

VANITA VISHRAM WOMEN'S UNIVERSITY

(Managed By: Vanita Vishram, Surat)

1st Women's University of Gujarat



VANITA VISHRAM
WOMEN'S UNIVERSITY
SURAT

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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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 PROGRAMME

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:

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..									



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) 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- VI	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										



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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DEPARTMENT OF COMMERCE
BACHELOR OF COMMERCE
SEMESTER 2

SYLLABUS
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**9. COURSE STRUCTURE – PAPER TITLES SEMESTER 2**

Sem	Major	Minor	Multi-Disciplinary	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	Value Added Courses (VAC)	Summer Internship/ Project/ Online Course	Dissertation	Total Credit per Sem.
SEM-II	2*4=8 Financial Accounting-II	1*4=4 Marketing Management	1*4=4 Elementary Statistics	1*2=2 Functional English-II	1*2=2 Computer Applications-II	1*2=2 Environmental Studies	-	-	22
	Entrepreneurship Development	Indian Financial System							



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	Theory					Practical					Total			
				Theory	Practical	Total		Credit	CCE		SEE			Credit	CCE		SEE				
									Max.	Passing	Max.	Passing	CCE+SEE Passing		Max.	Passing	Max.		Passing	CCE+SEE Passing	
II	COM203-1C	Major	Financial Accounting – II	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4
	COM204-1C	Major	Entrepreneurship Development	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4
	COE202-1C	Minor	Marketing Management	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4
			Indian Financial System	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	
	MDC202-1C	Multidisciplinary	Elementary Statistics	4	0	4	4	4	50	18	50	18	36	-	-	-	-	-	-	100	4
	AEC202-1C	AEC	Functional English-II	2	0	2	2	2	25	9	25	9	18	-	-	-	-	-	-	50	2
	SEC202-1C	SEC	Computer Applications-II	0	4	4	2	-	-	-	-	-	-	-	2	25	9	25	9	18	50
VAC201-1C	VAC	Environmental Studies	2	0	2	2	2	25	9	25	9	18	-	-	-	-	-	-	50	2	



11. SYLLABUS: SEMESTER 2



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

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

FY B.Com.
Semester II

COURSE CODE: COM203-1C

MAJOR COURSE: FINANCIAL ACCOUNTING-II

Credit 4

Contact Hour per week 4

Outline of the Course:

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Major
Purpose of Course	Considering Accountancy as a core subject, the purpose of this course is to explore into few of those areas of Financial Accountancy which have practical relevance in the ordinary course of business.
Course Objective	CO 1. Develop skills for maintaining books of accounts for a branch. CO 2. Understand the Accounting entries for not-for-profit organizations. CO 3. Understand the concept of Consignment business and its accounting treatment in the books of both consignee and consignor CO 4. Acquire conceptual knowledge, Applicability and Accounting Treatment under Accounting Standards
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 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	Hours
(1)	Accounting for Branch <ul style="list-style-type: none">• Meaning and Types of Branches• Preparation of Accounts under Debtors System• Preparation of Accounts Under Stock Debtors System	25%	14
(2)	Accounts of Not-for-Profit Organizations <ul style="list-style-type: none">• Meaning of not-for-profit organizations• Books and Accounts to be maintained in not-for-profit organizations• Important terminologies – Legacy, Life Membership, Endowment Fund, Honorarium & Subscriptions.• Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet	25%	16
(3)	Consignment Accounts <ul style="list-style-type: none">• Introduction to Consignment Business• Difference between Sale and Consignment• Terms used in Consignment like Proforma Invoice, Accounting Sale, Normal & Abnormal Loss, Valuation of Closing Stock, General & Del Credere Commission etc.,• Journal entries as well as Ledger Accounts in the books of Consigner and Consignee	25%	16
(4)	Accounting Standards <ul style="list-style-type: none">• AS – 3 Cash Flow Statement• AS – 4 Contingencies and Events occurring after Balance Sheet Date• AS – 5 Net Profit or Loss for the period, Prior period items and Changes in Accounting Policies• AS – 10 Plant, Property and Equipment	25%	12

