VANITA VISHRAM WOMEN'S UNIVERSITY

(Managed By: Vanita Vishram, Surat)

1st Women's University of Gujarat

JYOTI DALAL SCHOOL OF COMMERCE AND

MANAGEMENT

DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE

B.COM.

SYLLABUS

AS PER NEP-2020

W.E.F 2023-24

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B.Com
Syllabus – 2023-24

1 PREAMBLE – VVWU

Vanita Vishram Women's University (VVWU) is the First-ever Women's University of Gujarat approved by the Government of Gujarat under the provisions of the Gujarat Private Universities Act, 2009. It is a University committed to achieve Women's Empowerment through Quality Education, Skill Development, and by providing employment opportunities to its girl students through its model curriculum, integration of technology in pedagogy and best-in-class infrastructure. The focus is on prioritizing practical component and experiential learning supported through academia-industry linkages, functional MoUs, skill development training, internships etc. It aims at providing opportunities to the girl students for holistic development and self-reliance.

VISION

Empowerment of women through quality education and skill development, so as to make them strong pillars of stability in the society.

MISSION

To provide Education & Professional Training to all women for their all-round development, so as to enable them to become economically independent and socially empowered citizens.

2 SALIENT FEATURES

- Based on NEP-2020 & CBCS

- Interdisciplinary as well as Multidisciplinary.

- Practical-oriented, Skill-based & Vocation-based.

- Based on Experiential learning.

- Greater exposure to Internship, Hands-on Training, Project Work, Field Work, Presentation etc.

- Mode of teaching shall be Offline.

- Qualified & Competent Faculty Members for effective teaching-learning.

- Employment-Generating

3 INTRODUCTION OF THE PROGRAM

Bachelor of Commerce (B.Com.) is the best option for students who want to make a career in Commerce, Accounting, Finance, Education, Management, Banking and Insurance Fields. It is also ideal for those who wish to pursue Chartered Accountancy, Cost & Management Accounting, Company Secretary and Chartered Financial Analyst professional courses.

B.Com. is the most popular degree in the discipline of Commerce. A commerce graduate exhibits disciplinary knowledge in the subjects of Accountancy and Business Administration; is able to develop critical thinking; possess fine communication and soft skills; learns to work in team and gain research related skills which enables her to easily sink in the world of works and also builds confidence to become an entrepreneur.

The B.Com. (Honours) Programme aims to make the students employable and Self employable. It aims to make the students learn the writings and interpretation of books of accounts, be conversant with the financial and economic environment and acquire the management skills required to manage the business. It includes imparting and developing the oral and written communication, information technology and statistical as well as knowledge of legal framework. Considering the importance of self-employment, the programme aims to develop and inculcate entrepreneurial skills also among the students. Overall the course aims to work on the enrolled students to make them more productive, self-reliant and constructive for self as well as the society at large.

The four-year B.Com (Honours) programme is an attempt to introduce the nuances of commerce and industry. The curricula is designed in such a manner that it gives hands on training and exposure to practical aspects of the study. Smart classrooms, state-of-the-art infrastructure, lush green campus, professional, qualified and experienced teachers result into a conducive environment for the learners.

4   PROGRAMME OBJECTIVES (PO_S)

PO1.   To provide comprehensive knowledge in a range of subjects related to Commerce and Industry like banking, finance, marketing, human resources management.

PO2.   To enable students to have complete and up-to-date knowledge of Accountancy & various Branches of Accountancy.

PO3.   To enable students to gain various managerial, analytical, decision-making and accounting skills for improved career chances.

PO4.   To provide the students with the practical knowledge needed to work as executives, managers, tax consultants, audit assistants, and other financial support staff.

PO5.   To inculcate in the students the entrepreneurial abilities necessary to become successful entrepreneur.

PO6.   To develop acumen for Research in Accountancy, Commerce and related fields.

PO7.   To prepare job-ready professionals who are well-versed in technology and communication skills.

PO8.   To develop a conscious attitude towards business laws and ethics.

PO9.   To create awareness towards environmental concerns.

PO10.   To acquaint students with the fundamental statistical methods.

5 PROGRAM SPECIFIC OUTCOMES (PSOS)

Upon completion of the B.Com. programme, the students would:

PSO 1. Gain thorough knowledge in the fundamentals of Commerce, Economics and Industry.

PSO 2. Be able to use accounting tools and analyze the financial results useful in industry and

      research.

PSO 3. Be able to practice professional ethics in their careers.

PSO 4. Develop rational thinking and approach for research.

PSO 5. Become well-trained, well-equipped, competent, resourceful and

      Industry - ready professionals.

PSO 6. Become aware about ongoing environmental issues.

PSO 7. Gain effective communication and technical skills.

PSO 8. Gain managerial, analytical and decision-making skills.

PSO 9. Develop ability to pursue higher education, advanced research, competitive

      Examinations and gain employment.

