



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 2023-27

**SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME
(BACHELOR OF COMMERCE)****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 Honours 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

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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 04 specializations. To offer any of the following specialization minimum 10 students are required to be enrolled for the specific specialization.

The 04 specializations are listed below.

Available specializations

- 1) Cost & Works Accounting (A)
- 2) Banking & Finance (B)
- 3) Business Administration (C)
- 4) Marketing Management (D)

GBSRC SYLLABUS

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**PROGRAM STRUCTURE (CBCS Pattern)
From Academic Year 2023- 24 onwards**

Semester I								
Sr. No.	Course Code	Course Name	Type	Credits	Int. marks	Ext marks	Total marks	
Compulsory	1	BC101	Financial Accounting I	DSC	3	50	50	100
	2	BC102	Business Economics I (Micro)	DSC	3	50	50	100
	3	BC103	Business & Technology I	DSC	3	50	50	100
	4	BC104	Management Accounting	DSC	3	50	50	100
	5	BC105	Business Mathematics	MDC-1	4	50	50	100
Elective	6	BC106A	Basics of Cost Accounting	DSE (Any 1)	3	50	50	100
		BC106B	Indian Banking System					
		BC106C	Principles of Management					
		BC106D	Principles of Marketing					
7	BC107	Soft Skills	SEC-1	2	50	50	100	
8	BC108	Physical Fitness (Yoga/ Zumba/Physical Training) Any 1	VAC-1	1	NA	NA	NA	
Total Credits				22	350	350	700	
Semester II								
Sr. No.	Course Code	Course Name	Type	Credits	Int. marks	Ext marks	Total marks	
Compulsory	1	BC201	Financial Accounting II	DSC	3	50	50	100
	2	BC202	Business Economics II (Micro)	DSC	3	50	50	100
	3	BC203	Business & Technology II	DSC	3	50	50	100
	4	BC204	Compulsory English	AEC	3	50	50	100
	5	BC205	Business Statistics	MDC-2	4	50	50	100
Elective	6	BC206A	Cost & Works Accounting I	DSE (Any 1)	3	50	50	100
		BC206B	Indian Financial System					
		BC206C	Business Management					
		BC206D	Marketing Management					
7	BC207	Basics of Excel	SEC-2	2	50	NA	50	
8	BC208	Universal Human Values	VAC-2	1	NA	NA	NA	
Total Credits				22	350	300	650	
Total Credits for First Year				44				

**SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME
(BACHELOR OF COMMERCE)**
Specialization: Cost and Works Accounting

S.Y.B.Com, Semester-III								
Sr. No.	Course Code	Course Category	Course Name	Theory / Practical	Credits	Maximum Internal Marks	Maximum External Marks	Total Marks
1	BC301	Core	Cost and Works Accounting- II	Theory	04	50	50	100
2	BC302	Core	Business Law	Theory	04	50	50	100
3	BC303	Minor	Principles of Management	Theory	04	50	50	100
4	BC304	Minor (Vocational Skill Course VSC)	Computerized Accounting- I	Theory + Practical	02	50	50	100
5	BC305	Interdisciplinary Course (IDC)	Business Economics- III (Macro)	Theory	02	50	50	100
6	BC306	Ability Enhancement Course(AEC)	Hindi	Theory	02	50	NA	50
7	BC307	Skill Enhancement Course (SEC)	Disaster Management	Theory	02	50	NA	50
8	BC308	Co-curricular Course (CC)	Health and Wellness	Theory	02	NA	NA	00
			Total		22	350	250	600

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(BACHELOR OF COMMERCE)**
Specialization: Cost and Works Accounting

S.Y.B.Com, Semester-IV								
Sr. No.	Course Code	Course Category	Course Name	Theory / Practical	Credits	Maximum Internal Marks	Maximum External Marks	Total Marks
1	BC401	Core	Cost and Works Accounting- III	Theory	04	50	50	100
2	BC402	Core	Corporate Law	Theory	04	50	50	100
3	BC403	Minor	Principles of Marketing	Theory	04	50	50	100
4	BC404	Interdisciplinary Course (IDC)	Business Economics- IV (Macro)	Theory	02	50	50	100
5	BC405	Ability Enhancement Course (AEC)	Marathi	Theory	02	50	NA	50
6	BC406	Skill Enhancement Course (SEC)	Data Analytics	Theory	02	50	50	100
7	BC407	Value Added Course (VAC)	Community Engagement and Service	Theory + Practical	02	50	NA	50
8	BC408	Co-curricular Course (CC)	Time and Stress Management	Theory	02	NA	NA	00
			Total		22	350	250	600
		Total Credits for Second Year			44			

SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME (BACHELOR OF COMMERCE)

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	1 Credit	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 Evaluations (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 best suit to evaluate the subject Performance from the Category 1*	1 Per Course Per Semester	15 marks per course per activity		
	3) Any one activity best suit to evaluate the subject Performance from the Category 2*	1 Per Course Per Semester	15 marks per course per activity		
	4) Term End Examination	1 for each Semester	50 marks per course		
External Evaluation	5) University Examination	1 per course for each 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:**

SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME (BACHELOR OF COMMERCE)

- 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.

**SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME
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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.

**SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME
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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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Sr. No.	Subject Code	Title of the subjects	Page No.
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3	BC103	Business & Technology I	18
4	BC104	Management Accounting	20
5	BC105	Business Mathematics	22
6	BC106A	Basics of Cost Accounting	24
7	BC106B	Indian Banking System	26
8	BC106C	Principles of Management	27
9	BC106D	Principles of Marketing	29
10	BC107	Soft Skills	31
11	BC108	Physical Fitness (Yoga/ Zumba/Physical Training) Any 1	33
12	BC108	Physical Fitness (Yoga/ Zumba/Physical Training) Any 1	34
13	BC108	Physical Fitness (Yoga/ Zumba/Physical Training) Any 1	35
Semester II			
1	BC201	Financial Accounting II	36
2	BC202	Business Economics II (Micro)	38
3	BC203	Business & Technology II	39
4	BC204	Compulsory English	41
5	BC205	Business Statistics	43
6	BC206A	Cost & Works Accounting I	45
7	BC206B	Indian Financial System	47
8	BC206C	Business Management	48
9	BC206D	Marketing Management	50
10	BC207	Basics of Excel	52
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Sr. No.	Course Code	Course Category	Course Name	Page No
Semester III				
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2	BC302	Core	Business Law	57
3	BC303	Minor	Principles of Management	59
4	BC304	Minor (Vocational Skill Course VSC)	Computerized Accounting- I	61
5	BC305	Interdisciplinary Course (IDC)	Business Economics- III (Macro)	63
6	BC306	Ability Enhancement Course(AEC)	Hindi	65
7	BC307	Skill Enhancement Course (SEC)	Disaster Management	67
8	BC308	Co-curricular Course (CC)	Health and Wellness	69
Semester IV				
1	BC401	Core	Cost and Works Accounting- III	71
2	BC402	Core	Corporate Law	73
3	BC403	Minor	Principles of Marketing	75
4	BC404	Interdisciplinary Course (IDC)	Business Economics- IV (Macro)	77
5	BC405	Ability Enhancement Course (AEC)	Marathi	79
6	BC406	Skill Enhancement Course(SEC)	Data Analytics	81
7	BC407	Value Added Course (VAC)	Community Engagement and Service	83
8	BC408	Co-curricular Course(CC)	Time and Stress Management	85

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Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
I	BC101	Financial Accounting- I	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100

Course Objectives:

- 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	8+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	8+1+0
III Double-entry bookkeeping, recording of transactions, and ledger preparation	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	Ability to understand the importance of business transactions and main forms of accounting records	8+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
	accounts and learn to balance and close a ledger account		
IV Tangible and Intangible Assets	<p>Non-current assets, explain, and discuss the difference between capital and revenue expenditure, explain the purpose of an asset register, prepare the ledger entries to record the acquisition of non-current assets, and define and learn the accounting treatment of depreciation charges.</p> <p>Ledger entries record the disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset.</p> <p>Difference between tangible and intangible non-current assets, define and explain the treatment of research cost and development cost, understand the amounts to be capitalized or expenses about research and development, and learn the accounting process of amortization of intangible assets.</p>	Ability to understand the accounting process of amortization of intangible assets	8+1+0
V Accruals, prepayments, receivables, and capital structure and finance cost	<p>Understand the application of matching concepts concerning accruals and prepayments, identify and learn the adjustments and record the appropriate adjustments.</p> <p>Understand, and explain the receivables, understand the purpose of aged receivables, and learn to record the irrecoverable debt and allowance for receivables adjustments in the ledger accounts.</p> <p>Understand the capital structure of a limited liability company, record movements in share capital and share premium, treatment of bonus issues, rights issues, dividends, and income tax.</p>	Ability to understand the application of matching concepts concerning accruals and prepayments	8+1+0

Reference Books:

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

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Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
I	BC102	Business Economics I (Micro)	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100

Course Objectives:

- 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
102.1	Remembering	State the basic concepts of Microeconomics
102.2	Understanding	Explain the meaning and context of the usage of microeconomic concepts
102.3	Applying	Demonstrate the usage of different concepts in various situations and conditions
102.4	Analyzing	Analyze the appropriateness of the usage of techniques of microeconomics
102.5	Evaluating	Evaluate the impact of microeconomic variables on business functioning
102.6	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.	8+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	8+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.	8+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 programs and events	8+1+0
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	8+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:

No.	
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/

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Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC103	Business & Technology I	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To provide basic knowledge of business organizations, and how they are managed and controlled. To provide an overview of the factors affecting the organization and explain the best practices guidelines and codes of good corporate governance. To examine the structure and functions of business, focusing on corporate governance and the specific accounting-related roles in this process, particularly in financial reporting, assurance, control, and compliance. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
103.1	Remembering	Identify the different types of business organizations and their stakeholders	
103.2	Understanding	Explain the factors that affect a business	
103.3	Applying	Illustrate the roles and functions of departments within organizations	
103.4	Analyzing	Analyze the ethical responsibilities of a business	
103.5	Evaluating	Assess the relationship between accounting and other business functions	
103.6	Creating	Develop strategies to prevent fraud and fraudulent behavior in business	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I The business organization and its stakeholders	The purpose and type of organization, the definition of business organizations, common features of business organizations, an Outline of how business organizations differ, and different types of business organization. Definition of stakeholders and the agency relationship, internal, connected, and external stakeholders, main stakeholder groups and the objectives of each group, power, and influence of various stakeholder groups.	Identify the business organization, its types, and its stakeholders.	8+1+0
II The external environment	Political and legal factors affect business, macroeconomic factors, microeconomic factors, social and demographic factors, technological factors, environmental factors, and competitive factors.	Understand the external business environment and appreciate the influence of it on business organizations.	8+1+0
III Business organization, structure, function, and governance	The formal and informal business organization, business organizational structure and design, Roles and functions of the main departments, the role of marketing in an organization, organizational culture in business, Governance and social responsibility in business, committees in business organizations	Analyze the business organizational structure, functions, and governance.	8+1+0
IV Accounting and reporting systems	The relationship between accounting and other business functions, accounting and finance functions within the business, Principles of law and regulation governing accounting and audit, and the sources and purpose of internal and external financial information, provided by business.	Obtain an understanding of the various functions in an organization and analyze the relationship between them.	8+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
V Technology, Compliance, and Control	Financial systems, procedures, and related IT applications -internal controls, authorization, security, and compliance within the business, Fraud and fraudulent behavior and their prevention in business, the impact of Financial Technology (Fintech) on accounting systems.	Recognize the various technologies in finance, control systems, and compliance aspects.	8+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	ACCA	ACCA Study Material	2022	Kaplan
2	ACCA	ACCA Study Material	2022	BPP
3	Vasishth, Neeru	Business Organization	2013	Taxmann
4	Thelma J. Talloo	Business Organization and Management	2007	Tata McGraw Hill Education
5	P. C. Tulsian	Business Organization	2002	Pearson Education

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Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
I	BC104	Management Accounting	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100

Course Objectives:

- 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
104.1	Remembering	Define the basic concepts and principles of cost and management accounting.
104.2	Understanding	Explain the accounting concepts for cost calculation
104.3	Applying	Demonstrate the skills required for different types of costs and cost accounting techniques
104.4	Analyzing	Analyze the methods of cost from the organization's perspective
104.5	Evaluating	Evaluate the various types of budgets in management
104.6	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	Concept of cost, cost function, cost behavior	8+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	Material cost, labor cost, FIFO, EOQ, and related ratios	8+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	Overheads and its accounting, allocation of overheads	8+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	Tools, techniques, and methods of costing	8+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	Budgets, types of budgets, budget preparation	8+1+0

**SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME
(BACHELOR OF COMMERCE)****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. Jawaharl Lal	Strategic Cost Management	2015	HPH

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Semester	Course Code	Course Title	
I	BC105	Business Mathematics	
Type of Course	Credits	Evaluation	Marks
MDC- 1	04	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	8+1+1
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.	Demonstrate competency in the calculation of AP, GP & HP	8+1
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	14+1
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 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.	Demonstrate skills in the calculation of matrix problems	10+1
V	Introduction to Linear Programming Problems, objective functions, decision variables, and constraints. Formulation & solution of LPP (two variables), feasible	Demonstrate skills in formulation & solution of LPP	14+1

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
Linear Programming Problem (LPP)	and optimal solution. Graphical method.		

