BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH
(Established vide Government of Gujarat Act No. 23/2015)
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી, જૂનાગઢ
(ગુજરાત અધિનિયમ નં. ૨૩ / ૨૦૧૫ દ્વારા સંચાલિત)

પરિપત્ર:

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટીની કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે કોમર્સ & મેનેજમેનટ વિદ્યાશાખા હેઠળનો NEP-૨૦૨૦ અંતર્ગતનો કોમર્સ & એકાઉન્ટન્સી વિષયનો (બી.કોમ. વિથ ઓનર્સ) નો સેમેસ્ટર-૨ નો અભ્યાસક્રમ આસાથે સામેલ છે.

માનનીય કુલપતિશ્રીની મંજુરી અનુસાર સદર અભ્યાસક્રમ શૈક્ષણિક વર્ષ જુન,૨૦૨૩થી અમલવારી કરવાની રહે છે. કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજો ધ્વારા તેની અમલવારી કરવા જણાવવામાં આવે છે.

Bhakta Kavi Narsinh Mehta University Junagadh

૨૧/૧૨/૨૦૨૩

ખાસ ફરજ પરના અધિકારી
(એકેડેમિક)

ક્રમાંક/બીકેએનએમયુ/એકેડેમિક/૨૧૩૩/૨૦૨૩-૨૦૨૪
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી,
સરકારી પોલીટેકનિક કેમ્પસ,
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ,
ખડીયા, જૂનાગઢ-૩૬૨૨૬૩
તા.૨૧/૧૨/૨૦૨૩

પ્રતિ,

- ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી સંલગ્ન કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમો ચલાવતી તમામ કોલેજોના આચાર્યશ્રીઓ તરફ....

નકલ સાદર રવાના:-

- માન.કુલપતિશ્રી/કુલસચિવશ્રીનાં અંગત સચિવશ્રી.
- પરીક્ષા નિયામકશ્રી, ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી, જુનાગઢ

નકલ રવાના જાણ તથા યોગ્ય કાર્યવાહી અર્થે:

- સીસ્ટમ મેનેજરશ્રી, આઇ.ટી.સેલ વિભાગ (વેબસાઇટ ઉપર પ્રસિદ્ધ થવા અર્થે.)

Bhakta Kavi Narsinh Mehta University
Junagadh

BOARD OF COMMERCE & MANAGEMENT STUDIES
FACULTY OF COMMERCE & ACCOUNTANCY
SYLLABUS FOR
BACHELOR OF COMMERCE (HONOURS) PROGRAMME
(SEMESTER- II)
EFFECTIVE FROM JUNE, 2023

Bhakta Kavi Narsinh Mehta University, Junagadh
Syllabus for BCOM Semester 2 (As Per NEP 2020)
(Effective from December 2023)

Table 1: BCOM Semester 2: Conceptual Framework

SR.	Course Category	Course Code	Credit	Course Name	Teaching Hours	Marks		Total Marks	Exam Duration
						External	Internal		
1.	Major Course	Major-3	4	Financial Accounting-2	4	50	50	100	2.00 Hrs
2.	Major Course	Major-4	4	Business Accounting -2	4	50	50	100	2.00 Hrs
3.	Minor Course	Minor-2	4	Business Administration-2	4	50	50	100	2.00 Hrs
		Minor-2	4	Business Management –2	4	50	50	100	2.00 Hrs
		Minor-2	4	Banking & Finance-2	4	50	50	100	2.00 Hrs
		Minor-2	4	Business Economics-2	4	50	50	100	2.00 Hrs
		Minor-2	4	Business Computer Science - 2	4	50	50	100	2.00 Hrs
		Minor-2	4	Advance Business Statistics - 2	4	50	50	100	2.00 Hrs
4	Multi-Disciplinary Course (MDC) **(Any one)**	MDC	4	Entrepreneurship Development – 2	4	50	50	100	2.00 Hrs
		MDC	4	Export-import management	4	50	50	100	2.00 Hrs
		MDC	4	Accounting Standard – 2	4	50	50	100	2.00 Hrs
5	Skill Enhancement Course (SEC)	SEC	2	Stock Market Operations – 2	2	25	25	50	1.00Hrs
		SEC	2	Event Management	2	25	25	50	1.00Hrs
		SEC	2	Time Management	2	25	25	50	1.00Hrs

		SEC	2	Information Technology in E-Commerce-2	2	25	25	50	1.00Hrs
		SEC		Introduction of Indian Agriculture Economics -2	2	25	25	50	1.00Hrs
6.	Ability Enhancement Course (AEC)	AEC	2	Business English-1	2	25	25	50	1.00Hrs
		AEC	2	Gujarati	2	25	25	50	1.00Hrs
		AEC	2	Hindi	2	25	25	50	1.00Hrs
		AEC	2	Sanskrit	2	25	25	50	1.00Hrs
7.	Value Added Course (VAC)	VAC-208	2	Indian Ethos and Values in Business	2	25	25	50	1.00 Hrs
					22	275	275	550	

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	FINANCIAL ACCOUNTING-2

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
BCOM	Major	Major-3	60	4	50	50	2.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Course Outcomes: On successful completion of the course, the students will be able to:

- Compute purchase consideration of business under different methods;
- Recording transactions and preparing accounts for conversion of partnership firm intocompany in the books of vendor firm;
- Recording transactions of purchase of firm's business and preparing balance sheet in thebooks of new company;
- Prepare accounts under Self Balancing System;
- Provide services to departmental stores in preparing departmental accounts;
- Give accounting treatment of joint life policy premium paid by firm under differentmethods.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**CONVERSION OF PARTNERSHIP FIRM INTO COMPANY**	**12**
	- Introduction & Meaning - Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company - Procedure for Conversion of Partnership firm into Company - Purchase Consideration [PC] - Accounting treatments to close the books of Partnership Firm **Practical Questions (accounts in the books of vendor firm only)**	
Unit 2.	**PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY**	**12**
	- Introduction & Meaning - Purchase Consideration - Goodwill and Capital reserve - **Accounting treatments**: Journal-Ledger Entries and Initial Balance Sheet inthe books of Purchasing Company **Practical Questions (Accounts in the Books of Purchasing Companyonly)**	
Unit 3.	**SELF BALANCING LEDGERS**	**12**
	- Introduction and Meaning - Procedure to introduce the Self-Balancing System - Accounting treatment, Journal entries and ledgers, - Advantages and disadvantages of Self Balancing System, **Practical Questions**	
Unit 4.	**DEPARTMENTAL ACCOUNTS**	**12**
	- Introduction, Meaning and Objectives - Advantages of departmental accounting - Allocation of expenses - Inter departmental transfer - **Types of Departments**:	

	A. Independent Department B. Dependent Department - **Methods of Departmental Accounting** A. Accounts of all departments are kept in one book only B. Separate Set of books are kept for each department. **Practical Questions**	
Unit 5.	**ACCOUNTS OF JOINT LIFE POLICY**	**12**
	- Introduction and Meaning - Accounting Treatment of premium paid by the firm: [A] When premium is considered as Revenue expenditure [B] When premium is considered as Capital expenditure [C] When policy is shown and treated at surrender value and Amount ofdifference is debited to Profit and Loss A/C [D] When policy is shown and treated at Surrender Value with the help ofJoint Life Policy (JLP) A/C - All partners' Individual policy and Joint Life Policy [Joint and Severalpolicies] - Amount payable to successor of deceased partner **Practical Questions**	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

Reference Books

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50	**Time: 2.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment: 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	**BUSINESS ACCOUNTING - 2**

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Major-4	Major	60	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The course aims to help learners to acquire conceptual knowledge on business accounting, to impart skills for recording various kinds of business transactions and to maintain accounts.