6. Program Highlights:

Course Level	UG								
Program & Duration	B.Com: 3 Years, B.Com (Honours): 4 years								
Examination Type	Semester system (1-8 semesters)								
Intake	100 Students per Division								
Eligibility	10+2 in Commerce/Arts/Science Stream								
Mapping between POs and PSOs		PSO 1.	PSO 2.	PSO 3.	PSO 4.	PSO 5.	PSO 6.	PSO 7.	PSO 8.	PSO 9.
	PO 1.	✓								
	PO 2.	✓	✓							
	PO 3.	✓	✓			✓			✓	✓
	PO 4.					✓				✓
	PO 5.	✓	✓			✓		✓	✓	
	PO 6.	✓	✓		✓					✓
	PO 7.					✓		✓		✓
	PO 8.			✓						
	PO 9.						✓			
	PO 10.	✓			✓				✓	✓
Job Positions	Academician, Accountant, Front Desk Executives, Back Office Executive, Sales Executive, Relationship Officer, Marketing Executive in various sectors of Commerce domain such as Banks, Businesses, Financial Services, CA Firms Etc..								

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7 SCHEME OF ASSESSMENT

Following is the scheme of assessment followed by the University-

Weightage (%)	Continuous Comprehensive Evaluation (CCE) (50%)	Semester End Evaluation (SEE) (50%)
100%	[Internal Exam] **(20%)** + [1. Assignments/ 2. Project Work/ 3. Field Work/ 4. QUIZ/ 5. Group Discussion/ 6. Role Play/ 7. (Lab Record/Lab Performance/ Lab Work)/ 8. (Seminar/ Class Performance / Poster Presentation)/ 9. Viva-voice/ 10. Book Review or Article Review/ 11. Case Studies/ 12. Class Test / 13. Report Writing/ 14. Any other as per the requirement of the subject] (Any Two) (Thread-01 + Thread-02) (10% + 10%) + [Attendance] (10%)	Semester End Evaluation (SEE) Theory Exams Whole Syllabus

8 CREDIT STRUCTURE

B.Com. (Honours/Honours with Research)

NCrF Credit Level	Semester	Major (Core)	Minor (Electives)	Multi/ Inter-disciplinary	AEC	SEC/ Internship	VAC/ IKS	RP/ OJT	Total Credit per Sem.	Qualification /Certificate
4.5 First Year	SEM-I	2*4=8	1*4=4	1*4=4	1*2=2	1*2=2 (SEC)	1*2=2 (IKS)	-	22	UG Certificate
	SEM- II	2*4=8	1*4=4	1*4=4	1*2=2	1*2=2 (SEC)	1*2=2 (VAC)	-	22	
1st Year Total Credits		16	8	8	4	4	4		44	
Exit 1: Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for next NCrF credit level										
5.0 Second Year	SEM-III	3*4=12	-	1*4=4	1*2=2	1*2=2 (SEC)	1*2=2 (IKS)	-	22	UG Diploma
	SEM- IV	3*4=12	1*4=4	-	1*2=2	1*2=2 (SEC)	1*2=2 (VAC)	-	22	
2nd Year Total Credits		40	12	12	8	8	8	-	88	
Exit 2: Award of UG Diploma in Major course with 88 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for next NCrF credit level										
5.5 Third Year	SEM-V	3*4=12	2*4=8	-	-	1*2=2 (SEC)	-	-	22	UG Degree
	SEM- IV	3*4=12	1*4=4	-	1*2=2	1*4=4 (Internship)	-	-	22	
3rd Year Total Credits		64	24	12	10	14	8	-	132	
Award of UG Degree in Major course with 132 credits and Internship in core discipline OR continue with Major and Minor course for next NCrF credit level										

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Fourth Year Case – 1 (Honours)										
6.0 Fourth Year	SEM- VII	3*4=12	1*4=4	-	-	-	-	1*6=6(OJT)	22	UG Honours Degree
	SEM- VIII	3*4=12	1*4=4	-	-	-	-	1*6=6(OJT)*	22	
4th Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours Degree in Major course with total 176 credits										
Fourth Year Case – 2 (Honours with Research)										
6.0 Fourth Year	SEM- VII	3*4=12	1*4=4	-	-	-		1*6=6(RP)	22	UG Honours with Research Degree
	SEM- VIII	3*4=12	1*4=4	-	-	-		1*6=6(RP)	22	
4th Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours with Research Degree in Major course with total 176 credits										

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9 COURSE STRUCTURE – PAPER TITLES SEMESTER 1

Sem	Major	Minor	Multi-Disciplinary	Ability Enhancement Compulsory (AEC)	Skill Enhancement Elective – Skill based (SEC)	Value Added Courses (VAC)	Summer Internship/ Project/ Online Course	Dessertation	Total Credit per Sem.
SEM-I	2*4=8 Financial Accounting-I	1*4=4 Human Resource Management	1*4=4 Elementary Mathematics	1*2=2 Functional English-I	1*2=2 Computer Applications-I	1*2=2 Indian Economics and Business Model	-	-	22
	Principles of Management	Fundamentals of Banking & Insurance							