REFERENCE**Core references:**

1. Modern Accountancy (Volume – I & II) by M. Hanif & A. Mukherjee MC Graw Hill Education (India) Private Limited
2. Advanced Accountancy Volume – 1 by S. P. Jain, K. L. Narang, Simmi Agrawal & Monika Sehgal, Kalyani Publication
3. Accounting Standards by D. S. Rawat, Taxman Publication, 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. Financial Accounting by R. L. Gupta & M. Radhaswamy Sultan Chand and Sons, New Delhi



COURSE OUTCOMES:

Upon successful completion of the course,

CO 1.	Students will acquire the knowledge of branch accounting, its meaning, types, method of maintaining the books of accounts. They will cultivate the ability of solving the problems of branch accounting.
CO 2.	Students will get the knowledge of preparation of final accounts of not for profit organizations.
CO 3.	Students will learn the concept of consignment accounting and its accounting treatment in the books of both consigner and consignee.
CO 4.	Students will know the Concept, Applicability and Accounting treatment of certain accounting aspects under AS – 4, AS – 5 and AS – 10

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	Accounting for Branch				
2	Accounts of Not-for-Profit Organizations				
3	Consignment Account				
4	Accounting Standards				

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

FY B.Com.
Semester II

COURSE CODE: COM204-1C

MAJOR COURSE: ENTREPRENEURSHIP DEVELOPMENT

Credit 4

Contact Hour per week 4

Outline of the Course:

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Major
Purpose of Course	The purpose of an entrepreneurship development subject in education is to provide individuals with the knowledge, skills, and mindset necessary to become successful entrepreneurs or to be more entrepreneurial in their careers and endeavors.
Course Objective	CO 1. To understand meaning & development of Entrepreneurship in India CO 2. Gain an insight about women entrepreneurship. CO 3. Understand the establishment of an entrepreneurial venture CO 4. Recognize the finance avenues available to entrepreneurs
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of management.
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	Hours
(1)	<u>Introduction:</u> <ul style="list-style-type: none">• Entrepreneurship - Concept and Evolution• Entrepreneur – Concept, Characteristics and Classification of entrepreneurs.• Process of Entrepreneurship Development• Entrepreneurship Training Methods• Business Climate in India	30%	18
(2)	<u>Entrepreneurship Development:</u> <ul style="list-style-type: none">• Identification of a good Business Opportunity• Contents of a Business Plan• Procedure of Setting up an Enterprise	25%	15
(3)	<u>Support Ecosystem for Entrepreneurship Development:</u> <ul style="list-style-type: none">• Institution support to Entrepreneurs: Central and State level organizations• Project Financing-Equity Financing, Angel Financing, Debt Financing and Other Sources	30%	18
(4)	<u>Women Entrepreneurship in India:</u> <ul style="list-style-type: none">• Growth of women entrepreneurship in India with examples• Challenges of women entrepreneurship• Institutional Support to women entrepreneurs in India.	15%	9

REFERENCES:**Core Reference:**

1. Entrepreneurial Development and Small Business Enterprises by Poornima M. Charantimath, Pearson
2. Entrepreneurial Development by Dr. S. S. Khanka, S. Chand

Reference Books:

1. The Dynamics of Entrepreneurial Development by Vasant Desai, Himalaya Publishing House
2. Entrepreneurial Development by C. B. Gupta and N. P. Srinivasan, Sultan Chand and Sons
3. Entrepreneurship Development by E. Gordon and K. Natrajan, Himalaya Publishing House

COURSE OUTCOMES:

Upon successful completion of the course,

CO 1.	Students will acquire the knowledge of the entrepreneurial qualities and women entrepreneurship.
CO 2.	Students will identify and analyse the current business scenario.
CO 3.	Students will identify the institutions and finance available to aid the entrepreneurs
CO 4.	Students will identify and analyse the business opportunity in current business scenario.
CO 5.	Students will create a business plan for an entrepreneurial venture.