Course Outcomes: On successful completion of the course, the students will be able to:

1. Record transactions related to royalty and prepare required accounts in the books oflessee and lessor (landlord);
2. Guide business enterprises in preparing and submitting insurance claim statementagainst business losses under stock insurance policy;
3. Guide business enterprises in preparing and submitting insurance claim statementagainst business losses under Consequential Loss Policy; Measure inventory valuation applying different methods under relevant AccountingStandards
4. Understand provisions of Companies Act 2013 related to alteration of share capital withpractical approach.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**ROYALTY ACCOUNTS**	**12**
	- Introduction-Meaning and Contract of Royalty - Explanation of special terms - Basis of Royalty calculation - Accounting calculations of Royalty - Accounting treatments: Journal Ledger Entries and Accounts **Practical Questions** [Excluding Sub-contract of Royalty]	
Unit 2.	**ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY**	**12**
	- Introduction and Meaning - Average Clause - Stock Insurance Policy and claim - Important accounting terms related to stock insurance policy - Claim amount under the Stock Insurance policy for Loss of Stock/ goods **Practical Questions**	
Unit 3.	**ACCOUNTS OF FIRE CLAIMS UNDER CONSEQUENTIAL LOSS POLICY**	**12**
	- Introduction and Meaning - Consequential Loss Policy (Loss of Profit Policy) - Claim amount under the Consequential Loss Policy (Loss of Profit Policy) - Important accounting terms related to Consequential Loss Policy - Journal entries for the Sanctioned and Accepted claims **Practical Questions**	
Unit 4.	**INVENTORY VALUATION**	**12**
	-Introduction-Meaning of Inventory and Inventory Valuation -Objectives of Inventory Valuation - Main valuation points of Indian Accounting Standard -2 [Revised]	

	- Methods of Inventory Valuation [including Stock statement] [A] Specific Identification method [B] FIFO [C] LIFO [D] HIFO [E] Base Stock method [F] Weighted Average Price method Practical Questions	
Unit 5.	**ALTERATION OF SHARE CAPITAL**	**12**
	- Introduction, Meaning - Provisions of Companies Act 2013 related to alteration of share capital - Consolidation of shares - Sub-division of shares - Conversion of shares into stock - Bonus shares & Right shares Buyback of shares	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

Reference Books

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition2023, Himalaya Publishing House, Mumbai
2. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
3. G Sudarsana Reddy, Financial Management Principles and Practices, Himalaya PublishingHouse, Mumbai.
4. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House,New Delhi.
6. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Tulsian, P.C. Financial Accounting, Pearson Education.
8. M Hanif, A Mukherjee, Corporate Accounting 2nd Edition, McGraw Hill Education, India

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50	**Time: 2.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5
Course Title	BUSINESS ADMINISTRATION –2 (MANAGEMENT PRINCIPLES AND APPLICATIONS)	

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-2	Minor	60	4	30	70	2.5 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices

Course Outcomes: On successful completion of the course, the students will be able to:

*Describe the various levels of management and applicability of management principles.
*Evaluate a company's competitive landscape as per porter's five-force model.
*Demonstrate various types of authority, delegation and decentralization in authority
*Demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
*Discuss the impact of emerging issues in management.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	INTRODUCTION	12
	Meaning and importance of management; Coordination mechanisms in organizations; Management theories- classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.	
Unit 2.	PLANNING	12
	Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis- à-vis Strategy- meaning and elements of business firm environment- micro, meso, and macro; Industry structure, Business-level strategic planning.	
Unit 3.	ORGANISING	12
	Decentralization and Delegation; Factors affecting organizational design; Departmentalization; Organizational structures and Organograms: traditional and modern, comparative suitability and changes over time; formal- informal organizations' interface.	
Unit 4.	DIRECTING AND CONTROLLING	
	Motivation- meaning, importance and factors affecting motivation; Leadership- meaning, importance and factors affecting leadership, leadership styles, and followership. Controlling- Principles of controlling; Measures of controlling and accountability for performance.	
Unit 5.	CONTEMPORARY ISSUES IN MANAGEMENT	12
	Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions- Internationalization, Digitalization, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management	
Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.		

SUGGESTED REFERENCES

Reference Books

1. Drucker, P. F. (1954). The Practice of Management. Newyork: Harper & Row.
2. Drucker, P. F. (1999). Management Challenges for the 21st Century. Harper CollinsPublishers Inc.
3. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press,Delhi.
4. Griffin. Management Principles and Application. Cengage.
5. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International andLeadership Perspective. McGraw Hill Publications
6. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP,Delhi.
7. Laasch, O. (2022), Principles of Management, 2e, Sage Textbook
8. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. VikasPublications.
9. Mitra J.K.(2018).Principles of Management.Oxford University Press.
10. Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
11. Tulsian, P.C. & Pandey, V. —Business Organisation & Management, Pearson Education,India

EVALUATION SCHEME AND DISTRIBUTION OF MARKS

(With Effect From December, 2023)

BCOM Semester-2

For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units

Semester-End External Examination

Total marks: 50 **Time: 2.00 Hrs**

Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	

Internal Assessment

Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	

Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	**Bachelor of Commerce (BCOM)**	**NCrF Level 4.5**
Course Title	**BUSINESS MANAGEMENT – 2 (Marketing Management)**	

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-2	Minor	60	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

Course Outcomes: On successful completion of the course, the students will be able to:

- Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
- Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
- Illustrate the measurement of effectiveness of a digital marketing campaign;
- Introduction of AI in Digital Marketing;
- Demonstrate their skills in digital marketing tools such as SEO, social media, and blogging for engaging the digital generation;
- Explain the need for regulatory framework for digital marketing in India

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**INTRODUCTION TO MARKETING AND MARKETING ENVIRONMENT**	**12**
	Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services. **Marketing Environment:** Need for studying marketing environment; marketingintermediaries, customers, competitors, publics; Macro environment-demographic, economic, natural technological, politico-legal and socio-cultural factors.	
Unit 2.	**CONSUMER BEHAVIOUR AND MARKETING STRATEGIES**	**12**
	Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer 's buying decisions. **Marketing Strategies:** Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.	
Unit 3.	**PRODUCT DECISIONS**	**12**
	Concept and classification; Product mix; Branding; Packaging; Labeling; Productsupport services; Product life cycle-concept and marketing strategies.	
Unit 4.	**PRICING DECISIONS AND DISTRIBUTION DECISIONS**	**12**
	Pricing Decisions: Objectives; Factors affecting price of a product; Pricing strategies for new products- penetration pricing and skimming pricing. **Distribution Decisions:** Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; LogisticsDecisions.	
Unit 5.	**PROMOTION DECISIONS AND DEVELOPMENTS IN MARKETING**	**12**
	Promotion Decisions: Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing	

	Developments in Marketing: Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

- Baines Et AL(2021).Fundamentals of Marketing.Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., Pandit, A. (2010). Marketing. Mc Graw Hill.
- Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. United Kingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N, (2018), Marketing Management, Sage Textbook
- Sharma, K., Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50	**Time: 2.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	BANKING & FINANCE – 2

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-2	Minor	60	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To acquaint the students with the Fundamentals of Banking.
- To Make the students aware of banking business and practices.
- to give thorough knowledge of banking operations.
- To enlighten the students regarding the new concepts introduced in the banking system

Course Outcomes: On successful completion of the course, the students will be able to:

