CURRICULUM AND CREDIT FRAMEWORK
FOR
BACHELOR OF COMMERCE
SEMESTER 7 & 8
(Major Accountancy)
As per NEP 2020
(Effective from June, 2026)

FACULTY OF COMMERCE
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INTRODUCTION:

The National Education Policy (NEP) 2020 has transformed India's higher education landscape by introducing a flexible, multidisciplinary, student-centric 4-year Undergraduate (UG) programme with multiple entry and exit options. For the Bachelor of Commerce (B.Com.), Semesters 7 and 8 form the fourth and final year, leading to either a B.Com. (Honours) or B.Com. (Honours with Research) degree.

The NEP 2020 is a landmark reform designed to modernise India's higher education system. Its core vision is to make learning more **holistic, flexible, multidisciplinary, and aligned with 21st-century needs**. It introduces a flexible credit system to promote student-centric, experiential learning. Within this framework, the B.Com. Honours programme deepens specialisation in core commerce disciplines, while the Honours with Research track adds a strong research component, positioning India within global academic standards

This stage builds on the foundational, core, and advanced knowledge acquired in the first six semesters (which align with the 3-year B.Com. degree exit option). It emphasizes advanced specialization, research skills, interdisciplinary learning, practical application, and preparation for higher studies or professional careers. Students who have completed the first six semesters with the required credits (typically around 120 credits) can opt for this final year. A minimum of 160 credits is generally needed for the 4-year degree.

The Bachelor of Commerce (Honours & Honours with Research) programme for the 7th and 8th semesters marks the final year of the Four-Year Undergraduate Programme (FYUGP) under the National Education Policy (NEP) 2020. This stage offers a transformative experience, allowing students to emerge with either a specialised Honours degree or a research-focused degree that forms a direct pathway to a PhD.

MAIN FEATURES (AS PER NEP 2020 AND UGC GUIDELINES)

- **Credit Structure**: Typically 44 credits across Semesters 7-8 (22 per semester), including major core courses (advanced level, 300-400), minors, research methodology, electives (Discipline Specific Electives - DSE), and a research project/dissertation.
- **Flexibility and Multidisciplinary**: Students can choose courses from major (Commerce specializations), minors (e.g., economics, data science, management), and multidisciplinary electives.
- **Research Component (for Honours with Research)**: Includes Research Methodology (often 4 credits in Semester 7), advanced courses, seminar presentations, and a dissertation (significant credits in Semester 8). Outcomes may include publications, patents, or conference presentations.
- **Skill Integration**: Focus on experiential learning, internships/apprenticeships, technology application (e.g., ICT in business, digital marketing), and 21st-century skills like critical thinking and leadership.
- **Assessment**: Continuous and comprehensive evaluation with a shift toward competency-based, project-oriented, and outcome-focused methods.
- **Multiple Entry/Exit Alignment**: Builds on prior exits (Certificate after 1 year, Diploma after 2 years, Degree after 3 years).
- **Inclusion of IKS and Contemporary Issues**: Courses may cover sustainable development, Indian financial systems, ethical practices, and global business.

B. COM. PROGRAMMES:

For the Bachelor's programmes, the undergraduate degree should be of either a three- or four- year duration, with multiple entry and exit options within this period, with appropriate certifications.

a) A certificate after completing one year in a discipline or field including vocational and professional areas;
b) A diploma after two years of study;
c) A Bachelor's degree after a three-year programme, or
d) The four-year multidisciplinary Bachelor's programme, however, is the preferred option since it allows the opportunity to experience the full range of holistic and multidisciplinary education in addition to a focus on major and minor subjects as per the student's preference. The four-year programme may also lead to a degree with Research, if the student completes a rigorous research project in the major area(s) of study as specified by the HEI.

GRADUATE ATTRIBUTES IN B. COM.

The graduate attributes in B. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a B. Com. graduate will be able to demonstrate through learning various courses are listed below:

1. **Disciplinary Knowledge:**
   Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.
2. **Communication Skills:**
   - Ability to communicate long standing unsolved problems in commerce;
   - Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.
3. **Critical Thinking:**
   - Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
   - Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.
4. **Problem solving:**
   - Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same;
   - Capabilities to analyse and synthesize data and derive inferences for valid conclusion;
   - Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.
5. **Research Related Skills:**
   - Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
   - Ability to identify the developments in various branches of Commerce and Business.
6. **Information and Communication Technology (ICT) digital literacy:**
   Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.
7. **Self-directed Learning:**
   Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.
8. **Moral and Ethical Awareness/Reasoning:**
   - Ability to ascertain unethical behaviour, falsification, and manipulation of information;
   - Ability to manage self and various social systems.
9. **Lifelong learning:**
   Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

KEY DISTINCTIONS:

- **B.Com. (Honours)**: Focuses on advanced disciplinary and interdisciplinary courses in major and minor streams, along with skill enhancement, value-added elements, and possibly a project or internship. It deepens expertise in commerce areas like accounting, finance, marketing, taxation, and management.

- **B.Com. (Honours with Research)**: Requires a rigorous research component. Students undertake research methodology courses, advanced theory, and a substantial research project/dissertation (often 12 credits or more, with work spread across Semesters 7 and 8). Eligibility typically includes a high CGPA (e.g., 7.5 or above) in the first six semesters. This pathway prepares students directly for Ph.D. programmes or research-oriented careers.

The curriculum follows the UGC's **Curriculum and Credit Framework for Undergraduate Programmes (CCFUP)**, promoting a choice-based credit system (CBCS), outcome-based learning, and integration of Indian Knowledge Systems (IKS), technology, and vocational skills.

IMPORTANCE OF SEMESTERS 7 AND 8 CURRICULUM:

- **Advanced Specialization and Depth**: These semesters allow students to master complex topics at Level 7-8 (NHEQF), moving beyond rote learning to critical analysis, problem-solving, and innovation in commerce fields.
- **Research and Innovation Focus**: Especially in the Honours with Research track, it cultivates research aptitude, data analysis, and evidence-based decision-making — critical for a knowledge economy.
- **Employability and Entrepreneurship**: Emphasis on practical skills, internships, industry exposure, digital tools (e.g., fintech, data analytics), and soft skills prepares graduates for roles in banking, finance, consulting, corporate sectors, or starting ventures.
- **Holistic Development**: Aligns with NEP's vision of well-rounded individuals through multidisciplinary minors, ethics, sustainability, and value education.
- **Pathway to Higher Education**: Honours with Research enables direct Ph.D. entry in many cases; both pathways facilitate seamless progression to 1-year PG programmes.
- **Alignment with National Goals**: Supports Atmanirbhar Bharat by integrating vocational education, technology, and Indian ethos while addressing global challenges like sustainability and digital transformation.

NEED FOR THIS CURRICULUM STRUCTURE

Traditional 3-year commerce programmes often lacked sufficient depth, research exposure, and skill alignment with industry needs. NEP 2020 addresses this by:

- Bridging the academia-industry gap through practical and vocational components.
- Promoting equity, inclusion, and lifelong learning.
- Preparing students for a dynamic job market influenced by AI, globalization, and sustainability.
- Encouraging innovation and reducing employability mismatches prevalent in conventional systems.

This structure is particularly relevant in India, where commerce graduates form a large workforce segment. It equips them to handle complexities in finance, taxation, international business, marketing, and entrepreneurship.

OTHER RELATED INFORMATION

- **Eligibility for Honours with Research**: High academic performance in initial semesters + faculty guidance for research.
- **Implementation**: Varies slightly by university (e.g., specific course lists in accounting, finance, marketing), but all follow UGC's broad framework. Examples include courses like

Security Analysis & Portfolio Management, International Business, Research Methodology, Advanced Financial Management, etc.

- **Credit Distribution Example** (approximate, per UGC): Major courses, minors, research project (12+ credits for research track), seminars, and skill/value-added elements.
- **Benefits for Students**: Greater career flexibility, recognition of credits via Academic Bank of Credit (ABC), potential for global mobility, and holistic growth.
- **Challenges and Opportunities**: Requires robust faculty training, infrastructure for research, and industry partnerships — opportunities for universities to innovate.

In summary, Semesters 7 and 8 under NEP 2020 elevate B.Com education from foundational learning to specialized expertise and research excellence. They embody NEP's core philosophy of **holistic, flexible, and high-quality education** that empowers students to contribute meaningfully to society and the economy. Institutions and students are encouraged to leverage this framework for maximum academic and professional growth. For specific syllabi, refer to your university's guidelines aligned with UGC norms.

CREDIT FRAMEWORK FOR 3/4 YEARS UG PROGRAMME (HONOURS) & (HONOURS WITH RESEARCH)

Course Category		Major Courses			Minor Courses			Multidisciplinary Courses			Ability Enhancement Courses			Skill Enhancement Courses/ Internship			Value Added Courses			RP / OJT	Total Credits	Qualification
		DSC			DSE			MDC			AEC			SEC			VAC					
Level	Sem	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Credit		
4.5	1	2	4	8	1	4	4	1	4	4	1	2	2	1	2	2	1 (IKS)	2	2	-	22	UG Certificate
	2	2	4	8	1	4	4	1	4	4	1	2	2	1	2	2	1(VAC)	2	2	-	22	
TOTAL		4		16	2		8	2		8	2		4	2		4	2		4		44	
Exit 1: Award of UG Certificate in Major with 44 Credits with additional 4 Credits Summer Internship in CORE NSQF Course or Continue with Major and Minor																						
5.0	3	3	4	12	-	-	-	1	4	4	1	2	2	1	2	2	1 (IKS)	2	2	-	22	UG Diploma
	4	3	4	12	1	4	4	-	-	-	1	2	2	1	2	2	1(VAC)	2	2	-	22	
TOTAL		10		40	3		12	3		12	4		8	4		8	4		8		88	
Exit 2: Award of UG Diploma in Major with 88 Credits with additional 4 Credits Summer Internship in CORE NSQF Course or Continue with Major and Minor																						
5.5	5	3	4	12	2	4	8	-	-	-	-	-	-	1	2	2	-	-	-	-	22	UG Degree
	6	3	4	12	1	4	4	-	-	-	1	2	2	1	4	4 (I)	-	-	-	-	22	
TOTAL		16		64	6		24	3		12	5		10	6		14	4		8		132	
Award of UG Degree in Major with 132 Credits with additional 4 Credits and Internship in same Discipline or Continue with Major and Minor																						
6.0	7	3	4	12	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	6 (OJT)	22	UG Honours Degree
	8	3	4	12	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	6 (OJT)	22	
TOTAL		22		88	8		32	3		12	5		10	6		14	4		8	12	176	
Award of UG Honours Degree in Major with 176 Credits																						
6.0	7	3	4	12	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	6 (RP)	22	UG Honours with Research
	8	3	4	12	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	6 (RP)	22	
TOTAL		22		88	8		32	3		12	5		10	6		14	4		8	12	176	
Award of UG Honours with Research Degree in Major with 176 Credits including 12 credits of Research Projects/Dissertation																						

CREDIT FRAMEWORK FOR 4th YEAR UG PROGRAMME (HONOURS) & (HONOURS WITH RESEARCH)

Course Category		Major Courses DSC			Minor Courses DSE			Multidisciplinary Courses MDC			Ability Enhancement Courses AEC			Skill Enhancement Courses/ Internship SEC			Value Added Courses VAC			RP / OJT	Total Credits	Qualification
Level	Sem	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Course	Credit	Total	Credit		
WITH OJT																						
6.0	7	3	4	12	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	6 (OJT)	22	UG Honours Degree
	8	3	4	12	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	6 (OJT)	22	
TOTAL		6		24	2		8	-	-	-	-	-	-	-	-	-	-	-	-	12	44	
WITHOUT OJT																						
Award of UG Honours Degree in Major with 176 Credits																						
6.0	7	4	4	16	1	4	4	-	-	-	-	-	-	1*	2	2	-	-	-	-	22	UG Honours Degree
	8	4	4	16	1	4	4	-	-	-	-	-	-	1**	2	2	-	-	-	-	22	
TOTAL		8		32	2		8	-	-	-	-	-	-	2	2	4	-	-	-	-	44	
Award of UG Honours Degree in Major with 176 Credits																						
6.0	7	3	4	12	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	6 (RP)	22	UG Honours with Research
	8	3	4	12	1	4	4	-	-	-	-	-	-	-	-	-	-	-	-	6 (RP)	22	
TOTAL		6		24	2		8	-	-	-	-	-	-	-	-	-	-	-	-	12	44	
Award of UG Honours with Research Degree in Major with 176 Credits including 12 credits of Research Projects/Dissertation																						

* One 2 credits paper of Research Methodology

** One 2 credits paper of Research Methodology

OPERATIONAL DETAILS AS PER NEP 2020:

To enable multiple entry and exit points in the academic programmes, qualifications such as certificate, diploma, degree are organized in a series of levels in an ascending order from level 4.5 to level 10. Level 5 represents certificate and Level 10 represents research degree.

The four-year undergraduate programme may comprise courses under many categories. Some of these include:

- Major (Core) Courses (68 – 92 Credits including internship)
- Minor (Elective) Courses (24 – 32 Credits)
- Multidisciplinary Courses (12 Credits)
- Ability Enhancement Courses (AEC) (10 Credits)
- Skilled Enhancement Courses (SEC) (10 Credits)
- Value Added Courses (8 Credits)
- On-the Job Training (12 Credits)
- Research Projects/Dissertation (12 Credits).