COURSE OUTCOMES MAPPING



Unit No.	Title of the Unit	Course Outcomes				
		CO 1	CO 2	CO 3	CO 4	CO 5
1	Introduction					
2	Women Entrepreneurship in India					
3	Entrepreneurship Development					
4	Support Ecosystem for Entrepreneurship Development					

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									
CO5									



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

FY B.Com.
Semester II

COURSE CODE: COE202-1C

MINOR COURSE: MARKETING 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	Minor Course
Purpose of Course	The purpose of this course is to deliver into few of those areas of Marketing Management which have practical relevance in ordinary course of business.
Course Objective	To help learners to: CO1. Understand concept of marketing management. CO2. Understand marketing environment. CO3. Learn about consumer behaviour and market segmentation CO4. Gain acquaintance about the tools of marketing mix.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Elementary knowledge of management and marketing terminology.
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:**

Module	Content	Weightage	Hours
1	Introduction to Marketing <ul style="list-style-type: none">• Concepts of Market and Marketing• Marketing Management• Marketing Environment	20%	12
2	Consumer Behaviour and Market Selection <ul style="list-style-type: none">• Buying Motives• Stages in Consumer Buying Process• Factors influencing consumer buying decisions• Market segmentation -Concept, Approaches/Bases of segmenting consumer markets	20%	12
3	Marketing Mix I <ul style="list-style-type: none">• Overview of Marketing Mix for goods and services.• Product: Concept, Product Life Cycle and New Product Development Process.• Branding: Concept and qualities of good brand name• Packaging and Labelling: concept and functions• Pricing: Concept and Factors affecting price of a product, Pricing Policies and Pricing Strategies	30%	18
4	Marketing Mix II <ul style="list-style-type: none">• Channels of distribution- meaning and importance• Types of channels of distribution• Wholesaling and Retailing.• Promotion: Concept and Importance• Promotion mix: Concept and Components- advertising, personal selling, sales promotion, public relations, publicity and direct marketing	30%	18

REFERENCE:**Core Reference:**

1. Marketing management, S.A Sherlekar, R. Krishnamoorthy, Himalaya Publication
2. Marketing Management, Philip Kotler and Kevin Keller, Pearson Education
3. Principles of Marketing, Kavita Sharma & Swati Aggarwal, Taxmann's Publication

**Reference Books:**

1. Marketing management, Rajan Saxena, Tata Mc Graw Hill
2. Marketing Management: Indian Cases, Prachi Gupta et al, Pearson

COURSE OUTCOMES:

Upon successful completion of the course, the student is able to

CO 1.	Identify the scope and significance of Marketing and coordinate the various marketing environment variables.
CO 2.	Understand consumer behaviour and market selection
CO 3.	Demonstrate strong conceptual knowledge in the functional area of marketing management.
CO 4.	Demonstrate effective understanding of application of functional areas of marketing management.
CO 5.	Develop analytical skills in identification and resolution of problems pertaining to marketing management.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes				
		CO 1	CO 2	CO 3	CO 4	CO 5
1	Introduction to Marketing					
2	Consumer Behaviour and Market Selection					
3	Marketing Mix I					
4	Marketing Mix II					

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									
CO5									



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Department of Commerce
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FY B.Com.
Semester II

COURSE CODE: COE202-1C

MINOR COURSE: INDIAN FINANCIAL SYSTEM

Credit 4

Contact Hour per week 4

Outline of the Course:

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Minor Courses
Purpose of Course	Considering Indian Financial System as a core subject, the purpose of this course is to deliver into few of those areas of Financial System which have practical relevance in ordinary course of business.
Course Objective	To help the learners to: CO 1. Demonstrate an understanding of concepts and structure of financial system. CO 2. Develop an understanding of reforms and regulation of financial system CO 3. Understand organisation of financial markets. CO 4. Understand various financial instruments.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Knowledge of basic financial terms.
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:**

Module	Content	Weightage	Hours
1	Financial System in India <ul style="list-style-type: none">Financial System: Overview and FunctionsDevelopment of Financial System in IndiaStructure of Indian Financial SystemWeakness of Indian Financial SystemRole of Financial System in Economic Development	25%	15
2	Financial Reforms and Regulation in India <ul style="list-style-type: none">Financial Sector ReformsOverview of Key Acts governing Financial Sector in IndiaRole of Regulatory Bodies in Financial System-RBI, SEBI, IRDA and PFRDA	25%	15
3	Financial Markets <ul style="list-style-type: none">Financial Markets: Introduction and ClassificationMoney Market: Overview, Functions and ClassificationCapital Markets: Overview, Functions and ClassificationFunctions of Primary Markets and Secondary Markets	25%	15
4	Financial Instruments/Assets <ul style="list-style-type: none">Capital Market InstrumentsMoney Market InstrumentsDerivatives - OverviewForeign Capital-FDI and FII	25%	15