1. After completion of the course, learners will be able to: Understand about Indian banking system;
2. Gain an in depth knowledge about the RBI Act, 1934;
3. Know about securitization and reconstruction of financial assets and enforcement of security interest Act, 2002;
4. Explain provisions and legal provisions of prevention of money laundering Act, 2002;
5. Understand in detail credit regulations in India.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**PRINCIPLES OF LENDING IN BANKING**	**12**
	❖ **Primary Principles of Lending in Banking** • Principle of Liquidity • Principle of Solvency • Principle of Profitability • Principle of Loan and Investment • Principle of Savings • Principle of Services • Principle of Secrecy • Principle of Efficiency ❖ **Other Principles of Lending in Banking** • The principle of location. • The principle of goodwill. • The principle of publicity. • The principle of technology. • The principle of the economy. **Conflict between liquidity and profitability**	
Unit 2.	**NEGOTIABLE INSTRUMENTS IN BANKING**	**12**
	NEGOTIABLE INSTRUMENTS IN BANKING **Definitions Of Negotiable Instrument** ❖ **Instruments of payment** ❖ **Promissory Note** • *Definition of Promissory Note* • *Types of Promissory Notes* 1. Student Loan Promissory Notes 2. Mortgage Promissory Notes	

	3. Corporate Credit Promissory Notes 4. *Investing in Promissory Notes* ❖ Bill of Exchange • Definition of Bill of Exchange • Types of Bills of Exchange 1. Bills of Exchange Payable at Sight 2. Documentary Bills of Exchange 3. Demand Bill 4. Foreign Bills 5. Accommodation Bill 6. Trade Bill 7. Supply Bills 8. Hundis	
Unit 3.	**CHEQUES:**	**12**
	CHEQUES: ❖ **Definitions & Meaning of Cheque** ❖ **Characteristics of Cheque.** 1. Instrument in Writing 2. Unconditional Order 3. On a Specified Banker Only 4. Certain Sum of Money Only 5. Amount of Cheque 6. Payee to be Certain 7. Signature 8. Specific banker only 9. Validity ❖ ***Types of Cheques In India*** 1. Open cheque 2. Depositing Cheque 3. Bearer cheque 4. Cashing a Cheque 5. Self-Cheques 6. Post-dated cheque 7. Account Payee Cheques 8. Traveller's Cheque 9. Banker's cheque 10. Crossed cheque 11. Stale Cheque 12. Blank Cheque 13. Dishonour of Cheque 14. Ante-dated Cheque 15. Mutilated Cheque	

Unit 4.	*CROSSING A CHEQUE:*	**12**
	CROSSING A CHEQUE: ❖ ***Types of Cheque Crossing*** 1. General Crossing 2. Special Crossing 3. Restrictive Crossing 4. Non-Negotiable Crossing **ENDORSEMENT IN CHEQUE:** ❖ **Definition and Meaning of Endorsement** • Types o f Endorsement: 1. Blank or general endorsement 2. Special or full endorsement 3. Partial endorsement 4. Restrictive endorsement 5. Conditional or qualified endorsement ❖ **Effects of Endorsements**	
Unit 5.	**TECHNOLOGY IN BANKING SECTOR:**	**12**
	❖ **Need and importance of technology in banking** ❖ **Banking Technology Trends in India**	

	1. NEFT 2. RTGS 3. SWIFT 4. Debit Card 5. Credit Card 6. Demand Draft 7. Tele Banking 8. Mobile Banking 9. Net Banking 10. Artificial Intelligence 11. Open Banking 12. Blockchain 13. Cybersecurity 14. Immersive Technologies 15. Banking Process Automation **Concept of Core Banking Solution**	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

- 1. Practice and Law of Banking –G. S. Gill
- 2. Banking : Law and Practice –P. N. Varshney
- 3. Banking : Law and Practice in India – Tannan
- 4. Banking : Law and practice in India – Maheshwari
- 5. Banking and Financial system –Vasant Desai
- 6. Fundamentals of Banking –Dr.R. S. S. Swami
- 7. Bank Management By Vasant Desai –Himalaya Publication
- 8. Bank and Institutional Management By Vasant Desai – Himalaya Publication
- 9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
- 10. Aantarrashtriya Banking ane Nibandho – Dr. R. J. Yadav

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50 **Time: 2.00 Hrs**	
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5
Course Title	**BUSINESS ECONOMICS-2**	

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-2	Minor	60	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To familiar the students with various micro economics concepts and their application in the Business decision-making.

Course Outcomes: On successful completion of the course, the students will be able to:

- The students learn some basic principles of the microeconomics.
- Students learn various market structure.
- Students learn price and production of different markets

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures (Hours)
Unit 1	**PERFECT COMPETITION**	**12**
	> Meaning and characteristics of Perfect Competition. > Equilibrium and pricing of firm and group in short run and long run under perfect competition.	
Unit 2.	**MONOPOLY**	**12**
	> Meaning and types of monopoly. > Characteristics of monopoly. > Equilibrium and pricing of firm. > Advantages and Disadvantages of monopoly.	
Unit 3.	**MONOPOLISTIC COMPETITION**	**12**
	> Meaning and characteristics of monopolistic. > Equilibrium and pricing of firm and group during short and long period under monopolistic competition.	
Unit 4.	**PRICE DISCRIMINATION**	**12**
	> Meaning and characteristics of price discrimination > Types of price discrimination > Possibility and Profitability of Price Discrimination	
Unit 5.	**OLIGOPOLY**	**12**
	> Definition and characteristics of oligopoly	

	> Kinked Demand Curve and Price rigidity of oligopoly	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

- Vyashthi Arthashastra- Ek Parichay, NCERT, New Delhi
- Micro Economic Theory, H. L. Bhatia
- Micro Economic Theory, M.L. Jhingan
- Managerial Economics, P. L. Mehta
- Economics, Samuelson

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50	**Time: 2.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	**BUSINESS COMPUTER SCIENCE – 2 (Programming Methodology Using C Language)**

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-2	Minor	Theory=45 Practical=30	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To enable students to write nesting of control statements program using C language.
- To teach students the importance of structured programming.
- To enable students to use the concept of arrays..

Course Outcomes: On successful completion of the course, the students will be able to:

- Understand Nesting of Control Statements;
- Understand and apply the concepts of Array in C language
- Analyze and debug Array written in C language

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures (Hours)
Unit 1	**DECISION STATEMENTS**	12
	if … else, Nesting of if … else, else if ladder sequence – switch (case, default)	
Unit 2.	**LOOPING STATEMENTS**	11
	for, while, do … while, and Nesting of loops - Other statements: go to & label, break, continue	
Unit 3.	**LIBRARY FUNCTIONS**	11
	Character testing/conversion Functions: isalpha(), isdigit(), isalnum(), isupper(), islower(), isprint(), isspace(), toupper(), tolower() - String handling Functions: strlen(), strcpy(), strcat(), strcmp(), strupr(), strlwr(), strrev()	
Unit 4.	**ARRAY**	11
	Requirement of an array - Single dimension array - Two-dimension array	
Unit 5.	**PRACTICAL**	30
	Practical Exercise of Unit 1 To 4 (In C Language)	**45+30**

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

- Programming C By Balagurusamy
- Programming C By Yashwant Kanitkar

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units	
Semester-End External Examination	
Total marks: 50 **Time: 2.00 Hrs**	
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 1 to 4 : Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination (Practical Evaluation)	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)					NCrF Level 4.5	
Course Title	**ADVANCE BUSINESS STATISTICS - 2**						

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	Minor-2	Minor	60	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To collected data in terms of experimental designs and statistical surveys.
- Organizing and summarizing the data.
- Analyzing the data and drawing conclusions from it

Course Outcomes: On successful completion of the course, the students will be able to:

1. To draw and interpret Venn diagrams of set relations and operations and use Venn diagrams to solve problems
2. Time series data is used in time series analysis (historical or real-time) and time series forecasting to detect and predict patterns
3. students will be able to Extend and formalize knowledge of the theory of probability
4. A probability distribution depicts the expected outcomes of possible values for a given data generating process.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**SET THEORY AND PROBABILITY**	**12**
	- Element of a set - Types of Sets - Venn Diagrams - Operations of Sets - Cartesian product of sets - Examples - Concept of probability - Mathematical and statistical definition of probability - Definition of different terms (Random Experiment, sample space, types ofevents, independent events etc.) - Addition Law and Multiplication Law for two events with proof Examples	
Unit 2.	**TIME SERIES ANALYSIS**	**12**
	- Analysis of Time Series - Important and Limitations - Component of Time Series 1. Trend 2. Seasonal variations 3. Regular and Irregular variation - Method of Finding Trend - Simple Moving average method - Method of Least Square - Fitting the following equations 1. y =a+ bx 2. y = a + bx + cx2 - Seasonal variation by Simple moving average method - Seasonal Index	

	Examples	
Unit 3.	**MATHEMATICAL EXPECTATION**	**12**
	- Definition and meaning - Mean and variance - Properties of Mean and Variance Examples	
Unit 4.	**DISCRETE PROBABILITY DISTRIBUTION 1(BINOMIAL DISTRIBUTION)**	**12**
	- Characteristics - Constants - Importance of Distribution Examples	
Unit 5.	**DISCRETE PROBABILITY DISTRIBUTION 2 (POISSON DISTRIBUTION)**	**12**
	- Characteristics - Constants - Importance of Distribution - Fitting Examples	**60**

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

- Advance Practical Statistics: S. P. Gupta
- Fundamental of Statistics: V. K. Kapoor and S.C. Gupta
- Fundamental of Mathematics and Statistics: V. K. Kapoor and S.C. Gupta
- Fundamental of Statistics: D .N Elhance

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50	**Time: 2.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	**ENTERPRENEURSHIP DEVELOPMENT-2**

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	MDC-2	MDC	60	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

- **Course Objectives:** To make the students aware about the business environment
- To create entrepreneurial awareness among students.
- To motivate students to make their mind set for taking up entrepreneurship as career.
- Equip students with the skills and knowledge necessary to start and manage their own businesses.
- Understanding the different types of entrepreneurs and entrepreneurial ventures.
- Foster an entrepreneurial mindset and encourage students to think creatively and innovatively.

Course Outcomes: On successful completion of the course, the students will be able to:

- Define and understand the key concepts of entrepreneurship.
- Understand the nature of entrepreneurship and the entrepreneurial process.
- Identify and evaluate business opportunities.
- Develop the skills necessary to start and manage a business.
- Build a strong entrepreneurial mindset.
- Effectively communicate their business idea to potential investors or customers.
- Able to identify and assess market needs, analyze competition, and develop a value proposition.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures (Hours)
Unit 1	**LOCALIZATION OF INDUSTRIAL ENTERPRISE-1**	**12**
	> Various aspects for localization of industrial unit and responsibilities of an entrepreneur > Analysis of industrial opportunities > Selection localization > Importance of localization	
Unit 2.	**LOCALIZATION OF INDUSTRIAL ENTERPRISE-2**	**12**
	> Factors of localization > Establishment of New Industrial Unit > Capital Management	
Unit 3.	**PROMOTION OF VENTURE**	**12**
	> Types of venture > Opportunities analysis > External Environmental Analysis (economic, social, technological) > Competitive factors	

Unit 4.	**CONTRIBUTION OF ENTREPRENEURS**	**12**
	> Export promotion > Economic development > Employment > Regional balance > Social stability	
Unit 5.	**ENTREPRENEURSHIP DEVELOPMENT PROGRAMME**	**12**
	> Objectives and need of Entrepreneurship Development Programme > Entrepreneurship development in Gujarat > Need of Women Entrepreneurship in India > Progress of Women Entrepreneurship in India	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

- 1.Entrepreneurship - Hisrich & Peters
- 2. Entrepreneurship Megabucks - Siner A David
- 3. Entrepreneurship - New Venture Creation - Holt
- 4. Venture Capital - The Indian Experiences - J. M. Pandey
- 5. Project Preparation, Appraisal and Implementation P.Chandra
- 6. Fundamentals of Entrepreneurship - Dr. Pravin Agrawal
- 7. Entrepreneurship Development in India - By Debasish Biswas, Chanchal Dey

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50	**Time: 2.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	EXPORT-IMPORT MANAGEMENT

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	MDC-2	MDC	60	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

- **Course Objectives:** On successful completion of the course, the students will be able to:
- The course aims to develop an understanding and build knowledge on the key aspects of export- import management in India and enabling students to become export professionals and entrepreneurs in the fast-changing global environment.

Course Outcomes: : On successful completion of the course, the students will be able to:

Analyse the basics of export-import management in India.
Evaluate various export incentives and schemes designed for business firms and exporters.
Organise and plan the documents required for export and import transactions and export finance.
Analyse the different operations involved in executing export orders.
Summarize the procedure and documentation formalities, practices and regulations governing export trade.
Create awareness about India's policy reforms to promote export competitiveness.

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**BASICS OF EXPORT-IMPORT MANAGEMENT**	**12**
	An overview of Foreign Trade Policy; An overview of export-import managementsystem in India; Deemed exports; Importance of exports to economic growth; Understanding Export--Import Operations; Steps of export shipment from India; Processing of an Export Order; Legal Formalities for Getting Started in Foreign Trade; International Commercial (INCO) Terms 2020; Rules of Origin & Certificates of Origin;	
Unit 2.	**EXPORT-IMPORT PROCEDURE AND DOCUMENTATION**	**12**
	EXIM procedure; Export Documents related to goods, shipment and payment; Import documents used in import transaction; Export and Import through Post & Courier. Export finance: pre-shipment and post-shipment;	
Unit 3.	**AN OVERVIEW OF EXPORT PROMOTION SCHEMES AND ORGANISATIONALSUPPORT**	**12**
	Niryat Bandhu Scheme, MEIS, SEIS, Information on Registered Exporter (REX) System, SCOMET guidelines; Export Incentives: Scheme For Remission of Dutiesor Taxes on Export Products (RoDTEP), Scheme For Rebate of State and Central Taxes and Levies (RoSCTL); Export Promotion Capital Goods (EPCG); Organisational support: government regulatory agencies involved in export andimport i.e. Department of Commerce and Industry, Directorate General of Foreign Trade (DGFT), Directorate General of Trade Remedies (DGTR), Export Promotion Councils, Commodity Boards and Export Inspection Council (EIC).	
Unit 4.	**LEGAL FRAMEWORK OF CUSTOM LAW**	**12**
	Indian Customs Electronic Gateway (ICEGATE); Indian Customs EDI System, (ICES); Procedure for clearance of imported and export goods.	
Unit 5.	**MAKE IN INDIA AND EXPORT COMPETITIVENESS**	**12**
	NITI's Aayog Export Preparedness Index, 2020 – Policy, Business Ecosystem, Export Ecosystem, Export Performance, Learning and strategies; Emerging export entrepreneurs in India; Micro Exporters Policy (MEP).	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

- 1.Entrepreneurship - Hisrich & Peters
- 2. Entrepreneurship Megabucks - Siner A David
- 3. Entrepreneurship - New Venture Creation - Holt
- 4. Venture Capital - The Indian Experiences - J. M. Pandey
- 5. Project Preparation, Appraisal and Implementation P.Chandra
- 6. Fundamentals of Entrepreneurship - Dr. Pravin Agrawal
- 7. Entrepreneurship Development in India - By Debasish Biswas, Chanchal Dey

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50	**Time: 2.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	ACCOUNTING STANDARD-2

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
B. Com	MDC-2	MDC	60	4	50	50	2 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:
Accounting standards are required to bring uniformity in accounting methods by proposing standard treatments to the accounting issue

Course Outcomes: : On successful completion of the course, the students will be able to:

1. Understand the applicability of accounting standards;
2. Understand the provisions of specified accounting standards;
3. Relate relevant accounting standards to various situations and apply them accordingly