10 TEACHING AND EVALUATION SCHEME FOR B.COM. ACADEMIC YEAR 2023-24

Semester	Course Code	Course Category	Course Title	Teaching Scheme				Examination Scheme													Total	Total Credit
				Contact Hours			Total Credit	Theory						Practical								
								Credit	CCE		SEE		CCE+SEE Passing	Credit	CCE		SEE		CCE+SEE Passing		
				Theory	Practical	Total			Max.	Passing	Max.	Passing			Max.	Passing	Max.	Passing			
I	COM201-1C	Major	Financial Accounting – I	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4
	COM202-1C	Major	Principles of Management	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4
	COE201-1C	Minor	Human Resource Management	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4
			Fundamentals of Banking and Insurance	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	
	MDC201-1C	Multidisciplinary	Elementary Mathematics	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4
	AEC201-1C	AEC	Functional English-I	2	0	2	2	2	25	9	25	9	18	-	-	-	-	-	-	50	2
	SEC201-1C	SEC	Computer Applications-I	0	4	4	2	-	-	-	-	-	-	2	25	9	25	9	18	50	2
	IKS201-1C	IKS	Indian Economics and Business Model	2	0	2	2	2	25	9	25	9	18	-	-	-	-	-	-	50	2

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Semester I
COURSE CODE: COM201-1C

MAJOR COURSE: FINANCIAL ACCOUNTING-I

Credit	4		Contact Hour per week	4

Outline of the Course:

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Discipline Specific Course (Major)
Purpose of Course	Considering Accountancy as a core subject, the purpose of this course is to deliver into few of those areas of Financial Accountancy which have practical relevance in ordinary course of business.
Course Objective	CO 1. Create awareness regarding the entire process of accounting. CO 2. Understand the Preparation and Presentation of Financial Statements and concepts relating to Financial Statements. CO 3. Have an idea about the accounting systems followed in Departmental Businesses CO 4. Understand the need, importance and application of Accounting Standards
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	July 2023
Pre-requisite	Elementary knowledge of Accountancy
Teaching Methodology	Class Room Teaching, Group Discussion, Project and Assignment
Evaluation Method	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

Course Content:

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	**Introduction to Accounting & Financial Statements** • Meaning, Characteristics, Functions, Advantages and Limitations of Accounting • Accounting as an Information system • Users of Financial Accounting Information and their needs • Basis of Accounting and rules of debit and credit. • Types of Accounts • Branches of Accounting • Accounting Concept and Conventions	20 %	12
2	**Structure of Balance Sheet (as per Companies Act, 2013.)** • Concepts and Theories of Various heads of Balance Sheets • Preparation of Vertical Balance Sheet as per Companies Act, 2013 • Calculation of Working Capital • Owners' Fund • Capital Employed • Non-Current Liabilities' and Current Liabilities • Non-Current Assets and Current Assets • Non-Current Investment • Other Non-Current Assets	30 %	18
3	**Departmental Accounts** • Introduction • Basis of allocation of common expenditure • Inter corporate transfer • Preparation of Departmental Accounts	30 %	18
4	**Indian Accounting Standards (IAS)** • Meaning and Importance of Accounting Standards • Accounting Standard Board • Accounting Standards in India (List only) • IAS 1: Disclosure of Accounting Policies • IAS 2: Valuation of Inventories • IAS 9: Revenue Recognition	20 %	12
REFERENCE			
Core references: 1. Modern Accountancy (Volume – I & II) by M. Hanif & A. Mukherjee MC Graw Hill Education (India) Private Limited 2. Financial Accounting by R. L. Gupta & M. Radhaswamy Sultan Chand and Sons, New Delhi			

Reference books:

1. Financial Accounting by Mongo J. R., Ahuja Girish and Sehgal Ashok Mayur Paper Back, Noida
2. Advanced Accountancy by Shukla M. C., Grewal T. S. & Gupta S. C. S. Chand & Co. New Delhi.
3. Students' Guide to Accounting Standards by Dr. D.S. Rawat Taxman Publication

COURSE OUTCOMES:

Upon successful completion of the course,

CO 1.	Students will get the knowledge of fundamental accounting procedure
CO 2.	Students will understand the basic procedure of preparing Balance Sheet of a company and also understand balance sheet concepts
CO 3.	Students will acquaint themselves with departmental accounting and basis of allocation of common expenditure, Inter departmental transfer and preparation of departmental accounts
CO 4.	Students will understand the Indian Accounting Standards, Accounting Standard Board, importance and procedure of issuing the Accounting Standard and how it is useful in writing/preparing books of account.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	**Introduction to Accounting & Financial Statements**	▨			
2	**Structure of Balance Sheet (as per Companies Act, 2013.)**		▨		
3	**Departmental Accounts**			▨	
4	**Indian Accounting Standards (IAS)**				▨