MINIMUM CREDIT REQUIREMENTS TO AWARD DEGREE UNDER EACH CATEGORY

Sr. No.	Broad Category of Course	Minimum Credit Requirement			
		3 Years UG		4 Years UG	
		No. of Papers	Total Credits	No. of Papers	Total Credits
1	Major (Core) Courses (With Internship)	16 + 1	68	22 + 1	92
2	Minor (Elective) Courses	6	24	8	32
3	Multidisciplinary/Interdisciplinary / Allied Courses (MDC)	3	12	3	12
4	Ability Enhancement Courses (AEC)	5	10	5	10
5	Skilled Enhancement Courses (SEC)	5	10	5	10
6	Value Added Courses (VAC)	4	8	4	8
7	OJT/Research Dissertation	-	-	-	12
	TOTAL CREDITS		**132**		**176**
9	Vocational / Exit Courses		**04**		

CURRICULAR COMPONENTS OF THE UNDERGRADUATE PROGRAMME

The curriculum consists of major stream courses, minor stream courses and courses from other disciplines, language courses, skill courses, and a set of courses on Environmental education, understanding India, Digital and technological solutions, Health & Wellness, Yoga education, and sports and fitness. At the end of the second semester, students can decide either to continue with the chosen major or request a change of major. The minor stream courses include vocational courses which will help the students to equip with job-oriented skills.

Major (Core) Courses (68-92 Credits):

The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change major within the broad discipline at the end of the second semester by giving her/him sufficient time to explore interdisciplinary courses during the first year. Advanced-level disciplinary/interdisciplinary courses, a course in research methodology, and a project/dissertation will be conducted in the seventh semester. The final semester will be devoted to seminar presentation, preparation, and submission of project report/dissertation.

The project work/dissertation will be on a topic in the disciplinary programme of study or an interdisciplinary topic. Internship is also included inthis with 4 credits.

Minor (Elective) Courses (24-32 Credits):
Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses relating to a chosen vocational education programme. Students who take a sufficient number of courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study. A student may declare the choice of the minor and vocational stream at the end of the second semester, after exploring various courses.

Vocational Education and Training: Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical. A minimum of 12 credits will be allotted to the 'Minor' stream relating to Vocational Education and Training and these can be related to the major or minor discipline or choice of the student. These courses will be useful to find a job for those students who exit before completing the programme.

Multidisciplinary/Interdisciplinary / Allied Courses (12 Credits):
All UG students are required to undergo 3 introductory-level courses relating to any of the broad disciplines given below. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. ***Students are not allowed to choose or repeat courses already undergone at the higher secondary level*** (12th class) in the proposed major and minor stream under this category. Commerce and Management: Courses include business management, accountancy, finance, financial institutions, fintech, etc.,

Ability Enhancement Courses (AEC) (10 Credits):
Modern Indian Language (MIL) & English language focused on language and communication skills. Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills. The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity. They would also enable students to acquaint themselves with the cultural and intellectual heritage of the chosen MIL and English language, as well as to provide a reflective understanding of the structure and complexity of the language/literature related to both the MIL and English language. The courses will also emphasize the development and enhancement of skills such as communication, and the ability to participate/conduct discussion and debate.

Skills Enhancement Courses (SEC) (10 Credits):
These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students. The institution may design courses as per the students' needs and available institutional resources.

Value-Added Courses (VAC) Common to All UG Students (08 Credits):
1. ***Understanding India:*** The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among student-teachers of the Indian knowledge systems, the Indian education system, and the roles and obligations of teachers to the nation in general and to the school/community/society. The course will attempt to deepen knowledge about and understanding of India's freedom struggle and of the values and ideals that

it represented to develop an appreciation of the contributions made by people of all sections and regions of the country, and help learners understand and cherish the values enshrined in the Indian Constitution and to prepare them for their roles and responsibilities as effective citizens of a democratic society.

2. ***Environmental science/education:*** The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and its effects on the future quality of people's lives.

3. ***Digital and technological solutions***: Courses in cutting-edge areas that are fast gaining prominences, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth.

4. ***Health & Wellness, Yoga education, sports, and fitness:*** Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one's personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities.

The HEIs may introduce other innovative value-added courses relevant to the discipline or common to all UG programmes.

Summer Internship /Apprenticeship (04 Credits):

A key aspect of the new UG programme is induction into actual work situations**.** All students will also undergo internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability. Students who wish to exit after the first two semesters will undergo a 4-credit work-based learning/internship during the summer term in order to get a UG Certificate.

1. ***Community engagement and service:*** The curricular component of 'community engagement and service' seeks to expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.

2. ***Field-based learning/minor project:*** The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio-economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.

Research Dissertation (12 Credits)
Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research projects in the Major discipline under the guidance of a faculty member. The students are expected to complete the Research Project in the seventh and eighth semester. The research outcomes of their project work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.

Other Activities:
This component will include participation in activities related to National Service Scheme (NCC), National Cadet Corps (NCC), adult education/literacy initiatives, mentoring school students, and other similar activities.

Pedagogical approaches:
The *Learning Outcomes-Based Approach* to curriculum planning and transaction requires that the pedagogical approaches are oriented towards enabling students to attain the defined learning outcomes relating to the courses within a programme. The outcome-based approach, particularly in the context of undergraduate studies, requires a significant shift from teacher-centric to learner-centric pedagogies, and from passive to active/participatory pedagogies. Every programme of study lends itself to the well-structured and sequenced acquisition of knowledge and skills. Practical skills, including an appreciation of the link between theory and practice, will constitute an important aspect of the teaching-learning process. Teaching methods, guided by such a framework, may include lectures supported by tutorial work; practicum and field-based learning; the use of prescribed textbooks and e-learning resources and other self-study materials; field-based learning/project, open-ended project work, some of which may be team-based; activities designed to promote the development of generic/transferable and subject- specific skills; and internship and visits to field sites, and industrial or other research facilities etc.

INFRASTRUCTURE REQUIREMENT:

The Departments offering a 4-year UG Degree (Honours with Research) must have the required infrastructure such as the library, access to journals, computer lab and software/statistical software and at least **two permanent faculty members who are recognized as Ph.D. supervisors**. The Departments already recognized for conducting the Ph.D. programme may conduct a 4-year UG Degree (Honours with Research) without obtaining any approval from the affiliating University.

Government of Gujarat will prepare and release Standard Operating Procedure (SOP) instructions and eligibility criteria for all its institutions who can offer courses in Fourth year.

COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy): Level 6.0: B. Com. Semester VII & VIII (Bachelor of Commerce)

FOR SEMESTER-VII

SEMESTER – VII (HONOURS WITH OJT)								
Sr. No	**Course Category**	**Course Title**	**Course Credits**			**Exam Marks**		
			Theory	**Practical**	**Total**	**IM**	**EM**	**Total**
1	**Major 17**	Accounting for Management	4	0	4	50	50	100
2	**Major 18**	Business Accounting – 7 (Digital Accounting Using Tally – 2)	2	2	4	50	50	100
3	**Major 19**	Goods and Services Tax	4	0	4	50	50	100
4	**Minor 7 (Select Any One)**	Business Administration – 7(Marketing Management)	4	0	4	50	50	100
		Business Management – 7 (Retail Marketing)	4	0	4	50	50	100
		Banking & Finance – 7(Economics of Banking Sector Reforms in India)	4	0	4	50	50	100
		Business Economics – 7 (Economics of International Business-1)	3	1	4	50	50	100
		Business Computer Science – 7	4	0	4	50	50	100
		Advance Business Statistics – 7	4	0	4	50	50	100
5	**OJT**	On the Job Training - As per SOP of Government of Gujarat for NEP 2020	0	6	6	75	75	150
		TOTAL CREDITS			**22**			

(OR)

SEMESTER – VII (HONOURS WITHOUT OJT)								
Sr. No	**Course Category**	**Course Title**	**Course Credits**			**Exam Marks**		
			Theory	**Practical**	**Total**	**IM**	**EM**	**Total**
1	**Major 17**	Accounting for Management	4	0	4	50	50	100
2	**Major 18**	Business Accounting – 7 (Digital Accounting Using Tally – 2)	2	2	4	50	50	100
3	**Major 19**	Goods and Services Tax	4	0	4	50	50	100
4	**Minor 7 (Select Any One)**	Business Administration – 7(Marketing Management)	4	0	4	50	50	100
		Business Management – 7 (Retail Marketing)	4	0	4	50	50	100
		Banking & Finance – 7(Economics of Banking Sector	4	0	4	50	50	100

		Reforms in India)						
		Business Economics – 7 (Economics of International Business-1)	3	1	4	50	50	100
		Business Computer Science – 7	4	0	4	50	50	100
		Advance Business Statistics – 7	4	0	4	50	50	100
5	**Major (for OJT)**	Advanced Cost Accounting	4	0	4	50	50	100
6	**SEC (for OJT)**	Research Methodology in Commerce – I	2	0	2	25	25	50
		TOTAL CREDITS			**22**			

(OR)

SEMESTER – VII (HONOURS WITH RESEARCH)								
Sr. No	**Course Category**	**Course Title**	**Course Credits**			**Exam Marks**		
			Theory	**Practical**	**Total**	**IM**	**EM**	**Total**
1	**Major 17**	Accounting for Management	4	0	4	50	50	100
2	**Major 18**	Business Accounting – 7 (Digital Accounting Using Tally – 2)	2	2	4	50	50	100
3	**Major 19**	Goods and Services Tax	4	0	4	50	50	100
4	**Minor 7 (Select Any One)**	Business Administration – 7(Marketing Management)	4	0	4	50	50	100
		Business Management – 7 (Retail Marketing)	4	0	4	50	50	100
		Banking & Finance – 7(Economics of Banking Sector Reforms in India)	4	0	4	50	50	100
		Business Economics – 7 (Economics of International Business-1)	3	1	4	50	50	100
		Business Computer Science – 7	4	0	4	50	50	100
		Advance Business Statistics – 7	4	0	4	50	50	100
5	**RP**	Research Project - As per SOP of Government of Gujarat for NEP 2020	0	6	6			
		TOTAL CREDITS			**22**			

C = Credit, IM = Inter Exam Marks, EM = External Exam Marks

FOR SEMESTER-VIII

SEMESTER – VIII (HONOURS WITH OJT)								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 20	Corporate Financial Reporting	4	0	4	50	50	100
2	Major 21	Business Accounting – 8 (Corporate Governance)	4	0	4	50	50	100
3	Major 22	Forensic Accounting & Audit	4	0	4	50	50	100
4	Minor 8 (Select Any One)	Business Administration – 8 (Social Media Marketing)	4	0	4	50	50	100
		Business Management – 8 (Service Marketing)	4	0	4	50	50	100
		Banking & Finance – 8 (Economics of Emerging Financial Systems)	4	0	4	50	50	100
		Business Economics – 8 (Economics of International Business-2)	3	1	4	50	50	100
		Business Computer Science – 8	4	0	4	50	50	100
		Advance Business Statistics – 8	4	0	4	50	50	100
5	OJT	On the Job Training - As per SOP of Government of Gujarat for NEP 2020	0	6	6	75	75	150
TOTAL CREDITS					22			

(OR)

SEMESTER – VIII (HONOURS WITHOUT OJT)								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 20	Corporate Financial Reporting	4	0	4	50	50	100
2	Major 21	Business Accounting – 8 (Corporate Governance)	4	0	4	50	50	100
3	Major 22	Forensic Accounting & Audit	4	0	4	50	50	100
4	Minor 8 (Select Any One)	Business Administration – 8 (Social Media Marketing)	4	0	4	50	50	100
		Business Management – 8 (Service Marketing)	4	0	4	50	50	100
		Banking & Finance – 8 (Economics of Emerging Financial Systems)	4	0	4	50	50	100
		Business Economics – 8	3	1	4	50	50	100

Sr. No	Course Category	Course Title	Theory	Practical	Total	IM	EM	Total
		(Economics of International Business-2)						
		Business Computer Science – 8	4	0	4	50	50	100
		Advance Business Statistics – 8	4	0	4	50	50	100
5	Major (for OJT)	Advanced Cost & Management Accounting	4	0	4	50	50	100
6	SEC (for OJT)	Research Methodology in Commerce – II	2	0	2	25	25	50
		TOTAL CREDITS			**22**			

(OR)

SEMESTER – VIII (HONOURS WITH RESEARCH)								
Sr. No	**Course Category**	**Course Title**	**Course Credits**			**Exam Marks**		
			Theory	**Practical**	**Total**	**IM**	**EM**	**Total**
1	**Major 20**	Corporate Financial Reporting	4	0	4	50	50	100
2	**Major 21**	Business Accounting – 8 (Corporate Governance)	4	0	4	50	50	100
3	**Major 22**	Forensic Accounting & Audit	4	0	4	50	50	100
4	**Minor 8 (Select Any One)**	Business Administration – 8 (Social Media Marketing)	4	0	4	50	50	100
		Business Management – 8 (Service Marketing)	4	0	4	50	50	100
		Banking & Finance – 8 (Economics of Emerging Financial Systems)	4	0	4	50	50	100
		Business Economics – 8 (Economics of International Business-2)	3	1	4	50	50	100
		Business Computer Science – 8	4	0	4	50	50	100
		Advance Business Statistics – 8	4	0	4	50	50	100
5	**RP**	Research Project - As per SOP of Government of Gujarat for NEP 2020	0	6	6			
		TOTAL CREDITS			**22**			

C = Credit, IM = Inter Exam Marks, EM = External Exam Marks

Notes:

1. Students are not allowed to take the same courses studied in the 12th class under the interdisciplinary category.
2. Students who choose Business Computer Science subject in semester 1 to 6 will have to do practical work of 1 credit. So, their total credits will be 4 (3 credits of lectures + 1 credits of practical).

3. Minor stream courses can be from the 3rd (300) or above level and 50% of the total credits from minors must be secured in the relevant subject/discipline and another 50% of the total credits from a minor can be earned from any discipline as per students' choice.
4. Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year.
5. A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with **176** credits and have satisfied the credit requirements.
6. Honours students not undertaking research will do 4 courses for 12 credits in lieu of a OJT.
7. In Semester VIII, Research Dissertation is compulsory for Bachelor's Degree honours with research students only.
8. Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertations in the seventh and eighth semester. The research outcomes of their research work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.

