

# **VANITA VISHRAM WOMEN'S UNIVERSITY**

(Managed By: Vanita Vishram, Surat)

1<sup>st</sup> Women's University of Gujarat



**VANITA VISHRAM  
WOMEN'S UNIVERSITY**  
— SURAT —

## **JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT**

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**DEPARTMENT OF COMMERCE  
BACHELOR OF COMMERCE  
B.COM.**

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**SYLLABUS  
AS PER NEP-2020  
W.E.F 2024-25**



## INDEX

1	Preamble – VVWU.....	3
2	Salient Features.....	4
3	Introduction of the Program .....	5
4	Programme Objectives (POs).....	6
5	Program Specific Outcomes (PSOs) .....	7
7	Scheme of Assessment.....	9
8	Credit Structure.....	10
9	Course Structure – Paper Titles SEMESTER 3.....	12
10	Teaching and Evaluation Scheme for B.Com. academic year 2023-24 .....	13
11	Syllabus: Semester III .....	14
12.	Teaching Methodology .....	36
13.	Keywords .....	38



## **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 (POs)**

- 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:

<b>Course Level</b>	UG									
<b>Program &amp; Duration</b>	B.Com: 3 Years, B.Com (Honours): 4 years									
<b>Examination Type</b>	Semester system (1-8 semesters)									
<b>Intake</b>	100 Students per Division									
<b>Eligibility</b>	10+2 in Commerce									
<b>Mapping between POs and PSOs</b>		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.									
<b>Job Positions</b>	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..									





## 7 SCHEME OF ASSESSMENT

Following is the scheme of assessment followed by the University-

<b>Weightage (%)</b>	<b>Continuous Comprehensive Evaluation (CCE) (50%)</b>	<b>Semester End Evaluation (SEE) (50%)</b>
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	
<b>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</b>										
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	
<b>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</b>										
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	
<b>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</b>										



<b>Fourth Year Case – 1 (Honours)</b>										
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	
<b>Award of UG Honours Degree in Major course with total 176 credits</b>										
<b>Fourth Year Case – 2 (Honours with Research)</b>										
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	
<b>Award of UG Honours with Research Degree in Major course with total 176 credits</b>										

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## **JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT**

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**DEPARTMENT OF COMMERCE  
BACHELOR OF COMMERCE  
SEMESTER 3**

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**SYLLABUS  
AS PER NEP-2020  
W.E.F 2024-25**



### 9 COURSE STRUCTURE – PAPER TITLES SEMESTER 3

Sem	Major	Minor	Multi-Disciplinary	Ability Enhancement Compulsory (AEC)	Skill Enhancement Elective – Skill based (SEC)	Indian Knowledge system (IKS)	Summer Internship/ Project/ Online Course	Dissertation	Total Credit per Sem.
	<b>3*4 = 12</b>		<b>1*4 = 4</b>	<b>1*2 = 2</b>	<b>1*2 = 2</b>	<b>1*2 = 2</b>			<b>22</b>
SEM-III	Cost Accounting	-	Statistics for Business	Communication Skills – I	Professional Skills	Indian Economy and Polity	-	-	
	Taxation – I								
	Economics for Business								



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

Semester	Course Code	Course Category	Course Title	Teaching Scheme				Examination Scheme														Total Credit
				Contact Hours			Total Credit	Credit	Theory					Practical					Total			
				Theory	Practical	Total			CCE		SEE			Credit	CCE		SEE					
									Max.	Passing	Max.	Passing	CCE+SEE Passing		Max.	Passing	Max.	Passing		CCE+SEE Passing		
III	COM205-2C	Major	Cost Accounting	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4	
	COM206-2C	Major	Taxation – I	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4	
	COM207-2C	Major	Economics for Business	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4	
	MDC203-2C	Multidisciplinary	Statistics for Business	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4	
	AEC203-2C	AEC	Communication Skills – I	2	0	2	2	2	25	9	25	9	18	-	-	-	-	-	-	50	2	
	SEC203-2C	SEC	Professional Skills	2	0	2	2	2	25	9	25	9	18	-	-	-	-	-	-	50	2	
	IKS202-2C	IKS	Indian Economy and Polity	2	0	2	2	2	25	9	25	9	18	-	-	-	-	-	-	50	2	