COURSE ARTICULATION MATRIX

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9
CO1		▨			▨			▨	▨
CO2		▨		▨	▨			▨	▨
CO3		▨		▨	▨			▨	▨
CO4		▨	▨	▨	▨			▨	▨

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Semester I
COURSE CODE: COM202-1C

MAJOR COURSE: PRINCIPLES OF MANAGEMENT

Credit   4   **Contact Hour per week   4**

Outline of the Course:

Course type	Theory
Level of the course	200-299 Intermediate Level
Course Category	Discipline Specific Course (Major)
Purpose of Course	To impart conceptual and inclusive knowledge of Management
Course Objective	CO 1. Discover the Basics and Importance of Management. CO 2. Nourish about the ancient and early Managerial theories of Prominent Management Thinkers. CO 3. Understand functional areas of management. CO 4. Get insights about role of Business Ethics, Corporate Social Responsibility from corporate point of view.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	July 2023
Pre-requisite	Elementary knowledge of Management.
Teaching Methodology	Class Room Teaching, Case Study, Group Discussion, Project and Assignment
Evaluation Method	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

Course Content:

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	**Introduction** Definition and Importance of Management Administration v/s Management Managerial Skills and Roles	20 %	10
2	**Prominent Management Theories** Contributions of FW Taylor Contributions of Henry Fayol Contributions of Indian Management Thinkers CK Prahalad & Vijay Govindarajan	20 %	20
3	**Functions of Management** Planning – Concept and Types of Plans Organizing – Concept and Types of Organization Directing – Concept & Elements of Directing -Supervision, Motivation, Leadership & Communication. Staffing – Concept, Job Description, Recruitment & Selection Coordinating – Types & Techniques of Coordination Reporting & Budgeting – Concept & Process	45 %	20
4	**Contemporary Issues in Management** Business Ethics Corporate Social Responsibility	15 %	10

REFERENCE

Core references:

1. Management Theory and Practice by P Subba Rao

2. Principles and Practice of Management by L.M Prasad

Reference books:

1. Principles of Management by PC Tripathi & PN Reddy

2. Management Text and Cases by VSP Rao

COURSE OUTCOMES:

Upon successful completion of the course,

CO 5.	Students will have an understanding regarding the functions and Importance of Management
CO 6.	Students will have an enhanced knowledge about the different theories by different Management Thinkers
CO 7.	Students will be able to understand diverse functions of Management.
CO 8.	Students will be able to enhance their knowledge and understanding towards Contemporary and highly relevant issues like Business ethics and Corporate Social Responsibility.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	Introduction to Management				
2	Prominent Management Theories				
3	Functions of Management				
4	Contemporary Issues in Management				

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9
CO1									
CO2									
CO3									
CO4									

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COURSE CODE: COE201-1C

MINOR ELECTIVE: HUMAN RESOURCE MANAGEMENT

Credit   4   **Contact Hour per week   4**

Outline of the Course:

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Discipline Specific Elective (Minor)
Purpose of Course	To make the students understand the importance and apply the techniques of managing human resource.
Course Objective	CO 5. Demonstrate an understanding of key terms, concepts and practices within the field of HRM. CO 6. Understand the importance of human resources and their effective management in organisations. CO 7. To develop necessary skill set for understanding Performance Management and Compensation CO 8. To analyse the emerging issues of International HRM.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	July 2023
Pre-requisite	Elementary knowledge of Management
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

Course Content:

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1. 1	**Introduction to Human Resource Management** • Meaning, importance and scope of HRM • Evolution of HRM • Functions, and competencies of HR manager • Human Resource Planning - Concept and Process	25%	15
2. 2	**Recruitment, Selection & Induction** • Recruitment-Concept and Sources • Selection-Concept and Process • Induction- Concept and Process	25%	15
3. 3	**Performance Management & Compensation** • Methods of performance appraisal, • Potential appraisal • Performance counselling • Compensation-Concepts & Components	25%	15
4. 4	**International Human Resource Management** • Concept • Globalization and its impact on HRM • International HR Activities	25%	15
REFERENCE			
Core references: 1. Human Resource Management, LM Prasad Sultan Chand & Sons **Reference books:** 1. Human Resource Management VSP Rao Excel Books 2. Human Resource Management Aswathappa K Tata McGraw-Hill Education. 3. Essentials of HRM & Industrial Relations (Text, Cases and Games) P.Subba Rao Himalaya Publishing House			

COURSE OUTCOMES:

Upon successful completion of the course,

CO 9.	Understand the importance of human resource management.
CO 10.	Analyse the Practices of recruitment and selection.
CO 11.	Realize the importance of performance management system in enhancing employee performance and the components of Compensation
CO 12.	Understand role of IHRM in meeting challenges of changing business environment.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	Introduction				
2	Recruitment, Selection & Induction				
3	Performance Management & Compensation				
4	International Human Resource Management				

