semester	Course Code	Course Title	
II	BC201	Indian Financial System	
Type of Course	Credits	Evaluation	Marks
Core	04	IE (50) + UE (50)	100

Course Objectives:

- To understand and analyze the structure and significance of the Indian Financial System, including the role of various financial institutions and macro-economic aggregates, as well as the impact of financial system liberalization.
- To explore the history, development, and role of the banking sector in India, including the Reserve Bank of India's functions, types of banks and non-banking finance companies, and the importance of financial inclusion and literacy.
- To evaluate the impact of technology on the banking sector, with a focus on payment and settlement systems, electronic funds transfer, and regulatory roles, as well as to understand the global financial system and the role of foreign investments and international capital markets.

Course Outcomes:

At the successful completion of the course, the learner will be able to

CO No.	Bloom's Level	Course Outcomes
201.1	Remember	Define key terms such as the Indian Financial System, Banking, Reserve Bank of India, and Financial Markets.
201.2	Understand	Describe the role and importance of banking in the Indian economy, highlighting aspects like financial inclusion and financial literacy.
201.3	Apply	Demonstrate how technology impacts the banking sector through examples of electronic funds transfer, centralized banking solutions, and cheque truncation
201.4	Analyze	Compare and contrast investment banking and merchant banking, including their objectives, benefits, and roles within the financial system.
201.5	Evaluate	Evaluate the significance and role of foreign investments in India, including the potential of Non-Resident Indian (NRI) investments and the influence of foreign direct investment (FDI).
201.6	Create	Develop a comprehensive financial literacy program aimed at enhancing financial inclusion and literacy in rural and urban India.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Financial System-Role and Structure	Definition and significance, Overview of Indian Financial System, Importance of Institutions, Macro-Economic Aggregates, Liberalization of the Financial System.	Understand the Indian financial system, its role, and structure	11+1+0
II Introduction to Banking	Meaning and definition of Banking, History of the Banking Sector in India including pre-reform development, Role of Banking in India, Financial Inclusion, and Financial Literacy.	Understanding role of Banking in India and Financial Inclusion	11+1+0

Unit No.	Sub-unit	Skills/Competencies	L+T+P
III Financial Institutions	Reserve Bank of India, History, Objective, Functions, Banks and their types, non-banking finance companies, Investment Banking Merchant Banking, Mutual Funds: Objectives, benefits and types, Financial Markets.	Functions and structure of banking and banking financial institutions	11+1+0
IV Technology in Banking	Impact of technology in the banking sector, Payment and Settlement systems in banks, Electronic Funds Transfer, scope, and Benefits, Electronic clearing services, MICR clearing, Centralized banking solutions, and Cheque truncation, RBI is a regulator in payment systems.	Awareness of Emerging technologies in the banking sector and RBI guidelines	11+1+0
V Foreign Investment and its Regulation	Global Financial System and essential considerations, Significance and Role of foreign investments, Foreign direct investment, Non-Resident Indians and Investment Potential, Foreign Portfolio Investors, Accessing International capital markets.	Global financial systems and foreign direct investment	11+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	H. R Machiraju	Indian Financial System	2010	Vikas Publication
2	Abhinash Kumar Mandilwar	Principles and Practices of Banking	2022	Ramesh Publishing House

Online Resources:

Online Resource No.	Website address
1	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://uou.ac.in/sites/default/files/slm/MS-402.pdf
2	www.rbi.org.in