# **11 SYLLABUS: SEMESTER III**



**VISHRAM WOMEN'S UNIVERSITY, SURAT**  
**JYOTIDALAL SCHOOL OF COMMERCE & MANAGEMENT**

**Department of Commerce**  
**Bachelor of Commerce (B.Com.)**

**SY B.Com.**

**Semester III**

**COURSE CODE: COM205-2C**

**MAJOR COURSE: COST ACCOUNTING**

**w.e.f. Academic Year 2024-25**

**Credit 4**

**Contact Hour per week 4**

**Outline of the Course:**

<b>Course type</b>	Theory
<b>Level of the Course</b>	200-299 Intermediate-level
<b>Course Category</b>	Discipline Specific Course (Major)
<b>Purpose of Course</b>	Cost Accounting is an important branch of accounting. Its knowledge serves as the base for advanced accounting and decision-making. Introduction of this course in second year will enable the students to develop the understanding of cost accounting concepts and its applications in advanced level decision making.
<b>Course Objective</b>	To help learners to: CO 1 Develop understanding of Cost Accounting, Cost Classification and Methods of Cost Accounting. CO 2 Acquaint with preparation of Cost Sheet and determination of Cost Price, Selling Price and Resultant Profit or Loss. CO 3 Familiarize with computation of material cost and determination of various levels of material required to be maintained. CO 4 Acquire knowledge of various methods of payments of wages and their calculations CO 5 Learn the concept of charging overhead and calculate allocation of overheads using different methods to be charged to different departments.
<b>Minimum weeks per Semester</b>	15 (Including Class work, examination, preparation, holidays etc.)
<b>Last Review / Revision</b>	April, 2024
<b>Pre-requisite</b>	Elementary knowledge of Accountancy
<b>Teaching Methodology</b>	Class Room Teaching, Group Discussion, Project and Assignment
<b>Evaluation Method</b>	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative



**Course Content:**

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
(1)	<b>Introduction to Cost &amp; Cost Accounting</b> <ul style="list-style-type: none"><li>• Meaning &amp; Definition of Cost, Cost Accounting.</li><li>• Objectives, Advantages and Limitations of Cost Accounting</li><li>• Difference between Cost and Financial Accounting</li><li>• Various Cost Concepts</li><li>• Classification of Costs</li><li>• Methods and Techniques of Costing</li></ul>	20%	12
(2)	<b>Unit Costing:</b> <ul style="list-style-type: none"><li>• Meaning of Unit Costing</li><li>• Importance of Unit Costing</li><li>• Preparation of Cost Sheet</li></ul>	20%	14
(3)	<b>Accounting for Material &amp; Labour</b> <b>Material:</b> <ul style="list-style-type: none"><li>• Introduction, Meaning and Types of Materials</li><li>• Importance, Objectives and Methods of Material Control</li><li>• Calculation of Different Stock Levels, EOQ, Material Turnover Rate</li></ul> <b>Labour:</b> <ul style="list-style-type: none"><li>• Introduction to Direct and Indirect labour</li><li>• Traditional Wage System (Time and Piece Wage)</li><li>• Incentive based Wage system (Halsey Plan, Rowan Plan and Taylor's differential Wage System)</li><li>• Calculation of Total Wages and Wages paid in Cash</li><li>• Effect and Causes of Labour Turnover and Calculation of Labour Turnover Rate</li></ul>	40%	20
(4)	<b>Accounting for Overheads:</b> <ul style="list-style-type: none"><li>• Introduction &amp; Classification of Overheads</li><li>• Apportionment and Absorption of Overheads over various departments</li></ul>	20%	14

**REFERENCE****Core references:**

1. Cost Accounting – Principles and Practice by Arora M. N.; Vikas Publication, New Delhi
2. Cost Accounting by Jain S. P. and Narang K. L.; Kalyani Publication, New Delhi

**Reference books:**

1. Practical Costing by Tulsian P. C.; Vikas Publication, New Delhi.
2. Cost Accountancy by Jawahar Lal; Tata McGraw Hill, New Delhi.