PROGRAMME OUTCOMES (PO):

- **PO – 1**: After completing three years for Bachelors in Commerce (B.Com.) program, students would gain a thorough grounding in the fundamentals of Accountancy, Commerce, Management, Finance, Economics and Computer.
- **PO – 2**: The accountancy, commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.
- **PO -3**: The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAM SPECIFIC OUTCOME (PSO)

- **PSO – 1**: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- **PSO – 2**: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- **PSO – 3**: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 4**: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 5**: Leaners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- **PSO – 6:** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
- **PSO–7:** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- **PSO – 8:** Leaners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires
- **PSO – 9:** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- **PSO – 10:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- **PSO -11:** Learners will be able to do higher education and advance research in the field of commerce and finance.
- **PSO -12:** Develop the ability to use accounting information to solve a variety of business problems.
- **PSO – 13:** Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
- **PSO – 14:** Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
- **PSO – 15:** Leaners of 4 Year UG programme will gain research methodology knowledge and they will complete research project/dissertation.

Assessment of Student Learning:

Evaluation will be based on **Continuous and Comprehensive Evaluation (CCE)**, in which sessional work and the terminal examination will contribute to the final grade. Sessional work will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study. **The weightage of internal assessment is 50% and external (University) assessment is 50%.**

Format of Question paper for Theory courses having 4 credits and 5 Units will be as follows:

INTERNAL ASSESSMENT [50 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	**50**
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	**Particulars**	**Marks**
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	10
4	QUESTION -4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	10
5	QUESTION -5 (From Unit 5) (OR) QUESTION - 5 (From Unit 5)	10
		50
	Total Marks	**100**

Format of Question paper for Accountancy courses having 4 credits and 5 units will be as follows:

INTERNAL ASSESSMENT [50 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	**50**
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE. -1 (From Unit 1) (OR) PRACTICAL QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 2) (OR) PRACTICAL QUE. 2 (From Unit 2)	10
3	PRACTICAL QUE. -3 (From Unit 3) (OR) PRACTICAL QUE. 3 (From Unit 3)	10
4	PRACTICAL QUE. -4 (From Unit 4) (OR) PRACTICAL QUE. 4 (From Unit 4)	10
5	PRACTICAL QUE. -5 (From Unit 5) (OR) PRACTICAL QUE. 5 (From Unit 5)	10
		50
	Total Marks	**100**

Format of Question paper for Theory courses having 4 credits and 4 Units will be as follows:

INTERNAL ASSESSMENT [50 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	**50**
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	**Particulars**	**Marks**
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	10
4	QUESTION -4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	10
5	QUESTION -5: **Answers ANY TWO Out of FOUR** options **EACH** From the **Unit NO. 1, 2, 3 and 4** respectively)	10
		50
	Total Marks	**100**

Format of Question paper for Accountancy courses having 4 credits and 4 units will be as follows:

INTERNAL ASSESSMENT [50 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	**50**
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE. -1 (From Unit 1) (OR) PRACTICAL QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 2) (OR) PRACTICAL QUE. 2 (From Unit 2)	10
3	PRACTICAL QUE. -3 (From Unit 3) (OR) PRACTICAL QUE. 3 (From Unit 3)	10
4	PRACTICAL QUE. -4 (From Unit 4) (OR) PRACTICAL QUE. 4 (From Unit 4)	10
5	PRACTICAL QUE. -5: **ANSWER ANY TWO OUT OF FOUR** OPTIONS **EACH** **OBJECTIVE QUESTION** FROM THE **UNIT NO. 1, 2, 3 AND 4** RESPECTIVELY**)**	10
		50
	Total Marks	**100**

Format of Question paper for Theory courses having 2 credits will be as follows:

INTERNAL ASSESSMENT [25 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	25
EXTERNAL (UNIVERSITY) ASSESSMENT [25 Marks]		
Sr. No.	**Particulars**	**Marks**
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	05
		25
	Total Marks	**50**

Note:

1. Independent question shall be asked from each unit and option shall be from same unit.
2. ***If Special format of question paper is given for any subject, consider same for that subject.***

CURRICULUM

For

B.COM. Semester – 7

(With effective from June - 2026)

Course Structure As per NEP 2020 for B.COM. SEM – 7 (Major Accountancy) with effective from June – 2026

SEMESTER – VII (HONOURS WITH OJT)			
Sr. No	**Course Category**	**Course Title**	**Course Credits**
1	**Major 17**	Accounting for Management	**4**
2	**Major 18**	Business Accounting – 7 (Digital Accounting Using Tally – 2)	**4**
3	**Major 19**	Goods and Services Tax	**4**
4	**Minor 7 (Select Any One)**	Business Administration – 7(Marketing Management)	**4**
		Business Management – 7 (Retail Marketing)	
		Banking & Finance – 7(Economics of Banking Sector Reforms in India)	
		Business Economics – 7 (Economics of International Business-1)	
		Business Computer Science – 7	
		Advance Business Statistics – 7	
5	**OJT**	On the Job Training - As per SOP of Government of Gujarat for NEP 2020	**6**
		TOTAL CREDITS	**22**

OR

SEMESTER – VII (HONOURS WITHOUT OJT)			
Sr. No	**Course Category**	**Course Title**	**Course Credits**
1	**Major 17**	Accounting for Management	**4**
2	**Major 18**	Business Accounting – 7 (Digital Accounting Using Tally – 2)	**4**
3	**Major 19**	Goods and Service Tax	**4**
4	**Minor 7 (Select Any One)**	Business Administration – 7(Marketing Management)	**4**
		Business Management – 7 (Retail Marketing)	
		Banking & Finance – 7(Economics of Banking Sector Reforms in India)	
		Business Economics – 7 (Economics of International Business-1)	
		Business Computer Science – 7	
		Advance Business Statistics – 7	
5	**Major (for OJT)**	Advanced Cost Accounting	**4**
6	**SEC (for OJT)**	Research Methodology in Commerce – I	**2**
		TOTAL CREDITS	**22**

OR

SEMESTER – VII (HONOURS WITH RESEARCH)			
Sr. No	**Course Category**	**Course Title**	**Course Credits**
1	**Major 17**	Accounting for Management	**4**
2	**Major 18**	Business Accounting – 7 (Digital Accounting Using Tally – 2)	**4**
3	**Major 19**	Goods and Service Tax	**4**
4	**Minor 7 (Select Any One)**	Business Administration – 7(Marketing Management)	**4**
		Business Management – 7 (Retail Marketing)	
		Banking & Finance – 7(Economics of Banking Sector Reforms in India)	
		Business Economics – 7 (Economics of International Business-1)	
		Business Computer Science – 7	
		Advance Business Statistics – 7	
5	**RP**	Research Project - As per SOP of Government of Gujarat for NEP 2020	**6**
		TOTAL CREDITS	**22**

B.COM. SEMESTER – 7		
1	MAJOR 17	ACCOUNTING FOR MANAGEMENT

Name of the Course: **Accounting for Management**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- The primary objective of this course is to equip management students with the knowledge and skills to understand, analyze, and interpret accounting information for effective managerial planning, decision-making, and control.
- It aims to bridge the gap between the technical aspects of accounting and the strategic needs of a manager.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Understand the concept and scope of management accounting.
2. Analyze the major functions of management accounting in managerial planning, control, and decision-making.
3. Prepare and solve practical problems relating to functional budgets and master budget for managerial decision-making.
4. Solve practical numerical problems relating to accept-or-reject orders, sell-or-process decisions, own-or-hire decisions, and retain-or-replace alternatives.
5. Assess the impact of variations in selling price on profitability and market competitiveness.
6. Solve practical problems relating to marketing decision analysis.
7. Understand concept and importance of value analysis and value engineering, life cycle costing in cost management, quality costing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO ACCOUNTING FOR MANAGEMENT AND BUDGETING AND BUDGETARY CONTROL	
[A] INTRODUCTION TO ACCOUNTING FOR MANAGEMENT: Accounting for Management: Meaning and Definition, Nature and Scope of Management Accounting, Objectives and Importance of Management Accounting, Functions of Management Accounting, Management Accounting Relationship with financial accounting and cost accounting, Management accounting information system, Limitations of Management Accounting. [B] **BUDGETING AND BUDGETARY CONTROL:** Introduction-Meaning and Definition of Budget, Budgeting and Budgetary Control - Budget Centre, Operation Chart, Budget Committee, Budget Manual, Budget Period, Principal Budget Factors – Budgeting and Budgetary Control: Objectives, Scope-operations and pre-requisites, Importance, Advantages and Limitations - Types of budgets: Functional Budgets, Cash Budget and Master Budget, Fixed and Variable Budget - Zero Base Budgeting- **Practical Questions of functional budgets and master budget. (excluding fixed and flexible budgets)**	**18**

UNIT NO. 2 : DECISION ANALYSIS UNDER DIFFERENTIAL COSTING	
Introduction, Meaning and Characteristics-Different type of Cost-Difference between Marginal & Differential Cost **Practical Questions Analysis and Applications of;** Make or Buy Decisions, Determination of sales Mix & Volume of sales-Discontinuance of a product line-Equipment replacement decision-Shut down or continue-Introducing a new product & new market-Own or Hire-Retain or Replace-Accept or Reject order-Sell or Process	**15**
UNIT NO. 3 : DECISION ANALYSIS UNDER MARKETING STRATEGIES	
Introduction-Meaning and Managerial Accounting Application of Decision analysis and Marketing Strategies **Practical Questions relating to;** Product Development-Internal Transfer Versus Sale-Variation in Selling Price-Own Sales force Versus Agents-Evaluation of Alternative Offers-Evaluation of sales staff	**12**
UNIT NO. 4 : EMERGING ISSUES	
[A] Value Analysis and Value Chain Engineering: Introduction-Meaning-Impact of Value Engineering on Profit- Distinction: Value Analysis and Value Chain Engineering - Progamme of Value Engineering - Importance and Advantages **[B] Life Cycle Costing:** Introduction-Meaning-Characteristics of Product Life Cycle-Phases (Stages) in Product Life Cycle-Product Life Cycle & Cost Control-Brief concept of Project Life Cycle Costing **[C] Quality Costing:** Introduction Meaning and Definition of Quality -Need and Importance of Quality-Concept of Quality Costing-Classification of Quality Costing-Report of Quality Costing-Actions to reduce Quality Cost.	**15**
Total Lectures/Hours	**60**

Suggested Readings and Reference Books:

1. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
2. Management Accounting: Maheshwari S.N. & S.N. Mittal Mahavir Book Depot, New Delhi.
3. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
4. Principles of Management Accounting: Manmohan S. N. Goyal
5. Management Accounting: Moore, Carl L, Jaediche Robert K.
6. Managerial Accounting – Volume 1 and Volume 2 by Dr Shailesh N. Ransariya (Vista Publishers, Ahmedabad)
7. Advanced Management Accounting: Ravi M. Kishore
8. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
9. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
10. Cost Accounting, by Jawahar Lal, McGraw Hill Education
11. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
12. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
13. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
14. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
15. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
16. Management Accounting: Goel, Rajiv, International Book House,
17. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.

Note: Latest edition of the reference books should be used.

B.COM. SEMESTER – 7		
2	MAJOR 18	BUSINESS ACCOUNTING – 7 (DIGITAL ACCOUNTING USING TALLY – 2)

Name of the Course: **Business Accounting – 7 (Digital Accounting using Tally – 2)**
Course credit: **04 (02 + 02)**
Teaching Hours: **30 + 60 (Hours)**
Total marks: **100**

Objectives:

- To build advanced practical skills in Tally Prime for real-world accounting and business scenarios.
- To equip students with GST compliance skills including e-Invoicing, E-Way Bill, and return filing.
- To equip students with TDS configuration, recording, and reporting skills.
- To develop proficiency in advanced inventory, order management, and cost accounting features.
- To prepare students for corporate-level bookkeeping and financial reporting using Tally Prime.
- To prepare students for professional roles as accountants, tax consultants, or ERP operators.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Configure and use advanced accounting features such as bill-wise details, cost centres, budgets, and multi-currency in Tally Prime.
2. Manage advanced inventory operations including batch tracking, price lists, order processing, and BOM.
3. Record and report complex GST transactions including RCM, advance receipts, composition dealer, exempt/export/SEZ supplies.
4. Generate GST returns (GSTR-1, GSTR-3B), e-Invoices, and E-Way Bills in Tally Prime.
5. Configure TDS in Tally Prime, record TDS deductions, and generate TDS reports.
6. Manage company data for new financial year transitions including split data, group companies, and comparative reports.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ADVANCED ACCOUNTING FEATURES IN TALLYPRIME	
• **Bill-Wise Details:** Enabling bill-wise accounting, tracking outstanding bills, managing advance payments and receipts, credit limit management for parties • **Cost Centres and Cost Categories**: Creating and activating cost centres, allocation of income and expenses to cost centres, cost category creation, generating cost centre reports • **Voucher Classes**: Creating and using voucher classes for automated entry, cost centre class for automatic allocation • **Multiple Currency**: Enabling and configuring multiple currencies, recording forex transactions, currency gain/loss reporting • **Interest Calculation**: Simple and compound interest configuration, interest on outstanding bills and ledger balances • **Budgets and Controls**: Creating ledger and group budgets, comparing actuals vs budgets, scenario management for what-if analysis • **Banking Features**: Cheque printing, deposit slips, payment advice, bank	8+16