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)			
CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
II	BC202	Cost & Works Accounting- I	
Type of Course	Credits	Evaluation	Marks
Core	04	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To introduce the conceptual framework of Cost and work accounts. To seek suitable careers in CMA and Entrepreneurship. To develop communication and analytical skills among students through self-learning. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Bloom's Level	Course Outcomes	
202.1	Remember	Explain the scope, objectives significance, and relationship with financial and Works Accounting	
202.2	Understand	Understand the concept of cost, costing, and cost accounting	
202.3	Apply	Apply the classification of costs under various overheads	
202.4	Analyze	Analyze and interpret the cost and overhead budgets	
202.5	Evaluate	Assess and evaluate the cost sheet	
202.6	Create	Create a cost sheet for Tender and Quotation	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Cost Accounting	Meaning, definition, objective, nature and scope, Importance, Advantages to stakeholders, and Limitation of the cost accounting system. Installation of the Cost accounting system. Essentials of a good cost accounting system. Difficulties and steps to overcome difficulties in installing a costing system.	Understanding classification of Cost, Costing, Cost Accounting, and Cost Accountancy	11+1+0
II Methods, Techniques, and Cost Sheet Preparation	Cost Accounting Vs Financial Accounting. Cost Accounting Vs. Management Accounting. Cost unit and Cost Centre. Methods, Techniques, Classification of cost. Preparation of Cost Sheet. Use of cost sheet for decision making (Estimate & Tender)	Able to make reconciliation of cost accounting records with financial accounts	11+1+0
III Material Cost	Material cost control- meaning, functions, essentials, advantages. Material Purchase Procedure, storekeeping, Stock Level. Stores record and pricing method of issue of material. Inventory Control Techniques (ABC Analysis, Just in Time Method, Material Requirement Planning (MRP), VED (Vital Essential and Desirable) Analysis, FSN Analysis (Fast Slow, and Non-Moving), Inventory Turnover Ratio, Periodic stock verification, Perpetual Inventory	Analyze Types of stores organization, Stores location, and layout, Classification, and codification of Material	11+1+0

Unit No.	Sub-unit	Skills/Competencies	L+T+P
	Control), Practical Problem on Pricing of Issue of Material and Inventory Turnover Ratio		
IV Labour Cost	Types of Labour cost, Control of labor cost, Techniques to control labor cost. Method study, motion study, time study, job analysis, job evaluation, and merit rating. Methods of Remuneration: Time Rate System, Piece Rate System, Performance-based payment system Labour Turnover Practical Problems on the method of remuneration and incentive plan.	Understand Methods and Calculation of Wage Payments	11+1+0
V Cost Accounting Standard	CAS 1 to CAS 5	Learn various cost accounting standards	11+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	P Periaswamy	Financial Cost and Management Accounting	2014	Himalaya Publishing House
2	S N Maheshwari	Fundamental of Cost Accounting Pvt. Ltd	2023	S Chand & Sons
3	Ainapure	Cost Accounting	2021	Manan Prakashan
4	Saxena and Vashistha	Advanced Cost Accounting	2015	S Chand & Sons

Online Resources:

Online Resource No.	Website address
1	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Oct.pdf

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
II	BC 203	Management Accounting	
Type of Course	Credits	Evaluation	Marks
Minor	02	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control. To apply the cost accounting methods & techniques to various business contexts. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
203.1	Remembering	Define the basic concepts and principles of cost and management accounting.	
203.2	Understanding	Explain the accounting concepts for cost calculation	
203.3	Applying	Demonstrate the skills required for different types of costs and cost accounting techniques	
203.4	Analyzing	Analyze the methods of cost from the organization's perspective	
203.5	Evaluating	Evaluate the various types of budgets in management	
203.6	Creating	Develop strategies to improve financial performance measurement in an organization	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Information for Management	Sources of data (internal & external), the concept of cost, cost classification based on nature of expenses, function, variability, cost behavior with the use of graphs, the concept of cost objects, cost units & cost centers, Data analysis and statistical techniques	Understanding Concept of cost, cost function, cost behavior	5+1+0
II Accounting for Costs-Material & Labour	Accounting for material costs, ordering, receiving & issuing material, methods of valuing purchases and issues (FIFO & Weighted Average methods only), EOQ, inventory levels, Accounting for labor, direct & indirect cost of labor, remuneration methods (individual & group), labor turnover, overtime & idle time, labor efficiency, capacity & volume ratios	Learn components of material cost, labor cost, FIFO, EOQ, and related ratios	5+1+0
III Accounting for costs-Overheads	Accounting for overheads, allocation of overheads to production & nonproduction departments, apportioning service overheads to production departments, production overhead absorption rates, entries for accounting of material, labor & overhead cost	Identify overheads and its accounting, allocation of overheads	5+1+0
IV Methods of Costing	Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), and service costing, understanding the differences between absorption & marginal costing	Analyze the Tools, techniques, and methods of costing	5+1+0