**COURSE OUTCOMES:**

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

CO 1.	Understand basic cost concepts, classify costs, identify methods of costing suitable for industry and gain knowledge about applications of different cost accounting techniques.
CO 2.	Prepare cost sheet and determine Cost Price, Selling Price and Results scientifically
CO 3.	Know the meaning of material and get idea about concepts in material costing
CO 4.	Calculate different levels of material and material turnover



CO 5.	Know the meaning of labour and get idea about concepts in labour costing
CO 6.	Calculate wages based on different incentive systems or methods and workout labour turnover ratios
CO 7.	Identify and bifurcate different types of overheads and calculate overhead absorption rate

### COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes						
		CO 1	CO 2	CO 3	CO 4	CO 5	CO 6	CO 7
1	Introduction							
2	Unit Costing							
3	Material and Labour Costs							
4	Overhead Costs							

### COURSE ARTICULATION MATRIX

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9
CO 1									
CO 2									
CO 3									
CO 4									
CO 5									
CO 6									
CO 7									



**VISHRAM WOMEN'S UNIVERSITY, SURAT**  
**JYOTI DALAL SCHOOL OF COMMERCE & MANAGEMENT**

**Department of Commerce**  
**Bachelor of Commerce (B.Com.)**

**SY B.Com.**

**Semester III**

**COURSE CODE: COM206-2C**

**MAJOR COURSE: TAXATION – I**

**w.e.f. Academic Year 2024-25**

**Credit 4**

**Contact Hour per week 4**

**Outline of the Course:**

<b>Course type</b>	Theory
<b>Level of the Course</b>	200-299 Intermediate-level
<b>Course Category</b>	Major Course
<b>Purpose of Course</b>	This paper introduces the Taxation System followed in India along with basic overview of Direct and Indirect Taxes applicable in India. Taxation is an important domain that commerce graduates should be aware of. Hence, overview of provisions of Income Tax Act, 1961 and GST Act, 2017, important specifically for individual assessee are covered here.
<b>Course Objective</b>	To help learners to: CO 1 develop understanding of Tax Regime in India CO 2 distinguish between Direct and Indirect Taxes CO 3 apprehend basic concepts of Income Tax CO 4 determine Residential Status of Individual Assessee and understand incidence of taxation based on residential status CO 5 Compute income chargeable to tax under the head Salary Income. CO 6 Compute income chargeable to tax under the head Other Sources. CO 7 Learn about basic provisions relating to Goods & Service Tax Act, 2017.
<b>Minimum weeks per Semester</b>	15 (Including Class work, examination, preparation, holidays etc.)
<b>Last Review / Revision</b>	April, 2024
<b>Pre-requisite</b>	Elementary knowledge of Commerce & Accountancy
<b>Teaching Methodology</b>	Class Room Teaching, Group Discussion, Project and Assignment
<b>Evaluation Method</b>	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

**Course Content:**

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
(1)	<b>Introduction to Taxation</b> <ul style="list-style-type: none"><li>Theoretical Background of Taxation</li><li>Understanding Tax Structure in India</li><li>Features of Direct and Indirect Taxes</li><li>Taxes prevalent in India and their administration</li><li>Basic Concepts of Income Tax (selected definitions)</li><li>Residential Status &amp; Scope of Total Income (Determination of Residential Status of an Individual &amp; Incidence of Taxation based on Residential Status)</li><li>Introduction of five Heads of Income</li></ul>	20%	15
(2)	<b>Income chargeable to tax under the head 'Salary'</b> <ul style="list-style-type: none"><li>Basis of Charge</li><li>Taxability of different Allowances</li><li>Taxability of different Perquisites</li><li>Computation of Taxable Salary (Regular and Alternate Tax Regime)</li></ul>	30%	18
(3)	<b>Income chargeable to tax under the head 'Other Sources'</b> <ul style="list-style-type: none"><li>Basis of Charge</li><li>Taxability of – Dividend Income, Rent Income, Gifts, Winnings, Interest, subletting of house property &amp; letting of assets, and Advance Money Forfeited in case of capital gains</li><li>Permissible deductions from income from other sources</li><li>Computation of Taxable Income from Other Sources</li></ul>	20%	10
(4)	<b>Introduction to Goods &amp; Service Tax</b> <ul style="list-style-type: none"><li>GST in India</li><li>Pre GST-Indirect tax regime of India</li><li>Theoretical overview of characteristic, features, advantages and limitations of GST</li><li>Types of GST</li><li>GST rates</li><li>Exemptions from GST</li><li>Basic Concepts – Aggregate Turnover, Reverse Charge, Composition Scheme, Concept of Supply, Place of Supply, Time of Supply</li></ul>	30%	17