Teaching Pedagogy: Interactive classroom session, group discussion, seminar, case study, problem-solving-based learning, performance-related tasks, fieldwork, or any other methods can be used. Multimedia device and other relevant tools and modern technology should be used to make the teaching and learning process effective and interesting.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**ACCOUNTING STANDARD 15, 16 & 17**	**12**
	- AS 15 : Employee Benefits - AS 16 : Borrowing Costs - AS 17 : Segment Reporting Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
Unit 2.	**ACCOUNTING STANDARD 18, 19 & 20**	**12**
	- AS 18 : Related Party Disclosures - AS 19 : Leases - AS 20 : Earnings Per Share Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
Unit 3.	**ACCOUNTING STANDARD 21, 22 & 23**	**12**
	- AS 21 : Consolidated Financial Statements - AS 22 : Accounting for Taxes on Income - AS 23 : Accounting for Investments in Associates Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
Unit 4.	**ACCOUNTING STANDARD 24, 25 & 26**	**12**
	- AS 24 : Discontinuing Operations - AS 25 : Interim Financial Reporting - AS 26 : Intangible Assets Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	
Unit 5.	**ACCOUNTING STANDARD 27, 28 & 29**	**12**
	- AS 27 : Financial Reporting of Interests in Joint Ventures - AS 28 : Impairment of Assets	

	AS 29 : Provisions, Contingent Liabilities and Contingent Assets Introduction, Objective, Scope, Definitions, Explanation, Disclosure etc.	

Note: The Topics and sub-topics of the course shall be discussed in context to actual accounting practices of leading corporate houses within and outside India.

SUGGESTED REFERENCES

- 1.Entrepreneurship - Hisrich & Peters
- 2. Entrepreneurship Megabucks - Siner A David
- 3. Entrepreneurship - New Venture Creation - Holt
- 4. Venture Capital - The Indian Experiences - J. M. Pandey
- 5. Project Preparation, Appraisal and Implementation P.Chandra
- 6. Fundamentals of Entrepreneurship - Dr. Pravin Agrawal
- 7. Entrepreneurship Development in India - By Debasish Biswas, Chanchal Dey

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 100-marks Course: With 4 (Four) Credits and 5 (Five) Units**	
Semester-End External Examination	
Total marks: 50	**Time: 2.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 OR Question 1	10
Unit 2: Question 2 OR Question 2	10
Unit 3: Question 3 OR Question 3	10
Unit 4: Question 4 OR Question 4	10
Unit 5: Question 5 OR Question 5	10
Total	**50**
Passing Marks for External Examination: 18 Marks (36% of 50 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination	25
Any 5 (five) components, each of 5 marks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	25
Total	**50**
Passing Marks for Internal Assessment : 18 (marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course	

Schedule 1:		
Scheme for Internal Assessment (As per SOP by the Government) **For 4 (Four) Credit and 100-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid-Semester Examination	**25**
	Any Five Components from the Following list:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**
Note: The student has to obtain 18 marks (36% marks out of total 50 marks) for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	STOCK MARKET OPERATIONS-2

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
BCOM	Value Added Course (VAC)	VAC-208	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange

Course Outcomes: On successful completion of the course, the students will be able to:
Understand regulatory framework related to stock market operations;
Explain the basics of investing in the stock market;
Perform Demat trading;
Understand trading strategies.

Teaching Pedagogy Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures (Hours)
Unit 1.	**REGULATORY FRAMEWORK**	**15**
	SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	
Unit 2.	**DEMAT TRADING & TRADING SYSTEM**	**15**
	Introduction, Concept and Significance; SEBI Guidelines and other RegulationsRelating to Demat Trading; Procedure of Demat Trading, Screen-based Trading System, Order Management, Trade Management, Auction, Limited Physical Market & Salient Features of it, Block Trading Session. **TRADING STRATEGIES:** Introduction, **Hedging**: Concept, Objectives, Importance; Risk Management Strategies, Hedge Fund Strategies, Forward Contract, **Futures Contract:** Types, Important Features, Trading Strategies in Futures Contracts; Forward Contract vs. Future Contract.	
		30

Note: -

SUGGESTED REFERENCES

Reference Books:

1. Gordon, E., & Natarajan, K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units**	
Semester-End External Examination	
Total marks: 25 **Time: 1.00 Hrs**	
Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course	

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) **For 2 (Two) Credit and 50-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	**25**
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	**EVENT MANAGEMENT**

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
BCOM	Value Added Course (VAC)	VAC-208	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

The course aims to equip learners with the skills to plan and manage events.

Course Outcomes: On successful completion of the course, the students will be able to:

1. Exhibit the capability to organize a formal event;
2. Analyse, interpret, and present the learning lessons of organizing the event and Critical Success Factors;
3. Create, organize, and manage team;
4. Plan and prepare sponsorship proposals.

Teaching Pedagogy Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**INTRODUCTION, PLANNING AND ORGANIZING FOR EVENTS**	**15**
	Management: meaning and functions. Event Management: Concept, and Scope, **Categories of Events**: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager indifferent events; Special event topics. Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors;Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.	
Unit 2.	**MANAGING TEAM & SPONSORSHIP**	**15**
	Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication. **Sponsorship:** Event Partners, Event Associates, Event Sponsor, Type of Sponsorship	
		30
Note: -		

SUGGESTED REFERENCES

Reference Books:

1. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
2. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley& Sons Inc.
3. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS

(With Effect From December, 2023)

BCOM Semester-2

For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units

Semester-End External Examination

Total marks: 25 **Time: 1.00 Hrs**

Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	

Internal Assessment

Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	

Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) **For 2 (Two) Credit and 50-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)					NCrF Level 4.5	
Course Title	**TIME MANAGEMENT**						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
BCOM	Value Added Course (VAC)	VAC-208	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

The course aims to build confidence and ability among the learners to cultivate mindfulness in their daily life.

Course Outcomes: On successful completion of the course, the students will be able to:

- Observe and identify the modulations of mind;
- Rate themselves on emotional matrix to analyse their strengths & weaknesses and improve themselves;

Practice time mind and anger management techniques in their daily life.

Teaching Pedagogy Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures (Hours)
Unit 1	**INTRODUCTION, TIME WASTERS**	**15**
	Meaning, characteristics, objectives of Time Management, Significance of TimeManagement, Ingredients of Time, Basic principles. Introduction, Meaning, Office environment, Meetings – Telephone calls, Visitors – Poor delegation, Inability to say “No”, Internet – Televisions, Emotional blocks to Time Management.	
Unit 2.	**TIME MANAGEMENT TOOLS**	**15**
	Ways to overcome Time Wasters, Planning Components and Time Management – objective, policy, programmes, schedule, strategies, TIME TECH System, Budget – best tools for Time Management, How to save time? **Application of Time Management:** Learning Time Management, PracticalExperience and games on; Goal Setting, Prioritizing, Weekly plan, Creative Time Management ideas.	
		30

Note: -

SUGGESTED REFERENCES

Reference Books:

1. The seven habits of effective people by Stephen R. Covey Simon , Schuster Publishers.
2. Managing Time for a Competitive Edge by Bharti R.L. , S. Chand
3. Graham Roberts- Phelps, Handbook of Time Management Working Smarter, New Delhi, CrestPublishing House.
4. Dr. Jan Yager, Creative Time Management for the New Millennium, Mumbai, Jaico Publishing.
5. Gary kroehnert, Taming Time, New Delhi, Tata McGraw Hill Publishing Company Ltd.