V Budgeting & Standard Costs	Understand the use of budgets and standard costs for planning & control, flexible budgets, reconciliation of budgeted profits with actuals, meaning & calculation of standard costs, computation of simple variances v/s budgets & standards, Capital Budgeting-Performance measurement.	Prepare Budgets, analyze types of budgets, steps in budget preparation	5+1+0
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Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	ACCA	ACCA Study Material	2022	Kaplan
2	Dr. S. N. Maheshwari	Management Accounting and Financial Analysis	2022	Sultan Chand & Sons
3	Prof. Jawaharlal Lal	Strategic Cost Management	2015	HPH

Online Resources:

Online Resource No.	Website address
1	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf

**Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)
CBCS Syllabus w.e.f. Academic Year 2024-25**

Semester	Course Code	Course Title	
II	BC204	Advanced Excel	
Type of Course	Credits	Evaluation	Marks
Minor-Vocational Skill Course (VSC)	02	IE (50)	50

Course Objectives:

- To delve deeper into the functionalities and features of MS Excel.
- To expand knowledge and proficiency in advanced formulas and functions.
- To master the utilization of filters, grouping, and charts for data analysis.
- To enhance skills in data formatting, layout, and pivot tables.
- To empower students with practical applications and problem-solving abilities in MS Excel.

Course Outcomes:

At the successful completion of the course, the learner will be able to

CO No.	Blooms Level	Course Outcomes
204.1	Remembering	Remember and utilize advanced Excel shortcuts and functions for efficient data management and analysis.
204.2	Understanding	Explain and implement advanced features and customization options within the Excel environment.
204.3	Applying	Apply advanced filtering techniques, complex charting methods, and data manipulation strategies.
204.4	Analyzing	Analyze and synthesize large datasets efficiently using Pivot tables and advanced functions.
204.5	Evaluating	Evaluate and optimize data presentation through advanced formatting and layout techniques.
204.6	Creating	Create dynamic and interactive reports and dashboards using advanced Excel features.

Unit No.	Sub-unit	Skills/Competencies	L+P
I Introduction to Advanced Formulas and Functions	Introduction to Advanced Mathematical Operations: Complex mathematical operations using formulas. Logical Functions: Advanced logical functions including IF-ELSE, nested IFs, and logical operators. Use of "\$" symbol in coping formula. Lookup and Reference Functions: VLOOKUP, HLOOKUP, INDEX, and MATCH functions.	Master advanced formulas and functions for complex data analysis and manipulation.	8+1+3
II Advanced Data Analysis Techniques	Data Validation: Implementing data validation rules for ensuring data integrity. What-If Analysis: Scenario Manager and Goal Seek for performing what-if analysis. Advanced Charting: Creating dynamic and interactive charts, including combo charts, trend lines, and	Apply advanced data analysis techniques for insightful decision-making.	8+1+3

	secondary axes.		
III Advanced Pivot Tables and Data Modeling	Pivot Table: Enter the Pivot Table Data – Create a Pivot table – Adding data to the Pivot table. Pivot Table Techniques: Grouping, filtering, and sorting within Pivot tables. Pivot Charts: Creating dynamic Pivot charts linked to Pivot tables.	Master advanced Pivot table techniques for multidimensional data analysis.	8+1+3
IV Advanced Data Visualization and Presentation	Conditional Formatting: Applying advanced conditional formatting rules for data visualization. Advanced Chart Customization and Dynamic Dashboards: Customizing chart elements, axes, and labels for enhanced visualization. Building interactive dashboards using advanced Excel features. Data Export and Sharing: Exporting Excel data to other formats and sharing insights effectively.	Create visually appealing and interactive data presentations.	8+1+3
V Advanced Excel Tips and Tricks	Productivity Tips: Advanced Excel shortcuts and time-saving techniques. Excel Add-Ins: Introduction to Excel add-ins for extended functionality. Collaboration Tools: Utilizing Excel's collaboration features for teamwork and sharing.	Enhance productivity and efficiency in Excel through advanced tips and tricks.	8+1+3

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Sanjay Saxena	MS Office 2000 for Everyone	2020	Vikas Publishing
2	Michael Alexander, Richard Kusleika	Excel 2016 Power Programming with VBA	2021	Wiley
3	Mark Doge and Craig Stinson	Microsoft Excel Latest Version Inside Out	2022	PHI Learning Private Limited, New Delhi – 110001.