**REFERENCE****Core references:**

1. Student's Guide to Income Tax including GST by Dr Vinod K. Singhania and Dr. Monica Singhania; Taxmann Publication (70<sup>th</sup> Edition) (Relevant Assessment Year 2024-25)
2. Student's Guide to Income Tax including GST – Problems and Solutions by Dr Vinod K. Singhania and Dr. Monica Singhania; Taxmann Publication (70<sup>th</sup> Edition) (Relevant Assessment Year 2024-25)

**Reference books:**

1. Institute of Chartered Accountants of India (ICAI) Study Material on Direct Taxes
2. Institute of Chartered Accountants of India (ICAI) Study Material on Indirect Taxes



**COURSE OUTCOMES:**

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

CO 1.	Understand importance of taxation and existing taxation system of India
CO 2.	Gain conceptual clarity on basic concepts of income tax
CO 3.	Determine residential status of an individual assessee & apply rules of incidence of taxation
CO 4.	Compute taxable income under the head 'Salary' based on regular and alternate tax regime
CO 5.	Compute taxable income under the head 'Other Sources'
CO 6.	Have basic idea about implementation of GST
CO 7.	Gain conceptual clarity on basic concepts of goods and service tax

**COURSE OUTCOMES MAPPING**

Unit No.	Title of the Unit	Course Outcomes						
		CO 1	CO 2	CO 3	CO 4	CO 5	CO 6	CO 7
1	Introduction to Taxation							
2	Income chargeable to tax under the head 'Salary'							
3	Income chargeable to tax under the head 'Other Sources'							
4	Introduction to Goods & Service Tax							

**COURSE ARTICULATION MATRIX**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9
CO 1									
CO 2									
CO 3									
CO 4									
CO 5									
CO 6									
CO 7									



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**Department of Commerce**  
**Bachelor of Commerce (B.Com.)**  
**S.Y.B.Com.**  
**Semester III**  
**COURSE CODE: COM207-2C**  
**MAJOR COURSE: ECONOMICS FOR BUSINESS**  
**w.e.f. Academic Year 2024-25**

**Credit 4****Contact Hour per week 4****Outline of the Course:**

<b>Course type</b>	Theory
<b>Level of the Course</b>	200-299 Intermediate-level
<b>Course Category</b>	Major Course
<b>Purpose of Course</b>	The purpose of this course is to develop strong analytical and problem-solving skills for solving the business issues.
<b>Course Objective</b>	CO 1 To develop student's abilities towards Economics concepts CO 2 To acquaint students with the concept of demand & its application in real life. CO 3 To develop the understanding of Supply & Production Function in firm CO 4 To teach students about different types of cost use in business.
<b>Minimum weeks per Semester</b>	15
<b>Last Review / Revision</b>	April 2024
<b>Pre-requisite</b>	Basic knowledge of Economics
<b>Teaching Methodology</b>	Class Room Teaching, Case study, Industry visit
<b>Evaluation Method</b>	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

**Course Content:**

Units	Particulars	Weightage	Hours
1	<b><u>Basic concept of Economics:</u></b> <ul style="list-style-type: none"><li>• Introduction and Definition,</li><li>• Concept of Micro and Macro economics</li><li>• Difference between Micro and Macro economics</li><li>• Significance of Micro economics in Business.</li><li>• Scarcity the central problem of Economy.</li><li>• Introduction of goal of firm -Economic and Non-Economic goal</li></ul>	20%	10
2	<b><u>Demand Analysis</u></b> <ul style="list-style-type: none"><li>• Meaning, Types of Demand, Determinants of demand and Demand Function</li><li>• Law of Demand and Demand curve</li><li>• Change in Demand (Expansion and Contraction of demand, Increase and decrease in demand)</li><li>• Elasticity of Demand -Meaning and Types</li><li>• Practical Questions &amp; Case Study</li></ul>	30%	20
3	<b><u>Supply Analysis &amp; Production function</u></b> <ul style="list-style-type: none"><li>• Meaning of Supply and difference between supply &amp; production</li><li>• Law of Supply</li><li>• Production Function: Meaning,</li><li>• Short-Run Production Function- Law of Variable proportion</li><li>• Long Run Production Function-Return to Scale</li><li>• Practical Questions &amp; Case Study</li></ul>	25%	15
4	<b><u>Cost Concept</u></b> <ul style="list-style-type: none"><li>• Meaning, Types of Cost (Opportunity cost, Explicit Cost, Implicit Cost, Fixed Cost &amp; Variable Cost)</li><li>• Total Cost, Average Cost, Marginal Cost</li><li>• Behavior of cost in Short Run &amp; Long Run</li><li>• Practical Questions &amp; Case Study</li></ul>	25%	15