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS

(With Effect From December, 2023)

BCOM Semester-2
For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units

Semester-End External Examination

Total marks: 25 **Time: 1.00 Hrs**

Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	

Internal Assessment

Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	

Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) **For 2 (Two) Credit and 50-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5
Course Title	**INFORMATION TECHNOLOGY IN COMMERCE-2**	

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
BCOM	Skill Enhancement Course (SEC)	SEC	Theory=15 Practical=30	2	25	25	1:00 Hrs

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To provide an overview of the fundamental concepts of computer operating system
- To provide an overview of the fundamental concepts of Word Processing
- To enable students to understand the basics of computer operating system.
- To familiarize students with the various components of computer operating system
- To enable students to understand the basics operations of word processing.

Course Outcomes: On successful completion of the course, the students will be able to:

Understand the fundamental concepts of computer operating system
Identify and describe the various components of a computer system and their functions.
Understand the fundamental concepts of word processing.

Teaching Pedagogy Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**INTRODUCTION TO GUI BASED OPERATING SYSTEM**	**07**

	▪ Introduction
	▪ Basics of Operating System
	    o Operating system
	    o Basics of popular operating system (DOS, UNIX, LINUX, WINDOWS)
	▪ File and Directory Management
	▪ Types of files
	▪ The User Interface
	    o Task Bar
	    o Icons
	    o Start Menu
	    o Running an Application
	▪ Operating System Simple Setting
	▪ Changing System Date And Time
	Changing Display Properties (Wallpaper, Screen Resolution, Screen Saver, etc)	

Unit 2.	WORD PROCESSING	**08**

	▪ Introduction to Word Processing Software
	▪ Objectives
	▪ Word Processing Basics
	▪ Opening Word Processing Package
	▪ Menu Bar
	▪ Opening and closing Documents
	    o Opening Documents
	    o Save and Save as
	    o Page Setup
	    o Print Preview
	    o Printing of Documents	

	▪ Text Creation and manipulation
	▪ Document Creation
	  ○ Editing Text
	  ○ Text Selection
	  ○ Cut, Copy and Paste
	  ○ Font and Size selection
	  ○ Alignment of Text
	  ○ Adding Clip Art Pictures
	  ○ Adding Images
	  ○ Inserting Other Objects
	▪ Formatting the Text
	  ○ Paragraph Indenting
	  ○ Bullets and Numbering
	  ○ Changing case
	▪ Creating Columns inside a Page
	▪ Page Layout and Margins
	  ○ Setting Page Size
	  ○ Changing Page Orientation
	  ○ Setting Page Margins
	  ○ Header and Footers
	  ○ Inserting Watermark
	▪ Table Manipulation
	  ○ Draw Table
	  ○ Changing cell width and height
	  ○ Alignment of Text in cell
	  ○ Delete / Insertion of row and column
	Border and shading	

Unit 3.	**Practical**	**30**
	Practical & Viva Based on Unit-1 & Unit-2	

SUGGESTED REFERENCES

Microsoft Office for Beginners	By M. L. Humphrey
Microsoft Office 2019 Beginner	By M. L. Humphrey
Mastering MS Office	By Bittu Kumar
Microsoft Office Training Guide	By Prof. Satish Jain M. Geetha Kratika, BPB Publications
Working in Microsoft Office	By Ron Mansfield
Windows 10 Step By Step	By Joan Lambert
Windows 10 Inside Out	By Ed Bott and Craig Stinson

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units**	
Semester-End External Examination	
Total marks: 25	**Time: 1.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course	

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) **For 2 (Two) Credit and 50-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF **Level 4.5**

Course Title	**INTRODUCTION OF INDIAN AGRICULTURE ECONOMICS -2**

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
BCOM	Value Added Course (VAC)	VAC-208	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- The Objectives of the course is to familiarize student with policy issue that are relevant to Indian Agricultural Economics sand enable them to analyze the issues
- Expose the students to production economics principles and their applications.
- Train the students in production economics tools for agricultural decision making

Course Outcomes: On successful completion of the course, the students will be able to:

- Able to acquire knowledge and analytical skills in addressing the issues of agricultural marketing.

Enhancing expertise in improving the performance of the marketing institutions and the players in marketing of agricultural commodities

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**Agricultural Inputs**	**15**
	Agricultural Inputs 1.1Meaning - Importance 1.2Important Inputs : (i) Irrigation : Meaning, Importance, Types, Limitations and problems of irrigations in India (ii) Fertilizer : Meaning, Importance, Types (iii) Seeds : Meaning, Importance, Types	
Unit 2.	**Agriculture Development in the State**	**15**
	Agriculture Development in the State 2.1 Agricultural Situation of Gujarat 2.2 Reasons of Agricultural Development in Gujarat 2.3 Problems of Agricultural in Gujarat 2.4 Remedial Steps of Problems of Agriculture in Gujarat 2.5 Scheme of Agriculture Finance of Govt. of Gujarat	
		30
Note: -		

SUGGESTED REFERENCES

Reference Books:

- Dantwala M.L. et al. (1991) Indian Agricultural Development since independence, Oxford & IBM, New Delhi.
- Gulati A. & T. Kelly (1999) Trade liberalization and Indian Agriculture, Oxford, University Press New Delhi.
- Joshi P.C. (1975) Land Reforms in India, Treads & Prospects, Allied Publishers, New Delhi.
- Kahlo A.S. and Tyagi D.S. (1983), Agriculture Price Policy in India, Allied publishers, New Delhi.
- Rao C.H. Hanymantha (1975), Agricultural growth, Rural Poverty and Environment Degradation in India, Oxford University Press, New Delhi.
- Reserve Bank of India, Rep/t on Currency and Finance (Annual), Mumbai.
- Rudra A. (1982), Indian agricultural economics, Mythas and Reality, Allied Publishers New Delhi.
- Saini, G.R. (1979), Farm, Size, Resource Use Efficiency and Income distribution, Allied Publishers, New Delhi

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units**	
Semester-End External Examination	
Total marks: 25	**Time: 1.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course	

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) **For 2 (Two) Credit and 50-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5

Course Title	ENGLISH LANGUAGE-2

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
BCOM	AEC-1	AEC	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

1. To develop an ability in students for comprehending literary text with critical perspectives.
2. To enhance the skill of English as a language in students with a view to develop proficiency in English aiming employability.
3. To strengthen English language through grammar and composition practices.
4. To make students participate/conduct discussion/debate etc.

Course Outcomes: On successful completion of the course, the students will be able to:

1. The students will be able to demonstrate the skills that enable them to comprehend the literary text with critical thinking
2. They will be able to develop proficiency in English aiming employability.
3. They will strengthen their grammar skill.

They will participate and conduct discussion and debate.

Teaching Pedagogy Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures (Hours)
Unit 1	**Short Stories:**	**15**
	1. The Engine Troubles by R. K.. Narayan 2. Founder of Balaji Wafers Chandubhai Virani Inspiring Success Story. The Role of Women in India’s Economic Growth Story.	
Unit 2.	**(A) Grammar** ▪ Modal Auxiliaries ▪ Synthesis **(B) Composition** ▪ Writing office/ formal emails ▪ Cell phone conversation on commercial activities	**15**
		30

Note: -

SUGGESTED REFERENCES

Reference Books:

Online Resources for Text:

1. The Engine Troubles by R K.. Narayan
2. Founder of Balaji Wafers Chandubhai Virani Inspiring Success Story.
   https://www.vtvindia.com/Chandubhai-Virani--Inspiring-Success-Story

3 The Role of Women in India’s Econsomic Growth Story.
https://www.ciiblog.in/the-role-of-women-in-indias-economic-growth-story/

Books

1. Murphy's English Grammar. Cambridge University Press
2. Thomson and Martinet. A Practical English Grammar, 4th edi. Oxford University Press
3. Redman, Stuart. 1997, English Vocabulary in Use: Pre-intermediate and Intermediate. Cambridge University Press

Jones Daniel. English Pronouncing Dictionary, Cambridge University Press

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS

(With Effect From December, 2023)