reconciliation (manual and auto). • **Practical Exercises on all above topics**	
UNIT NO. 2 : ADVANCED INVENTORY MANAGEMENT IN TALLYPRIME	
• **Order Processing**: Creating purchase orders and sales orders, order outstanding reports, fulfilling orders through invoices • **Reorder Levels**: Setting reorder quantity, minimum and maximum stock levels, generating reorder reports • **Batch-Wise Details (Lot Tracking)**: Enabling batch tracking, recording batch numbers and expiry dates, identifying expired batches in sales, batch reports • **Tracking Numbers**: Manufacturing journal numbers, delivery and receipt tracking numbers • **Additional Cost of Purchase**: Configuring additional costs (freight, insurance) in purchase transactions, item invoice mode with additional cost, debit note with additional cost • **Bills of Material (BOM):** Creating BOM for manufactured goods, manufacturing journal entries • **Price Levels and Price Lists**: Creating multiple price levels for different customer categories, applying price lists in sales vouchers, revising price lists • **Practical Exercises on all above topics**	**8+16**
UNIT NO. 3 : GOODS AND SERVICES TAX (GST) - COMPREHENSIVE	
• **Enabling GST and Defining Tax Details:** Enabling GST and Defining GST rates at stock group/item/transaction levels, hierarchy of tax rate application, Supplies inclusive of tax. • **GST Transactions – Goods**: Intrastate and interstate supply of goods, and handling multi-item invoices with various GST tax rates. • **GST for Services**: Intrastate and interstate supply of services, cancellation of inward and outward services, recording multiple services in a single supply • **Composition Dealer Under GST**: Enabling composition, recording transactions, filing returns for composition dealers • **Reverse Charge Mechanism (RCM)**: Configuring and recording RCM entries for goods and services • **Advance Receipts and Payments under GST**: Advance receipt and adjustment on same and different months. • **Advance transactions:** Exempt, Export, SEZ and Mixed/Composite Supply transactions • **GST Set-Off and Payment**: Input Tax Credit (ITC) Set-Off and GST Tax Payment with challan reconciliation • **Reports**: GSTR-1, GSTR-2, GSTR-3B generation and reconciliation in TallyPrime, exporting returns and uploading to GST portal • **E-Way Bill**: Generating E-Way Bill reports in TallyPrime, • **GST e-Invoice**: Introduction, generating e-Invoice in TallyPrime, e-Invoice report, cancellation • **Practical Exercises on all above topics**	**8+16**
UNIT NO. 4 : TAX DEDUCTED AT SOURCE (TDS) AND BUSINESS DATA MANAGEMENT	
• **TDS Basics**: Concept, process, TDS rates, threshold limits, categories of TDS deduction • **TDS in Tally Prime**: Activation of TDS, TDS statutory masters (nature of payments, deductee types) • **TDS Configuration**: Configuring TDS at Group and Ledger level • **Recording TDS Transactions**: Booking expenses with TDS, deducting TDS on crossing exemption limit, accounting multiple expenses and deducting TDS	**6+12**

later • **TDS Payment to Department**: Recording TDS payment voucher, TDS reports in Tally Prime • **Export and Import of Data**: Exporting data in XML/Excel/PDF formats, importing data. • **Split Company Data**: Splitting data for new financial year • **Backup:** Data backup, restore, and security controls (Tally Vault, user access rights). • **Practical Exercises on all above topics**	
Total Lectures/Hours	**30+60**

Credit:

- 1 credit = 1 hour (lecture) and 1 credit = 2 hours (practical)
- Total 30 hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 2 Hours/week = 2 credits and additional practical 4 hours/week = 2 credits. Total credits = 4.

Examination:

- University Examination - Total marks 50, University examination: 2 Hours
- Internal Examination - 20 Marks + Practical Examination – 30 Marks at College Level = Total 50 Marks
- **Internal Examination (20 Marks)**

Sr. No.	Particular	Marks
1	Assignments	10
2	Test	10
	TOTAL	20

- **Practical Examination (30 Marks)**
  University will provide the detail information of Practical examination including time, date and practical exam exercise.

Passing Standard:

- Student must obtain minimum 36% marks in theory and practical both
- Minimum 36% (minimum 18 marks in University examination and minimum 7 marks in internal examination and 11 marks in practical examination)

Who Can Teach:

Digital Accountancy Using Tally subject can be taught by Accountancy and Commerce subject professors/faculty. This subject can also be taught by Computer science subject professors/faculty.

Additional Suggestions for Effective Teaching

- Industry Visits / Guest Lectures: Invite practising Chartered Accountants, Tax Consultants, or Finance professionals to share real-world Tally usage experience.
- Mock Practical Sessions: Conduct regular lab sessions with realistic business scenarios mimicking a small/medium-sized business environment.
- Tally Certification Alignment: Encourage students to appear for the Tally Essential Level 2 and Level 3 certification exams offered by Tally Education Pvt. Ltd. This adds value to their resume and aligns with the course content.
- Case-Based Learning: Use real GST invoices, E-Way Bills, and TDS challans as practical exercises to bridge the gap between academics and corporate practice.

- Live Project: Assign students a mini project where they set up a complete company in Tally Prime with opening balances, a month's transactions, GST filing, and a year-end report.
- Tally on Cloud: Introduce students to the concept of Tally on Cloud / connected banking as used by modern businesses.

Suggested Readings:

1. TDL Reference Manual of Tally Prime (https://help.tallysolutions.com/seriesa/rel-5-4/en/help/TDL_Reference_Manual.pdf)
2. Tally Prime Book – Tally Essential Level 2 and Level 3 (Official Tally Education e-Books, available at: learn.tallysolutions.com)
3. GST Act and Rules – Ministry of Finance, Government of India (www.gst.gov.in)
4. Income Tax Act – TDS Provisions (Sections 192–196D) – Government of India

Note: Latest Editions of the above books may be used.

B.COM. SEMESTER – 7		
3	MAJOR 19	GOODS & SERVICES TAX (GST)

Name of the Course: **Goods & Services Tax (GST)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- To provide fundamental understanding of GST framework in India and develop basic skills related to registration, levy, and compliance.
- To provide learners with comprehensive knowledge of GST provisions related to Input Tax Credit, return filing, payment mechanisms, refunds, and compliance procedures.
- To develop practical understanding of GST assessment, audit, penalties, and regulatory requirements for effective tax management and legal compliance.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Explain the constitutional framework and definitions under GST;
2. Explain the constitutional framework and definitions under GST;
3. Compute tax liability under different schemes and understand registration procedures;
4. Understand and apply provisions relating to Input Tax Credit, reverse charge mechanism, and ITC eligibility under GST;
5. Demonstrate knowledge of GST return filing, payment procedures, refund claims, and E-Way Bill compliance;
6. Explain GST assessment, audit procedures, offences, penalties, and compliance requirements.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO GST	
- Concept and History of GST in India: Need, Advantages and challenges of GST, and constitutional background (101st Amendment), Evolution of indirect taxes in India. - Structure of GST: CGST, SGST, IGST, UTGST - meaning and scope - Important Definitions: Goods, Services, Person, Consideration, Supplier, Recipient, Business, India, Composite and Mixed Supply, □ Offences & Penalties, Appeals - GST Council: Structure and functions - GST Network, GST Suvidha Provider (GSP)	15
UNIT NO. 2 : TIME, PLACE, VALUE OF SUPPLY & REGISTRATION	
- Time of Supply for goods and services - **Place of Supply:** Intra-state vs Inter-state. - **Value of Supply:** Transaction value, inclusions, exclusions, and rules for related persons. - **Registration:** Persons liable for registration, Compulsory and voluntary registration, Exemptions from registration, Threshold limits, Procedure for registration, Special provisions for causal taxable Persons and non-resident taxable persons, Cancellation vs Revocation of registration.	12

UNIT NO. 3 : LEVY, EXEMPTIONS & INPUT TAX CREDIT (ITC)	
- **Levy and Collection of Tax** (Section 9): Meaning of Levy, Reverse Charge Mechanism (RCM), and Electronic Commerce Operator (ECO). - **Exemptions:** Concept of Nil Rated, Exempted, and Non-GST supplies. Power to grant exemptions. - **Composition Scheme** (Section 10): Eligibility, conditions, rates, and restrictions. Comparison with regular scheme. - **Input Tax Credit (ITC):** Meaning of Input Tax Credit, Eligibility, conditions for claiming ITC, blocked credits, Eligible and ineligible ITC, Apportionment of ITC, ITC on capital goods; Reversal of ITC in special circumstances, Input Service Distributor, Reverse Charge Mechanism (RCM), Matching, reversal, and recovery of ITC; Recent provisions on ITC restrictions and validations	**18**
UNIT NO. 4 : GST RETURNS, ASSESSMENT & COMPLIANCE	
- **Returns:** Overview of GST return system, Types of returns (GSTR-1, GSTR-3B, GSTR-9 etc.); Due dates and procedures for filing. - **Payment:** Modes of payment, Electronic Cash Ledger, Electronic Credit Ledger, and Electronic Liability Register; Order of utilization of ITC, Interest on delayed payment; TDS/TCS provisions. - **Refunds:** General procedure and time limits for claiming GST refunds. - **E-Way Bill:** Generation, validity, and compliance - **Assessment:** Types of assessment under GST (Self-assessment, Provisional, Scrutiny, and Best Judgment Assessment), Assessment procedure. - **Audit under GST:** Concept of GST audit and annual return, Departmental audit, special audit. - **Offences & Penalties**: List of offences, general penalties, and compounding. - **Compliance:** Overview of anti-profiteering; Job work provisions; Recent amendments and compliance best practices.	**15**
Total Lectures/Hours	**60**

Suggested Readings:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Goods and Services Tax (Compensation to States), 2017
4. The Constitution (One hundred and First Amendment) Act, 2016
5. Datey, V.S. – *Indirect Taxes: Law and Practice (GST with Customs)*, Taxmann Publications.
6. Patial, R.K. & Thakur, P.K. – *Goods and Services Tax (GST) in India*, Bharat Law House.
7. Mohan, R. – *GST & Customs Law*, Sultan Chand & Sons (for BCom level).
8. ICAI – *GST Study Material for Intermediate/Final*, The Institute of Chartered Accountants of India.
9. ICSI – *Goods and Services Tax (GST) – Study Material*, The Institute of Company Secretaries of India.
10. T.N. Manoharan – *GST & Customs Law*, Snow White Publications.
11. Bare Act: *The Central Goods and Services Tax Act, 2017* (with latest amendments up to 2025).
12. GST Council Website –www.gstcouncil.gov.in (for notifications, circulars, and updates).
13. Gupta, S.S., Vastu and Sevakar, Taxmann Publications.

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 7		
4	MINOR 7	BUSINESS ADMINISTRATION – 7 (MARKETING MANAGEMENT)

Name of the Course:	**Business administration – 7 (Marketing Management)**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Objectives:

- To provide a comprehensive understanding of core concepts, principles, and practices of Marketing Management.
- To equip students with knowledge of marketing environment, consumer behavior, segmentation, and the marketing mix.
- To develop analytical skills for strategic marketing decisions, including product, pricing, promotion, and distribution strategies.
- To familiarize students with contemporary issues, digital marketing, services marketing, and ethical aspects in a dynamic business environment.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Develop an understanding of fundamental marketing concepts, market segmentation, targeting, positioning, and the influence of internal and external marketing environments;
2. Examine product and pricing decisions, including branding, packaging, product life cycle, and strategic pricing approaches in marketing management;
3. Analyze distribution channel structures and integrated promotional tools for effective product delivery and market communication;
4. Evaluate contemporary marketing practices, including consumer behavior, digital marketing, sustainable marketing, rural marketing, and customer relationship management.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO MARKETING AND THE MARKETING ENVIRONMENT	
- **Marketing Concepts:** Definition, Nature, Scope, and Importance of Marketing, Evolution of Marketing. - **Core Marketing Concepts:** Needs, Wants, Demands, Value, Satisfaction, Exchange, Transactions, Markets, and Marketers. - **Marketing Environment:** Micro (Company, Suppliers, Intermediaries, Customers, Competitors, Publics) and Macro Environment (Economic, Demographic, Socio-Cultural, Technological, Political-Legal, Ecological – with Indian context). - **Market Segmentation:** Levels of Segmentation, Bases for segmenting consumer and business markets. - **Targeting and Positioning:** Evaluation of segments, Selection of target markets, Developing a Positioning Strategy (USP).	15
UNIT NO. 2 : PRODUCT AND PRICING STRATEGIES	
- **Product Decisions:** Concept of Core, Augmented, and Symbolic product; Product Mix and Product Line decisions. - **New Product Development:** Process and Strategies; Product Life Cycle (PLC) –	15

Stages, Characteristics, and Strategies. - **Branding and Packaging:** Brand Equity, Brand Loyalty, Brand Positioning, Importance of Packaging and Labeling. - **Pricing Decisions:** Meaning and Objectives of Pricing, Objectives, Factors Influencing Pricing Decisions; **Pricing Methods** (Cost-based, Demand-based, Competition-based, Value-based); **Pricing Strategies** (Skimming, Penetration, Psychological, Geographical Pricing, Discounts & Allowances, Promotional Pricing); Price Changes and Responses; Ethical Issues in Pricing.	
UNIT NO. 3 : DISTRIBUTION AND PROMOTION MIX	
- **Distribution (Place) Decisions:** Marketing Channels – Nature, Importance, Types (Direct vs. Indirect); Channel Design and Management; Channel Conflict and Cooperation; Physical Distribution and Logistics (Supply Chain Management); Retailing and Wholesaling; Emerging Channels (E-commerce, Direct Marketing). - **Promotion Mix (Integrated Marketing Communications):** Concept and Importance; Elements – Advertising (Types, Media, Objectives), Sales Promotion, Personal Selling, Publicity, and Public Relations; Communication Process; Factors in Selecting Promotional Tools; Digital and Online Promotion.	**15**
UNIT NO. 4 : CONTEMPORARY TRENDS IN MARKETING	
- **Consumer Behavior:** Factors influencing buying decisions, Consumer Decision-Making Process. - **Digital and Social Media Marketing:** Importance of SEO, SEM, Content Marketing, and Influencer Marketing. - **Sustainable Marketing:** Green Marketing, Social Responsibility, and Ethics in Marketing. - **Rural Marketing:** Features and challenges of the Indian rural market. - **Customer Relationship Management (CRM):** Importance of customer loyalty and retention strategies.	**15**
Total Lectures/Hours	**60**

Suggested Readings:

1. **Kotler, P., Keller, K. L., Koshy, A., & Jha, M.** – *Marketing Management: A South Asian Perspective*, Pearson Education.
2. **Ramaswamy, V. S., & Namakumari, S.** – *Marketing Management: Indian Context, Global Perspective*, Sage Publications.
3. **Saxena, Rajan** – *Marketing Management*, Tata McGraw Hill.
4. **Kazmi, S. H. H.** – *Marketing Management*, Excel Books.
5. **Stanton, William J., Etzel, Michael J. & Walker, Bruce J.**. *Fundamentals of Marketing*. McGraw-Hill.
6. **Saxena, Rajan**. *Marketing Management*. Tata McGraw-Hill.
7. **Majumdar, Ramanuj**. *Marketing Management – Text and Cases*. Viva Books.
8. **Still, Richard R., Cundiff, Edward W. & Govoni, Norman A.P.**. *Sales Management*. Prentice Hall of India.
9. **Indian Authors**: Books by authors like K.C. Nair, N. Sontaki, or university-specific recommended texts on Modern Marketing Management.
10. **For Services Marketing**: Zeithaml, Valarie A. & Bitner, Mary Jo. *Services Marketing*.