**REFERENCE****Core references:**

1. Economics For Business, Appannaiah Reddy and Shanthi Himalaya Publishing House
2. Business Economics-A Micro Economic Analysis H. L. Ahuja S. Chand & Co., New Delhi
3. Essentials of Business Economics Dwivedi D. N. Vikas Publishing House Pvt Ltd

**Reference books:**

1. Managerial Economics –Dominik Salvatore; Oxford University Press

**COURSE OUTCOMES:**

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

CO 1.	Students will be able understand the economic concept.
CO 2.	Effectively apply the concept of demand & its application in real life.
CO 3.	Apply the concept of Supply & Production Function in firm.
CO 4.	Showcase their skills, experiences, and qualifications in a professional format, enabling them to craft compelling resumes that stand out to potential employers.

**COURSE OUTCOMES MAPPING**

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1.	<b>Basic concept of Economics</b>				
2.	<b>Demand Analysis</b>				
3.	<b>Supply Analysis &amp; Production function</b>				
4.	<b>Cost Concept</b>				

**COURSE ARTICULATION MATRIX**

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





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**Department of Commerce**  
**Bachelor of Commerce (B.Com.)**

**SY B.Com.**

**Semester III**

**COURSE CODE: MDC203-2C**

**MULTI-DICIPLINARY COURSE: STATISTICS FOR BUSINESS**

**w.e.f. Academic Year 2024-25**

**Credit 4**

**Contact Hour per week 4**

**Outline of the Course:**

<b>Course type</b>	Theory
<b>Level of the Course</b>	200-299 Intermediate-level
<b>Course Category</b>	Multi-Disciplinary Course
<b>Purpose of Course</b>	Considering Statistics as a core subject, the purpose of this course is to help students to explore into few of those areas of Statistics which have practical relevance in the ordinary course of business and industry.
<b>Course Objective</b>	CO 1. Learn advanced statistical techniques to propose data driven solution to business and social problems.  CO 2. Understand how data driven decisions leads to more scientific way of problem-solving approach.  CO 3. Understand how statistical tests and techniques can bring rigor in decision making process in different sphere of life.  CO 4. Understand how different parametric tests can be applied in real life.
<b>Minimum weeks per Semester</b>	15 (Including Class work, examination, preparation, holidays etc.)
<b>Last Review / Revision</b>	April 2024
<b>Pre-requisite</b>	Elementary knowledge of Statistics
<b>Teaching Methodology</b>	Class Room Teaching, Project and Assignment
<b>Evaluation Method</b>	50% Continuous Comprehensive Evaluation (CCE)- Formative  50% Semester End Evaluation (SEE)- Summative

**Course Content:**

<b>Units</b>	<b>Particulars</b>	<b>% Weightage of Unit</b>	<b>Minimum Nos. of Hours</b>
(1)	<b>Probability and Mathematical Expectation</b> <ul style="list-style-type: none"><li>• Meaning and different types of probability and rules of probability.</li><li>• Definition of Mathematical Expectation</li><li>• Expectation of a function of a random variable and Addition and Multiplication theorem (without proof)</li><li>• Expectation of linear combination of random variables for discrete case only (up to two variables)</li><li>• Mean, Variance and Covariance in terms of Expectation and its examples</li></ul>	<b>25%</b>	<b>15</b>
(2)	<b>Probability Distributions</b> <ul style="list-style-type: none"><li>• Discrete Probability Distribution:<ul style="list-style-type: none"><li>• Binomial Probability Distribution, its properties and examples</li><li>• Poisson Probability Distribution, its properties and examples</li></ul></li><li>• Continuous Probability Distribution<ul style="list-style-type: none"><li>• Normal Probability Distribution, its properties and examples</li></ul></li></ul>	<b>30%</b>	<b>18</b>
(3)	<b>Hypothesis testing</b> <ul style="list-style-type: none"><li>• Introduction to sampling</li><li>• Meaning and types of hypotheses</li><li>• One sided and two-sided hypothesis</li><li>• Type-I, Type-II error and level of significance</li><li>• Stages of hypothesis testing procedure</li></ul>	<b>15%</b>	<b>9</b>
(4)	<b>Types of t-tests</b> <ul style="list-style-type: none"><li>• One sample t-test</li><li>• Two independent sample t-test</li><li>• Two paired sample t-test</li></ul>	<b>30%</b>	<b>18</b>