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
4	S. M. Shahidul Islam	Business Mathematics	2004	Abir Publication

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Semester	Course-Code	Course Title	
I	BC106A	Basics of Cost Accounting	
Type of Course	Credits	Evaluation	Marks
DSE	03	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 CWA 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	
106A.1	Remembering	Define the concept of cost, costing, and cost accounting	
106A.2	Understanding	Explain the scope, objectives, significance, and relationship with financial and Works accounting.	
106A.3	Applying	Demonstrate the role of a cost accountant in an organization	
106A.4	Analyzing	Analyze a cost sheet for Tender and Quotation	
106A.5	Evaluating	Evaluate the different methods of inventory control	
106A.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	Cost accounting, classification, standardization of costing	8+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.	Cost accounting, cost statements, reconciliation of accounting records	8+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	Material cost, purchase, stock levels, FIFO, LIFO, methods of costing	8+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.	Direct and indirect labor, wages, payments	8+1+0
V	Overheads – Definition – Classification – Allocation and	Classification of	8+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
Overheads Costing	Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Hour Rate – Computation of Machine Hour Rate.	overheads, apportionment of overheads, and preparation of overhead statement	

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

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Semester	Course Code	Course Title	
I	BC106B	Indian Banking System	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100

Course Objectives:

- To enhance the understanding of students towards various banking concepts and operations.
- To make the students aware of banking business and practices.
- To provide knowledge on current trends in banking operations.

Course Outcomes:

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

CO No.	Bloom's Level	Course Outcomes
106B.1	Remember	Recall various concepts of the banking system
106B.2	Understand	Explain ideas that were historical and currently in trend now
106B.3	Apply	Interpret the current changes that are happening in the banking sector
106B.4	Analyze	Distinguish between banking ideas and products
106B.5	Evaluate	Critique the latest developments in the industry
106B.6	Create	Investigate the additions to the services offered by various banks

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I 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.	Role of Banking in India, Financial Inclusion	8+1+0
II Bank Types	Reserve Bank of India, History, Objective, Functions, Types of Banks, Important financial institutions: NABARD, EXIM, NHB, HUDCO, HDFC, IDBI, IFCI, ICICI, SIDBI, IDFC, DICGCPFC, LIC, UTI, SBI	Objective, Functions, Types of Banks, and Important financial institutions	8+1+0
III Banking Services	Retail Banking: Scope, Products, Features, and Opportunities, Wholesale Banking- Meaning, Products, Wholesale Banking in India, International Banking, Factoring, Forfeiting, Off balance sheet Items.	Retail banking and wholesale banking	8+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.	Emerging technologies in the banking sector and RBI guidelines	8+1+0
V Risk Management in Banking	Risk Management in Banks, Types of risks in banks, Base Committee on banking supervision, non-performing assets definition, impact	Risk, types of risks, and risk management in banks	8+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Abhinash Kumar Mandilwar	Principles and Practices of Banking	2022	
2	Vijayaragavan Iyengar	Introduction to Banking	2007	
3	K C Shekar, and Lekshymy Shekhar	Banking Theory and Practice	2021	

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Semester	Course Code	Course Title	
I	BC106C	Principles of Management	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100

Course Objectives:

- To familiarize students with basic concepts of management.
- To explain the evolution of Management and its principles.
- To discuss the functions of management and their importance in business.
- To propose the application of the principles of management in an organizational setup

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
106C.1	Remembering	Recall the fundamental functions of management and their significance.
106C.2	Understanding	Summarize the interrelationships between different management functions.
106C.3	Applying	Make use of concepts of planning and decision-making.
106C.4	Analyzing	Analyze the role of leadership and motivation from the organization's perspective
106C.5	Evaluating	Evaluate the ethics and recent trends in management
106C.6	Creating	Develop strategies to improve organizational effectiveness by applying PODSCOB

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Management	Meaning, Nature, Scope and Importance, Functions and Principles of Management., Levels of Management, Managerial Roles, Managerial Skills and Activities, Difference between Management and Administration, Evolution of Management: Theories and Approaches- Classical or Traditional Approach, Behavioral or Neo-Classical Approach, Modern Approach.	Ability to understand different approaches to management philosophy and thinking	8+1+0
II Concepts of PODSCORB	Planning-Meaning, significance, and nature of planning, Planning premises, levels in planning, and types of planning., Forecasting- Meaning and Techniques, Decision Making-Meaning, Importance, Process, Techniques of Decision Making, Management by Objectives (MBO), and Management by Execution (MBE)	Ability to understand the importance of functions of management and their roles.	8+1+0
III Planning	Concept of planning, objectives, Nature, Types of the plan, Stages involved in planning, Characteristics of a good plan, Importance, Limitations of planning, Making planning effective, Strategic planning in Indian Industry. Concept of Decision making, characteristics of decisions, Types of decisions, Steps Involved in decision making, Importance of decision making, Methods of decision making	Comprehend the importance of functions of planning.	8+1+0
IV Directing	Concept, Nature, Process & Methods, Leadership-Meaning, Styles, & Qualities of a Good Leader, Coordination as an Essence of Management, Controlling-Meaning, Process, & Techniques, Motivation at Workplace-Concept of Motivation.	Comprehend the importance of functions of directing.	8+1+0
V Business Ethics	Meaning & Importance of Ethics in Business, Corporate Social Responsibility, Green Management - Meaning, Green Management Actions	Aware of how business is changing and what themes are	8+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
		driving it	

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	L. M. Prasad	Principles and Practice of Management	2016	Sultan Chand and Sons
2	T. Ramasamy	Principles of Management	2015	Himalaya Publishing House, Mumbai.
3	Harold Koontz & Heinj Wehrich	Essentials of Management	2015	Tata Mc Graw-Hill Education, New Delhi.
4	P. C. Tripathi, P. N. Reddy	Principles of Management	2016	McGraw hill companies New Delhi

Online Resources:

Resource No.	Website address
1	https://www.coursera.org/browse/physical-science-and-engineering/environmental-science-and-sustainability
2	https://onlinecourses.swayam2.ac.in/cec21_ge21/preview

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Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
I	BC106D	Principles of Marketing	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100

Course Objectives:

- Develop a comprehensive understanding of marketing concepts and principles, including the marketing mix, market segmentation, and consumer behavior, to lay a strong foundation for effective marketing strategies.
- Analyze various marketing strategies employed by businesses in different industries, evaluating their strengths, weaknesses, and overall impact on consumer behavior and market dynamics.
- Apply marketing knowledge to create well-designed marketing plans for specific products or services, considering target-audience preferences, competitive positioning, pricing, and promotional strategies.
- Evaluate the ethical implications of marketing practices and assess the importance of socially responsible marketing, considering the impact on consumers, society, and the environment.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
106D.1	Remembering	Define the basic concepts in marketing, including need, want, demand, customer, consumer, exchange, and markets.
106D.2	Understanding	Understanding traditional and extended marketing mix components and their relevance considering modern marketing trends at the understanding level.
106D.3	Applying	Develop a marketing plan, analyze the marketing environment (macro and micro), and assess its components at the application level.
106D.4	Analyzing	Analyze market segmentation, targeting, and positioning concepts and criteria, demonstrating analytical and creative thinking
106D.5	Evaluating	Evaluate an innovative new product strategy and problem-solving
106D.6	Creating	Create a comprehensive and innovative marketing strategy for a new product, demonstrating advanced critical thinking, problem-solving

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Marketing Fundamentals	Meaning, significance, Basic Concepts in Marketing, Need, Want, Demand, Customer, Consumer, Exchange, Markets, Marketing Segmentation, Marketing channels, Competition, Customer Value, Customer Satisfaction, Customer Delight, Market meaning and classification, Marketing Orientation towards Market Place, Production Concept, Product Concept, Selling Concept, Marketing Concept, Societal Marketing, Relationship Marketing, Holistic Marketing	Customer-Centric Marketing: Segmentation, Value, and Relationships	12+1+0
II Modern Marketing	Concept of Marketing Mix, Traditional Marketing Mix-4P's and 4C's, Extended Marketing Mix- 7P's, Trends in Marketing, Viral Marketing, Digital Marketing, Green Marketing, Social Marketing, Marketing for the 21 st Century, The New Marketing Realities.	Marketing Mix, Trends, 21 st Century Marketing	8+1+0
III Strategic Marketing Planning	Marketing Planning Process, Purpose, and Scope of Marketing Environment Analysis, Concepts of Macro and Microenvironment, Components of Macro environment, Components of Microenvironment.	Marketing Planning: Macro & Micro Analysis	8+1+0
IV Segmentation &	Definitions- Segmentation, Market Targeting, and Positioning, Market Segmentation: Need and Bases for	Marketing Fundamentals:	8+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
Positioning	Market Segmentation, Geographic, Demographic, Psychographic, and Behavioral, Effective Segmentation Criteria, Evaluating and Selecting the Market Segments, Market Targeting: Target Market Selection, Market Targeting Strategies, Positioning: Differentiation and Positioning, USP, POP, POD.	Segmentation, Targeting, Positioning	
V Innovation & Success: New Product Development	Concept and Need for New product development, The New Product Development Process, Idea Generation to Commercialization, Principles of Success, Product Differentiation, and Positioning Strategies.	New Product Development: Concepts to Commercialization	4+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Philip Kotler & Kevin Lane Keller	Marketing Management	2014	Pearson India
2	V. S. Ramaswamy, S. Namakumari	Marketing Management: Indian Context Global Perspectives	2018	Sage Publication India Pvt. Ltd.
3	S. A. Sherlekar & R. Krishnamoorthy	Marketing Management-Concepts and Cases	2015	Himalaya Publishing House
4	Dr. R. B. Rudani	Basics of Marketing Management (Theory & Practice)	2010	S. Chand Publication

Online Resources:

Resource No.	Website address
1	https://ipsedu.in/downloads/MBABooks/principles-of-marketing-philip-kotler.pdf

MOOCS:

Resource No.	Website address
1	https://www.udemy.com/course/marketing-fundamentals-course/
2	https://www.coursera.org/learn/marketing-foundations
3	https://onlinecourses.swayam2.ac.in/nou21_cm01/course
4	https://www.coursera.org/learn/neuromarketing
5	https://www.coursera.org/learn/wharton-marketing

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Semester	Course Code	Course Title	
I	BC107	Soft Skills	
Type of Course	Credits	Evaluation	Marks
SEC- 1	2	IE (50) + UE (50)	100

Course Objectives:

- 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 personal effectiveness.
107.4	Analyzing	Analyze and apply interpersonal skills with peers' interaction.
107.5	Evaluating	Evaluate the prerequisites of problem-solving and decision-making of your peers.
107.6	Creating	Design personal branding and personality development strategies to be applied to 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	5+1+0
II Public Speaking	Persuasion, Speaking Skills, Delivery, Visual Communication, Interpersonal & Technical Skills	Develop public speaking skills	5+1+0
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	5+1+0
IV Teamwork	Importance of teamwork, Stages of team, Teamwork skills, Tips for better teamwork	Develop teamwork skills	5+1+0
V Problem Solving & Decision Making	Understanding problem solving, developing effective problem statements, Importance, and necessity of decision Making, Process and practical way of Decision Making, Weighing Positives & Negatives, Six-Hat thinking	Understand and develop problem-solving and decision-making abilities	5+1+0

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

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Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
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

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Semester	Course Code	Course Title	
I	BC108	Physical Fitness: (any 1 from Yoga/ Zumba/ Physical Training) YOGA	
Type of Course	Credits	Evaluation	Marks
VAC- 1	01	Not Applicable	Not Applicable
Course Objectives:			
<ul style="list-style-type: none"> To equip students with basic skills in the selected physical training activities. To motivate students to participate in physical training activities. To make positive contributions to students' physical fitness condition. To help students realize the benefits of exercise. 			
Course Outcomes:			
At the successful completion of the course the learner will be able to: <ul style="list-style-type: none"> Students will be able to demonstrate adequate knowledge and competencies needed for physical training activities. Students will be able to effectively apply knowledge and skills learned throughout the curriculum in real-world settings. Physical training activities increase body flexibility, muscle strength, respiration, and energy. 			
Methods of Instruction/Course Format/Delivery:			
<ul style="list-style-type: none"> Demonstration and return demonstration will be the primary method of instruction from a certified Physical Trainer. 			