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 7		
4	MINOR 7	BUSINESS MANAGEMENT – 7 (RETAIL MARKETING)

Name of the Course: **Business Management – 7 (Retail Marketing)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- This course explores the role and scope of retail marketing, emphasizing consumer behaviour, the retail marketing mix, and strategic implementation.
- It examines the impact of technology, ecommerce, and Omni channel strategies on retail success. Additionally, it highlights the importance of store design, visual merchandising, and customer relationship management (CRM) in enhancing customer experience and brand loyalty.

Learning Outcomes:
After completion of the course, learners will be able to:

1. Analyze the role of traditional and modern retail formats in India and assess their contribution to the Indian economy;
2. Analyze the factors influencing retail consumer behaviour and decision making and appreciate the role of CRM in retail;
3. Apply concepts of retail marketing mix to design effective retail strategies that enhance customer experience;
4. Evaluate the role of analytics, technology, and data in optimizing retail strategies, enhancing inventory management, and improving store operations;
5. Analyze emerging trends such as E-commerce, Omni channel retail, and AI-driven personalization, while addressing sustainability and ethical challenges in retail marketing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : NTRODUCTION TO RETAIL MARKETING AND CONSUMER BEHAVIOUR	
- **Introduction:** Definition, Importance, Functions and Scope, Role of Retailing in the Indian Economy, Traditional and Modern Retailing, Retail Formats, Multi-Channel Retailing. - **Consumer Behaviour:** Concept, Factors Influencing Retail Purchase Decisions, The Retail Consumer Decision-Making Process, Role of Culture, Social Class, and Lifestyle in Retail Choices, CRM in Retail.	**15**
UNIT NO. 2 : RETAIL MARKETING MIX	
- Concept and Components of Retail Marketing Mix, Merchandise Management and Assortment Planning, Store Layout, Visual Merchandising and Ambience, Pricing Strategies - Retail Store Location and Distribution Channels, Advertising, Sales Promotion and Public Relations in Retail, Customer Service in Retailing.	**15**
UNIT NO. 3 : RETAIL STRATEGY	
- Developing a Retail Marketing Strategy, Target Market Selection and Positioning, Category Management and Private Label Brands, Role of Analytics and Data in Retail Decision-Making. - Store Layout and Design Principles, Inventory Management and Stock Control,	**15**

Supply Chain and Logistics in Retail, Role of Technology in Store Operations (POS Systems, RFID, etc.).	
UNIT NO. 4 : EMERGING TRENDS IN RETAIL MARKETING	
- Emergence of E-Commerce, M-Commerce and Q-Commerce, Omnichannel Retail Strategies. - Personalization and AI in Digital Retailing, Experiential Retail, Sustainability and Ethical Issues in Retail.	**15**
Total Lectures/Hours	**60**

Suggested Readings:

1. Berman, B., & Evans, J. R. (2017). Retail management: A strategic approach. Pearson Education India.
2. Levy, M., Weitz, B. A., & Grewal, D. (2020). Retailing management (10th ed.). McGraw-Hill Education.
3. Dennis, C. (2014). Retail marketing management: The 5 Es of retailing. SAGE Publications Ltd.
4. Ennis, S. (2015). Retail marketing. McGraw-Hill Education.
5. Quix, F., & van der Kind, R. (2017). Retail marketing. Routledge.
6. Goworek, H., & McGoldrick, P. (2015). Retail marketing management: Principles and practice. Pearson Education.
7. Miller, D. (2011). Retail marketing. Tilde University Press.
8. Pradhan, S. (2024). Retailing management. McGraw Hill Education India.
9. Sinha, P. K., & Uniyal, D. P. (2019). Managing retailing. Oxford University Press.

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 7		
4	MINOR 7	BANKING & FINANCE – 7 (ECONOMICS OF BANKING SECTOR REFORMS IN INDIA)

Name of the Course: **Banking & Finance– 7**
(Economics of Banking Sector Reforms in India)
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Course Objectives
The course aims to:

1. Examine the historical evolution and policy rationale of banking sector reforms in India.
2. Analyze the impact of reforms on competition, efficiency, and performance of banking institutions.
3. Evaluate the contribution of banking reforms towards financial inclusion and inclusive growth.
4. Assess emerging challenges and risks affecting the Indian banking sector.
5. Develop analytical understanding of contemporary policy initiatives and regulatory developments in banking.
6. Encourage critical evaluation of the role of banking reforms in India's economic development.

Course Outcomes
Upon successful completion of the course, students will be able to:
CO1: Describe the evolution and major phases of banking sector reforms in India.
CO2: Analyze the relationship between competition, efficiency, and performance in the banking industry.
CO3: Evaluate the effectiveness of financial inclusion initiatives in promoting inclusive economic growth.
CO4: Assess the impact of banking reforms on institutional soundness and financial stability.
CO5: Examine contemporary challenges such as NPAs, governance issues, cyber risks, and sustainability concerns.
CO6: Interpret policy measures and regulatory responses shaping the future of the Indian banking system.

TEACHING PEDAGOGY:
Interactive Lectures, Case Study Analysis, Group Discussions, Seminar Presentations, Problem-Solving Exercises, Industry Expert Sessions, Project-Based Learning, ICT-enabled Teaching Methods etc.

PARTICULAR	NO. OF LECTURES
UNIT-1 EVOLUTION OF BANKING REFORMS IN INDIA	
1.1 Pre-1991 Indian Banking: Structure, Nationalization, and Limitations 1.2 Narasimham Committee Reforms: Major Recommendations 1.3 Banking Sector Reforms after 1991 1.4 Recent Banking Reforms in India 1.5 Evaluation of Banking Sector Reforms	**15**
UNIT-2 COMPETITION AND EFFICIENCY IN BANKING	
2.1 Competition in the Banking Sector : Nature and Determinants 2.2 Banking Efficiency: Concept and Measurement 2.3 Public vs. Private Sector Banks : Efficiency and Market Share Analysis 2.4 Banking Consolidation and Mergers : Rationale, Benefits, and Challenges 2.5 Competition and Efficiency in Indian Banking – Critical Assessment	**15**
UNIT-3 FINANCIAL INCLUSION AND INCLUSIVE GROWTH	
3.1 Financial Inclusion: Concept, Dimensions and Indicators 3.2 Pradhan Mantri Jan Dhan Yojana (PMJDY) : Features, Achievements and Challenges 3.3 Tech-Driven Inclusion: Direct Benefit Transfer (DBT) and Digital Banking Services 3.4 Gender & Regional Dimensions: Rural-Urban and Gender Disparities in Credit Access 3.5 Evaluation of Financial Inclusion Initiatives in India	**15**
UNIT-4 CONTEMPORARY BANKING CHALLENGES	
4.1 Non-Performing Assets (NPAs): Trends and Issues 4.2 Corporate Governance in Banks 4.3 Digital Transformation in Banking 4.4 Cyber Risk and Cyber Security in Financial Institutions 4.5 Climate Risk and Sustainable Banking	**15**
Total Lectures/Hours	**60**

Suggested References

- Sundaram, K. P. M. & Varshney, P. N. – *Banking Theory, Law and Practice.*
- Mishkin, F. S. – *The Economics of Money, Banking and Financial Markets*.
- Bhole, L. M. & Mahakud, J. – *Financial Institutions and Markets: Structure, Growth and Innovations*.
- Pathak, Bharati V. – *The Indian Financial System*.
- Khan, M. Y. – *Indian Financial System*.
- Gordon, E. & Natarajan, K. – *Banking Theory, Law and Practice*.
- Gupta, S. B. – *Monetary Economics: Institutions, Theory and Policy*.
- Reserve Bank of India – *Report on Trend and Progress of Banking in India* (Latest Edition).

Government of India – *Economic Survey* (Latest Edition).

Additional Resources (Web URLs)

- **https://www.rbi.org.in**
- **https://financialservices.gov.in**
- **https://www.niti.gov.in**
- **https://www.iba.org.in**
- **https://www.nabard.org**
- **https://www.sebi.gov.in**
- **https://www.indiabudget.gov.in/economicsurvey**
- **https://dbie.rbi.org.in**

For Free Learning Materials

- SWAYAM (Govt. of India MOOCs) **https://swayam.gov.in**
- e-PG Pathshala (UGC) **https://epgp.inflibnet.ac.in**

Note: Learners are advised to use latest edition of text/reference books

<table>
<tr><td colspan="3">B.COM. SEMESTER – 7</td></tr>
<tr><td>4</td><td>MINOR 7</td><td>BUSINESS ECONOMICS – 7
(ECONOMICS OF INTERNATIONAL BUSINESS-1)</td></tr>
</table>

Name of the Course: **Business Economics – 7**
(Economics of International Business-1)
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Course Objectives
By the end of this course, students will be able to:

- Develop conceptual understanding of international business and its role in the global economy.
- Explain the process of globalization and India's integration with world trade.
- Understand classical and modern theories of international trade.
- Examine trade policies and various tariff and non-tariff barriers.
- Analyze the structure and significance of Balance of Payments.
- Understand the role of the World Trade Organization in international trade.

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

- CO1 : Define and explain key concepts of international business and globalization.
- CO2 : Differentiate between domestic and international trade with practical examples.
- CO3 : Compare and interpret classical and modern trade theories and their relevance to current trade patterns.
- CO4 : Evaluate the impact of tariffs, quotas, and other trade barriers on international trade.
- CO5 : Interpret the components of Balance of Payments and identify causes of BOP disequilibrium.
- CO6 : Assess India's Foreign Trade Policy and trends in India's BOP in the context of global economic developments.

Teaching Pedagogy:
Interactive Lectures, Case Study Analysis, Group Discussions, Seminar Presentations, Problem-Solving Exercises, Industry Expert Sessions, Project-Based Learning, ICT-enabled Teaching Methods etc.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INTERNATIONAL BUSINESS	
1.1 Meaning, scope and Importance of International Business 1.2 Difference between domestic and international trade 1.3 Features of globalization and liberalization 1.4 Role and functions of WTO in global trade regulation 1.5 India's integration with the global economy	**15**
UNIT NO. 2 : THEORIES OF INTERNATIONAL TRADE	
2.1 Comparative Advantage Theory (David Ricardo) 2.2 Heckscher–Ohlin Theory (Factor endowment approach) 2.3 Modern Trade Theories : (a) Product Life Cycle Theory (Raymond Vernon) (b) Intra-Industry Trade Theory (Krugman Model)	**15**

2.4 Gains from trade	
UNIT NO. 3 : TRADE POLICY AND TRADE BARRIERS	
3.1 Meaning and objectives of trade policy 3.2 Tariffs – Types and effects 3.3 Non-tariff barriers – Quotas, Import licensing, subsidies 3.4 Dumping and anti-dumping measures 3.5 Main features of India's Foreign Trade Policy (FTP)	**15**
UNIT NO. 4 : BALANCE OF PAYMENTS	
4.1 Meaning and structure of Balance of Payments (BOP) 4.2 Causes of BOP disequilibrium 4.3 Measures to correct BOP deficit 4.4 Trends in India's BOP	**15**
Total Lectures/Hours	**60**

REFERENCE BOOKS:

1. **International Business: Text and Cases** – P. Subba Rao, Himalaya Publishing House, New Delhi.
2. **International Business: Environments and Operations** – John D. Daniels, Lee H. Radebaugh & Daniel P. Sullivan, Pearson Education, New Delhi.
3. **International Economics: Theory and Policy** – Paul R. Krugman, Maurice Obstfeld & Marc Melitz, Pearson Education, New Delhi.
4. **International Economics** – Salvatore, Dominick, Wiley Publications, USA.
5. **Fundamentals of International Business** – Sumati Varma, Pearson India (5th Edition, 2024).
6. **International Economics** – Dr. Mrs. Nirmal Bhalerao & S.S.M. Desai, Himalaya Publishing House, Mumbai (2024).
7. **World Bank, IMF and WTO: Role in Global Economy** – Preeti Phuskele, The ICFAI University Press, New Delhi (1st Edition).
8. **Global Business Today** – Charles W. L. Hill, McGraw-Hill Education.