Online Resources:

Online Resource No.	Website address
1	https://www.udemy.com/course/microsoft-excel-2013-from-beginner-to-advanced-and-beyond/?couponCode=NVDPRODIN35
2	https://www.coursera.org/learn/microsoft-excel-work-smarter
3	https://www.excel-easy.com/basics.html

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
II	BC205	Business Economics- II (Micro)	
Type of Course	Credits	Evaluation	Marks
Interdisciplinary Course (IDC)	02	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To gain knowledge of important microeconomic terms and concepts. To understand the usage of the various types and concepts of costs and pricing while making managerial decisions To understand Microeconomics concepts in detail. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
205.1	Remembering	List out and define the important terms and concepts related to microeconomics	
205.2	Understanding	Describe concepts of costs, marginal productivity, pricing in different market conditions, and structure of money	
205.3	Applying	Interpret the meaning of various economic terms and situations	
205.4	Analyzing	Distinguish between concepts and choose the appropriate one.	
205.5	Evaluating	Evaluate the choices available, to suit the business requirement	
205.6	Creating	Formulate a solution for the business situations	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Concept of Cost and Revenue	Economic Cost, Accounting Cost, Sunk Cost, Fixed Cost, and Variable Cost. Relation between TC, AC, and MC	Demonstrate an understanding of the	5+1+0
II Factor Pricing	Marginal Productivity, Productivity curve. Fair Wages, Law of Marginal Utility. Concept of Quasi Rent. Pricing norms and conditions	Demonstrate competency in the concepts of marginal productivity and pricing	5+1+0
III Pricing under Perfect Market Conditions	Meaning of Perfect Market, Pricing Strategies, Perfect Market Scenario, Price Determination, and Price Discrimination. Market Competition	Demonstrate skills of price determination under perfect market conditions	5+1+0
IV Pricing under Imperfect Market Conditions	Meaning of Imperfect Market, Pricing Strategies, Imperfect Market Scenario. Monopoly, Duopoly, and Oligopoly. Equilibrium Price Determination	Demonstrate skills of price determination under imperfect market conditions	5+1+0
V Money Market	Meaning, Types, and Structure of Money. Money Market. Concept of Inflation. Impact of inflation on business activities. Forms of Money.	Demonstrate an understanding of the structure of money and inflation	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	H.L. Ahuja	Principles of Microeconomics	2010	S. Chand, New Delhi
2	Mithani D M	Managerial Economics	2000	Himalaya Pub House
3	Dwivedi D	Microeconomics (Theory and Applications)	2006	Pearson Education

Online Resources:

Online Resource No.	Website Address
1	https://www.khanacademy.org/economics-finance-domain/microeconomics
2	https://langara.libguides.com/ECON/microeconomics
3	https://ocw.mit.edu/courses/14-01sc-principles-of-microeconomics-fall-2011/

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
II	BC206	Business Statistics	
Type of Course	Credits	Evaluation	Marks
Interdisciplinary Course (IDC)	02	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To introduce the basic concepts of Statistics To familiarize the students with applications of Statistics in Business To acquaint students with some basic concepts in Statistics. To learn some elementary statistical methods for the analysis of data. To analyze the data by using some elementary statistical methods. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Bloom's Level	Course Outcomes	
206.1	Remember	Recognize different types of data	
206.2	Understand	Classify different types of data.	
206.3	Apply	Calculate measures of central tendency and measures of dispersion.	
206.4	Analyze	Distinguish various measures of central tendency & measure of dispersion for decision making.	
206.5	Evaluate	Estimate permutations & combinations	
206.6	Create	Design an appropriate sampling frame for data collection.	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Statistics	Meaning, Definition, Importance, and scope of statistics, Scales of measurement, Raw data, Classified data, time series data, Classification of data, Types of classification of data Types of Data, Graphs and diagrams, Stem, and leaf chart	Demonstrate competence in data presentation by using tables and graphs	5+1+0
II Measures of Central Tendency	Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram, and ogive curves. Requisites of ideal measures of central tendency, Arithmetic Mean, Median, and Mode for ungrouped and grouped data. Combined mean, Merits, and demerits of measures of central tendency, Geometric mean: definition, merits, and demerits, Harmonic mean: definition, merits, and demerits, Choice of A.M., G.M. and H.M.	Exhibit skills in calculation Arithmetic mean, geometric mean, and harmonic mean	5+1+0
III Measures of Dispersion	Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD, Measures of relative dispersion: Coefficient of range, coefficient of variation. Examples and problems.	Demonstrate skills in the calculation of the coefficient of range & coefficient of variation.	5+1+0