**REFERENCE****Core references:**

1. Business Statistics: Problems and Solutions by J. K. Sharma, Vikas Publication
2. Applied Business Statistics by Ken Black, Wiley Publication

**Reference books:**

1. Statistics for Behavioural and Social Science by Banmali Mohanty, Sage Texts Publication
2. Statistics in Psychology and Education by S. K. Mangal, Prentice Hall India Learning Private Limited
3. Data Science for Business by Foster Provost and Tome Fawcett, O' Reilly Media Publication



4. Microsoft Excel Data Analysis for Dummies by Stephen L Nelson and Elizabeth C Nelson, Wiley Publication
5. Discovering Statistics using SPSS by Andy Field, Sage Publications
6. An introduction to Statistical Learning with Applications in R by Gareth James, Daniela Witten and Trevor Hastie, Springer
7. Data analysis using Python by Bharti Motwani, Wiley Publications

**COURSE OUTCOMES:**

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

CO 1.	Understand basics of probability and mathematical expectation.
CO 2.	Understand concept of different types of probability distribution and their applications In real life.
CO 3.	Understand role of sampling in hypothesis testing and basics of hypothesis testing procedure and demonstrate their knowledge of fundamentals of inferential procedures.
CO 4.	Calculation of different types of t-test and their application to solve problems in different situations.

**COURSE OUTCOMES MAPPING**

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	Probability and Mathematical Expectation				
2	Probability Distributions				
3	Introduction to Hypothesis testing				
4	Different Types of tests				

**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 III**

**COURSE CODE: AEC203-2C**

**ABILITY ENHANCEMENT COURSE: COMMUNICATION SKILLS – I**

**Credit**      2

**Contact Hour per week**      2

**Outline of the Course:**

<b>Course type</b>	Theory
<b>Level of the Course</b>	200-299
<b>Course Category</b>	Ability Enhancement Course
<b>Purpose of Course</b>	To enhance students' understanding and proficiency in various aspects of communication skills as a subject.
<b>Course Objective</b>	CO1. To make students aware of fundamentals of communication skills CO2.To develop proficiency in communication skills CO3.To cultivate reflective communication practices
<b>Minimum weeks per Semester</b>	15 (Including Class work, examination, preparation, holidays etc.)
<b>Last Review / Revision</b>	April 2024
<b>Pre-requisite</b>	Elementary knowledge of English Language
<b>Teaching Methodology</b>	Class Room Teaching, Discussion and Assignment
<b>Evaluation Method</b>	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

**Course Content:**

Unit No.	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	<b>Introduction to Communication</b> <ul style="list-style-type: none"><li>• Meaning and Characteristics of Communication</li><li>• Types of Communication</li><li>• Modes of Communication</li><li>• 7 Cs of Communication</li></ul>	30%	10
2	<b>Listening Skills</b> <ul style="list-style-type: none"><li>• Note-taking</li><li>• Minutes of Meeting</li></ul>	30%	10
3	<b>Reading Skills</b> <ul style="list-style-type: none"><li>• Summarizing</li><li>• Paraphrasing</li><li>• Book/Film Review</li></ul>	40%	10

**Reference**

- Adler, Mortimer J., and Charles Van Doren. How to Read a Book: The Classic Guide to Intelligent Reading. Simon and Schuster, 2014.
- Adler, Ronald B., and Jeanne Marquardt Elmhurst. Communicating at Work: Principles and Practices for Business and the Professions. 12th ed., McGraw-Hill Education, 2020.
- Beebe, Steven A., Susan J. Beebe, and Diana K. Ivy. Communication: Principles for a Lifetime. 7th ed., Pearson, 2019.
- Duke, Nell K., and P. David Pearson. "Effective Practices for Developing Reading Comprehension." What Research Has to Say about Reading Instruction, 3rd ed., International Reading Association, 2002.
- Gudykunst, William B., and Stella Ting-Toomey. Culture and Interpersonal Communication. 7th ed., Sage Publications, 2019.
- Harvey, Stephanie, and Anne Goudvis. Strategies That Work: Teaching Comprehension for Understanding and Engagement. Stenhouse Publishers, 2017.
- McCornack, Steven. Reflect & Relate: An Introduction to Interpersonal Communication. 5th ed., Bedford/St. Martin's, 2019.
- West, Richard, and Lynn H. Turner. Introducing Communication Theory: Analysis and Application. 7th ed., McGraw-Hill Education, 2020.
- Wood, Julia T. Interpersonal Communication: Everyday Encounters. 9th ed., Cengage Learning, 2020.