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Semester	Course Code	Course Title	
I	BC108	Physical Fitness: (any 1 from Yoga/ Zumba/ Physical Training) ZUMBA	
Type of Course	Credits	Evaluation	Marks
VAC- 1	01	Not Applicable	Not Applicable
Course Objectives:			
<ul style="list-style-type: none"> The purpose of this course is to offer experience with a variety of Zumba techniques to provide a high-intensity cardio and muscular strengthening workout. 			
Course Outcomes:			
At the successful completion of the course the learner will be able to: <ul style="list-style-type: none"> To Understand the importance of Zumba in developing and living a healthy lifestyle. To Become more familiar with a variety of Zumba techniques. To Become more familiar with Zumba movement execution. 			
Methods of Instruction/Course Format/Delivery:			
Demonstration and return demonstration will be the primary method of instruction from a certified Zumba instructor			

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Semester	Course Code	Course Title	
I	BC108	Physical Fitness: (any 1 from Yoga/ Zumba/ Physical Training) Physical Training	
Type of Course	Credits	Evaluation	Marks
VAC- 1	01	Not Applicable	Not Applicable

Course Objectives:

- To equip students with basic skills in the selected physical training activities.
- To motivate students to participate in physical training activities.
- To make positive contributions to students' physical fitness condition.
- To help students realize the benefits of exercise.

Course Outcomes:

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

- Students will be able to demonstrate adequate knowledge and competencies needed for physical training activities.
- Students will be able to effectively apply knowledge and skills learned throughout the curriculum in real-world settings.
- Physical training activities increase body flexibility, muscle strength, respiration, and energy.

Methods of Instruction/Course Format/Delivery:

Demonstration and return demonstration will be the primary method of instruction from a certified Physical Trainer.

SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME (BACHELOR OF COMMERCE)

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
II	BC201	Financial Accounting- II	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100

Course Objectives:

- To equip the students with accounting concepts through case study methodology and to acquire an adequate understanding of international accounting standards.
- To impart detailed insight into the recognition of errors and the rectification of errors, understanding the utility of suspense accounts.
- To enable students to prepare statements of cash flows for a single entity and learn the skills of interpretation and analysis of financial information.
- To impart learning the basics of consolidation and further will understand the mechanism and preparation of consolidated financial statements for a group company.
- To understand the purpose of interpretation of financial statements and techniques to conclude from the financial statements based on key accounting ratios.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
201.1	Remembering	Define accounting concepts through case study methodology and acquire an adequate understanding of international accounting standards
201.2	Understanding	Explain detailed insight into the recognition of errors and the rectification of errors, understanding the utility of suspense accounts.
201.3	Applying	Demonstrate to prepare statements of cash flows for a single entity and learn the skills of interpretation and analysis of financial information.
201.4	Analyzing	Analyze the preparation of consolidated financial statements for a group company.
201.5	Evaluating	Evaluate the accounting process of amortization of intangible assets.
201.6	Creating	Develop a basic interpretation of financial statements and make appropriate recommendations.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Preparation of the financial statements I	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.	Ability to understand learn and understand the impact of errors in the financial statements.	8+1-0
II Preparation of the financial statements II	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	Ability to understand different disclosures required for financial statements.	8+1-0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
	and classify events after the reporting period and their accounting treatment.		
III Statement of Cash Flows	Difference between profits and cash flows. Advantages and disadvantages to users of statements of cash flows. Calculation of cash flows under operating activities, investing activities, and financing activities. Preparation of statements of cash flows from the given information.	Ability to understand and prep ratio of cash flow statements.	8+1-0
IV Group Accounting	Define parent, subsidiary, control, and non-controlling interest, understand, and learn the components of and prepare a consolidated statement of financial position including the adjustments of fair values, intra-group trading, unrealized profits, mid-year acquisitions, and learn the accounting treatment of goodwill using fair value method. Components of and prepare consolidated statements of profit or loss including the adjustments of intra-group trading, unrealized profit, and mid-year acquisitions. Define an associate and understand the principle of equity accounting.	Ability to understand the components of and prepare a consolidated statement of financial position including the adjustments.	8+1-0
V Ratio analysis and interpretations	Purpose of interpretation and analysis of financial statements. Learn the calculation and interpretation of profitability ratios, liquidity ratios, efficiency ratios, and position ratios. Interrelationships between ratios and extract conclusions from the information contained within the financial statements.	Ability to understand the different types of Ratios.	8+1-0

Reference Books:

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

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Semester	Course Code	Course Title	
I	BC202	Business Economics II (Micro)	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100

Course Objectives:

- 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
202.1	Remembering	List out and define the important terms and concepts related to microeconomics
202.2	Understanding	Describe concepts of costs, marginal productivity, pricing in different market conditions, and structure of money
202.3	Applying	Interpret the meaning of various economic terms and situations
202.4	Analyzing	Distinguish between concepts and choose the appropriate one.
202.5	Evaluating	Evaluate the choices available, to suit the business requirement
202.6	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	8+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	8+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	8+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	8+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	8+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	2006	Pearson Education

Online Resources:

No.	Website Address
1	https://www.khanacademy.org/economics-finance-domain/microeconomics
2	https://langara.libguides.com/ECON/microeconomics

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Semester	Course Code	Course Title	
II	BC203	Business & Technology II	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100

Course Objectives:

- To provide basic knowledge about human resource development, analyzing the various processes of recruitment, selection, training, development, and motivation of individuals and teams in an organization.
- To provide a brief knowledge of personal effectiveness and business communication.
- To bring an emphasis on ethics in the profession and business.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
203.1	Remembering	Identify the factors that affect leadership
203.2	Understanding	Explain the role of the Human Resource Department in the training and development process
203.3	Applying	Illustrate the consequences of ineffectiveness in the workplace
203.4	Analyzing	Analyze the role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession
203.5	Evaluating	Evaluate the benefits of the corporate code of ethics
203.6	Creating	Develop strategies that act as safeguards against ethical threats

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Leading and managing individuals and teams	Leadership management and supervision - individual and group behavior in business organizations, Team formation, development, and management - motivating individuals and groups, Recruitment, and selection of employees.	learn the techniques of leading and managing individuals and teams	8+1-0
II Learning and training at work	Importance of learning and development in the workplace - learning process: Honey and Mumford, Kolb Role of the human resources department - individual managers in the learning process Training and development process - benefits of effective training and development Review, and appraisal of individual performance.	understand the training process at work and review and appraisal of individual performance.	8+1-0
III Personal Effectiveness and Communication in Business	Personal effectiveness techniques -consequences of ineffectiveness at work Competence frameworks and personal development -sources of conflict and techniques for conflict resolution and referral -communicating in business.	understand the techniques for personal effectiveness and communication in business	8+1-0
IV Professional Ethics in accounting & business	Fundamental principles of ethical behavior, the role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession.	understand the fundamental principles of professional ethics and the roles of professional bodies in promoting ethics	8+1-0
V Corporate Codes	Definition - typical contents of a corporate code of ethics- benefits of a corporate code of ethics -	understand corporate ethics and ethical	8+1-0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
of Ethics and Ethical Conflicts and Dilemmas	situations where ethical conflicts can arise - main threats to ethical behavior –main safeguards against ethical threats.	dilemmas and conflicts.	

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	ACCA	ACCA Study Material	2022	Kaplan
2	ACCA	ACCA Study Material	2022	BPP
3	Vasishth, Neeru	Business Organization	2013	Taxman
4	Thelma J. Talloo	Business Organization and Management	2007	Tata McGraw Hill
5	P.C. Tulsian	Business Organization	2002	Pearson Education

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Semester	Course Code	Course Title	
II	BC204	Compulsory English	
Type of Course	Credits	Evaluation	Marks
AEC	03	IE (50) + UE (50)	100

Course Objectives:

- To make students aware of the different communicative skills, and to develop among them an ability to effectively communicate in English, both in written and spoken modes.
- To develop linguistic and pragmatic competence among the students and to prepare them to develop competence for self-learning.
- To encourage and enable the students to read the various types of texts on their own and discuss them among peers.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
204.1	Remembering	Define and recall key literary terms, genres, and historical contexts relevant to the literature studied
204.2	Understanding	Explain and discuss the events, characters, and settings of literary works in their historical and cultural contexts.
204.3	Applying	Demonstrate and utilize critical thinking skills to identify and evaluate the effectiveness of literary techniques employed by authors.
204.4	Analyzing	Analyze and deconstruct literary elements, such as character development, plot structure, and narrative techniques, to gain deeper insights into the text.
204.5	Evaluating	Evaluate the literary merit of works based on criteria such as thematic complexity, emotional resonance, and social relevance.
204.6	Creating	Develop and Formulate judgments and defend personal responses to literature, considering multiple perspectives and supporting opinions with evidence from the texts.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I	Prose-I The Power of Prayer, A.P.J. Abdul Kalam Prose-I: Stephen Hawking, how to be a healthy user of social media- Peggy Kern, Jadav paying	Reading Comprehension: Understanding prose requires strong reading comprehension skills. Analyzing and interpreting complex texts can enhance the ability to grasp ideas, follow narratives, and discern the author's message.	10+1+0
II	Prose-II Water: The Elixir for Life, Chandrasekhara Venkata Raman Prose- II: Luck- Mark Twain, How I become a public speaker- George Bernard Shaw, My Lord, the Baby- Rabindranath Tagore	Critical Thinking: Prose often presents nuanced ideas and themes. Engaging with the material encourages critical thinking, the ability to evaluate arguments, question assumptions, and form independent judgments.	10+1+0
III	Poetry- I: Up-Hill- Christina Rossetti, Stay Calm- Grenville Kleiser Poetry-: Success is counted sweetest- Emily Dickinson, the world is too much with us- William Wordsworth, no man is an Island- John Donne	Analytical Skills: Analyzing prose involves identifying literary elements, character motivations, plot developments, and thematic structures. This process enhances analytical skills and attention to detail.	8+1+0
IV	Writing Skill: Weave your idea/ Story, Interviews, Narrating an Experience. Language Study: Articles, Prepositions,	Crafting well-structured written pieces involves organizing thoughts logically and making sound arguments. Language study	6+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
	Conjunctions, Interjections.	can sharpen critical thinking abilities by analyzing and interpreting complex texts.	
V	Communication & Life Skills: Meeting and Greeting People and Dialogue Writing, Group Discussions, Interview and Interviewing Skills, Presentation Skills, Letter Writing, Report Writing and Blog Writing, Resume Writing and E-Mails, Non-Verbal Communication	Mastering communication skills empower individuals to express themselves effectively, build meaningful relationships, and navigate various social and professional situations with confidence and success. These competencies are crucial for personal growth, academic achievement, and career advancement.	6 +1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Rao P. Subba, Kumar B. Anita and Bindu C. Hima	Business Communication	2012	Cengage Learning
2	Rajendra Paul and Korlahalli	Essential of Business Communication	2004	Sultan Chand

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Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
II	BC205	Business Statistics	
Type of Course	Credits	Evaluation	Marks
MDC- 2	04	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	
205.1	Remember	Recognize different types of data	
205.2	Understand	Classify different types of data.	
205.3	Apply	Calculate measures of central tendency and measures of dispersion.	
205.4	Analyze	Distinguish various measures of central tendency & measure of dispersion for decision making.	
205.5	Evaluate	Estimate permutations & combinations	
205.6	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	8+1+1
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	13+1+1
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.	8+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.	14+1+0
V Introduction to 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	Demonstrate skills in drawing Venn diagrams and applying conditional probability.	10+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
	Combinations,		

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

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Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
I	BC206A	Cost & Works Accounting I	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100

Course Objectives:

- To introduce the conceptual framework of Cost and work accounts.
- To seek suitable careers in CWA 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
206A.1	Remember	Explain the scope, objectives significance, and relationship with financial and Works Accounting
206A.2	Understand	Understand the concept of cost, costing, and cost accounting
206A.3	Apply	Apply the classification of costs under various overheads
206A.4	Analyze	Analyze and interpret the cost and overhead budgets
206A.5	Evaluate	Assess and evaluate the cost sheet
206A.6	Create	Create a cost sheet for Tender and Quotation

Course Outline:

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.	Classification of Cost, Costing, Cost Accounting, and Cost Accountancy	9+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)	Reconciliation of cost accounting records with financial accounts	9+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 Control), Practical Problem on Pricing of Issue of Material and Inventory Turnover Ratio	Types of stores organization, Stores location, and layout, Classification, and codification of Material	9+1+0
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	Methods and Calculation of Wage Payments	9+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
	on the method of remuneration and incentive plan		
V Cost Accounting Standard	CAS 1 to CAS 5	Allocation and Apportionment of Overheads	4+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 Vashista	Advanced Cost Accounting	2015	S Chand & Sons

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Semester	Course Code	Course Title	
I	BC206B	Indian Financial System	
Type of Course	Credits	Evaluation	Marks
Elective II	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To enhance the understanding of students towards various banking concepts and operations. To make the students aware of banking business and practices. To provide knowledge on current trends in banking operations. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Bloom's Level	Course Outcomes	
206B.1	Remember	Recall the structure of the essential elements of the financial system	
206B.2	Understand	Explain various aspects of the components of the financial system	
206B.3	Apply	Demonstrate the ability to interpret the developments in the financial system	
206B.4	Analyze	Distinguish between various financial situations	
206B.5	Evaluate	Critique the happenings in the financial system	
206B.6	Create	Construct ideas on the working of the financial system	

Course Outline:

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	8+1+0
II Savings and financial intermediation	Composition of savings, Savings ratio, Factors determining savings, financial liabilities, Brokerage, and Asset transformation. Payment and settlement system, Financial Intermediation, Types of financial intermediaries	Lean saving ratios, intermediaries, and types of financial intermediaries	8+1+0
III Supervision of the financial system	Supervision of the financial system and its framework. Instruments of monetary control, Monetary Policy, Reserve Bank of India and its functions, Regulation of 9 Financial Institutions.	Roles, responsibilities, and functions of RBI as an apex institution	8+1+0
IV Financial Institutions	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	8+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	8+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	Dr. S Guruswamy	Financial Services and System	2009	Tata McGraw Hill

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Semester	Course Code	Course Title	
I	BC206C	Business Management	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To provide an understanding of basic concepts, principles, and practices of management. To inculcate the ability to apply multifunctional approaches to organizational objectives. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
206C.1	Remembering	Define the fundamental functions of management and their significance.	
206C.2	Understanding	Explain the concepts of planning and organizing.	
206C.3	Applying	Identify the importance of staffing in an organization.	
206C.4	Analyzing	Analyze the role of directing and examine the importance of change.	
206C.5	Evaluating	Evaluate the ethics and recent trends in management	
206C.6	Creating	Determine the importance and types of controlling methods.	