IV Population and Sample:	Definition of Statistics, Scope of Statistics in Economics, Management Science, and Industry. Concept of population and sample, methods of data collection: Census and sampling with an illustration. Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).	Demonstrate competence in deciding appropriate sample size, and data collection methods.	5+1+0
V Introductio nto Probability	Concepts of probability, Classical definition of probability, Properties, Venn diagram, Theorems on probability, Conditional probability, Bayes' Theorem, Binomial Theorem, Independence of events, Permutations and Combinations.	Demonstrate skills in drawing Venn diagrams and applying conditional probability.	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Tulsian Bharat	Business Statistics	2010	S Chand Publication
2	J. K. Sharma	Business Statistics	2014	Vikas Publication
3	S. C. Gupta and Indra Gupta	Business Statistics	2018	Himalaya Publishing House
4	Dr. S.M. Shukla, Dr. S. P. Sahai	Business Statistics	2020	Sahitya Bhavan Publication

Online Resources:

Online Resource No.	Website Address
1	Chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://kanchiuniv.ac.in/coure materials/Maths_course_material_202122_Odd&EvenSem/Business_Statistics.pdf
2	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.jsscacs.edu.in/sites/default/files/Department%20Files/statistics.pdf

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)			
CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
II	BC207	Business English -II	
Type of Course	Credits	Evaluation	Marks
Ability Enhancement Course(AEC)	02	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To communicate with others in practical, business oriented situations To express themselves in English with greater fluency, accuracy and confidence To handle themselves in English in a variety of business contexts, from negotiating, to using the telephone, to making presentations, to socializing 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
207.1	Remembering	Recall E-mail writing etiquettes in the business.	
207.2	Understanding	Explain the relevance of a listening and taking notes in modern business meetings.	
207.3	Applying	Apply listening habits in Business meetings.	
207.4	Analyzing	Critically analyze standard phrasing Notes and memos in Business specific language.	
207.5	Evaluating	Assess different accents in telephoning to understand business correspondence.	
207.6	Creating	Applying ethical principles such as truthfulness and non-violence in business transactions.	
Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Professional Skills	Image Management: personal branding and professional image management for career advancement. Professional Etiquette: Learning the norms, protocols, and etiquettes of professional conduct in various business scenarios. Customer Orientation Cultivating a customer-centric approach to business, focusing on customer satisfaction and relationship management. Project Presentation, Business or Workplace English vocabulary, phrases, and idiomatic expressions. Language Practice exercises and drills focusing on grammar, vocabulary, and pronunciation. E-mail writing/Report Writing/Image Management/ Professional Etiquette/ Customer Orientation/Project Presentation/Business or Workplace	Students can apply principles of E-mail writing/Report Writing/Image management. Student will learn customer-centric approach to business, focusing on customer satisfaction	3+1+2