BCOM Semester-2

For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units

EXTERNAL ASSESSMENT BY UNIVERSITY		
Ques. No.	Particulars	Marks
Q.1	**(A) Answer the following questions in one line/sentence (5/7)** **(B) Answer the questions in brief (2/4)** (A and B From Unit-1)	**(05)** **(05)**
Q.2	**(A) Select the correct Modal Auxiliary from the bracket. (5/7)** (From Unit-2-A) **(B) Do as directed (5/7)** (From Unit-2 (A)	**(05)** **(05)**
Q.3	**(A) MCQs. (2/3) (From Unit-1)** **(B) Write an email on ____________(From Unit-2-B)** **Or** **Write a cell-phone conversation on___________(From Unit-2-B)**	**(02)** **(03)**
	Marks	**25**
	Total Marks (Internal and External)	**50**

Internal Assessment	
Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	

Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) **For 2 (Two) Credit and 50-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)					NCrF Level 4.5	
Course Title	GUJARATI GADYA SWARUPNI ABHYAS -ગુજરાતી ગદ્ય સ્વરૂપનો અભ્યાસ						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
BCOM	AEC-1	AEC	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

1. વિદ્યાર્થીઓ ગુજરાતી ગદ્ય સ્વરૂપથી પરીચિત થાય.
2. વિદ્યાર્થીઓ ગુજરાતીના નવલિકા, નિબંધ અને આત્મકથા સ્વરૂપથી અવગત થાય.

Course Outcomes: On successful completion of the course, the students will be able to:

વિદ્યાર્થીઓમાં ગુજરાતી ગદ્ય સ્વરૂપથી પરિચિત થશે અને ગુજરાતીના નવલિકા,નિબંધ અને આત્મકથાને જાણશે.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures (Hours)
Unit 1	ગદ્ય સ્વરૂપના પ્રકારો (પ્રાથમિક પરિચય) નવલિકા, નિબંધ, આત્મકથા	**15**
Unit 2.	ગુજરાતી પ્રશિષ્ટ નવલિકાઓ	**15**
	૧. ગોવિંદનું ખેતર-ધૂમકેતુ ૨. મુકુન્દરાય- રા.વિ.પાઠક ૩.માંન્જાવેલાનું મૃત્યુ-સુન્દરમ ૪. ધાડ- જયંત ખત્રી ૫. જન્મોત્સવ- સુરેશ જોશીં	
		30

Note: -

SUGGESTED REFERENCES

Reference Books:

ક્રમ	ગ્રંથ	લેખક –પ્રકાશક
૧	**ગુજરાતી** નવલકથા	રઘુવીર ચોધરી

૨	ગુજરાતી કથાવીશ્વ	બાબુ દાવલપુરા અને નરેશ વેદ
૩	સ્વરૂપ સાન્નીધન	સુમન શાહ
૪	ગુજરાતી સાહિત્યનો ઈતિહાસ	ગુજરાતી સાહિત્ય પરિષદ
૫	અર્વાચીન ગુજરાતી સાહિત્યનો ઈતિહાસ	રમેશ ત્રિવેદી
૬	કથાયન	બાબુ દાવલપુરા
૭	આપણા પ્રમુખ નવલકથાકારો	રવીન્દ્ર ઠાકુર
૮	નવલકથા સ્વરૂપ	પ્રવીણ દરજી
૯	નવલકથા	શિરીષ પંચાલ
૧૦	ટૂંકીવાર્તા સાહિત્ય સ્વરૂપ શ્રેણી	વિજય શાસ્ત્રી
૧૧	ટૂંકીવાર્તા અભ્યાસ અને આકલન	બિપીન આશર
૧૨	અધિત: પર્વ-૩	જે.એમ.ચન્દ્રવાડીયા અને અન્ય
૧૩	પન્નાલાલ પટેલ વ્યક્તિત્વ અને વાંગ્મય	બાબુ દાવલપુરા
૧૪	સાંઠોતરી ગુજરાતી ટૂંકીવાર્તા	પારુલ પ્રસાદ પ્રધાન
૧૫	ટૂંકીવાર્તામાં કથાનકેન્દ્ર	શિરીષ વીજળીવાળા
૧૬	સ્થીત્યન્તર	અજીત ઠાકોર

૧૭	વીણેલી નવલિકાઓ	પન્નાલાલ પટેલ

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units**	
Semester-End External Examination	
Total marks: 25 **Time: 1.00 Hrs**	
Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course	

Schedule 2:

Scheme for Internal Assessment (As per SOP by the Government) For 2 (Two) Credit and 50-marks Course		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)					NCrF Level 4.5	
Course Title	**कार्यालयी हिन्दी**						
Name of Course	**Type of Course**	**Paper Code**	**Total Teaching Hours**	**Weekly Credits**	**Internal Marks**	**External Marks**	**External Exam. Time**
BCOM	AEC-2	AEC	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

१. छात्रों को शुद्ध शब्द उच्चारण ध्वनि निर्गम धैर्य तथा आत्मविश्वास एवं प्रवाह उत्साह के साथ बोलने के कौशल का विकास करना।
२. छात्रों में सुंदर लेख, शुद्ध वर्तनी एवं व्याकरण संबंध वाक्य रचना के कौशल का विकास करना।
३. छात्रों को भाषा के व्यवहारिक विश्लेषण में निपुण बनाना।
४. छात्रों को व्यवहारिकता का ज्ञान कराना तथा कम्प्युटर का अध्ययन कराना।
५ छात्रों को जीवन के विभिन्न क्षेत्रों में प्रयुक्त होनेवाली हिन्दी के व्यावहारिक प्रयोग का ज्ञान प्राप्त कराना।

Course Outcomes: On successful completion of the course, the students will be able to:

१. हिन्दी में शिक्षा को हासिल करना सरल है।
२. हिन्दी भाषा पारंपरिक ज्ञान, प्राचीनतम सभ्यता ज्ञान और आधुनिक विकास के लिए एक अत्यंत आवश्यक भाषा हैं।
३. अब हिन्दी केवल राजभाषा तक ही सीमित नहीं है, बल्कि वैश्विक बाजार में भी अपनी जगह बना रही है। चाहे वह अध्यापन का कार्य हो या कॉल सेंटर्स, टूरिज्म और इंटरप्रेटर का, सभी में अवसर हैं।
४. इस पाठ्यक्रम के अध्ययन से छात्रों को विभिन्न कार्यालयों में कार्मिक के रूप में रोजगार पाने की प्रबल सम्भावना रहेगी।
५. छात्र हिन्दी कम्प्युटर ज्ञान के व्यावसायिक उद्देश्य से परिचित होगे।

They will participate and conduct discussion and debate.
Teaching Pedagogy Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**कार्यालयी हिंदी की भाषिक प्रकृति**	**15**
	हिंदी की प्रशासनिक शब्दावली और अभिव्यक्ति	
	प्रशासनिक पत्राचार के विविध रूप	
Unit 2.	**टिप्पणी लेखन**	**15**
	मसौदा लेखन	
	संक्षेपन / सार लेखन	
		30
Note: -		

SUGGESTED REFERENCES

Reference Books:

1. **कार्यालयीय हिंदी, डॉ कैलाशनाथ पांडेय, ज्ञानगंगा प्रकाशन, नई दिल्ली।**
2. **कार्यालयीय हिंदी और कंप्यूटर, श्री ऐस फौजदार और डॉ पुष्पलता, साहित्य प्रकाशन, दिल्ली।**
3. **कार्यालयीय हिंदी की प्रकृति , चंद्रपाल शर्मा , समता प्रकाशन , दिल्ली।**
4. https://hi.wikibooks.org/wiki/%E0%A4%95%E0%A4%BE%E0%A4%B0%E0%A5%8D%E0%A4%AF%E0%A4%BE%E0%A4%B2%E0%A4%AF%E0%A5%80_%E0%A4%B9%E0% A4%BF%E0%A4%82%E0%A4%A6%E0%A5%80

5. **कार्यालयीय हिंदी सहायिका, रमेश चंद्र, ज्ञानवर्धन प्रकाशन , दिल्ली।**

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units**	
Semester-End External Examination	
Total marks: 25 **Time: 1.00 Hrs**	
Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course	

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) **For 2 (Two) Credit and 50-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	Bachelor of Commerce (BCOM)	NCrF Level 4.5
Course Title	SANSKRIT LANGUAGE AND NATAK	

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
BCOM	AEC-1	AEC	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

This course aims to get the students acquainted with the outline of Sanskrit Natyashastra including the text readings of the 'karnbharam'.