Course Outline:

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Management	The Management Practices in Indian ‘Vedas’. Introduction: Concept, Characteristics, Nature, Process, and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo-Classical System; Contingency Approach, System Approach.	Ability to understand different approaches to management philosophy and thinking	8+1+0
II Concepts of Planning	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning, Decision-Making: Concept, Process, Types, and Importance. Management by Objectives. Organization: Concept, Nature, Process, and Significance, Authority and Responsibility Relationships, Centralization, and Decentralization, Organizational Structure-Forms.	Ability to understand the importance of functions of planning and organizing and their roles.	8+1+0
III Staffing	Staffing: Job Design — Human Resource Management — HR Planning, Recruitment, selection, Training and Development, Performance Management, Career planning and management.	Comprehend the importance of functions of staffing.	8+1+0
IV Directing	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication” Nature, Process, Importance, Types, Networks, and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and Methods of reducing resistance to Change	Comprehend the importance of functions of directing.	8+1+0
V Controlling	Controlling: Meaning, Importance and Process, Effective Control System, Techniques for Controlling Motivation: Concept, Types, Importance, Theories-Maslow, Herzberg, Mcgregor, Ouchi,	Ability to understand the importance of functions of controlling and its roles.	8+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
	Financial and Non-Financial Incentives, Leadership Meaning, Concept, Functions, and Leadership Styles.		

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Drucker Peter	Management-Tasks, Responsibilities & Practices	1993	Harper Business
2	T. Ramasamy	Principles of Management	2015	Himalaya Publishing House
3	Harold Koontz & Heij Wehrich	Essentials of Management	2020	Tata Mc Graw-Hill Education
4	P. C. Tripathi, P. N. Reddy	Principles of Management	2016	McGraw Hill Companies

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Semester	Course Code	Course Title	
II	BC206D	Marketing Management	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100

Course Objectives:

- To understand the concepts of marketing management.
- To learn about the marketing process for different types of products and services.
- To understand the tools used by marketing managers in decision-making situations.
- To understand the marketing environment.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
206D.1	Remembering	Define the concepts and components of marketing, including products, goods, services, and the marketing mix.
206D.2	Understanding	Understand the factors influencing pricing decisions, analyze different pricing methods and strategies, and evaluate their effectiveness in a changing pricing environment.
206D.3	Applying	Apply marketing knowledge to assess and create effective marketing mix strategies for various target markets and products/services.
206D.4	Analyzing	Analyze the marketing mix components and segments to evaluate their appropriateness and efficacy in each marketing scenario.
206D.5	Evaluating	Evaluate the marketing environment, considering both internal and external factors, to identify challenges and opportunities that influence marketing strategies.
206D.6	Creating	Devise and propose marketing mix, segmentation, and positioning strategies, employing creativity and critical thinking to address real-world marketing challenges and capitalize on opportunities.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Product Management Essentials	Concepts and Components, Products Meaning, Characteristics, Classification of Marketing Mix, Meaning, Goods and Services, Product Mix, Product Line, and Product line appraisal, Levels of Product, Product Life Cycle - Managing the product in Product Life Cycle.	Product Management: Concepts, Classification, and Life Cycle	8+1
II Dynamic Pricing Strategies	A Changing Pricing Environment, Consumer Psychology, and Pricing, Setting the Price, Factors influencing Pricing Decision- Approaches to Price-Price and Non-price competition, Pricing methods, Pricing Strategies.	Pricing in a Dynamic Market: Strategies & Influences	8+1
III Optimizing Distribution Channels	Importance, functions of distribution channels, Introduction to the various channels of distribution, Levels of Channel of Distribution, designing marketing channels, Introduction to Wholesaling, Retailing, Franchising, Direct Marketing, and Impact of technology and Internet on distribution.	Effective Distribution Channels: Functions and Impact of Technology	8+1
IV Integrated Marketing	Elements of IMC and Developing respective communication campaigns, Advertising, Sales Promotion, Publicity, Personal Selling, Direct	Integrated Marketing Communications:	8+1

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
Communications & Campaigns	marketing, Event Management, E-Commerce-Introduction	Campaign Elements & E-Commerce	
V Understanding Consumer Behavior	Concepts and Significance, Factors influencing Consumer Buying Behavior, The Buying Decision Process: Problem Recognition, Information search, Evaluation of Alternatives, Purchase Decision, Post Purchase Behavior.	Understanding Consumer Buying Behavior: Concepts & Process	8+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Philip Kotler & Kevin Lane Keller	Marketing Management	2014	Pearson India
2	V. S. Ramaswamy, S. Namakumari	Marketing Management: Indian Context Global Perspectives	2018	Sage Publication India Pvt. Ltd.
3	S. A. Sherlekar & R. Krishnamoorthy	Marketing Management-Concepts and Cases	2015	Himalaya Publishing House
4	Dr. R. B. Rudani	Basics of Marketing Management (Theory & Practice)	2010	S. Chand Publication

Online Resources:

No.	Website address
1	https://ipsedu.in/downloads/MBABooks/principles-of-marketing-philip-kotler.pdf

MOOCS:

Resource No.	Website address
1	https://www.udemy.com/course/marketing-fundamentals-course/
2	https://www.coursera.org/learn/marketing-foundations
3	https://onlinecourses.swyam2.ac.in/nou21_cm01/course
4	https://www.coursera.org/learn/neuromarketing
5	https://www.coursera.org/learn/wharton-marketing

SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME (BACHELOR OF COMMERCE)

Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
II	BC207	Basics of Excel	
Type of Course	Credits	Evaluation	Marks
SEC-2	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.	Bloom's Level	Course Outcomes	
207.1	Remember	Remember the Excel shortcuts and perform mathematical functions in MS Excel	
207.2	Understand	Explain the basic environment of MS Excel	
207.3	Apply	Use filters, charts, formats, and layouts in MS Excel	
207.4	Analyze	Categorize the data in MS Excel	
207.5	Evaluate	Summarize large amounts of data in MS Excel	
207.6	Create	Draw Pivot tables & charts in MS Excel	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to MS Excel	<p>Introduction to Excel: About Excel, Features of MS-Excel</p> <p>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.</p> <p>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.</p> <p>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.</p>	Demonstrate competence in fundamentals of MS Excel.	4+2+0
II Excel Formulas and Functions & Tables	<p>Excel Shortcuts: Making use of Excel Keyboard Shortcuts.</p> <p>Performing Basic Mathematical Operations using Formulas, Sum, Percentage, Subtraction, Multiplication, Division, Count, and Average. Formatting Text using Different Text Functions, If Function, Logical Functions- and, or, not.</p> <p>Tables - Creating a Table, Applying Styles to Tables, Adding and Editing Records, Inserting Records and Fields, Deleting Records and Fields.</p>	Demonstrate skills in performing mathematical functions in MS Excel.	4+2+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
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.	4+2+0
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.	4+2+0
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.	4+2+0

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:

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

MOOCs:

Resource No.	
1	https://www.udemy.com/course/microsoft-excel-2013-from-beginner-to-advanced-and-beyond/

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Programme: B. Com/ B. Com (Honours)/ B. Com (Honours with Research) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
II	BC208	Universal Human Values	
Type of Course	Credits	Evaluation	Marks
VAC- 2	1	Not Applicable	Not Applicable
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: <ul style="list-style-type: none"> To explore the meaning of happiness and prosperity in society. To Distinguish between the Self and the Body. To Understand the value of a harmonious relationship based on trust, and respect. 			

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

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	
III	BC301	Cost and Works Accounting- II	
Type of Course	Credits	Evaluation	Marks
Core	04	IE (50) + UE (50)	100

Course Objectives:

- To acquire practical skills cost accounting process.
- To understand the usage of the various techniques of cost management.
- To comprehend the role of cost managers in cost accounting process.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
301.1	Remembering	Remember the essential elements of cost accounting
301.2	Understanding	Understand the methods of cost accounting.
301.3	Applying	Prepare process accounts.
301.4	Analyzing	Analyze cost involved in various cost centers.
301.5	Evaluating	Evaluate cost pools and cost drivers.
301.6	Creating	Create a statement of activity based costing.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Methods of Costing	Introduction to Methods of Costing. Job Costing Meaning, Features, objectives, Advantages and Limitations, procedure of job costing, Batch costing	Develop a skill to track all the costs involved for an individual job. Identify specific costs related to certain parts of a project and look for ways in which those costs can be reduced for future similar projects.	11+1+0
II Contract Costing	Meaning and Features of Contract Costing Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in progress Profit on incomplete contract	Cultivate a habit to plan, schedule, run negotiation processes and support all aspects of a project, from procurement to completion, to improve organization's contract management.	11+1+0
III Process Costing - I	Meaning and features of process costing Distinction between job costing and process costing. Accounting procedure of process costing including normal loss abnormal loss (or) gain.	Acquire skills of process costing.	11+1+0
IV Process Costing - II	Preparation of process accounts including normal and abnormal loss/gain. Joint Products and By Products [Theory and Simple problems] Cost Accounting Standard 19: Joint Cost	Develop an ability to prepare process accounts.	11+1+0

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V	Definition, stages in Activity based costing, purpose and benefits of activity based costing, cost pools and cost drivers, Problems on activity based costing.	Cultivate skill of effective allocation of overhead costs based on “activities” that actually contribute to overhead costs. Considering all potential cost activities in cost accounting.	11+1+0
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Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	M.C. Shukla, T.S. Grewal, Dr. M. P. Gupta	Cost Accounting	2019	S Chand & Co Ltd.
2	M.N. Arora	Cost Accounting Principle and practice	2021	Vikas Publishing
3	T.S. Reddy & Y. Hari Prasad Reddy	Cost Accounting	2020	Margham Publications

Online Resources:

No.	
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2	https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf
3	https://cga.nic.in/writereaddata/management_accounting.pdf

**SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME
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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	
III	BC302	Business Law	
Type of Course	Credits	Evaluation	Marks
Core	04	IE (50) + UE (50)	100

Course Objectives:

- To acquaint students with various provisions related to Company administration and Meeting Regulations
- To familiarize students with significant regulatory authorities such as IRDA, TRAI and provisions under IPR
- To impart knowledge regarding specific contracts used in our day to day commercial activities

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
302.1	Remembering	State meaning of contract to impart information enunciated in the Indian Contract Act.
302.2	Understanding	Explain special contracts and essential elements of Bailment and pledge.
302.3	Applying	Demonstrate the various provisions of Company Law in the operation of companies statutory meetings and kinds of Company.
302.4	Analyzing	Analyze provisions and procedure of obtaining Patents, Copyrights, Trade Marks
302.5	Evaluating	Evaluate the provisions of sale of contract, conditions, warranties and unpaid seller.
302.6	Creating	Formulate solutions and recommend appropriate action on issues relating to business associations and legal issues.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Law of contracts	Basic legal framework in India, Definition of contract, agreement & Contract, classification of contracts, essential elements of a contract, Contingent contracts, Quasi – contracts, discharge of contract- breach of contract- remedies for breach of contract	Ability to demonstrate their application to the essentials of formation, performance and discharge of contractual obligations in commercial situations.	11+1+0
II Special contracts	Contract of Guarantee, Contract of Indemnity, Bailment and pledge- essential elements- rights and duties of bailer and bailee, Law of agency, rights and duties agent and principal	Identify the fundamental legal principles behind special contractual agreements and law of agency	11+1+0
III Introduction to Companies Act	Definition, nature and characteristics of a company, Introduction and basis of classification of companies as per companies act 2019, Company Meetings, Requisites of Valid Meeting	Develop basic knowledge of framework of company law from the point of view of an entrepreneur, investor and an employee in corporate sector	11+1+0

SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME (BACHELOR OF COMMERCE)

IV Regulatory authorities & IPR	Features of IRDA, TRAI, Intellectual Property Rights, Patent rights- Trademarks- Copy rights, Infringement and remedies, Right to Information Act, 2005	Comprehend the rationale of functioning of regulatory authorities and penalties imposed in case of infringement of intellectual property rights	11+1+0
V Sale of Goods Act 1930	Contract of sale, formation of contract of sale, Goods and their classification, condition and warranties, Unpaid seller and his rights	Ability to form Contract of sale, appraise different types of goods and rights of unpaid seller	11+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	A.K. Mujumdar, Dr. G.K. Kapoor	Company Law and Practice	2010	Taxmann, 59/32, New Rohtak Road, New Delhi
2	M.C. Kuchhal	Modern Indian Company Law	2017	Shri Mahavir Book Depot, 2603, Nai Sarak, New Delhi
3	Kumar Ravindra,	Legal Aspects of Business,	2009	Cengage

Online Resources:

No.	
1	https://www.mca.gov.in/Ministry/pdf/AMENDMENTACT_01082019.pdf
2	https://irdai.gov.in/
3	https://incometaxindia.gov.in/pages/acts/sale-goods-act.aspx
4	https://ipindia.gov.in/

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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	
III	BC303	Principles of Management	
Type of Course	Credits	Evaluation	Marks
Minor	04	IE (50) + UE (50)	100

Course Objectives:

- To familiarize students with basic concepts of management.
- To explain the evolution of Management and its principles.
- To discuss the functions of management and their importance in business.
- To propose the application of the principles of management in an organizational setup

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
303.1	Remembering	Recall the fundamental functions of management and their significance.
303.2	Understanding	Summarize the interrelationships between different management functions.
303.3	Applying	Make use of concepts of planning and decision-making.
303.4	Analyzing	Analyze the role of leadership and motivation from the organization's perspective
303.5	Evaluating	Evaluate the ethics and recent trends in management
303.6	Creating	Develop strategies to improve organizational effectiveness by applying PODSCOB

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Management	Meaning, Nature, Scope and Importance, Functions and Principles of Management., Levels of Management, Managerial Roles, Managerial Skills and Activities, Difference between Management and Administration, Evolution of Management: Theories and Approaches- Classical or Traditional Approach, Behavioral or Neo-Classical Approach, Modern Approach.	Ability to understand different approaches to management philosophy and thinking	11+1+0
II Concepts of PODSCORB	Planning-Meaning, significance, and nature of planning, Planning premises, levels in planning, and types of planning., Forecasting- Meaning and Techniques, Decision Making-Meaning, Importance, Process, Techniques of Decision Making, Management by Objectives (MBO), and Management by Execution (MBE)	Ability to understand the importance of functions of management and their roles.	11+1+0
III Planning	Concept of planning, objectives, Nature, Types of the plan, Stages involved in planning, Characteristics of a good plan, Importance, Limitations of planning, Making planning effective, Strategic planning in Indian Industry. Concept of Decision making, characteristics of decisions, Types of decisions, Steps Involved in decision making, Importance of decision making, Methods of decision making	Comprehend the importance of functions of planning.	11+1+0
IV Directing	Concept, Nature, Process & Methods, Leadership-Meaning, Styles, & Qualities of a Good Leader, Coordination as an Essence of Management, Controlling-Meaning, Process, & Techniques, Motivation at Workplace-Concept of Motivation.	Comprehend the importance of functions of directing.	11+1+0
V Business Ethics	Meaning & Importance of Ethics in Business, Corporate Social Responsibility, Green Management - Meaning, Green Management Actions	Aware of how business is changing and what themes are	11+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
		driving it	

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	L. M. Prasad	Principles and Practice of Management	2016	Sultan Chand and Sons
2	T. Ramasamy	Principles of Management	2015	Himalaya Publishing House, Mumbai.
3	Harold Koontz & Heinj Wehrich	Essentials of Management	2015	Tata Mc Graw-Hill Education, New Delhi.
4	P. C. Tripathi, P. N. Reddy	Principles of Management	2016	McGraw hill companies New Delhi

Online Resources:

Resource No.	Website address
1	https://www.coursera.org/browse/physical-science-and-engineering/environmental-science-and-sustainability
2	https://onlinecourses.swayam2.ac.in/cec21_ge21/preview

GBSRC SYLLABUS

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	
III	BC304	Computerized Accounting- I	
Type of Course	Credits	Evaluation	Marks
Minor-Vocational Skill Development Course(VSC)	02	IE (50) + UE (50)	100

Course Objectives:

- To make students understand the concept of Computerized Accounting System.
- To impart the knowledge of Tally Accounting Software and Computerized Accounting to the Students.
- To make students understand the applicability of Tally Accounting Software as an integrated business management software.
- To teach the utility / practical use of Tally Accounting Software and Computerized Accounting.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
304.1	Remembering	State Role of Computerized Accounting in business
304.2	Understanding	Explain Features of Computerized Accounting System
304.3	Applying	Demonstrate Tally Software of Computerized Accounting
304.4	Analyzing	Analyze the appropriateness of various Accounting Vouchers
304.5	Evaluating	Evaluate various ledgers, receipt and payment vouchers
304.6	Creating	Formulate Purchase vouchers, Sales Voucher, debit note, credit note.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Computerized Accounting:	Meaning and Role of Computerized Accounting, Special Features of Computerized Accounting System, Need and Objects of introduction of Computerized Accounting, Advantages and Disadvantages of Computerized Accounting	Able to understand the Role of Computerized Accounting, Special Features of Computerized Accounting System	2+1+6
II Maintaining Charts of Accounting & Stock Keeping	Introduction to Getting Started with Tally Creating New Company, Alteration, Deletion, Company Features & Configuration Group Company – Creation, Alteration and Deletion	Carrying out New Company creation in tally. Carrying out Group Company – Creation, Alteration and Deletion	2+1+6
III Tally Prime Data Entry	Tally Prime Data Entry Steps – Ledgers, Items and Vouchers Tally Pre-defined Vouchers Introduction and its understanding one by one	Creating Ledgers, and Vouchers	2+1+6
IV Recording and Maintaining	Introduction to Recording Accounting Vouchers Receipt and Payment Voucher Contra Voucher Purchase and Sales	Recording Accounting Vouchers Receipt and Payment Voucher.	2+1+6

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of Accounting Transactions in Tally	Voucher		
V Accounts Receivable & Payable Management	Bill-wise Accounts – an Introduction Bill-wise Details for Purchases – Bills Payable Bill-wise Details for Sales – Bills Receivable	Estimating Accounts Receivable & Payable Management	2+1+6

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	S. N.Maheshwari, Suneel K. Maheswhari and Sharad Maheshwari	Financial Accounting	2018	Vikas Publishing House Pvt. Ltd., New Delhi
2	Dr. N. P. Srinivasan and Dr. M. Sakthivel Murugan	Accounting for Management	2006	S. Chand and Company Limited, New Delhi.

Online Resources:

No.	
1	https://tallyeducation.com
2	https://help.tallysolutions.com

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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	
III	BC305	Business Economics- III (Macro)	
Type of Course	Credits	Evaluation	Marks
Interdisciplinary Course (IDC)	02	IE (50) + UE (50)	100

Course Objectives:

- To gain knowledge of basic Macroeconomic terms and concepts.
- To understand the usage of the various concepts and techniques of Macroeconomics.
- To interpret the meaning of different business situations using Macro-economic concepts

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
305.1	Remembering	State the basic concepts of Macroeconomics
305.2	Understanding	Explain the meaning and context of the usage of macroeconomic concepts
305.3	Applying	Demonstrate the usage of different concepts in various situations and conditions
305.4	Analyzing	Analyze the appropriateness of the usage of techniques of macroeconomics
305.5	Evaluating	Evaluate the impact of macroeconomic variables on business functioning
305.6	Creating	Formulate a probable solution to daily business situations using the Macro concepts and techniques learned

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Fundamentals of Macro- economic	Meaning and Definition of Macro Economics, importance and limitations of Macro Economics, Macro-Economic Variables, Circular flow of income in two, three, four sector economy, Leakages and injections within the Circular Flow model in an economy	Develop understanding economic concepts, variables, and income flow dynamics in multi-sector models.	5+1+0
II Theories of Employment and Income	Macro Market Analysis: Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, relationship between saving and Consumption. Investment Function,	Develop critical analytical skills to evaluate and apply economic theories, focusing on employment, income, and market dynamics.	5+1+0
III Money, Supply And Monetary Theories	Determinants of Money Supply, Demand for Money, Classical and Keynesian approaches and Keynes' liquidity preference theory of interest. Quantity theory of money	Understanding determinants of money, explore Classical and Keynesian theories and analytical skills to apply the Quantity Theory of Money.	5+1+0

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IV Inflation and Monetary Policy	Inflation: Demand Pull Inflation and Cost Push Inflation - Effects of Inflation- Nature of inflation in a developing economy. Monetary policy: Meaning, objectives and instruments, inflation targeting.	Develop ability to analyze demand-pull and cost-push inflation, understand inflation effects, especially in developing economies	5+1+0
V Fiscal Policy Inflation and Government Economic Responsibility	Fiscal Policy: Meaning, and its Objectives. Instruments of Fiscal policy. Contra Cyclical Fiscal Policy and Discretionary Fiscal Policy, Factors influencing incidence of taxation. Effects of taxation. Role of a Government to provide Public goods- Principles of Sound and Functional Finance	Objectives and instruments, of fiscal policy evaluate the impact of taxation, and comprehend the role of government'.	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Mankiw, N. G	Macroeconomics	2015	Macmillan
2	Romer, David	Advanced Macroeconomics	2019	Mcgraw Hill
3	Jhingan M L	Macro-Economic Theory	2016	Pearson Education

Online Resources:

No.	
1	https://www.imf.org/en/Capacity-Development/Training/ICDTC/Courses/MDSx
2	https://www.khanacademy.org/economics-finance-domain/macroeconomics
3	https://alison.com/course/overview-of-macroeconomics

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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	
III	BC306	Hindi	
Type of Course	Credits	Evaluation	Marks
Ability Enhancement Course (AEC)	02	IE (50)	50

Course Objectives:

- छात्रों को हिंदी भाषा और साहित्य के विकास से परिचित कराना, इसके सांस्कृतिक महत्व के प्रति सराहना को बढ़ावा देना।
- प्रभावी लिखित और मौखिक संचार पर जोर देते हुए हिंदी व्याकरण और रचना में छात्रों की दक्षता विकसित करें।
- साहित्यिक समझ और व्याख्यात्मक कौशल को बढ़ाते हुए, हिंदी गद्य और कविता की विविध शैलियों का विश्लेषण करें।
- प्रभावी मौखिक और लिखित अभिव्यक्ति के लिए छात्रों के हिंदी भाषा संचार और पारस्परिक कौशल को बढ़ाना।

Course Outcomes:

पाठ्यक्रम के सफल समापन पर, शिक्षार्थी सक्षम हो जाएगा

CO No.	Blooms Level	Course Outcomes
306.1	Remembering	हिंदी भाषा और साहित्य के ऐतिहासिक विकास, महत्व और प्रमुख साहित्यिक आंदोलनों को समझें।
306.2	Understanding	हिंदी व्याकरण में महारत हासिल करें, सटीक वाक्य निर्माण को सक्षम करें।
306.3	Applying	विषयों की पहचान करते हुए हिंदी साहित्यिक ग्रंथों का विश्लेषण करें।
306.4	Analyzing	विभिन्न संदर्भों में प्रभावी हिंदी संचार प्रदर्शित करें।
306.5	Evaluating	समसामयिक हिंदी साहित्यिक विमर्श के साथ आलोचनात्मक ढंग से जुड़ें।
306.6	Creating	साहित्यिक विद्वता में योगदान देने के लिए विविध दृष्टिकोणों को एकीकृत करते हुए हिंदी साहित्य में एक मौलिक और विद्वतापूर्ण शोध परियोजना बनाएं।