References:**Core References:**

1. The Indian Financial System by Bharati V. Pathak Pearson
2. Financial Markets and Financial Services by Vasant Desai, Himalaya Publishing House

Reference Books:

1. Investment and Securities Markets in India by Dr. V.A. Avadhani, Himalaya Publishing House
2. Indian Financial System by M Y Khan, Tata McGraw Hill
3. Financial Markets and Services by Gordon Natrajan, Himalaya Publishing House

COURSE OUTCOMES:



Upon successful completion of the course,

CO 1.	Students will Gain insights about the constituents of Financial Markets
CO 2.	Students will be able to comprehend the Reforms and Regulations in Indian Financial System
CO 3.	Students will develop an understanding about financial markets.
CO 4.	Students will develop practical understanding about financial instruments.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	Financial System in India				
2	Reforms and Regulations in Indian Financial System				
3	Financial Markets				
4	Financial Instruments/Assets				

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									



JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT
Department of Commerce
Bachelor of Commerce (B.Com.)
FY B.Com.
Semester II
COURSE CODE: MDC202-1C
MULTI-DISCIPLINARY COURSE: ELEMENTARY STATISTICS

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

Course type	Theory
Level of the Course	200-299 Intermediate-level
Course Category	Multi-Disciplinary
Purpose	To impart knowledge of basic data analysis to the students so that they can apply the knowledge in taking data based informed decisions.
Course Objective	To help learners to: CO1: Learn about Types of Data, Methods of Data Collection as per need. CO2: Select appropriate descriptive statistics based on data type. CO3: Understand appropriate use of Bivariate data analysis techniques.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	Basic knowledge of Calculation
Teaching Methodology	Class Room Teaching, Discussion and Assignment
Evaluation Method	50% Continuous Assessment (CA) 50% End Semester Examination (ESE)

Course Content:



Module	Content	Weightage	Hours
1.	A. Introduction to Statistics <ul style="list-style-type: none">• Importance and role of Statistics in real life• Types of data: Primary and Secondary• Scales of measurements• Difference between qualitative and quantitative data analysis B. Classification and Presentation of data <ul style="list-style-type: none">• Types of classification• Tabular presentation of data• Graphical presentation of data	25%	15
2.	Measures of Central Tendency and Variation <ul style="list-style-type: none">• Mean, Median, Mode through different methods• Different types of mean such as geometric mean, harmonic mean and weighted mean• Range, Standard Deviation, Variance, Coefficient of variation, Quartile Deviation, Mean Deviation• Selection of appropriate measures of central tendency and variation based on different scales of measurements	25%	15
3.	Correlation: <ul style="list-style-type: none">• Meaning and types of correlation• Methods to examine correlation• Scatter diagram• Pearson's product moment correlation simple and for tied ranks• Spearman's rank correlation• Partial correlation	25%	15
4.	Regression: <ul style="list-style-type: none">• Meaning and types of regression• Linear regression line and its meaning• Linear regression equation through least square normal equations• Assumptions of regression analysis• Introduction to Logistic regression	25%	15

REFERENCES:**Core References:**

1. Business Statistics: Problems and Solution by J. K. Sharma, Vikas Publishing House
2. Applied Business Statistics by Ken Blackwiley
3. Fundamentals of Statistics By S.C Gupta, Himalaya Publishing House

Reference Books:



1. Business Statistics by Naval Bajpai, Pearson Education India
2. Business Statistics by A.P. Verma, Asian Books Private Limited
3. Statistics for Business and Economics by Dr. Seema Sharma, Wiley

COURSE OUTCOMES:

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

CO 1.	Understand the different types of data and their appropriate classification and presentation approach.
CO 2.	Understand identification of appropriate measures of central tendency and variation based on data type.
CO 3.	Understand the different methods of correlation and regression analysis

COURSE OUTCOMES MAPPING

Unit No.	Unit Name	Course Outcomes		
		CO1	CO2	CO3
1	A. Introduction to Statistics B. Classification and Presentation of data			
2	Measures of Central Tendency and Variation			
3	Correlation			
4	Regression			