ADDITIONAL RESOURCES (Web URLs):

- **World Trade Organization**
  WTO official website – Trade rules, disputes, trade policy reviews
  https://www.wto.org
- **International Monetary Fund**
  IMF Data & Publications – BOP, exchange rate, global outlook
  https://www.imf.org
- **World Bank**
  World Development Indicators & trade data
  https://www.worldbank.org

- **Reserve Bank of India**
  RBI Reports – Exchange rate policy & India's BOP data
  https://www.rbi.org.in
- **Directorate General of Foreign Trade**
  India's Foreign Trade Policy (FTP), trade notifications
  https://www.dgft.gov.in
- **Ministry of Commerce and Industry**
  Trade statistics, export-import updates
  https://commerce.gov.in
- **UNCTAD**
  World Investment Report (FDI data), globalization trends
  https://unctad.org
- **Invest India**
  Information on FDI, sectors & investment climate
  https://www.investindia.gov.in
- **NITI Aayog**
  Reports on globalization, economic reforms
  https://www.niti.gov.in
- **Ministry of Statistics and Programme Implementation**
  Official economic statistics & macro data
  https://mospi.gov.in

For Free Learning Materials (Conceptual Understanding)

- **SWAYAM (Govt. of India MOOCs)** https://swayam.gov.in
- **e-PG Pathshala (UGC)** https://epgp.inflibnet.ac.in

Note: Learners are advised to use latest edition of text/reference books

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<tr><td>4</td><td>MINOR 7</td><td>BUSINESS COMPUTER SCIENCE – 7
(Application Development Using Visual Basic)</td></tr>
</table>

Name of the Course:	**Business Computer Science – 7 (Application Development Using Visual Basic)**
Course credit:	**03(T)+01(P)=04**
Teaching Hours:	**Theory: 45 (Hours) + Practical: 30 (Hours)**
Total marks:	**100**
Distribution of Marks:	50 Marks semester end theory examination

25 Marks semester end practical examination
25 Marks Internal assessments of theory

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

- To introduce students to the fundamentals of Visual Basic programming and event-driven application development.
- To develop the ability to design and implement programs using variables, data types, operators, and control structures.
- To provide knowledge of loops, string handling, date and time functions, and built-in library functions.
- To enable students to create modular programs using procedures, functions, and arrays.
- To develop skills in file handling, menu creation, and database-oriented application development.
- To enhance problem-solving and logical thinking abilities through practical programming exercises.

Course Outcomes: After completion of the course, learners will be able to:

- Explain the concepts of Visual Basic programming, variables, data types, operators, and decision-making statements.
- Develop programs using looping structures, string manipulation techniques, and date/time functions.
- Design modular applications using procedures, functions, modules, and arrays.
- Create applications that perform file operations such as reading, writing, and updating data files.
- Design user-friendly interfaces with menus and implement event-driven programming concepts.
- Develop and test complete Visual Basic applications to solve real-world business and database-related problems.

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.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 WORKING WITH DATA AND OUTPUT SELECTION CONDITIONS	
Variables, Data Types, Declaring Variables, Scope of Variables, Constants, Arithmetic Operations on Data, Selection, Nested IF Structures, Select Case, etc.	**12+8**
UNIT NO. 2 LOOPS, HANDLING STRINGS, DATES HANDLING AND TIME WITH LIBRARY FUNCTIONS	
FOR...NEXT, DO WHILE...LOOP, Strings, ASCII, Date & Time Functions, etc.	**11+8**
UNIT NO. 3 PROCEDURES AND ARRAYS	
Procedures, Parameters, Functions, Modules, Arrays, Dynamic Arrays, Two-Dimensional Arrays, and Control Arrays.	**11+7**
UNIT NO. 4 FILES AND MENUS	
File Concepts, Read/Write/Append Operations, Menus, Menu Editor, and Features of Menu.	**11+7**
Total Lectures/Hours	**45+30**

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	10
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	10
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	10
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	10
5	QUESTION - 5 (From Unit 5) **(OR)** QUESTION - 5 (From Unit 5)	10
Total Marks		**50**

Reference Books

- Programming **in Visual Basic .NET**
  - Authors: Julia Case Bradley & Anita Millspaugh
  - Publisher: McGraw-Hill
- Mastering **Microsoft Visual Basic**
  - Author: Evangelos Petroutsos
  - Publisher: BPB Publications
- Visual **Basic 6 from the Ground Up**
  - Author: Gary Cornell
  - Publisher: Tata McGraw-Hill
- Programming **with Visual Basic**
  - Author: Mohammed Azam
  - Publisher: Vikas Publishing
- Visual **Basic .NET Black Book**
  - Author: Steven Holzner
  - Publisher: Dreamtech Press
- Beginning **VB.NET**
  - Authors: Thearon Willis & Bryan Newsome
  - Publisher: Wrox Publications
- Database **Programming with Visual Basic**
  - Author: John Connell
  - Publisher: Microsoft Press
- Visual **Basic for Students**
  - Author: Dinesh Maidasani

- Publisher: Firewall Media

Note: Use the latest edition of the books.

Online Learning Resources

https://learn.microsoft.com/en-us/dotnet/visual-basic/?view=vs-2015&utm_source
https://learn.microsoft.com/en-us/dotnet/visual-basic/language-reference/?utm_source
https://learn.microsoft.com/en-us/shows/visual-basic-fundamentals-for-absolute-beginners/01?utm_source
https://www.youtube.com/watch?v=HFWQdGn5DaU&utm_source
https://www.codestack.net/visual-basic/?utm_source
https://www.w3schools.com/sql/?utm_source
https://www.tutorialspoint.com/vb.net/index.htm?utm_source
https://www.geeksforgeeks.org/vb-net/?utm_source

B.COM. SEMESTER – 7		
4	MINOR 7	ADVANCE BUSINESS STATISTICS - 7

Name of the Course: **Advance Business Statistics - 7**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
To equip students with the various statistical tools.

Learning Outcomes:
After completion of the course, learners will be able to:
Awareness of statistical methods application in real life.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : 1 χ^2 TEST (CHI-SQUARE TEST) -1	
- Definition, properties of chi-square test - Meaning and uses of chi-square test - Test of Independence of two Attributes - Examples	**12**
UNIT NO. 2 : χ^2 TEST (CHI-SQUARE TEST) -2	
- Goodness test of Goodness of fit - Test of specified population variance - Examples	**12**
UNIT NO. 3 : ANALYSIS OF VARIANCE -1	
- Basic Assumptions of ANOVA - One way Analysis of Variance - Examples	**12**
UNIT NO. 4 : ANALYSIS OF VARIANCE -2	
- Two way Analysis of Variance - Examples	**12**
UNIT NO. 5 : STATISTICAL DECISION THEORY	
- Introduction, meaning & Scope - Essential steps for Decision making - Components of decision theory - Decision Making without probabilities Max-max, Min-Max, Harwich, Laplace, Max-min Regret - Decision Making with probability EMV, EOL, EVPI - Examples	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1. Statistics by D. S. Sancheti and V. K. Kapoor

2. Fundamentals of Mathematical Statistics by V. K. Kapoor and S. C. Gupta
3. Fundamentals of Statistics by C. S. Srivastava and Sangya Srivastava
4. Statistical Methods by S. P. Gupta
5. Practical Statistics by S. C. Gupta
6. Business Statistics by R. S. Bhardwaj

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 7 (HONOURS WITH OJT)		
5	OJT	ON THE JOB TRAINING

Name of the Course: **On The Job Training (OJT)**
Course credit: **06**
Teaching Hours: **180 (Hours)**
Total marks: **150**

Introduction:

NEP-2020 places a strong emphasis on the vocationalization of education. One crucial component of the new undergraduate (UG) programme is its practical application in real-life situations. All students are expected to participate in internships, apprenticeships, or on-the-job training (OJT) with firms, industries, or organizations.

Students will have opportunities to engage in internships, apprenticeships, or OJT with a variety of entities, including local industries, business organizations, healthcare and related fields, local governments (such as panchayats and municipalities), local police stations, Parliament or elected representatives, media organizations, artists, craftspeople, and a wide range of other organizations. These experiences allow students to apply the knowledge gained during their academic studies to practical situations, enhancing their employability.

Objectives:

The On-the-Job Training (OJT) program in B.Com. is designed to bridge the gap between theoretical knowledge and practical application in the field of commerce and business. The specific objectives of the OJT are:

1. To provide practical exposure to real business and organizational environments
2. To develop professional skills, work ethics, and interpersonal abilities
3. To enhance employability and entrepreneurial capabilities
4. To enable students to apply classroom knowledge in real-life situations
5. To build industry-academia linkage
6. To foster problem-solving and decision-making skills

OJT Implementation Process:

The department/centre/institution may consider the following mechanism for implementing Internship:

1. **Establishment of Internship Cell:** Colleges/departments/institutions are encouraged to establish an Internship Cell responsible for the smooth functioning of the program. It will consist of the Head of the Department, Internship Coordinator, Faculty Mentors, and one/two Student Coordinators.
2. **Coordinator Roles:** One teaching faculty member and one/two students from each undergraduate department will be nominated as coordinators for the internship program. These coordinators will play a crucial role in coordinating and implementing the program within their respective departments.
3. **Teacher Coordinator Role:** The teacher coordinator will lead in preparing an action plan

for the internship program's implementation and coordinate with the central team of the university/college to ensure alignment with broader institutional goals.

4. **Documentation Formats:** To streamline the administrative process, the department/college will provide students with necessary formats for documentation related to the internship program.
5. **Collaborations with Organizations:** Each department/center must ensure collaborations with relevant organizations, industries, or research institutes to facilitate internship opportunities for students.
6. **Memorandum of Understanding (MoU):** Colleges/departments/centres/ institutions are encouraged to initiate the process of signing MoUs with local businesses, research organizations, and higher education institutions to facilitate training, research, and potential employment opportunities.
7. **Role of Communication:** Effective communication is key to the success of the internship program. All communication about the program will be channelled through the designated Internship Coordinator, who will also maintain relevant documents.
8. **Orientation Session:** Before the internship begins, an orientation session will be conducted by the Head of the Department to familiarize students with the program's purpose, process, and code of conduct. Participation of each student is mandatory, **except permitted leave of absence.**
9. **Preparation Programs/Workshops:** In addition to orientation, the Internship Cell may design programs or workshops to prepare students for their internship experience.
10. **Faculty Mentoring:** To ensure effective mentoring, an equal number of students will be allocated to each faculty member, who will act as internship mentors and monitor and evaluate student progress.
11. **Joining the Internship:** Once shortlisted for internship opportunities, students will consult with the internship coordinator and mentor. Upon obtaining approval from the parent institution, students will join the host organization for their internship experience.
12. **Activity Reports:** Throughout the internship period, students must maintain activity reports as per the provided format, duly signed by the host organization's supervisor and submitted regularly to department mentors.
13. **Completion Certificate and Report:** Upon completion, students must submit a completion certificate signed by the Internship supervisor or a competent authority from the host organization, along with a report highlighting their learning and experiences to the Internship Coordinator.
14. **Work Presentation:** To ensure transparency and accountability, students must present their internship work to the department/centre/institution committee, which may include the Internship Coordinator and Department Mentor.
15. **Student Feedback:** Feedback from students will be collected to evaluate the program's effectiveness and identify areas for improvement in both program implementation and the broader curriculum.

ACADEMIC CREDENTIALS & MONITORING OF OJT:

An OJT of **180 hours duration** is available for the students of semester 7 of UG degree programmes.

Credits and Duration: The OJT program carries **6 (Six)** credits, requiring a minimum of **180** clock hours. It must be completed during Semester VII.

Interns are expected to dedicate minimum 30 hours per week to the OJT. Each credit is equivalent to 30 hours of OJT experience.

Evaluation:

The evaluation pattern is as under:

The evaluation comprises **50% external assessment** by the host organization (based on hours completed, performance quality, and punctuality) and **50% internal assessment** by the department/college mentor (based on weekly reports, written report, and viva voce/presentation). The evaluation of OJT shall be done by the OJT Mentor of Skill Knowledge Provider/OJT Providing Organization and OJT Supervisor of the Department/College/Institute separately, 75 marks each.

Sr. No.	Evaluator	Marks	Weightage
1	External Evaluation by Industry/Organization	75	50%
2	Internal Evaluation by Institute/College/Mentor	75	50%

A: External Evaluation by Industry/Organization (75 Marks):

Sr. No.	Criteria	Marks	Weightage
1	Attendance & Regularity	15	20%
2	Work Ethics & Professionalism	15	20%
3	Daily Diary Maintenance (Record activities)	15	20%
4	Innovation & Learning Attitude	15	20%
5	Contribution to the Organization	15	20%
	TOTAL	**75**	

B: Internal Evaluation by Institute/College/Mentor (75 Marks):

Sr. No.	Criteria	Marks	Weightage
A	**OJT Report:**		
	1. Introduction & Objectives	07.5	10%
	2. Description of Work / Activities	15.0	20%
	3. Learning Outcomes	15.0	20%
	4. Findings & Suggestions	07.5	10%
B	**Presentation and Viva-Voce:**		
	1. Understanding of Work & Response to Questions	15.0	20%
	2. Overall Presentation	15.0	20%
	TOTAL	**75**	

Minimum Requirements:

- Successful completion of Semester 6 with no backlogs.
- Students must obtain **minimum 36% marks** each (**27 marks in External Evaluation** by Industry/Organization and **27 Marks in Internal Evaluation** by Institute/College).
- A candidate who could not complete the OJT or has failed the overall OJT evaluation will be given **one more chance** to repeat the entire OJT or cover the shortfall hours during vacations, holidays, or in the next batch
- If a candidate fails only in the evaluation by institute/college, they will be required to **resubmit the OJT report** and/or appear for reassessment of the viva/presentation; however, they do not need to repeat the OJT itself.
- If a candidate fails only in the evaluation by industry/organization, they will be required to complete the pending tasks or shortfall work as advised by the supervisor and submit the report for reassessment.