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9
CO1									
CO2									
CO3									
CO4									

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Semester I

COURSE CODE: COE201-1C

MINOR ELECTIVE: FUNDAMENTALS OF BANKING AND INSURANCE

Credit   4   **Contact Hour per week   4**

Outline of the Course:

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Discipline Specific Elective (Minor)
Purpose of Course	To impart conceptual knowledge of Banking and Insurance
Course Objective	CO 9. Understand the Concepts and Development of the Banking.
	CO 10. Gain an understanding of different banking operations.
	CO 11. Learn the basics of Insurance and its principles.
	CO 12. Gain an insight of different Types of Insurance.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	July 2023
Pre-requisite	Elementary knowledge of Banking and Insurance.
Teaching Methodology	Class Room Teaching, Group Discussion, Project and Assignment
Evaluation Method	50% Continuous Comprehensive Evaluation (CCE)- Formative
	50% Semester End Evaluation (SEE)- Summative

Course Content:

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	**Introduction to Banking** • Introduction, Origin and Development of Banking • Classification of Banks • Functions of Bank • RBI – Introduction, Functions and Role in Economic Development	25 %	15
2	**Banking Business** • Bank Deposits – Introduction and Classification • Loans and Advances – Meaning and Types • Credit Rating in Banking • Electronic Banking	25 %	15
3	**Insurance Business** • Insurance -Basics • Characteristics and Principles of Insurance • Introduction to Reinsurance and Double Insurance, Coinsurance, and Bancassurance • IRDA Act 1999	25 %	15
4	**Classification of Insurance** • Classification of Insurance • Life Insurance Policies – Whole Life, Endowment and Term Plans • Fire Insurance – Meaning, Types and Principles • Marine Insurance – Meaning, Types and Principles	25 %	15
REFERENCE			
Core references: **1.** Elements of Banking and Insurance by Jyotsna Sethi (PHI Publication) 2. Banking Theory, Law and Practice by E.Gordon & K Natrajan (Himalaya Publishing House) **Reference books:** **1**. Fundamentals of Insurance by P.K Gupta (Himalaya Publishing House) 2. Banks and Institutional Management by Vasant Desai (Himalaya Publishing House) Web contents:			

COURSE OUTCOMES:

Upon successful completion of the course,

CO 13.	Students will have an understanding about the basics of banking.
CO 14.	Students will have an enhanced knowledge about operations in banking and its services.
CO 15.	Students will be able to gain conceptual learning about Insurance and its Principles.
CO 16.	Students will get acquainted with the classification of Insurance.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	Introduction to Banking				
2	Banking Business				
3	Insurance Business				
4	Classification of Insurance				

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9
CO1									
CO2									
CO3									
CO4									

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Semester I

COURSE CODE: MDC201-1C

MULTI-DISCIPLINARY COURSE: ELEMENTARY MATHEMATICS

Credit   4   **Contact Hours per week   4**

Outline of the Course:

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Multi-Disciplinary Course
Purpose of Course	To make students acquainted with basic mathematical concepts
Course Objective	CO 13. Understand the concepts of percentages, ratios, loss and discount.
	CO 14. Learn different methods of combinatorics and differential calculus.
	CO 15. Gain insights of different types of interest and conversion period.
	CO 16. Learn the basics of annuity and investment decision.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	July 2023
Pre-requisite	Elementary knowledge of Mathematics.
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	50% Continuous Comprehensive Evaluation (CCE)- Formative
	50% Semester End Evaluation (SEE)- Summative

Course Content:

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	**Ratio, Proportion, Percentage, Profit, Loss and Discount** • Ratios: Meaning of Ratio and Inverse Ratio, Properties of Ratios • Proportion: Meaning and Properties of Proportion and Example of Proportion • Percentage: Definition and Utility of Percentage, Concept of Percentages Change, Examples related to Percentages • Definition of Profit, Loss and Discount • Concept of Break Even point	25 %	12
2	**Permutation and combination, Functions, Derivatives and their application** • Factorial Notation, Fundamental Principle Of Counting • Permutation as Arrangement-Simple examples, Combination as selection-Simple examples • Relation between nCr and nPr Examples on Commercial Application of Permutation and Combination • Differentiation of Functions- Maxima and Minima	25 %	16
3	**Time Value of Money-I (Mathematics for Finance)** • Definition of Principal Amount, Rate of Interest, Interest Amount • Types of Interest, Calculation of Daily Interest • Difference between Simple and Compound Interest • Conversion period, Effective Rate of Interest, Depreciation, Compound Annual Growth Rate(CAGR)	25 %	16

	• Examples related to these topics		
4	**Time Value of Money-II (Mathematics for Finance)** • Annuity: Definition, Regular and Due Annuity, Future value of Regular and Due Annuity, Present value of Regular and Due Annuity • Investment decision: Capital expenditure, Valuation of Bonds, Loans, Meaning of Perpetuity	25 %	**16**