**Course outcomes**

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

CO1	Demonstrate improved proficiency in communication by articulating ideas clearly, concisely, and confidently in various contexts.
CO2	Develop active listening and reading skills.
CO3	Exhibit enhanced skills in summarizing, paraphrasing, note taking in a comprehensive manner.

**Course outcomes mapping**

Unit No.	Unit Name	Course Outcomes		
		CO1	CO2	CO3
1	Introduction to Communication			
2	Listening Skills			
3	Reading Skills			

**Course articulation matrix**

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



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**Semester III**

**COURSE CODE: SEC203-2C**

**SKILL ENHANCEMENT COURSE: PROFESSIONAL SKILLS**

**w.e.f. Academic Year 2024-25**

**Credit**            2

**Contact Hour per week**

**2**

**Outline of the Course:**

<b>Course type</b>	Theory
<b>Level of the Course</b>	200-299 Intermediate-level
<b>Course Category</b>	Skill Enhancement Course
<b>Purpose of Course</b>	The purpose of this course is to enhance employability by fostering holistic development, effective communication, critical thinking, and leadership skills among the learners.
<b>Course Objective</b>	CO 1 To develop student's abilities to effectively communicate, collaborate and analyze ideas within team setting. CO 2 To equip students with the necessary competencies to secure employment opportunities. CO 3 To equip students with effective presentation skills. CO 4 To teach students to develop their resumes in effective and professional manner.
<b>Minimum weeks per Semester</b>	15
<b>Last Review / Revision</b>	April 2024
<b>Pre-requisite</b>	Basic English Speaking and Communication Skills
<b>Teaching Methodology</b>	Class Room Teaching, Trainings, Discussion and Assignment
<b>Evaluation Method</b>	50% Continuous Comprehensive Evaluation (CCE)- Formative 50% Semester End Evaluation (SEE)- Summative

**Course Content:**

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	<b>Introduction to Professional Skills</b> <b>Conceptual</b> <ul style="list-style-type: none"><li>• Knowledge of Professional Skills</li><li>• Professional Communication</li><li>• Behavioral Aspects</li><li>• Drafting skills- Email and Letter writing</li><li>• Group Discussion- Concept, Do's and Don'ts of participating in Group Discussion</li></ul>	35%	10
2	<b>Presentation Skills</b> <ul style="list-style-type: none"><li>• Importance of Effective Presentations</li><li>• Essentials for Successful Presentations</li><li>• Utilizing Presentation Software for Impactful Presentations</li></ul>	25%	8
3	<b>Resume Writing</b> <ul style="list-style-type: none"><li>• Types of Resumes and Their Components</li><li>• Crafting Effective Resumes: Structure, Format, and Layout</li><li>• Practice in Resume Writing and Development</li></ul>	15%	5
4	<b>Interview Skill</b> <ul style="list-style-type: none"><li>• Interview Concept and Definition</li><li>• Purpose/Objective of Interview</li><li>• Types of Interviews</li><li>• Guidelines for Successful Interview Preparation and Execution</li></ul>	25%	7

**REFERENCE**

Core references:

1. Personality Development and Soft skills-Barun K. Mitra
2. Soft skills and Professional Communication-Francis Peter S.J
3. Effective Business Communication by Murphy; The McGraw Hill Company, 7th Edition

Reference books:

1. Managerial Communication – Strategies and Applications by Hynes; The McGraw Hill Company, 4th Edition



**COURSE OUTCOMES:**

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

CO 5.	Students will be able understand through professional skills, foster communication and critical thinking skills, while promoting collaboration, confidence, and social development.
CO 6.	Effectively showcase their qualifications, articulate their experiences, and present themselves confidently during job interviews
CO 7.	Communicate their ideas effectively, engage their audience, and convey information in a clear, concise, and compelling manner
CO 8.	Showcase their skills, experiences, and qualifications in a professional format, enabling them to craft compelling resumes that stand out to potential employers.