B.COM. SEMESTER – 7 (HONOURS WITHOUT OJT)		
5	**MAJOR (FOR OJT)**	**ADVANCED COST ACCOUNTING**

Name of the Course:	**Advanced Cost Accounting**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Objectives:
- To develop advanced analytical and decision-making skills using modern cost accounting techniques in complex business environments.
- To develop in-depth understanding of standard costing techniques for cost control and performance evaluation.
- To equip students with knowledge of strategic cost management tools for planning, control, and performance evaluation.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Apply standard costing techniques and compute material and labour variances to analyze cost deviations and support effective cost control decisions;
2. Calculate and interpret variable and fixed overhead variances and evaluate their impact on organizational cost control and performance measurement;
3. Analyze sales and profit variances and use variance information to assess business performance and assist managerial decision-making;
4. Utilize Activity Based Costing (ABC) to assign indirect costs more accurately based on specific cost drivers.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION, MATERIAL AND LABOUR VARIANCE ANALYSIS	
- Meaning, Nature and Objectives of Standard Costing - Standard Costing vs Budgetary Control - Advantages and Limitations of Standard Costing - Types of Standards: Ideal Standard, Attainable Standard, Basic and Current Standards - Standard Cost Card: Preparation and Uses - Setting of Material Standards - Material Variances: Calculation of variances for single-material products, Calculation of mix and yield variances for multi-material products. - Meaning and significance of Labour Variance Analysis - Objectives of labour variance analysis in cost control - Standard Labour Cost: Concept and Components (Standard Time, Standard Rate) - Actual Labour Cost: Concept and Components (Actual Time, Actual Rate) - Labour Variances: Calculation of variances for single worker categories, multi-grade worker, problems requiring Revised Standard Hours (RSH) - **Practical Application & Reporting**	**15**

UNIT NO. 2 : OVERHEAD VARIANCE ANALYSIS	
- Meaning and significance of Overhead Variance Analysis - Objectives of overhead variance analysis in cost control - Standard Overhead Rate: Concept and Determination - Absorption of Overheads: Methods and Issues - Difference between Budgeted, Standard and Actual Overheads - Variable Overhead Variances: Concept and Calculation - Fixed Overhead Variances: Concept and Calculation - **Practical Application & Reporting**	**15**
UNIT NO. 3 : SALES AND PROFIT VARIANCE ANALYSIS	
- Meaning and significance of Sales and Profit Variance Analysis - Objectives of analyzing sales performance - Difference between Sales Value Variance and Profit Variance - Importance of sales and profit variances in managerial decision-making - Sales Variances: Concept and Calculation - Profit Variances: Concept and Calculation - **Practical Application & Reporting**	**15**
UNIT NO. 4 : ACTIVITY BASED COSTING	
- **Introduction to Activity Based Costing:** Meaning and definition of Activity Based Costing, Evolution of ABC: Limitations of traditional volume-based costing systems, Characteristics, Comparison between Traditional Costing and Activity Based Costing, Advantages and Limitations - **Fundamental Concepts and Terminology:** Cost Objects, Cost Drivers, Activities and Activity Pools, Cost Hierarchies, Resource Consumption vs. Activity Consumption, Stages/Process - **Preparation of Activity Based Cost Statements:** Format of ABC Cost Sheet, Calculation of Activity Rates (Cost Driver Rates), Determination of product profitability under ABC - **Practical questions**	**15**
Total Lectures/Hours	**60**

Suggested Readings:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Moore, Carl L, Jaediche Robert K.
8. Advanced Management Accounting: Ravi M. Kishore
9. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
10. Statistics By D.S. Sancheti and V.K. Kapoor
11. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
12. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava
13. Statistical methods By S.P.Gupta

Note: Learners are advised to use latest edition of text/reference books.

B.COM. SEMESTER – 7 (HONOURS WITHOUT OJT)		
6	SEC (FOR OJT)	RESEARCH METHODOLOGY IN COMMERCE – I

Name of the Course: **Research Methodology in Commerce – I**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:

- To develop a conceptual understanding of research principles and methodologies in the field of commerce.
- To equip students with the skills required to identify research problems and apply appropriate research techniques for analysis..

Learning Outcomes:
After completion of the course, learners will be able to:

1. Understand the basic concepts, types, and significance of research in commerce and its role in decision-making.;
2. Identify and formulate research problems and conduct a systematic review of relevant literature;
3. Formulate hypotheses and design appropriate research frameworks for conducting studies.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO RESEARCH IN COMMERCE	
- **Introduction**: Meaning, Definition, Nature, Scope, and Objectives of Research; Importance and Role of Research in Commerce and Business (Finance, Marketing, Accounting, HRM). - **Types of research**: Basic vs. Applied, Descriptive Vs. Analytical, Exploratory vs. Conclusive, Quantitative vs. Qualitative, Conceptual vs. Empirical Research etc. - **Business Research Process:** An overview of the research journey from problem identification to report writing. - **Philosophical Underpinnings:** Positivism, Interpretivism, and Pragmatism in Commerce research. - **Criteria of good research**; Features of a good research study	10
UNIT NO. 2 : RESEARCH PROBLEM AND LITERATURE REVIEW	
- **Research Problem:** Identification, Sources of Research Problems, Factors affecting the selection of problems and problem statements, Selection, Formulation, Criteria of a Good Research Problem. - **Literature Review:** Purpose, Sources (Journals, Databases like Scopus, Web of Science, Google Scholar), Methods of reviewing, and structuring a literature review (thematic vs. chronological) and Identifying Research Gaps. - **Theoretical Framework:** Introduction to theory building, identification of variables (Independent, Dependent, Mediating, Moderating), and developing a conceptual model.	10
UNIT NO. 3 : HYPOTHESIS FORMULATION AND RESEARCH DESIGN	
- **Hypothesis Formulation:** Meaning, Sources and Importance of hypothesis, types of	10

hypotheses, Formulation of hypothesis, Characteristics of a Good Hypothesis. - **Research design**: Meaning, Need, Components of a Research Design and Types of a Research Design, Factors affecting research design in commerce, Errors in research design and how to minimize them.	
Total Lectures/Hours	**30**

Suggested Readings:

1. Kothari, C.R. & Garg, Gaurav. (2019). Research Methodology: Methods and Techniques (4th Edition). New Age International Publishers.
2. Cooper, Donald R. & Schindler, Pamela S. (2019). Business Research Methods (13th Edition). McGraw-Hill Education.
3. Statistical Methods – S. P. Gupta (Sultan and Chand)
4. Research Methodology – Dr Shailesh N Ransariya (Sunrise Publisher, Jaipur, Rajasthan)
5. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
6. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
7. Basic Statistics – B. C. Agrawal
8. Elements of Statistics – Elhance
9. Applied statistics – S. C. Gupta and V. K. Kapoor
10. Research Methodology – Deepak Chawla & Neena Sondhi (Vikash Publishing House Pvt Ltd)
11. Business Statistics – J.K. Sharma (Vikash Publishing House Pvt Ltd).

Note: Learners are advised to use latest edition of text/reference books.

B.COM. SEMESTER – 7 (HONOURS WITH RESEARCH)		
5	RP	RESEARCH PROJECT

Name of the Course: **Research Project**
Course credit: **06**
Teaching Hours: **180 (Hours)**
Total marks: **150**

Introduction:
The Research Project is a core component of the B.Com. (Honours with Research) programme under NEP-2020. It aims to inculcate research aptitude, analytical thinking, and scientific inquiry among students. The project provides an opportunity to investigate real-world business, economic, financial, or managerial problems using systematic research methodologies.

The course is spread across two semesters to ensure depth, continuity, and quality in research work, culminating in a dissertation and viva voce.

Conducted under the supervision of a faculty guide, the RP develops research aptitude, critical thinking, analytical skills, and academic writing abilities. It prepares students for higher studies (including direct Ph.D. eligibility as per UGC norms) and enhances employability in research-oriented roles. The project is progressive: **Semester 7 focuses on planning and initiation**, while **Semester 8 focuses on execution, analysis, and completion**.

Objectives of the Research Project:
- To develop research orientation and scientific temper among students
- To enable application of theoretical knowledge to real-world problems
- To develop skills in data collection, analysis, and interpretation
- To enhance critical thinking and problem-solving abilities
- To familiarize students with research tools, techniques, and ethics
- To promote innovation, critical inquiry, and contribution to knowledge in the field of commerce.
- To prepare students for higher studies (M.Com, Ph.D.) and research careers

Credit Allocation and Duration
- **Credits**: 6 credits in Semester 7 + 6 credits in Semester 8 (Total 12 credits).
- **Total Engagement Hours**: 360 hours (180 hours per semester) as per UGC norm (30 hours per credit for research/project work).
- **Duration**: Spread across Semesters 7 and 8 (full academic year). Weekly engagement: approximately 12 hours (including fieldwork, data analysis, and writing).
- **Mode**: Primarily offline/in-person with possible hybrid elements (e.g., online surveys). Fieldwork/data collection may be conducted during college hours or vacations with supervisor approval.
- The 180 hours per semester include research activities + dissertation writing + presentation/viva preparation.

Eligibility
- Students must have secured **75% marks or above (or 7.5 CGPA)** in the first six semesters of B.Com (as per UGC norms).
- Successful completion of Semester 6 with no backlogs.

Mechanism / Procedure

1. **Research and Recognition Committee (RRC)**: The department/college shall constitute the Departmental RRC.
2. **Topic Selection & Proposal**: Students submit a Research Proposal (in prescribed format) within 4 Weeks of Semester 7. Topics must be commerce-related and approved by the Departmental RRC.
3. **Supervisor Allocation**: Confirmed by the Research Committee of the department.
4. **Progress Monitoring**: Monthly progress reports + at least two review meetings per semester with the supervisor.
5. **Mid-term Review (End of Semester 7)**: Presentation of work done.
6. **Completion & Submission**: Final dissertation submitted at least one month before the Semester 8 examination. ***Plagiarism check mandatory (maximum 10% similarity as per UGC norms).***
7. **Viva-Voce**: Conducted at the end of Semester 8 by the panel of university examiner.

Sample Research Project Structure (Dissertation Format):

1. Title Page
2. Plagiarism Certificate
3. Certificate (Guide & Institution)
4. Declaration by Student
5. Acknowledgement
6. Abstract / Executive Summary
7. Table of Contents
8. List of Tables/Charts
9. **Chapter 1:** Introduction
10. **Chapter 2:** Review of Literature
11. **Chapter 3:** Research Methodology
12. **Chapter 4:** Data Analysis and Interpretation
13. **Chapter 5:** Findings, Suggestions, and Conclusion
14. References / Bibliography (APA format)
15. Annexure (Questionnaire, Data Tables, etc.)

Note: ***Dissertation must be in computerized typing, not handwritten.*** Use Times New Roman, 12 pt font, 1.5 line spacing, 1-inch margins. Students must use reference management tools (e.g., Zotero/Mendeley).

Learning Outcomes:

Semester 7 – Research Project:

The following four outcomes must be achieved by the end of 7th Semester

1) Identify a relevant research problem in commerce and justify its significance.
2) Conduct a comprehensive literature review and identify research gaps.
3) Formulate clear research objectives, hypotheses (if applicable), and a detailed research design/methodology.
4) Develop data collection instruments and initiate primary/secondary data collection.
5) Demonstrate ethical research practices and maintain systematic progress documentation.
6) Present and defend the research proposal and mid-term progress effectively.

Semester 8 – Research Project:

The following four outcomes must be achieved by the end of 8th Semester

1. This is Final phase of experimentation/ fieldwork/research
2. Complete data collection, analysis, and interpretation using appropriate statistical/qualitative tools.
3. Synthesize findings with existing literature and draw meaningful conclusions/recommendations.
4. Demonstrate advanced research skills including critical analysis, problem-solving, and academic writing.
5. **Prepare and Submit** a well-structured, original dissertation adhering to academic standards.
6. Present and defend the research findings confidently in viva-voce

Research Ethics and Code of Conduct

1. Strict adherence to UGC regulations on **plagiarism**.
2. Obtain informed consent for primary data; maintain confidentiality.
3. No fabrication/falsification of data.
4. Any misconduct will result in cancellation of credits and disciplinary action.
5. Students must follow university research policy.

Evaluation Criteria (Total 300 Marks – 150 Marks per Semester)

Evaluation is continuous, comprehensive, and transparent.

Semester 7 (150 Marks)

Component	Marks	Evaluated By
Research Proposal & Literature Review	40	Departmental RRC
Research Methodology & Tools	30	Supervisor
Progress Reports & Regularity	30	Supervisor
Mid-term Presentation	30	Departmental RRC
Ethics & Documentation	20	Supervisor
Total	**150**	-

Semester 8 (150 Marks)

Component	Marks	Evaluated By
Data Analysis & Interpretation	40	Supervisor + External Examiner
Final Dissertation (Content & Quality)	50	Supervisor + External Examiner
Presentation & Viva-Voce	40	Supervisor + External Examiner
Overall Contribution & Originality	20	Supervisor + External Examiner
Total	**150**	-

- **Passing Criteria**: Minimum **50% aggregate** per semester (as per university norms).
- Students failing may be allowed one repeat opportunity as per university rules.

Important Notes:

- The Research Project is individual (group projects not permitted).
- Topics must be original and relevant to B.Com. major.
- These guidelines may be updated as per future **UGC/ University** directives from time to time.
- Infrastructure: College must provide library access, plagiarism software, computer lab and statistical tools.