REFERENCE
Core references:
1. B. L. Bajpai – Financial Mathematics
2. S.K. Chakravarty – Financial Mathematics
Reference books:
1.A. Lenin Jothi- Financial Mathematics
2. Mark S. Joshi – The Concepts and Practices of Mathematical Finance

COURSE OUTCOMES:

Upon successful completion of the course,

CO 17.	Students will have an understanding regarding ratios, proportions and percentage.
CO 18.	Students will have an enhanced knowledge on permutation, combination and derivatives.
CO 19.	Students will be able to study the different types of interest and growth rate.
CO 20.	Students will be able to implement this knowledge of annuity and investment decision.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	**CO 2**	**CO 3**	**CO 4**
1	Ratio, Proportion, Percentage, Profit, Loss and Discount				
2	Permutation and Combination, Functions, Derivatives and their application				
3	Mathematics for Finance (Time Value of Money-I)				
4	Mathematics for Finance (Time Value of Money-II)				

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COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9
CO1									
CO2									
CO3									
CO4									

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Semester I

COURSE CODE: AEC201-1C

ABILITY ENHANCEMENT COURSE: FUNCTIONAL ENGLISH-I

Credit   2   **Contact Hour per week   2**

Outline of the Course

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Ability Enhancement Course
Purpose of Course	To equip individuals with the necessary language skills and confidence to communicate effectively in English, enabling them to succeed academically, professionally, and in various social settings
Course Objective	CO 1. Utilize their knowledge of functional English effectively for communicative purposes. CO 2. Learn language in authentic contexts CO 3. Use English efficiently for routine. CO 4. Sharpen receptive skills for better comprehension by providing authentic resources. Make students understand how the development of these skills will lead to their holistic development.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	July 2023
Pre-requisite	Elementary knowledge of English Language.
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

Course Content

Unit No.	Title of the Unit	% Weightage of Unit	Minimum Nos. of Hours
1	Functional Grammar (Practical) • Parts of Speech and Functions in sentence structure • Transitivity and its impact on sentence structure • The Theme-Rheme framework in English	34	10
2	Introduction to Receptive Skills • Concept and Characteristics of Listening • Types of Listening • Barriers to listening • Introduction to the Reading Skills • Concept and Characteristics of Reading • Skimming Vs Scanning	33	10
3	Receptive Skills (Practical) • Listening to the Conversation/ Debate/ Lectures/ Speeches/ Songs • Listening practice as per Cambridge IELTS Module • Reading for Various Purposes (summarizing/ comprehending/ re-producing)	33	10

REFERENCES:

- "An Introduction to Functional Grammar" by M. A. K. Halliday and Christian M. I. M. Matthiessen
- "Functional English Grammar: An Introduction for Second Language Teachers" by Michael A. K. Halliday and Ruqaiya Hasan
- Gupta, S.C. English Grammar & Composition. Arihant Publication. 2022.
- Mitra, Barun K. Personality Development and Soft Skills. Oxford University Press, 2015.
- Wren and martin. English Grammar. MB publication, 2022.
- Ur, Penny. Teaching Listening Comprehension. Cambridge University Press
- Teaching Listening and Speaking : From Theory to Practice https://www.professorjackrichards.com/wp-content/uploads/teaching-listening-and-speaking-from-theory-to-practice.pdf

COURSE OUTCOMES

Upon successful completion of the course, students will be able to:

CO 1	Enable themselves to comprehend ideas clearly and accurately with listening and reading skills.
CO 2	Gain confidence in an academic and professional context.
CO 3	Analyze and improve language skills. Prepare themselves better for placements and beyond.

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes		
		CO1	CO2	CO3
1	Functional Grammar (Practical)			
2	Introduction to Receptive Skills			
3	Receptive Skills (Practical)			

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9
CO1									
CO2									
CO3									

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Semester I

COURSE CODE: SEC201-1C

SKILL ENHANCEMENT COURSE: COMPUTER APPLICATION-I

Credit   2   Practical   Contact Hour per week   4

Outline of the Course:

Course type	Practical
Level of the Course	200-299 Intermediate-level
Course Category	Skill Enhancement Course
Purpose of Course	Commerce students need to acquire computer skills to accomplish administration tasks effectively. Microsoft Word, and PowerPoint, are the basic tools used in every business. From this course the students will acquire practical knowledge and hands on experience of these basic tools.
Course Objective	CO 17. Familiarize students with the computers for business use. CO 18. Provide practical knowledge and develop skills related to preparing documents and reports by using computer. CO 19. Provide advanced skills in presentation slides and introduce spreadsheets.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	July 2023
Pre-requisite	Familiarity with the usage of computer
Teaching Methodology	Computer Lab (Practical), Class Room Teaching, Discussion and Assignment/Project
Evaluation Method	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	**Introduction to Computer** • History, Generations, Types of computers • Computer system components. Input, Output, Storage devices • Types of OS, Examples of OS • Use of computers in Business • Advantages of using Computers • Introduction to Internet: Types of browsers and email	30 %	13
2	**Text Editor** • Basic terminology and definitions • Creating, editing, and formatting documents • Find and replace function • Writing mathematical equations • Creating and formatting tables • Page header, footer, watermark, page layout, printing and converting text editor to PDF • Online document editor • Google Forms • Mail Merge	35 %	16
3	**Introduction to Presentation Software** • Overview of presentation software • Basic terminology and definitions • Creating and formatting slides • Adding Media to Presentations • Animating slide content • Creating and using slide templates. **Introduction to Spreadsheet** • Overview of Spreadsheet • Basic terminology and definitions • Basic functions (Mathematical, Logical, Counting)	35 %	16
REFERENCE			