इकाई	उप इकाई	कौशल/दक्षताएँ	L+T+P	
1	हिंदी भाषा और साहित्य	हिंदी भाषा का परिचय: इतिहास, विकास और महत्व, हिंदी साहित्य का अवलोकन: प्रमुख कालखंड एवं साहित्यिक आंदोलन, प्रमुख हिन्दी लेखकों और उनके योगदान का अध्ययन	बोली जाने वाली और लिखित हिंदी भाषा में प्रवीणता, ध्वन्यात्मकता, आकृति विज्ञान, वाक्यविन्यास और शब्दार्थ की समझ, व्याकरणिक रूप से सटीक वाक्यों और रचनाओं को समझने और तैयार करने की क्षमता।	5+1+0
2	हिंदी व्याकरण और रचना	हिंदी व्याकरण के मूल सिद्धांत: ध्वन्यात्मकता, आकृति शब्दार्थ, हिंदी में भाषण के भाग: संज्ञा, सर्वनाम, क्रिया, विशेषण, क्रिया विशेषण, आदि, वाक्य संरचना और गठन: विषय-क्रिया सहमति, काल, मनोदशा, आवाज, आदि, हिंदी में रचना लेखन: निबंध लेखन, पत्र लेखन, संक्षिप्त लेखन और रिपोर्ट।	उपन्यास, लघु कथाएँ, कविताएँ, निबंध और गद्य अंश सहित हिंदी साहित्यिक कृतियों की व्याख्या और आलोचनात्मक विश्लेषण करने के लिए विश्लेषणात्मक कौशल। हिंदी साहित्य में प्रयुक्त साहित्यिक उपकरणों, विषयों, पात्रों, शैलियों और तकनीकों का ज्ञान। हिंदी गद्य और पद्य में सौंदर्यात्मक और	5+1+0

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		सांस्कृतिक अभिव्यक्तियों की सराहना और मूल्यांकन करने की क्षमता।	
3 हिंदी गद्य और पद्य	हिंदी गद्य का विश्लेषण: निबंध, लेख, जीवनियां और आत्मकथाओं के अंश, हिंदी कविता का अध्ययन: काव्य रूपों, छंदों, छंद योजनाओं और साहित्यिक उपकरणों की व्याख्या, गद्य और पद्य के माध्यम से हिंदी साहित्यिक सौंदर्यशास्त्र और सांस्कृतिक अभिव्यक्ति की सराहना, विभिन्न साहित्यिक कालखंडों एवं विधाओं के गद्य एवं पद्य का तुलनात्मक विश्लेषण।	हिंदी साहित्य में ऐतिहासिक विकास, प्रमुख कालखंडों और साहित्यिक आंदोलनों का पता लगाने और शोध करने की क्षमता। हिंदी साहित्यिक ग्रंथों में समकालीन विषयों, सामाजिक-राजनीतिक मुद्दों और दार्शनिक आयामों का विश्लेषण करने के लिए महत्वपूर्ण सोच कौशल। हिंदी साहित्य के विभिन्न साहित्यिक कालखंडों और शैलियों का तुलनात्मक विश्लेषण करने की क्षमता।	5+1+0
4 हिंदी भाषा और संचार कौशल	हिंदी भाषा दक्षता का विकास: पढ़ना, लिखना, बोलना और सुनना कौशल, हिंदी में प्रभावी संचार: मौखिक और गैर-मौखिक संचार, पारस्परिक कौशल, हिंदी में भूमिका-निभाना, समूह चर्चाएँ और प्रस्तुतियाँ, हिंदी में शब्दावली संवर्धन और मुहावरेदार अभिव्यक्तियाँ, हिंदी में व्यावसायिक संचार: पत्र, मेमो, ईमेल और रिपोर्ट।	मौखिक और गैर-मौखिक संचार के लिए हिंदी में प्रभावी संचार कौशल, जिसमें पारस्परिक संचार, भूमिका-निभाना, समूह चर्चा और प्रस्तुतियाँ शामिल हैं। शब्दावली संवर्धन और हिंदी में मुहावरेदार अभिव्यक्तियों का उपयोग करने में दक्षता। व्यावसायिक संचार में दक्षता, जिसमें हिंदी में पत्र, मेमो, ईमेल और रिपोर्ट लिखना शामिल है।	5+1+0
5 हिंदी साहित्य में समसामयिक मुद्दे और बहसें	हिन्दी साहित्य में समसामयिक विषयों एवं मुद्दों की खोज, हिन्दी साहित्य में सामाजिक-राजनीतिक, सांस्कृतिक एवं दार्शनिक आयामों का आलोचनात्मक विश्लेषण।	हिंदी भाषा और साहित्य के सांस्कृतिक महत्व के बारे में जागरूकता और समझ। सांस्कृतिक बारीकियों और अभिव्यक्तियों के प्रति संवेदनशीलता हिंदी साहित्यिक कृतियों में झलकती है। हिंदी साहित्य के सांस्कृतिक संदर्भ में समसामयिक मुद्दों और बहसों पर चर्चा और बहस में शामिल होने की क्षमता।	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	रामचन्द्र शुक्ल	हिन्दी साहित्य का इतिहास	2022	राजकमल प्रकाशन
2	डॉ. सूर्य नारायण बहादुर सिंह	हिंदी व्याकरण और रचना	2019	पुस्तक महल
3	डा. गंगा प्रसाद विमल	आधुनिक हिंदी साहित्य: समय और संवेदना	2021	राजकमल प्रकाशन

Online Resources:

No.	
1	https://www.rajpalpublishing.com/
2	https://www.pustakmahal.com/
3	https://www.diamondbook.in/

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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	
III	BC307	Disaster Management	
Type of Course	Credits	Evaluation	Marks
Skill Enhancement Course (SEC)	02	IE (50)	50

Course Objectives:

- To comprehend the dynamics and origins of various types of disasters, fostering an understanding of risk factors and principles of mitigation.
- To cultivate preparedness and response competencies, enabling students to conduct risk assessments, develop emergency plans, and coordinate effective disaster response efforts.
- To promote resilience and sustainable recovery strategies, emphasizing community engagement, social cohesion, and environmental sustainability to enhance long-term disaster resilience and rehabilitation.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
307.1	Remembering	Remember the essential elements of Disaster Management
307.2	Understanding	Understand the methods of managing Disasters.
307.3	Applying	Make use of a Disaster Management Techniques to deepen your understanding.
307.4	Analyzing	Analyze the monetary and non-monetary factors involved in Disaster Management efforts.
307.5	Evaluating	Evaluate various Disaster Management methods.
307.6	Creating	Develop a Disaster Management plan for the given situation.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Disaster Management	Overview of disasters: natural, man-made, and hybrid. Historical perspective: major disasters in India and globally. Importance of disaster management in contemporary society. Role of government agencies, NGOs, and international organizations in disaster response.	Understanding the types and historical context of disasters. Critical thinking: Analyzing the role of different stakeholders in disaster response. Articulating the importance of disaster management in society.	5+1+0
II Risk Assessment and Mitigation	Understanding risk: hazard, vulnerability, exposure. Techniques for risk assessment: GIS mapping, vulnerability assessments. Mitigation strategies: structural and non-structural measures. Case studies: successful mitigation efforts in various disaster-prone regions of India.	Assessing risks using various methodologies. Developing mitigation strategies based on risk assessment. Utilizing GIS mapping and other tools for risk analysis.	5+1+0
III	Planning for disasters: development of contingency plans and emergency response plans. Early warning systems:	Creating effective emergency response plans.	5+1+0

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Preparedness and Response	technology and communication strategies. Search and rescue operations: coordination, logistics, and best practices. Medical response: triage, medical facilities, and public health measures.	Prioritizing actions in response to different disaster scenarios. Working in teams to coordinate search and rescue operations.	
IV Recovery and Rehabilitation	Phases of recovery: short-term, medium-term, and long-term. Socio-economic impacts of disasters: displacement, loss of livelihoods, psychological effects. Community-based recovery efforts: rebuilding infrastructure, restoring services, and livelihood rehabilitation. Importance of psychosocial support and mental health services in post-disaster recovery.	Empathy and cultural competency: Understanding the social impacts of disasters on affected communities. Project management: Implementing recovery efforts within different phases. Providing psychosocial support to individuals and communities.	5+1+0
V Disaster Risk Reduction and Sustainable Development	Linkages between disaster risk reduction (DRR) and sustainable development goals (SDGs). Climate change adaptation: integrating DRR into climate change mitigation strategies. Community resilience-building: participatory approaches and empowerment. Role of education and public awareness in fostering a culture of safety and resilience.	Understanding the interconnectedness of disaster risk reduction and sustainable development goals. Promoting policies that integrate disaster risk reduction into development agendas. Facilitating participatory approaches for building resilience.	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	George Haddow, Jane Bullock, and Damon Coppola.	"Introduction to Emergency Management"	2018	Butterworth-Heinemann
2	Dushyant Sharma and Harsh K. Gupta.	"Disaster Management: Global Challenges and Local Solutions"	2020	CRC Press

Online Resources:

No.	
1	https://ndma.gov.in/
2	https://www.undrr.org/
3	https://www.journals.elsevier.com/international-journal-of-disaster-risk-reduction

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Semester	Course Code	Course Title	
III	BC308	Health and Wellness	
Type of Course	Credits	Evaluation	Marks
Co-curricular Course(CC)	02	NA	00

Course Objectives:

- To introduce the fundamental concepts of physical education, health and fitness.
- To provide a general understanding on nutrition, first aid and stress management.
- To familiarize the students regarding yoga and other activities for developing fitness.
- To create awareness regarding hypo-kinetic diseases, and various measures of fitness and health assessment.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
308.1	Remembering	State the role of Physical Education
308.2	Understanding	Explain Scope of Physical Education
308.3	Applying	Demonstrate the activities for developing Physical Fitness Components
308.4	Analyzing	Analyze Asanas and its effects on Health
308.5	Evaluating	Evaluate Body mass Index
308.6	Creating	Measure the BMR, Pulse Rate, Blood Pressure Health Related Physical Fitness Test.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Concept of Physical Education and Health	Definition, Aims and Objectives of Physical Education Importance and Scope of Physical Education Modern concept of Health, Physical fitness and Wellness	Able to understand the Role of Physical Education. Able to understand modern concepts of health and wellness	4+1+1
II Components of Physical Fitness	Physical fitness components - Speed, Strength, Endurance, Flexibility and Coordinative Abilities Types of Physical Fitness - Health related Physical Fitness - Performance Related Physical Fitness - Fitness Balance	Able to understand fitness components Identifying types of Physical Fitness	4+1+1
III Principles of Exercise Programme	Activities for developing Physical Fitness Components Exercise and Heart rate Zones Principles of First Aid, Nutritional Balance	Understanding activities for developing Physical Fitness Analyzing the principles of First Aid Nutritional Balance.	4+1+1
Yoga and Stress Management	Asanas and its effects - Padmasana - - Bhujangasana - Shavasana - Trikonasana – Padahasthasana- suryanamaskar, Postural Deformities – Corrective measures Stress	Evaluating Asanas and its effects Understanding corrective measures Stress Management and Relaxation Techniques	4+1+1

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	Management and Relaxation Techniques		
V Lifestyle Disease and its Management	Lifestyle disorders and its Management - Diabetes - Hypertension - Obesity - Osteoporosis - CHD - Back pain Health related Physical Fitness and Assessment Body mass Index, BMR, Pulse Rate, Blood Pressure Health Related Physical Fitness Test.	Listing down Lifestyle disorders and its Management Understanding the Assessment of Body mass Index/Skin fold Measurement, BMR, Pulse Rate	4+1+1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Puri.K.Chanda. S.S.	Health and Physical Education	2005	Surjeet Publications
2	Emily Attached & Marzia Fernandez	Mental Health Workbook	2020	Charlie Creative Lab

Online Resources:

No.	
1	https://mailchimp.com
2	https://wellness.med.ufl.edu

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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	
IV	BC401	Cost and Works Accounting- III	
Type of Course	Credits	Evaluation	Marks
Core	04	IE (50) + UE (50)	100

Course Objectives:

- To gain knowledge related to Marginal Costing and Budgetary Control.
- To understand Uniform Costing and conduct an inter firm comparison.
- To interpret Standard Costing and make pricing decisions.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
401.1	Remembering	State the meaning and usage of concepts of cost
401.2	Understanding	Explain the context of usage of costing methods
401.3	Applying	Demonstrate the usage of different costing concepts in various situations
401.4	Analyzing	Analyze the appropriateness of the usage of techniques of costing
401.5	Evaluating	Evaluate the impact of decision making based on the cost analysis
401.6	Creating	Formulate a probable business solution using the concepts and techniques learned

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Service Costing	Meaning, Features and Applications of service costing, Cost Unit-Simple and Composite Cost Sheet for Transportation, Service Cost Statement for Hospital and Hotel Organization, Cost Accounting Standard 13: Cost of service cost Center	Develop expertise in creating Composite Cost Sheet for transportation and service cost statement for Hospital and Hotel organization.	11+1+0
II Marginal Costing	Meaning and Concepts – Fixed Cost, Variable Cost Contribution, Profit Volume Ratio, Break Even Point, Margin of Safety. Cost Volume Profit Analysis – Assumptions and Limitations. Simple practical problems.	Get foundational knowledge of Cost, Volume, Profit Analysis.	11+1+0
III Decision Making	Application of marginal costing technique – Make or Buy decision Add or Delete products Simple practical problems.	Use marginal costing technique applications in decision making.	11+1+0
IV Uniform Costing and Inter firm Comparison	Meaning objectives, advantages, limitations of Uniform costing, Uniform cost manual, Meaning, prerequisite, advantages and disadvantages of Inter- firm comparison. (Theory only)	Identify the methods of uniform costing and manual of uniform cost.	11+1+0
V Pricing	Principles of Product Pricing, Pricing Policy, Pricing of New Products and	Understanding the principles of Product pricing, its methods.	11+1+0