COURSE ARTICULATION MATRIX

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

**JYOTI DALAL SCHOOL OF COMMERCE & MANAGEMENT****Department of Commerce
Bachelor of Commerce (B.Com.)****FY B.Com.
Semester II****COURSE CODE: AEC202-1C****ABILITY ENHANCEMENT COURSE: FUNCTIONAL ENGLISH-II****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 writing and speaking skills for better expression 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	December 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	Hours
1	Foundational Grammar (Practical) <ul style="list-style-type: none">• The concept of mood in English grammar (indicative, imperative, subjunctive)• Time and tense relationships in complex sentences• Active and passive voice and their functions• Information structure (focus, topic, comment) in English	34	10
2	Introduction to Productive Skills <ul style="list-style-type: none">• Concept and Characteristics of Speaking• Qualities of a Good Public Speaker• Introduction to the Writing Skills• Concept and Characteristics of Writing	33	10
3	Productive Skills (Practical) <ul style="list-style-type: none">• Speaking in Public/ Group Discussion/ Debate• Dialogue Writing/ Speech Writing for various occasions• Paragraph/ Essay/ Report Writing	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.
- Urmila Rai and S.M. Rai. Business Communication. 1st Edition, Mumbai: Himalaya Publishing House.
- Krishna Mohan and Meera Banerji. Developing Communication Skills. New Delhi: Macmillan India Private Ltd.
- 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 express ideas clearly and accurately with writing and speaking skills.
CO 2	Gain confidence in an academic and professional context.
CO 3	Analyze and improve pronunciation. Prepare themselves better for placements and beyond.

COURSE OUTCOMES MAPPING

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

COURSE ARTICULATION MATRIX

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



Bachelor of Commerce (B.Com.)
F.Y.B.Com.
Semester II
COURSE CODE: SEC202-1C

SKILL ENHANCEMENT COURSE: COMPUTER APPLICATIONS – II

Credit 2

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 advanced computer skills to accomplish administration tasks smoothly and effectively. Data base and Networking knowledge enables them to effectively manage and utilize data, streamline business processes, and make informed decisions in a technologically driven business environment. Advanced skills in Spreadsheet provide ability to deal with complex tasks. From this course the students will acquire practical knowledge and hands on experience of these basic tools.
Course Objective	CO 1. Familiarize students with the Data Base Management System. CO 2. Familiarize students with operating system properties and different computer networks. CO 3. Provide advanced skills in Spreadsheet.
Minimum weeks per Semester	15
Last Review / Revision	December 2023
Pre-requisite	Basic knowledge of computer
Teaching Methodology	Computer LAB (Practical), 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	Hours
1	Introduction to Database Management System <ul style="list-style-type: none">• Field, Record, Table, Database• Definition and need of DBMS• How DBMS works?• Advantages and Limitations• Introduction to RDBMS• DDL statements using open-source software (Create, Drop, Truncate, Rename, Alter)• DML statements using open-source software (Insert, update, delete) and DQL (select)	30 %	20
2	Computer Communication and Operating System Settings <ul style="list-style-type: none">• Local Area Network (LAN)• Wide Area Network (WAN)• Changing System Date and Time• Changing Display Properties• To Add or Remove Windows Components• Changing Mouse Properties• Adding and removing Printers• File and Directory Management, Types of files	30 %	20
3	Advanced functions in spreadsheet <ul style="list-style-type: none">• Sorting and filtering data• Hyper linking• Freeze panes• Data visualization• Insert table and insert chart• Lookup Functions• Pivot table and Pivot chart• Macros• Data Tables• Scenario Manager• Goal seek function• Online Spreadsheet Editor	40 %	20

REFERENCE**Core references:**

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

Reference books:

1. Open Office Basic: An Introduction – James Steinberg – Gold Turtle Pub.



2. Henry Kroth & Silbershats, Database System Concept.
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 1.	Understand the importance of the use of Data Base Management System.
CO 2.	Understand about functioning of computer operating system and network
CO 3.	Utilize the advanced functions in spread sheet to accomplish complex tasks and automate repetitive tasks.

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes		
		CO 1	CO 2	CO 3
1	Introduction to Database Management System			
2	Computer Communication and Operating System Settings			
3	Advanced functions in spreadsheet			

COURSE ARTICULATION MATRIX

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



VANITA VISHRAM WOMEN'S UNIVERSITY, SURAT
JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT

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

F.Y.B.Com.