Core references:

1. Vishnu Priya Singh- Computer Course (Illustrated), CompuTech Publications Ltd

Reference books:

1. Cox et al - Step by Step 2007 Microsoft Office System - PHI Learning Private Limited.

2. Curtis Frye- Microsoft Excel 2016 Step by Step - Microsoft Press.

3. Ritendra Goel - Computer Application in Management, New Age International

4. Gralla-Tech Media - How Internet Works, QUE

COURSE OUTCOMES:

Upon successful completion of the course, the student will be able to

CO 21.	Understand the importance of the use of the computers for managerial and business use.
CO 22.	Create and format professional-looking documents using the features in Text Editor.
CO 23.	Understand and use various functions and features in Presentation Software to create professional-looking presentations.
CO 24.	Gaining basic idea of spreadsheets.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	**Introduction to Computer**				
2	**Test Editor**				
3	**Introduction to Presentation Software**				
	Introduction to Spreadsheet				

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9
CO1									
CO2									
CO3									

Course Content:

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	**Introduction to Computer** • History, Generations, Types of computers • Types of OS, Examples of OS • Use of computers in Business • Advantages of using Computers • Introduction to Internet • Types of browsers and email	10 %	6
2	**Word Processor** • Basic Word terminology and definitions • Creating, editing, and formatting documents • Find and replace function • Writing mathematical equations • Creating and formatting tables • Page header, footer, watermark, page layout, printing and converting Word to PDF • Online document editor • Google Forms • Mail Merge	30 %	18
3	**Introduction to Microsoft Excel** • Overview of Microsoft Excel • Basic Excel terminology and definitions • Basic functions (Mathematical, Statistical, Logical, Counting, Lookup) • Sorting and filtering data • Hyper linking • Freeze panes • Pivot table and Pivot chart • Data visualization • Online Spreadsheet Editor	30 %	18
4	**Introduction to Microsoft PowerPoint** • Overview of Microsoft PowerPoint • Basic PowerPoint terminology and definitions • Creating and formatting slides • Adding Media to Presentations • Animating slide content • Creating and using slide templates.	30 %	18
REFERENCE			
Core references:			
2. Vishnu Priya Singh- Computer Course (Illustrated), CompuTech Publications Ltd			

Reference books:

5. Cox et al - Step by Step 2007 Microsoft Office System - PHI Learning Private Limited.

6. Curtis Frye- Microsoft Excel 2016 Step by Step - Microsoft Press.

7. Ritendra Goel - Computer Application in Management, New Age International

8. Gralla-Tech Media - How Internet Works, QUE

COURSE OUTCOMES:

Upon successful completion of the course, the student will be able to

CO 1.	Understand the importance of the use of the computers for managers.
CO 2.	Create and format professional-looking documents using the features in MS Word.
CO 3.	Analyze and organize data, including creating and formatting tables and charts.
CO 4.	Understand and use various functions and features in PowerPoint to create professional-looking presentations.
CO 5.	Use different online tools for creating forms, documents, and presentations.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes				
		CO 1	CO 2	CO 3	CO 4	CO5
1	**Introduction to Computer**					
2	**Word Processor**					
3	**Introduction to Microsoft Excel**					
4	**Introduction to Microsoft PowerPoint**					

COURSE ARTICULATION MATRIX

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9
CO1									
CO2									
CO3									
CO4									
CO5									

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Semester I
COURSE CODE: IKS201-1C

IKS: INDIAN ECONOMICS AND BUSINESS MODEL

Credit   2   **Contact Hour per week   2**

Outline of the Course:

Course type	Theory
Level of the course	200-299 Intermediate Level
Course Category	Indian Knowledge System
Purpose of Course	The primary purpose of the course is to make students learn and aware about all aspects of Indian Knowledge System which are related to their fields of study and to promote interest in knowing and exploring more.
Course Objective	CO 1. To help students to understand the history of Indian economy thoughts. CO 2. To learn about modern economic model and sectorial dimensions of Indian economy. CO 3. To interpret the concepts of Indian Business Model.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review /Revision	July 2023
Pre-requisite	Traditional knowledge and its importance with contemporary application
Teaching Methodology	Class Room Teaching, Group Discussion, Assignment, Case studies and Presentations
Evaluation Method	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