**COURSE OUTCOMES MAPPING**

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1.	Introduction to Professional Skills				
2.	Interview Skills				
3.	Presentation				
4.	Resume Writing				

**COURSE ARTICULATION MATRIX**

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



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**Semester III**

**COURSE CODE: IKS202-2C**

**MAJOR COURSE: INDIAN ECONOMY AND POLITY**

**w.e.f. Academic Year 2024-25**

**Credit 2**

**Contact Hour per week 2**

**OUTLINE OF THE COURSE:**

<b>Course type</b>	Theory
<b>Level of the Course</b>	200-299 Intermediate-level
<b>Course Category</b>	Indian Knowledge System
<b>Purpose of Course</b>	The course will assist learners in acquiring knowledge about the different aspects of the Indian Economy and polity such as constitution of India, Indian Political system and few modern economic and political initiatives.
<b>Course Objective</b>	CO 1. Comprehend the Indian Constitution and its interpretation. CO 2. Understand the system of Government of India as the Political structure of Indian Economy CO 3. Develop an understanding about Contribution and significance of polity in Indian Economy and initiatives by Government of India for policy framing.
<b>Minimum weeks per Semester</b>	15
<b>Last Review / Revision</b>	April 2024
<b>Pre-requisite</b>	Conceptual knowledge of economy and polity.
<b>Teaching Methodology</b>	Class Room Teaching, Group Discussion, Assignment
<b>Evaluation Method</b>	50% Continuous comprehensive evaluation (CCE)- Formative 50% Semester end evaluation (SEE)-Summative

**COURSE CONTENT:**

<b>Units</b>	<b>Particulars</b>	<b>% Weightage of Unit</b>	<b>Minimum No. of Hours</b>
<b>1</b>	<b>Indian Economy &amp; Its Constitution</b> <ul style="list-style-type: none"><li>• Democratic nature of Indian economy</li><li>• Basic structure of the Indian constitution</li><li>• Preamble of the Indian Constitution</li><li>• Key words in the preamble</li></ul>	30%	9
<b>2</b>	<b>System of Indian Government</b> <ul style="list-style-type: none"><li>• Introduction and Features of Parliamentary Government</li><li>• Composition of the two houses</li><li>• System of elections to lok sabha</li><li>• Composition of the two houses under State legislature</li></ul>	35%	10
<b>3</b>	<b>Relation between Indian Polity and Economy</b> <ul style="list-style-type: none"><li>• Significance and contribution of polity in the Indian Economy</li><li>• NITI Ayog &amp; its Composition</li><li>• Committee of NITI Ayog</li><li>• Objectives of NITI Ayog</li><li>• Functions of NITI Ayog</li><li>• Impact of politics on sustainable growth of economy.</li></ul>	35%	11

**REFERENCE****Core reference:**

1. Indian Polity, M Laxmikanth, Sixth Edition, MC Graw Hill Education

**Reference books:**

1. Indian Economy V.K Puri, S.K. Misra, Bharat Garg, Himalaya Publishing House.

2. Money, Banking, International Trade and Public Finance, M.L. Jhingana.

3. Money, Banking, International Trade and Public Finance, Dr. D.M. Mithani.

**COURSE OUTCOMES:**

Upon successful completion of the course, the students will:

CO 1.	Understand and interpret about the core of the constitution of India.
CO 2.	Understand the system of Government and its political structure.
CO 3.	Understand the contribution and significance of Indian polity into economy of India, along with the initiative taken by Government of India for the Policy framing.

**COURSE OUTCOMES MAPPING**

Unit No.	Title of the Unit	Course Outcomes		
		CO 1	CO 2	CO 3
1	Interpretation of Indian Polity			
2	Understanding of Government System			
3	Relation between Indian polity and Economy			

**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 commerce undergraduates' ability structure, and it emphasizes that commerce undergraduates should have a good grasp of theory from practice and then apply the theory to practice, improving their own software developing skills and employability.

#### **E. ASSIGNMENTS:**

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

#### **F. INDUSTRIAL TOURS:**

Commerce students have to know the things practically through interaction, working methods and employment practices. Moreover, it gives exposure from an academic point of view. The main aim of an industrial visit is to provide an exposure to students about a 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
- IKS
- Communication
- Statistics
- Corporate Social Responsibility
- Cost Accounting
- Ethics
- Human Resource
- Economics
- Polity