	English/Language Practice/Compiling & Analyzing Information/Data Interpretation(Charts/Diagrams/Graphs/ Pie Charts/Business Content Management)/ Business Language Protocols		
II Meetings	Chairing, setting the agenda, controlling the conversation, Participating, turn taking, listening and taking notes Being diplomatic, agreeing and disagreeing Responding to questions	Analyzing importance of Chairing and listening in the business meetings	3+2+1
III Business Correspondence	Email Etiquette: appropriate greetings, subject lines, tone, and formatting. Virtual Communication: video conferences, online meetings, and messaging platforms.Remote Work Communication: managing communication channels and collaborating with remote teams. Social Media Communication: LinkedIn for networking, branding, and professional engagement. Mobile Communication: composing concise messages and utilizing mobile apps for business communication. Multicultural Communication: with colleagues, clients, and partners from diverse cultural backgrounds.Data Security in Communication: encryption, secure file sharing, and compliance with regulations like GDPR.Artificial Intelligence (AI) Tools: tools for language translation, email automation, Personal Branding: self-presentation in emails, social media profiles, virtual meetings Feedback and Collaboration: Developing skills for giving and receiving constructive feedback, fostering collaboration, and maintaining effective communication channels for project management and teamwork. Business Correspondence: formal business correspondence, including writing cover letters, job application emails, and business letters.	Students will improve Knowledge Phrasing Notes, memos and Business specific language phrases.Students will learn digital communication multicultural communication skills	3+2+1

<p style="text-align: center;">IV Communicative English skills</p>	<p>Interactive Speaking Activities: role-plays, group discussions, debates, and business scenarios. Business Vocabulary Expansion: various industries and contexts, with exercises and activities. Listening Comprehension: practice listening comprehension skills, followed by comprehension questions and discussions. Writing Practice: Drafting business emails, memos, reports, and proposals. Case Studies: Real-life business case studies and scenarios Presentation Skills: Delivery, visual aids, and language use. Cultural Awareness: Explore cultural differences in business communication and etiquette across different countries and regions to develop students' intercultural competence and sensitivity. Technology Integration: as video conferencing, online collaboration tools, and virtual presentation software.</p>	<p>Listening to different accents in telephoning and applying these accent in business communication</p>	<p>3+2+1</p>
<p style="text-align: center;">V Social English</p>	<p>Speed networking– the elevator pitch Small talk, turn taking Business conventions Linking and sequencing ideas. Greetings.</p>	<p>Applying ethical skills such as truthfulness and non-violence in business transactions fosters trust, reputation, and stakeholder relationships, enhancing organizational sustainability and competitiveness.</p>	<p>3+2+1</p>

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	R.Gupta	Rapidex Business English	April 2014	Pustak Mahal
2	Gullyabab Com Panel	English For Business Communication	January 2019	Gullybaba Publishing House Pvt. Ltd.
3	Prem P.Bhalla	Business English	January 2016	V&S Publishers

Online Resources:

Online Resource No.	Website address
1	https://www.techtitute.com/in/school-of-business/postgraduate-diploma/experto-advanced
2	https://www.udemy.com/course/business-english-complete/?utm_source

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)			
CBCS Syllabus w.e.f. Academic Year 2024-25			
Semester	Course Code	Course Title	
II	BC208	Universal Human Values	
Type of Course	Credits	Evaluation	Marks
Value Added Course (VAC)	02	IE (50)	50
Course Objectives:			
<ul style="list-style-type: none"> To understand basic guidelines, content, and process of Human value education. To make students aware of the process of dialog within themselves to know about natural acceptance. To help students understand the meaning of happiness and prosperity for a human being. 			
Course Outcomes:			
At the successful completion of the course the learner will be able to:			
CO No.	Blooms Level	Course Outcomes	
208.1	Remembering	Explain the meaning of happiness and prosperity in society.	
208.2	Understanding	Understand the value of a harmonious relationship based on trust, and respect.	
208.3	Applying	Apply Values in human relationships	
208.4	Analyzing	Critically analyze foundational values of relationships	
208.5	Evaluating	study process for Value Education.	
208.6	Creating	Create mutual fulfillment, Harmony in the space.	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Self- Exploration	Natural Acceptance and Experiential Validation, Continuous Happiness and Prosperity, Right understanding, Relationship	Aware of the basic values of human life	5+1+0
II Value Education	Need, Content, and Process for Value Education, Process for Value Education, Linking value addition to the self-exploration	Demonstrate the ability to recognize and link values towards self-exploration	5+1+0
III Harmony in the Human Being	Harmony in Myself, Understanding the Needs of Self and Body, Understanding the Body as an instrument	Demonstrate the ability to understand the value of happiness.	5+1+0
IV Harmony in the Family and Society	Values in human relationships, Trust, and Respect as the foundational values of relationships, Natural Acceptance of Harmony.	Awareness of fundamental values of relationship	5+1+0
V Harmony in the Nature and Existence	Interrelationships and mutual fulfillment, Harmony in the space, Self-regulations, and Self-Recognition, remain in a state of Happiness with naturally accepted harmony.	Ability to remain in a state of happiness with naturally accepted happiness	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	A N Tripathy	Human Values	2003	New Age International Publishers
2	P L Dhar, RR Gaur	Science and Humanism	1990	Commonwealth Publishers
3	A Nagraj	Jeevan Vidya Ek Parichay	1998	Divya Path Sansthan