- General Introduction of Origin and Development Of Sanskrit Sambhashanam.
- To give the moral and ethical values through the interesting medium of stories.

Learning Outcomes: On successful completion of the course, the students will be able to:

- Ability to embraces moral/ethical values in conducting his/her life.
- Capable of demonstrating the ability to identify ethical issues related to one's work.
- Avoid unethical behavior

Teaching Pedagogy Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

COURSE CONTENTS:

Units	Title of the Unit and the Topics	No. of Lectures (Hours)
Unit 1	મહાકવિનુ જીવન, કવન ,સમય, નાટ્ય સાહિત્ય, ઉદ્ભવ અને વિકાસ **व्यवहारसाहस्त्री (९ तः १२ पाठाः)**	**15**
Unit 2.	**कर्णभारम् व्यवहारसाहस्त्री** (**१० तः १६ पाठाः**)	**15**
		30

Note: -

SUGGESTED REFERENCES

Reference Books:

1. **कर्णभारम्, चौखम्भा विध्यभवन वाराणसी**
2. **व्यवहारसाहस्त्री, संस्कृतभारती**
3. **भारत राष्ट्ररत्नम्, यग्नेश्वर शर्मा शास्त्री , साहित्य भंडार, मेरठ-१९७३**
4. **महाभारत (सम्पूर्ण) - महर्षि वेद व्यास, गीता प्रेस, गोरखपुर -१९१२**
5. **www.archiv.com**

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS

(With Effect From December, 2023)

BCOM Semester-2
For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units

Semester-End External Examination

Total marks: 25 **Time: 1.00 Hrs**

Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	

Internal Assessment

Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	

Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) For 2 (Two) Credit and 50-marks Course		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		

Semester 2	**Bachelor of Commerce (BCOM)**	**NCrF** **Level 4.5**

Course Title: Indian Ethos and Values in Business

Name of Course	Type of Course	Paper Code	Total Teaching Hours	Weekly Credits	Internal Marks	External Marks	External Exam. Time
BCOM	Value Added Course (VAC)	VAC-208	30	2	25	25	1.00 Hrs.

COURSE OBJECTIVES AND COURSE OUTCOMES:

Course Objectives: On successful completion of the course, the students will be able to:

- To sensitize students about fundamental values and principles about life and try to help them in building strong & ethical character.
- To stimulate moral imagination of students.
- To enhance quality behavior among all stake holders.
- Stimulate student's sense of responsibility.

Course Outcomes: On successful completion of the course, the students will be able to:

- Understand the Foundations of Indian Ethos.
- Apply Ethical Principles to Business Decision-Making.
- Examine the Role of Dharma in Business.
- Create a Personal Code of Ethics.

Teaching Pedagogy Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

COURSE CONTENTS:		
Units	**Title of the Unit and the Topics**	**No. of Lectures (Hours)**
Unit 1	**Values and Ethics in Business**	**15**
	Values: Nature of Values, Types and Formation of Values, Core Virtues and Values and Behaviour, Values for Indian Managers. **Ethics:** Development of Ethics, Causes of Unethicality, Importance of Ethics and Values in Business, Ethos of Vedanta in Management; Brief Overview of Models of Business Ethics: YVK Foundation and IOM Framework.	
Unit 2.	**Knowledge, Wisdom And Dharma**	**15**
	Knowledge And Wisdom: Meaning and of Knowledge and Wisdom, Difference Between Knowledge and Wisdom, Knowledge Worker Versus Wisdom Worker, Concept of Knowledge Management and Wisdom Management. **Concept of Dharma & Karma Yoga:** Concepts and Elements of Dharma and Adharma, Concept and Kinds of Karm Yoga, Nishkam Karma and Sakam Karma. Total Quality Management, Quality of Life and Quality of Work Life.	
Note: -		

SUGGESTED REFERENCES

Reference Books:

5. Kaur, Tripat; Values & Ethics in Management, Galgotia Publishers.
6. Chakraborty, S.K.; Human values for Managers.
7. Chakraborty, S.K.; Ethics in Management: A Vedantic Perspective, Oxford University Press.
8. R. R. Gaur, R Sangal & G P Bagaria, A foundation course in Human Values and Professional Ethics, Excel Books.
9. Manuel G. Velasquez, Business Ethics, Pearson.
10. S. B. Gogate, Human Values & Professional Ethics Vikas Publishing House Pvt. Ltd.

Website:

1. http://www.ethicstrainingguide.com/2009/08/importance-of-values-and-ethics-in.html
2. http://www.managementstudyguide.com/values-ethics.htm
3. http://einquisitive.com/definition-of-knowledge-and-wisdom/
4. http://www.bukisa.com/articles/525610_quality-of-work-life
5. http://articles.economictimes.indiatimes.com/2009-01-18/news/28462497_1_corporategovernance-satyam-books-fraud-by-satyam-founder.

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

EVALUATION SCHEME AND DISTRIBUTION OF MARKS (With Effect From December, 2023)	
BCOM Semester-2 **For 50-marks Course: With 2 (Two) Credits, and 2 (Two) Units**	
Semester-End External Examination	
Total marks: 25	**Time: 1.00 Hrs**
Unit and Question	Marks
Unit 1: Question 1 **OR** Question 1	10
Unit 2: Question 2 **OR** Question 2	10
Unit 1 & 2: Question 3 from Unit 1 **OR** Question 3 form Unit 2	5
Total	**25**
Passing Marks for External Examination: 9 Marks (36% of 25 Marks)	
Internal Assessment	
Particulars	**Marks**
Mid-term Examination (Practical: Computer Practical Examination):	13
Any 4 (five) Components, each of 3 Narks: (Note: Select the components from the Schedule 1, attached at the end of this syllabus.)	12
Total	**25**
Passing Marks for Internal Assessment : 9 marks (36% of 50 marks)	
Total Passing Marks: The student shall obtain minimum **18 marks** (minimum 9 marks from Internal Assessment **Plus** minimum 9 marks from External Examination) out of **total 50** marks to pass course	

Schedule 2:		
Scheme for Internal Assessment (As per SOP by the Government) **For 2 (Two) Credit and 50-marks Course**		
INTERNAL EVALUATION SCHEME		
	Particulars	**Marks**
	Mid Semester Exam	**13**
	Any four Components from the Following list:	**12**
1.	Class Test	03
2.	Open book exam/test	03
3.	Open note exam/test	03
4.	Self-test/ Online test	03
5.	Essay/Article writing	03
6.	Quizzes/Objective test	03
7.	Class assignment	03
8.	Home assignment	03
9.	Reports Writing	03
10.	Research/Dissertation	03
11.	Case Studies	03
12.	Viva/Oral exam	03
13.	Group Discussion	03
14.	Role Play	03
15.	Paper presentation/Seminar	03
16.	Language Lab work	03
17.	Interview	03
18.	Craft work	03
19.	Co-curricular work	03
20.	Field Assignment	03
21.	Poster Presentation	03
22.	Attendance	03
	Total	25
Note: The student has to obtain 9 marks (36% marks out of total 25 marks) Marks for passing the Internal Examination		