Semester II

COURSE CODE: VAC201-1C

COURSE TITLE: ENVIRONMENTAL STUDIES

Credit 2

Contact Hour per week 2

Outline of the Course:

Course type	Theory
Purpose of Course	The students need to learn basic concepts of environment. How environment impact our life on earth and which activities are harmful to our environment and how we can contribute to wellbeing of our earth and environment.
Course Objective	CO 1. To develop the understanding basics concept of our environment and its sustainable development. CO 2. Demonstrate knowledge and understanding different component of environment. CO 3. Demonstrate knowledge and understanding of the ecosystem and its functioning and impact on survival of organism on earth. CO 4. To develop the ability to think critically about sustainable development of our earth environment.
Minimum weeks per Semester	15 (Including Class work, examination, preparation, holidays etc.)
Last Review / Revision	December 2023
Pre-requisite	10+2
Teaching Methodology	Class Room Teaching and Discussion
Evaluation Method	50% Comprehensive Continuous Evaluation (CCE) 50% Semester End Examination (SEE)

**Course Content**

Units	Particulars	% Weightage of Unit	Minimum Nos. of Hours
1	Introduction of Environment <ul style="list-style-type: none">• Definition and multidisciplinary nature of environmental studies.• Concept and Components of environment (Atmosphere, Lithosphere and Hydrosphere)• Bio-geochemical cycles• Concept, structure and function of an ecosystem.• Food chains, food webs and Energy flow in an ecosystem• Terrestrial ecosystem: Forest ecosystem and Grassland ecosystem• Aquatic ecosystems: Pond and ocean ecosystem	25	8
2	Natural Resources: Renewable and Non-renewable Resources <ul style="list-style-type: none">• Land as a resource, soil erosion and land degradation, landslides, and desertification• Forests: Use and over-exploitation, deforestation,• Impacts of deforestation on biodiversity and tribal populations.• Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs.	25	8
3	Biodiversity and its Conservation <ul style="list-style-type: none">• Introduction — Definition, ecosystem diversity, Value of biodiversity,• India as a mega-biodiversity nation;• Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts.• Endangered and endemic species of India. Common plant and animal species.• Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity	25	7
4	Environmental pollution Definition Causes, effects and control measures of: <ul style="list-style-type: none">• Air pollution• Water pollution• Soil pollution• Marine• Noise pollution• Thermal pollution• Nuclear hazards	25	7



List of References & Text Books:

- Bharucha, E. (2013). Textbook of Environmental Studies for Undergraduate Courses. Universities Press.
- Asthana, D. K. (2006). Text Book of Environmental Studies. S. Chand Publishing.
- Basu, M., Xavier, S. (2016). Fundamentals of Environmental Studies, Cambridge University Press, India
- Singh, J.S., Singh, S.P. & Gupta, S.R. 2006. Ecology, Environment and Resource Conservation. Anamaya Publications.
- Sodhi, N.S. & Ehrlich, P.R. (Eds). 2010. Conservation Biology for All. Oxford University Press.
- Tiwari, G.N. & Ghosal. M. K. 2005. Renewable Energy Resources: Basic Principles and Application. Narosa Publishing House.
- R. K. Khitoliya., 2012. Environmental Pollution 2nd edition. S. Chand Publishing
- Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2006. Environmental and Pollution Science. Elsevier Academic Press.
- Purohit, S.S. & Ranjan, R. 2007. Ecology, Environment & Pollution. Agrobios Publications.

COURSE OUTCOMES:

CO 1.	Students will gain knowledge about Earth structure and its environment and ecology and biodiversity and its role in human welfare and its conservation
CO 2.	Students will develop the understanding about various natural resources and their management.
CO 3.	Students will be able to critically examine all sides of environmental issues and apply understanding from various disciplines such as psychology, law, literature, politics, sociology, philosophy, and religion to create opinions about how to interact with the environment on both a personal and a social level.
CO 4.	Students will understand the global character of environmental problems and ways of addressing them, including interactions across local to global scales.

Upon successful completion of the course,

COURSE OUTCOMES MAPPING

Unit No.	Title of the Unit	Course Outcomes			
		CO 1	CO 2	CO 3	CO 4
1	Introduction of Environment				
2	Natural Resources: Renewable and Non-renewable Resources				
3	Biodiversity and Conservation				
4	Environmental pollution				



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									
CO5									



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 teamwork 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 teamwork, 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
- Finance
- Communication
- Computer
- Entrepreneurship
- Environment
- Management