Course Content: Module	Content	Weight age	Teaching
1	**History of Indian Economy Thoughts** • History of Indian Economy Thoughts: Context from *Dharmashastras, Shukraniti, Mahabharata, and Arthashastra*. • Kautiya's Economic thoughts in specific. India and Global GDP: Ancient India	20%	6 hours
2	**New Indian Economic Model & Sectorial Contribution Past vs Present** • Capitalism and Communalism, Dharmic, Caste as Social Capital, Black Money, and Tax Heaven. • Agriculture: Ancient India, Manufacturing: Ancient India, Education in India, And Wealth in India, Governance, and Business in India, Where India Stands Globally.	40%	12 hours
3	**Indian Business Model** • Family Base, High Level of Savings, Self-Employment, Highly Entrepreneurial Nature, Non-corporate Sector as the Core of the Economy, Community Orientation and Higher Social Capital, Faith and Relationship in Economic Affairs, A Society-driven Economy, Driven by Norms and Values	40%	12 hours

References:
1. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition, Prentice Hall India Ltd., Delhi.
2. Introduction to Indian Knowledge System: Concept & Applications-B mahadevan, Vinayak rajat bhat, Nagendra pavana R. N.
3. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
4. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
5. Inida Uninc by Prof. R Vaidyanathan, Westland ltd.Publication
6. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
7. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication.

Web resources:
1. Goswami Anandajit, Economic Modeling, Analysis, and Policy for Sustainability, IGI Global, Latest Edition.
2. Ganguly Anirban, Redefining Governance, published by Prabhat Prakashan, Latest Edition.
3. VaidyanathanR., India Unincorporated, ICFAI Books, Latest Edition.

Course Outcomes:

Upon successful completion of the course,

CO1	Students will be able to understand the history of economy thoughts of ancient India, our ancient history and roots and its comparison with modern India.
CO2	Students will acquire the knowledge regarding modern economy model and sectorial dimensions comparative of past and present era.
CO3	Students will be able to understand about the business models of different segments as followed ancient India

Course Outcomes Mapping:

Unit No.	Title of Unit	Course Outcomes		
		CO1	CO2	CO3
1	History of Indian Economy Thoughts	▓		
2	New Indian Economic Model & Sectorial Contribution Past vs Present		▓	
3	Indian Business Model			▓

Course Articulation Matrix:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9
CO1									
CO2									
CO3									

12 TEACHING METHODOLOGY

A teaching method comprises the principles and methods used by teachers to enable student learning. In order to achieve its objective of focused process- based learning and holistic development, the teacher/faculty may use a variety of knowledge delivery methods:

A. LECTURES/CLASS WORKS:

Lectures should be designed to provide the learners with interesting and fresh perspectives on the subject matter. Lectures should be interactive in a way that students work with their teachers to get new insights in the subject area, on which they can build their own bridges to higher learning. Classwork has the ability to enhance relationships between teachers and students. Create goal- oriented tasks for students to prepare and enable self-learning.

B. DISCUSSIONS/ SEMINARS/PRESENTATION:

Discussions / seminars / presentation are critical components of learning and can be used as a platform for students to be creative and critical with old and new ideas. Besides developing critiquing skills, arriving at consensus on various real-life issues and discussion groups lead to innovative problem-solving and ultimately to success.

C. CASE STUDIES/ SELF-STUDY:

Real case studies, wherever possible, should be encouraged in order to challenge students to find creative solutions to complex problems of individual, community, society and various aspects of knowledge domain concerned. Technology is transforming higher Education learning and teaching though various case studies to improve overall standards.

D. PRACTICAL/PROBLEM SHEET:

Practical ability is the essential requirement for computer science undergraduates' ability structure, and it emphasizes that computer science undergraduates should have a good grasp of theory from practice and then apply the theory to practice, improving them own software developing skills and employ ability.

E. ASSIGNMENTS:

Computer science assignments not only help students overcome their fear and stress but also help them learn more interesting facts about the subjects of computer science which are part of their syllabus and also out of curriculum.

F. INDUSTRIAL TOURS:

Computer Science students have to know the things practically through interaction, working methods and employment practices. Moreover, it gives exposure from academic point of view. Main aim industrial visit is to provide an exposure to students about practical working environment.

G. TEAM WORK:

Teamwork based projects challenge the student to apply the technical knowledge they gain in college to solve meaningful and complex problems. Positive collaboration in the form of team work is critical in the classroom environment, for which it is necessary to transcend one's prejudices and predilections so as to achieve the desired outcomes. In the process of team work, learners will acquire the skills of managing knowledge acquisition and other collaborative learners, thereby understanding how to incorporate and balance personalities.

13. KEYWORDS

- Bachelor of Commerce (B.Com.)

- Accounting

- Banking

- Communication

- Computer

- Corporate Social Responsibility

- Cost

- Ethics

- Human Resource

- Insurance

- Management