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Decisions	Finished Products, Target Costing. Meaning, Importance in Pricing decision Pricing Methods, a. Competition based, b. Cost-based, c. Value-based (Simple Problems Only)	Evaluate the pricing decision methods.	
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Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Prof. M.L. Agrawal, Dr. K.L. Gupta	Cost Accounting For B.Com.	2023	Sahitya Bhawan Publications
2	M N Arora	A text book of Cost and Management Accounting	2021	Vikas Publishing House Private Ltd.
3	CMA M. N. Arora, Priyanka Katyal	Cost Accounting	2023	Himalaya Publishing house

Online Resources:

No.	
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-January-2021.pdf
2	https://www.icai.org/post.html?post_id=17759
3	https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

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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	
IV	BC402	Corporate Law	
Type of Course	Credits	Evaluation	Marks
Core	04	IE (50) + UE (50)	100

Course Objectives:

- To educate students on the significant provisions of the Companies Act.
- To develop legal research skills, the ability to interpret statutes governing businesses and analyze case laws.
- To compare legal implications in various forms of business organizations.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
402.1	Remembering	Remember the various types of companies.
402.2	Understanding	Understand the different forms of prospectus.
402.3	Applying	Apply learnings to indicate the correctness of contents of AOA, MOA and Prospectus.
402.4	Analyzing	Examine the conditions for issue of securities.
402.5	Evaluating	Interpret the qualifications and disqualifications of directors.
402.6	Creating	Create a framework to validate necessary requirements for incorporation of companies and LLPs.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Companies Act 2013	Meaning of Company, Features of Company, Advantages and Disadvantages of formation of Company, Lifting of Corporate Veil, Types of Companies, Role of Promoters in Companies	Develop an understanding of Companies, its types and benefits, in comparison to other forms of legal entities.	11+1+0
II MOA and AOA	MOA- Meaning, Contents, Clauses, and Alteration of MOA AOA- Meaning, Contents of AOA, Alteration of AOA Doctrines (along with case laws)- Ultra-vires, Constructive Notice, Indoor Management	Explore the principal documents for a company's existence and operations, as well as doctrines associated with companies.	11+1+0
III Prospectus and Issue of Securities	Prospectus- Meaning, Contents of Prospectus, Types of Prospectus - Shelf Prospectus, Red Herring Prospectus, Abridged Prospectus, Deemed Prospectus, Misleading Prospectus Issue of Securities- Kinds of Share Capital, Public Offer, Private Placement, ESOPs, Buyback of Securities, Sweat	Examine the several types of prospectus, as well as the aspects related to issue of securities by a company.	11+1+0

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	Equity, Debentures.		
IV Directors	Directors - Meaning of Directors, Minimum Director requirements for Companies, Types of Directors, Qualifications and Disqualification of Directors, Appointments of Directors (First Director, Resident Director, Nominee Director, Additional Director, Alternate Director, Director appointed in casual vacancy, Women Director, Small shareholder director, Independent Director), Removal of Directors	Analyse the different kinds of directors in companies.	11+1+0
V Limited Liability Partnership Act, 2008	Definition, Characteristics of LLP and types of partners (Individual and Designated partners), Procedure for Incorporation of LLP, Advantages & Disadvantages of LLP, Conversion of LLP, Distinction between various types of businesses (Partnership v/s LLP v/s Company)	Examine the provisions of the LLP Act, 2008, and draw comparisons with other kinds of businesses, particularly partnership firms and companies.	11+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	N. D. Kapoor	Elements of Company Law	2019	S Chand & Co Ltd.
2	G.K.Kapoor, Sanjay Dhamija	Company Law and Practice	2021	Taxmann Publications
3	V.S. Datey	LLP Ready Reckoner	2024	Taxmann Publications

Online Resources:

No.	
1	https://www.icai.org/post.html?post_id=19149
2	https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks.html#

SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME (BACHELOR OF COMMERCE)
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	
IV	BC403	Principles of Marketing	
Type of Course	Credits	Evaluation	Marks
Minor	04	IE (50) + UE (50)	100

Course Objectives:

- Develop a comprehensive understanding of marketing concepts and principles, including the marketing mix, market segmentation, and consumer behavior, to lay a strong foundation for effective marketing strategies.
- Analyze various marketing strategies employed by businesses in different industries, evaluating their strengths, weaknesses, and overall impact on consumer behavior and market dynamics.
- Apply marketing knowledge to create well-designed marketing plans for specific products or services, considering target-audience preferences, competitive positioning, pricing, and promotional strategies.
- Evaluate the ethical implications of marketing practices and assess the importance of socially responsible marketing, considering the impact on consumers, society, and the environment.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
403.1	Remembering	Define the basic concepts in marketing, including need, want, demand, customer, consumer, exchange, and markets.
403.2	Understanding	Understanding traditional and extended marketing mix components and their relevance considering modern marketing trends at the understanding level.
403.3	Applying	Develop a marketing plan, analyze the marketing environment (macro and micro), and assess its components at the application level.
403.4	Analyzing	Analyze market segmentation, targeting, and positioning concepts and criteria, demonstrating analytical and creative thinking
403.5	Evaluating	Evaluate an innovative new product strategy and problem-solving
403.6	Creating	Create a comprehensive and innovative marketing strategy for a new product, demonstrating advanced critical thinking, problem-solving

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Marketing Fundamentals	Meaning, significance, Basic Concepts in Marketing, Need, Want, Demand, Customer, Consumer, Exchange, Markets, Marketing Segmentation, Marketing channels, Competition, Customer Value, Customer Satisfaction, Customer Delight, Market meaning and classification, Marketing Orientation towards Market Place, Production Concept, Product Concept, Selling Concept, Marketing Concept, Societal Marketing, Relationship Marketing, Holistic Marketing	Customer-Centric Marketing: Segmentation, Value, and Relationships	11+1+0
II Modern Marketing	Concept of Marketing Mix, Traditional Marketing Mix- 4P's and 4C's, Extended Marketing Mix- 7P's, Trends in Marketing, Viral Marketing, Digital	Marketing Mix, Trends, 21st Century Marketing	11+1+0

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Unit No.	Sub-unit	Skills/Competencies	L+T+P
	Marketing, Green Marketing, Social Marketing, Marketing for the 21 st Century, The New Marketing Realities.		
III Strategic Marketing Planning	Marketing Planning Process, Purpose, and Scope of Marketing Environment Analysis, Concepts of Macro and Microenvironment, Components of Macro environment, Components of Microenvironment.	Marketing Planning: Macro & Micro Analysis	11+1+0
IV Segmentation & Positioning	Definitions- Segmentation, Market Targeting, and Positioning, Market Segmentation: Need and Bases for Market Segmentation, Geographic, Demographic, Psychographic, and Behavioral, Effective Segmentation Criteria, Evaluating and Selecting the Market Segments, Market Targeting: Target Market Selection, Market Targeting Strategies, Positioning: Differentiation and Positioning, USP, POP, POD.	Marketing Fundamentals: Segmentation, Targeting, Positioning	11+1+0
V Innovation & Success: New Product Development	Concept and Need for New product development, The New Product Development Process, Idea Generation to Commercialization, Principles of Success, Product Differentiation, and Positioning Strategies.	New Product Development: Concepts to Commercialization	11+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Philip Kotler & Kevin Lane Keller	Marketing Management	2014	Pearson India
2	V. S. Ramaswamy, S. Namakumari	Marketing Management: Indian Context Global Perspectives	2018	Sage Publication India Pvt. Ltd.
3	S. A. Sherlekar & R. Krishnamoorthy	Marketing Management- Concepts and Cases	2015	Himalaya Publishing House
4	Dr. R. B. Rudani	Basics of Marketing Management	2010	S. Chand Publication

Online Resources:

Resource No.	Website address
1	https://ipsedu.in/downloads/MBABooks/principles-of-marketing-philip-kotler.pdf

MOOCS:

Resource No.	Website address
1	https://www.udemy.com/course/marketing-fundamentals-course/
2	https://www.coursera.org/learn/marketing-foundations
3	https://onlinecourses.swayam2.ac.in/nou21_cm01/course
4	https://www.coursera.org/learn/neuromarketing

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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	
IV	BC404	Business Economics-IV (Macro)	
Type of Course	Credits	Evaluation	Marks
Interdisciplinary Course (IDC)	02	IE (50) + UE (50)	100

Course Objectives:

- To gain knowledge of basic National Income Accounting.
- To understand International Trade Theories.
- To comprehend the Contemporary global Macro-economic challenges.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
404.1	Remembering	State the basic concepts of National Income Accounting
404.2	Understanding	Explain the theories of International trade
404.3	Applying	Demonstrate the usage of different concepts of Foreign Investment for business decisions
404.4	Analyzing	Analyze the impact of Exchange Rate and Balance of Payments on business
404.5	Evaluating	Evaluate the impact of macroeconomic variables on business functioning
404.6	Creating	Formulate a probable solution to daily business situations using the Macro concepts and techniques learned

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I National Income Accounting	National Income: Concepts, definition, methods of measurement, National income in India, problems in measurement of National Income & precautions in estimation of National Income. National Income: determination in two, three and four Sector Models.	Develop understanding of economic indicators and methodologies, for measuring and interpreting national income.	5+1+0
II Theories of International trade	The basis of international trade : Ricardo's Theory of comparative cost advantage - The Heckscher – Ohlin theory of factor endowments - terms of trade - meaning and types - Factors determining terms of trade - Gains from trade - Free trade versus protection	Equip students with skills in understanding Ricardo's comparative cost advantage, Heckscher-Ohlin's theory, analyzing terms of trade and their determinants,	5+1+0
III Foreign Investment	Foreign Investment: Foreign Portfolio investment- Benefits of Portfolio capital flows Foreign Direct Investment - Merits of Foreign Direct Investment - Role of Multinational corporations	Develop ability to understand and assess the dynamics of foreign portfolio investments and direct investments, and their benefits.	5+1+0
IV	Balance of Payments: Structure - Types of	Understanding the structure of	5+1+0

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Exchange Rate and Balance of Payments	Disequilibrium - Measures to correct disequilibrium in BOP. Foreign Exchange and foreign exchange market : Spot and Forward rate of Exchange - Hedging, Speculation and Arbitrage -Fixed and Flexible exchange rates- Managed flexibility	balance of payments, identifying types of disequilibrium, implementing corrective measures, and analyzing foreign exchange markets.	
V Contemporary global Macro-economic challenges	Contemporary global Macro-economic challenges: climate change and technological disruption. Economic implications of these challenges and policy responses. Case studies of national and international policy measures to address these challenges. Study of current research trends, debates, and significant contributions in the field.	Skills in empirical research techniques, analysis of global macroeconomic issues like climate change and technological disruption, and its economic implications.	5+1+0

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Mankiw, N. G	Macroeconomics	2015	Macmillan
2	Romer, David	Advanced Macroeconomics	2019	Advanced Macroeconomics
3	Jhingan M L	Macro-Economic Theory	2016	Pearson Education

Online Resources:

No.	
1	https://www.imf.org/en/Capacity-Development/Training/ICDTC/Courses/MDSx
2	https://www.khanacademy.org/economics-finance-domain/macroeconomics
3	https://alison.com/course/overview-of-macroeconomics

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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	
IV	BC405	Marathi	
Type of Course	Credits	Evaluation	Marks
Ability Enhancement Course (AEC)	02	IE (50)	50

Course Objectives:

- मराठी भाषा आणि व्याकरणाचे प्राथमिक ज्ञान प्राप्त करणे.
- वाचन आणि लेखनासाठी मराठी भाषेचा वापर समजून घेणे
- मराठी भाषेतील साहित्याचे विविध प्रकार समजून घेणे.