Online Resources:

Online Resource No.	Website Address
1	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SAIC4003.pdf
2	chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://josephcollege.ac.in/lms/Uploads/pdf/material/HVGS_LT.pdf

**Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research)
CBCS Syllabus w.e.f. Academic Year 2024-25**

Semester	Course Code	Course Title	
I	BC209	Meditation and Mindfulness	
Type of Course	Credits	Evaluation	Marks
Co-Curricular Courses (CC)	02	Internal	50

Course Objectives:

- To introduce students to the basic principles and practices of meditation and mindfulness.
- To develop students' ability to incorporate mindfulness techniques into their daily lives and academic work.
- To enhance students' stress management, concentration, and overall well-being through practical mindfulness exercises.
- To prepare students to apply mindfulness in professional and business environments.

Course Outcomes:

At the successful completion of the course, the learner will be able to

CO No.	Blooms Level	Course Outcomes
209.1	Remembering	Remember the basic concepts and historical context of meditation and mindfulness.
209.2	Understanding	Understand the scientific basis and benefits of meditation and mindfulness practices.
209.3	Applying	Apply various meditation techniques effectively in daily life.
209.4	Analyzing	Analyze how mindfulness can be incorporated into academic and professional settings to improve performance.
209.5	Evaluating	Evaluate the impact of mindfulness on mental well-being and stress management.
209.6	Creating	Create a personalized plan for ongoing meditation and mindfulness practice.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Meditation and Mindfulness	Definition and history of meditation, the science behind meditation, types of meditation, understanding mindfulness	Comprehension of basic meditation and mindfulness concepts	3+2+1
II Meditation Techniques and Practices	Breathing Meditation, Body Scan Meditation, Mantra Meditation, Developing a Meditation Routine	Enhance personal growth and self-awareness as well as establishment of a consistent meditation routine	2+2+2
III Mindfulness in Daily Life	Mindful daily Habits, Mindful Listening, Emotional Regulation through Meditation and Mindfulness	Application of mindfulness in daily habits and use of mindfulness techniques for emotional regulation	2+2+2
IV Mindfulness and Emotional Intelligence	Understanding Emotional Intelligence, Developing Self-Awareness through Mindfulness, Enhancing Self-Regulation with Meditation and Mindfulness Practices, Cultivating Empathy and Social Skills	Using mindfulness practices to enhance self-regulation, manage emotions and develop and improve social skills through mindful interactions	2+2+2

	via Mindfulness		
V Integration and Application	Review Concepts and Practices, developing a Personal Mindfulness Plan, Measuring Progress, and Setting Goals	Creation of a personalized mindfulness practice plan and ability to track progress and set achievable mindfulness goals	2+2+2

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Mathew Sockolov	Practicing Mindfulness: 75 Essential Meditations to Reduce Stress, Improve Mental Health and Find Peace in The Everyday	2022	Embassy Books
2	Swami Vivekananda	Meditation and Its Methods by Swami Vivekananda	2018	Grapevine India
3	Jon Kabat-Zinn	Wherever You Go, There You Are: Mindfulness meditation for everyday life	2016	Piatkus

Online Resources:

Online Resource No.	
1	https://terebess.hu/zen/mesterek/Thich%20Nhat%20Hanh%20-%20The%20Miracle%20of%20Mindfulness.pdf
2	https://www.tribuneschoolchd.com/uploads/tms/files/1595166958-mindfulness-meditation-for-everyday-life-.pdf
3	https://www.infobooks.org/free-pdf-books/alternative-therapy/meditation/#google_vignette