Course Outcomes:

अभ्यासक्रम यशस्वीरीत्या पूर्ण झाल्यावर, विद्यार्थी सक्षम होईल

CO No.	Blooms Level	Course Outcomes
405.1	स्मरण	मराठी भाषेच्या व्याकरणाचे मूलभूत घटक लक्षात ठेवणे
405.2	समजून घेणे	मराठी भाषेतील लिखित सामग्रीचा अर्थ समजून घेणे
405.3	लागू करणे	मराठी भाषेत वाचन कौशल्य दाखवणे
405.4	विश्लेषण करणे	मराठी भाषेतील आशयाच्या विविध स्वरूपांचे विश्लेषण करणे.
405.5	मूल्यमापन करणे	मराठी भाषेतील आशयाचा अर्थ आणि संदर्भ यांचे मूल्यमापन करणे.
405.6	निर्माण करणे	मराठी भाषेत लेखकाचे अहवाल, पत्रे आणि ई-मेल लेखन

Unit No.	Sub-unit	Skills/Competencies	L+T+P
1 व्याकरण	नाम, सर्वनाम, विशेषण, क्रियापद, क्रियाविशेषण अव्यय, प्रयोग, अलंकार, विभक्ती, लिंग	मराठी व्याकरणामधील मूलभूत योग्यता साध्य करणे.	5+1+0
2 वाचन कौशल्य	वाचन, सामान्यरूप, वाक्यरूपांतर, शब्दशक्ती, शुद्ध शब्द, समानार्थी शब्द, विरुद्धार्थी शब्द, वाक्प्रचार, म्हणी	मराठी वाचनामध्ये मूलभूत कौशल्य हस्तगत करणे.	5+1+0
3 लेखन कौशल्य	पत्र लेखन, औपचारिक पत्र, अनौपचारिक पत्र, अहवाल लेखन, ईमेल लेखन	मराठी लिखाणाच्या विविध प्रकारांमध्ये मूलभूत कौशल्य हस्तगत करणे.	5+1+0
4 बोलण्यातील कौशल्य	स्वतःचा परिचय, अभिवादन, संभाषण, उच्चार, आवाजाचे स्वरनियमन	मराठीमध्ये बोलण्याचे मूलभूत कौशल्य हस्तगत करणे.	5+1+0
5 आकलन कौशल्य	गद्यः, पद्य, चित्रपट, मराठी संस्कृतीशी परिचय	मराठीमधील विविध लिखाण प्रकारांचे आकलन करण्याची योग्यता विकसित करणे. मराठी संस्कृतीशी परिचित होणे	5+1+0

**SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME
(BACHELOR OF COMMERCE)****Reference Books:**

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	श्री.एम.आर.वाळींबे	सुगम मराठी व्याकरण	2014	नितीन प्रकाशन
2	मा.बाळासाहेब शिंदे	परीपूर्ण मराठी व्याकरण	2024	आनंद पब्लिकेशन
3	आशालता गुट्टे	आद्यवत मराठी व्याकरण वा शब्दार्णव	2023	एस चांद

Online Resources:

No.	
1	https://mahasarkar.co.in/marathi-vyakaran/
2	https://www.marathigrammar.com/marathi-vyakaran/
3	https://www.youtube.com/watch?v=E07UzpJ602A

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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	
IV	BC406	Data Analytics	
Type of Course	Credits	Evaluation	Marks
Skill Enhancement Course (SEC)	2	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To make students to learn Essentials of data Analytics. To explore large datasets to find hidden patterns, unseen trends, discover correlations. To analyze and derive valuable insights to make business predictions. It improves the speed and efficiency of the business. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
406.1	Remembering	Define applications of Data Analysis and areas of study in data science.	
406.2	Understanding	Understanding the Probability and Ven Diagramming in data analysis.	
406.3	Applying	Make Use of various kinds of Analytics	
406.4	Analyzing	Analyze the features of Machine Learning and data visualization.	
406.5	Evaluating	Evaluate Data analytics tools and techniques.	
406.6	Creating	Design Histogram using R.	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Data Analytics	Applications of Data Analysis- Types of Jobs in Data Analytics- Data Science - Meaning-Areas of Study in Data Science- Basic Measurement Scales Nominal-Ordinal-Interval-Ratio Scales; Types and Forms of Data- Quantitative and Qualitative Big Data and Small Data- Types of Data Structures- File Formats- and Sources of Data- Data Quality- Data Pre -Processing-Introduction- Various Data Pre -Processing Operations	Learn applications of Data Analysis and areas of study in data science.	4+1+1
II Probability For Data Analytics	Basic Probability: Uses of probability - Differentiate between sample space, event, independent and dependent - Calculate probability - Probability and Ven Diagramming: Analyze “this” OR “that” diagram - Analyze “this” AND “that” diagram - Analyze exclusive diagram - Joint probability - Conditional probability - Bayes’ theorem	Differentiate between sample space, event, independent and dependent events	4+1+1
II Data vs Information	Data and Decision Making- Kinds of Analytics-Descriptive Analytics Predictive Analytics-Prescriptive.- Process-Traditional Analytics-Big Data Analytics Application of Data Analytics in Commerce	Understand Descriptive analytics and Predictive analytics	4+1+1
IV Data Mining	Building an Analytics Framework- Data Analytics Lifecycle- Data Analytics Process- Data Visualization-Data Dictionary- Machine Learning (ML)- SQL Clustering- Text analysis- Data Analytics Tools and Techniques	Analyzing features of Machine Learning and data visualization.	4+1+1

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V Getting started with Power Query	Statistics in R Case Study: Apply Vectors in R - Use Know the Environment tabs and toolbars - Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables	Importing and combining data from databases, web, files.	4+1+1
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Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	R N Prasad, Seema Acharya	Fundamentals of Business Analytics,	2019	Wiley
2	Conrad G. Carlberg	Business Analysis with Microsoft Excel and Power BI, 5th edition;	2021	Pearson
3	Bharti Motwani	Data Analytics with R	2022	Wiley

Online Resources:

No.	
1	https://www.exed.hbs.edu/leading-digital-era/?utm_source=google&utm_medium=paid-search&utm_campaign=non-brand-program-lde-global-none-phrase-cross-device-ll&utm_id=core&gad_source=1&gclid=Cj0KCQjw3tCyBhDBARIsAEY0XNngKnDAQqhf2RLWp5CuIUSp567WPeSPQjcQUauo1fxCfnSPcDyvdzQaAuAyEALw_wcB&gclsrc=aw.ds
2	https://iimkozhikode.emeritus.org/iimk-advanced-data-analytics-for-managers?utm_source=Google&utm_medium=Search&utm_campaign=B-365D_IN_GG_SE_IIMK-DAM_Core_Analytics&utm_content=Program&utm_term=Data%
3	https://www.nobledesktop.com/learn/data-analytics/free-resources-and-tutorials

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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	
IV	BC407	Community Engagement and Service	
Type of Course	Credits	Evaluation	Marks
Value Added Course (VSC)	02	IE (50)	50

Course Objectives:

- To acquire practical skills in community development.
- To understand the usage of the various rural development program initiated by GOI.
- To comprehend the role of managers in community awareness and community development.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
407.1	Remembering	Remember the essential of community engagement.
407.2	Understanding	Understand the requirement of Community development.
407.3	Applying	Develop methods for rural development.
407.4	Analyzing	Analyze networking methods in rural India
407.5	Evaluating	Evaluate people participations and community development
407.6	Creating	Create awareness through community engagement and development

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Community Engagement	Community Development, Human Development, Rural Development., Concept on Community and system of rural life. Concept of joint family and nuclear family	Community engagement requires intentional interactions between communities and public decision makers. Emphasis on the lived experience of community members	2+1+6
II Community Development	Community development components and principles of community development. Public resources- Utility of Water Management Contribution of Self Help Groups in Economic Development, Prevailing SHGS's various activities undertaken.	Community development is a practice-based profession and an academic discipline that promotes participative democracy, sustainable development, rights, equality, economic opportunity and social justice	2+1+6
III Rural Health and Development	Health and safety schemes for family, AASHA Centers, NABARD Schemes KVIC, Concept of Literacy and employment, Multidimensional development of rural India	Understanding that improving rural healthcare is very important for achieving equitable health outcomes, reducing health disparities between urban and rural areas, and even enhancing the quality of life for rural populations while contributing to the overall	2+1+6

SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME (BACHELOR OF COMMERCE)

		well-being and development of the nation.	
IV Community Networking	Community networking through Beti Bachao, Ayushman Bharat, Swachh Bharat Abhiyan, PMKVY (Skill Development) Digital India. Role of Networking for Government and Public, Sensitivity towards environment and energy awareness. Physical and Mental Wellbeing simple living and high thinking	Community Based Networking is creating valuable relationships with likeminded people by engaging within the community, group or network of individuals who shares interest, concern and purpose.	2+1+6
V Community Participation	Focus on long term relationship for community benefits research and innovation, Awareness about health and sanitation, Awareness about child labor, inequality, hunger and malnutrition , Effect of rural community on natural and manmade disaster, Problem solving through community participation Contribution of structural reforms in rural uplifting	Community participation involves both theory and practice related to the direct involvement of citizens or citizens action groups potentially affected by or interest in a decision or action	2+1+6

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Jerry W. Robinson, Jr. Gary Paul Green	Introduction to Community Development	2019	Sage Publication
2	Rhonda Philips Robert Pitman	An Introduction to Community Development	2014	Routledge Publishing
3	Brahmadev Mukherjee	Community Development in India	1961 (revised)	Orient Longmans

Online Resources:

No.	
1	https://www.pmkvyofficial.org/
2	https://www.kviconline.gov.in/
3	https://www.pmindia.gov.in/hi/government

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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	
IV	BC408	Time and Stress Management	
Type of Course	Credits	Evaluation	Marks
Co-curricular Course (CC)	02	NA	00

Course Objectives:

- To engage in self-reflection to identify stress triggers and patterns in life.
- To dedicate time each day for relaxation activities, even if it's just a few minutes of deep breathing exercises.
- To prioritize tasks and create a schedule that allows for breaks and self-care.
- To focus on maintaining a healthy lifestyle, including regular exercise, a balanced diet, and enough restful sleep.

Course Outcomes:

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

CO No.	Blooms Level	Course Outcomes
408.1	Remembering	Remember fundamental concepts and definitions related to stress, including its nature, types, and symptoms.
408.2	Understanding	Understand. Comprehend the significance of time management and its impact on reducing workplace stress and enhancing productivity.
408.3	Applying	Develop skills in applying time management techniques that optimize personal and professional productivity.
408.4	Analyzing	Analyze different sources of workplace stress and assess the effectiveness of various preventive measures.
408.5	Evaluating	Evaluate the role of time management in achieving personal happiness and professional success, identifying areas for improvement.
408.6	Creating	Create personalized time management system that aligns with personal goals and workplace demands.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Understanding Stress	Introduction, Stress: Nature and Concept Approaches to Stress, Types of Stress Occupational Stress, Symptoms of Stress	Develop the ability to differentiate between short-lived stress and long-term stress, which is crucial for applying the right management techniques..	5+1+0
II Understanding Time Management	Introduction, Time Management: meaning and Significance, Time Management, Significance of Time Management, Consequences of wasting time and Benefits of Time Management, Techniques of Time Management, Skills of Time Management, Time Management: Role of Administrator/manager, Time Management: Suggestion for Employees at Workplace.	Acquire a skills to use specific time management techniques to organize their academic and personal tasks, prioritize activities, and manage their workload efficiently.	5+1+0

SYLLABUS FOR B.COM/ B.COM HONOURS/ B.COM HONOURS WITH RESEARCH PROGRAMME (BACHELOR OF COMMERCE)

<p>III Workplace Stress: Major cause</p>	<p>Introduction, Models of Stress, Conservation of Resource Model, Job Demands – Resource Model, Challenges and Hindrance Stressors, Sources of Workplace Stress, Consequence of Stress, Distraction at Workplace, Preventive for Stress Management, Individual Prevention Organizational Stress Management</p>	<p>Develop the ability to identify and analyze the mechanisms by which stress affects individuals in the workplace.</p>	<p>5+1+0</p>
<p>IV Stress and Time Management Approaches and Techniques</p>	<p>Introduction, Preventive Stress Management Model, Preventive Stress Management Techniques for Individuals Preventive Stress Management Techniques for Organization, Approaches to Time Management, Techniques of Time Management</p>	<p>Develop skills in scheduling, setting realistic goals, and avoiding procrastination. Practical exercises will help them apply these techniques in real-life scenarios, enhancing their ability to manage time effectively</p>	<p>5+1+0</p>
<p>V Stress and Time Management Towards Happiness and Success</p>	<p>Introduction, Manage Stress through Better Time Management, Stress Management for happiness and Success, Successful People’s Approaches to manage Stress for Success, Stress Management and Happiness, Time Management for happiness and Success, Time Management for Success.</p>	<p>Develop skills in adapting proven stress management techniques to their own lives, focusing on resilience, strategic planning, and proactive problem-solving.</p>	<p>5+1+0</p>

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Rujuta Diwekar	Manage Your Stress: Nourishing Body and Soul	2019	Westland Publications
2	Sonali Desai	Stress Management: Leading To Success	2010	Sterling Publishers
3	Vijay Michihito Batra	Time Management Magic	2017	Macmillan Education India
4.	Stephen R. Covey	The 7 Habits of Highly Effective People	2004	Free Press

Online Resources:

No.	
1	Mind Tools (https://www.mindtools.com)
2	Psychology Today – Stress Management (https://www.psychologytoday.com/us/basics/stress-management)
3	The Time Management Ninja (https://timemanagementninja.com)

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