CURRICULUM

For

B.COM. Semester – 8

(With effective from Nov./Dec. - 2026)

Course Structure As per NEP 2020 for
B.COM. SEM – 8 (Major Accountancy)
with effective from Nov./Dec. – 2026

SEMESTER – VIII (HONOURS WITH OJT)			
Sr. No	**Course Category**	**Course Title**	**Course Credits**
1	**Major 20**	Corporate Financial Reporting	04
2	**Major 21**	Business Accounting – 8 (Corporate Governance)	04
3	**Major 22**	Forensic Accounting & Audit	04
4	**Minor 8 (Select Any One)**	Business Administration – 8 (Social Media Marketing)	04
		Business Management – 8 (Service Marketing)	
		Banking & Finance – 8 (Economics of Emerging Financial Systems)	
		Business Economics – 8 (Economics of International Business-2)	
		Business Computer Science – 8	
		Advance Business Statistics – 8	
5	**OJT**	On the Job Training - As per SOP of Government of Gujarat for NEP 2020	06
		TOTAL CREDITS	**22**

OR

SEMESTER – VIII (HONOURS WITHOUT OJT)			
Sr. No	**Course Category**	**Course Title**	**Course Credits**
1	**Major 20**	Corporate Financial Reporting	04
2	**Major 21**	Business Accounting – 8 (Corporate Governance)	04
3	**Major 22**	Forensic Accounting & Audit	04
4	**Minor 8 (Select Any One)**	Business Administration – 8 (Social Media Marketing)	04
		Business Management – 8 (Service Marketing)	
		Banking & Finance – 8 (Economics of Emerging Financial Systems)	
		Business Economics – 8 (Economics of International Business-2)	
		Business Computer Science – 8	
		Advance Business Statistics – 8	
5	**Major (for OJT)**	Advanced Cost & Management Accounting	04
	SEC (for OJT)	Research Methodology in Commerce – II	02
		TOTAL CREDITS	**22**

(OR)

<table>
<tr><th colspan="4">SEMESTER – VIII (HONOURS WITH RESEARCH)</th></tr>
<tr><th>Sr. No</th><th>Course Category</th><th>Course Title</th><th>Course Credits</th></tr>
<tr><td>1</td><td>Major 20</td><td>Corporate Financial Reporting</td><td>04</td></tr>
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<tr><td>5</td><td>RP</td><td>Research Project - As per SOP of Government of Gujarat for NEP 2020</td><td>06</td></tr>
<tr><td colspan="3">TOTAL CREDITS</td><td>22</td></tr>
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B.COM. SEMESTER – 8		
1	MAJOR 20	CORPORATE FINANCIAL REPORTING

Name of the Course: **Corporate Financial Reporting**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- To develop conceptual and analytical understanding of corporate financial reporting practices, financial statement analysis, and value-based reporting frameworks.
- To familiarize learners with contemporary developments in financial reporting.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Develop an understanding of the principles, objectives, and regulatory framework governing corporate financial reporting.
2. Analyze and interpret financial statements using various analytical tools and techniques for decision-making purposes.
3. Evaluate accounting methods for price level changes and their impact on financial reporting during inflationary conditions.
4. Examine value added reporting concepts and compute value-based performance indicators for corporate evaluation.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : CONCEPTUAL FRAMEWORK OF CORPORATE FINANCIAL REPORTING	
- Meaning, Nature, Scope, and Objectives of Corporate Financial Reporting - Importance of Financial Reporting in Corporate Governance - Qualitative Characteristics of Financial Reporting, General & Specific Purposes of Financial Reporting - Benefits of Financial Reporting-Value Reporting Paradigm & Model - Corporate Reporting Environment and Transparency - Role of Ministry of Corporate Affairs (MCA), SEBI and ICAI	**15**
UNIT NO. 2 : FINANCIAL STATEMENT ANALYSIS AND INTERPRETATION	
- Introduction & Meaning of Financial Statements, Objectives of Financial Statement, Contents of Financial Statements, Users of Financial Statements, Natures of Financial Statements-Features and Importance of Financial Statements-Limitations of Financial Statements. - **Meaning -Types and Tools & Techniques of Analysis and Interpretation of Financial Statements:** **1.** Trend Analysis **2.**Common size Statement **3.** Comparative Statement analysis **4.** Ratio Analysis (with Reverse calculations, finding out of missing items and Inter relationships among ratios and preparation of financial statements only) **5.** Inter firm comparison & Intra firm comparison through Accounting Ratios (From the view point of stake holders) **6.** Analysis through Du-Pont Control Chart - **Practical problems covering above tools & techniques**	**18**

UNIT NO. 3 : ACCOUNTS FOR PRICE LEVEL CHANGES	
- Meaning and Definition of Inflation Accounting, Historical Background and Development - Concept of Price Level Changes (General, Specific & Relative), Inflation and Purchasing Power, Need and Importance of Inflation Accounting, - Objectives of Accounting for Price Level Changes, Limitations of Historical Cost Accounting, Inflation Accounting & Disclosure Requirements in Different Countries, Challenges in Adoption. - **Methods of Accounting for Change in Price: - 1.** Current Purchasing Power [CPP] Method: (Meaning, Objectives, Methodology & Evaluation) **2.** Current Cost Accounting [CCA] Method: (Meaning, Objectives, Methodology & Evaluation), Comparison Between CPP and CCA Methods - **Practical Questions**	**15**
UNIT NO. 4 : VALUE ADDED ACCOUNTING & REPORTING	
- Introduction, Meaning, Concepts of value addition, Meaning, Utility & Disclosure of Value Added Statement (VAS), - Concept & Computation of; **1**. Economic Value Added (EVA) **2.** Gross Value Added (GVA) **3.** Net Value Added (NVA) **4.** Market Value Added (MVA) - **Practical Questions**	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1. **Bhattacharyya, Asish K.** – *Financial Accounting for Business Managers.* (Prentice Hall India) – [Focus on Ind AS & consolidation].
2. **Lal, Jawahar & Seema Srivastava** – *Corporate Financial Reporting.* (S. Chand & Co.) – [Simple language, Indian cases].
3. **Reddy, T. S. & Hari Prasad Reddy, Y.** – *Corporate Financial Reporting.* (Margham Publications) – [Problem-oriented].
4. **Rawat, D.S.** – *Corporate Financial Reporting.* (Taxmann) – [Updated as per Companies Act 2013 & Ind AS].
5. **ICAI** – Financial Reporting (Study Material for CA/CMA Final). Available at https://www.icai.org.
6. **B. D. Kumar** – Accounting Standards and Corporate Financial Reporting. (Taxmann).
7. **Elliott, Barry & Elliott, Jamie** – Financial Accounting and Reporting. (Pearson – IFRS/Ind AS focus).
8. **Wild, John J., Subramanyam, K. R. & Halsey, Robert F.** – Financial Statement Analysis. (McGraw Hill) – [For analysis perspective].
9. **Dhamija, Sanjay** – Financial Accounting for Managers. (PHI Learning) – [Decision-oriented approach].
10. **E. Mrudula & V.R.P.Kashyap** (ICFAI) Financial Reporting edited Book
11. **Jawaharlal**: Corporate Financial Reporting (Taxmann Publications)

Note: Learners are advised to use latest edition of books.

B.COM. SEMESTER – 8		
2	MAJOR 21	BUSINESS ACCOUNTING – 8 (CORPORATE GOVERNANCE)

Name of the Course: **Business Accounting – 6 (Corporate Governance)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- To provide knowledge of the concept, principles, and importance of Corporate Governance.
- To familiarize students with the regulatory framework and committee reports in India and globally.
- To explore the role of the Board of Directors and stakeholders in ensuring organizational integrity.
- To integrate ethical decision-making and Corporate Social Responsibility (CSR) into business management.

Learning Outcomes:
After completion of the course, learners will be able to:

1. Understand the concept, principles, theories, and philosophical foundations of corporate governance, including Indian ethical perspectives such as Arthashastra and Gandhian trusteeship;
2. Explain corporate governance frameworks, governance models, regulatory provisions, and global standards including the Cadbury Report and the Sarbanes–Oxley Act.;
3. Evaluate the structure, roles, responsibilities, and effectiveness of boards, independent directors, and board committees in ensuring good governance practices.
4. Analyze ethical practices, CSR responsibilities, and corporate governance failures through case studies of organizations such as Satyam Computer Services, Enron, and Volkswagen.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : CONCEPTUAL FRAMEWORK OF CORPORATE GOVERNANCE	
- **Evolution & Concept:** History of Corporate Governance; Meaning, definition, Nature, Scope, Objectives and importance of Corporate Governance. - **Principles and Philosophy:** Core principles of corporate governance (Transparency, Accountability, Fairness, Responsibility, Integrity, Disclosure and Compliance); Management vs. Governance; The "4 Ps" of governance (People, Purpose, Process, and Performance) - **Theories of Corporate Governance:** Agency Theory, Stewardship Theory, Stakeholder Theory, Resource Dependency Theory, and Managerial Hegemony Theory. - **Indian Ethos in Governance:** The art of governance as per **Kautilya's Arthashastra** and the concept of **Gandhian Trusteeship**	15

UNIT NO. 2 : CORPORATE GOVERNANCE FRAMEWORK AND REGULATORY ENVIRONMENT	
- **Corporate Governance Framework:** Governance Structure in Companies, Governance Models (Anglo-American Model, German Model, Japanese Model, Indian Governance Model) - **Evolution of Governance in India:** Major committee reports including the Kumar Mangalam Birla Committee (1999), Naresh Chandra Committee, and N.R. Narayana Murthy Committee (2005) - **Legal Framework:** Relevant provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) - **Global Benchmarks:** Cadbury Report (UK), OECD Principles of Corporate Governance, and Sarbanes-Oxley Act (USA).	**15**
UNIT NO. 3 : BOARD OF DIRECTORS AND MANAGEMENT	
- **Board Structure:** Power, Functions, Role and responsibilities of the Board; Composition of the Board (Executive vs. Non-Executive Directors), Board leadership. - **Independent Directors:** Appointment, Duties, Functions, of independent directors; Importance, qualifications, and role in protecting minority shareholders. - **Board Committees:** Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Risk Management Committee and CSR Committee. - **Board Effectiveness:** Board diversity, evaluation of board performance, and succession planning.	**20**
UNIT NO. 4 : BUSINESS ETHICS, CSR AND SCAMS	
- **Business Ethics:** Concept, importance, and benefits; Managing ethics and legal compliance; Ethical issues in functional areas like Marketing, Finance, and HR - **Corporate Social Responsibility (CSR):** Meaning, Scope, Objectives, Legal provisions under Section 135 of the Companies Act, 2013, National Voluntary Guidelines (NVGs) - **Indian Scams:** Case studies on Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist, and the IL&FS Group crisis - **Global Corporate Failures:** Analysis of major scandals including Enron (USA), WorldCom (USA), Lehman Brothers (USA), Maxwell (UK), and the Volkswagen Emissions Scandal	**10**
Total Lectures/Hours	**60**

Suggested Readings:

1. **Satheesh Kumar, T.N.**, *Corporate Governance: Principles and Practices*, Oxford University Press.
2. **Das, Subhash Chandra**, *Corporate Governance in India: An Evaluation*, PHI Learning.
3. **Goel, S.**, *Corporate Governance: Principles and Practices*, McGraw-Hill.
4. **Sharma, J.P.**, *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd
5. **Bhanu Murthy, K. V., & Krishna, U.** *Politics, Ethics and Social Responsibility of Business*. Pearson Education.
6. **Anil Kumar**, *Corporate Governance: Theory and Practice*, Indian Book House
7. Corporate Governance Guidelines issued by Securities and Exchange Board of India.
8. Reports of Governance Committees in India (Birla Committee, Narayana Murthy Committee, Kotak Committee)

Note: Learners are advised to use latest edition of books.

B.COM. SEMESTER – 8		
3	MAJOR 22	FORENSIC ACCOUNTING & AUDIT

Name of the Course: **Forensic Accounting & Audit**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- To understand the concepts of fraud, white-collar crime, and the role of forensic accounting.
- To learn investigative techniques, evidence gathering, and analysis of financial data.
- To appreciate the legal and ethical framework required for expert testimony.
- To explore the use of technology and data mining in fraud detection.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Differentiate forensic accounting from traditional auditing and apply ethical standards in business investigations;
2. Analyze the psychological and systemic drivers of financial crime using models like the Fraud Triangle and Fraud Diamond, enabling them to identify specific red flags in asset misappropriation and corporate scams.;
3. Conduct forensic investigations using interviewing, evidence collection, and asset-tracing techniques;
4. Utilize Computer-Assisted Audit Techniques (CAATs) and data analytics to perform trend analysis and identify anomalies within large digital datasets for cyber-forensic purposes.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : FUNDAMENTALS OF FORENSIC ACCOUNTING	
- **Definition and Scope:** Meaning, concept, nature, and objectives of forensic accounting, Need, Scope and Areas of Forensic Accounting. - **Evolution:** Historical overview and the role of forensic accounting in the modern business environment. - **The Forensic Accountant:** Functions, qualifications, qualities, and professional responsibilities of forensic accountants versus statutory auditors. - **Legal Fundamentals:** Differences between forensic accounting, auditing, and investigation; role of legal frameworks in combating fraud. - **Professional Standards:** Ethical considerations and professional standards in forensic investigations, Importance of Forensic Accounting in Modern Business Environment. - Challenges and Limitations of Forensic Accounting.	**15**
UNIT NO. 2 : FINANCIAL FRAUD	
- **Understanding Fraud:** Definition, Nature and Characteristics of Fraud, Essential elements, and classification of financial crimes. - **Fraud Theories:** The Fraud Triangle (opportunity, pressure, and rationalization), Fraud Diamond Theory and Fraud Scale Theory. - **Types of Fraud:** Asset misappropriation, Financial statement fraud (window dressing), Corruption and Bribery, Money laundering. - **Specific Fraud Areas:** Identity theft, tax evasion, and bankruptcy/ insolvency investigations.	**15**

- **Corporate Scams:** Case studies of major financial frauds (global and Indian context). - **Indicators & Red Flags:** Behavioural and financial red flags of potential fraudulent activities.	
UNIT NO. 3 : FORENSIC INVESTIGATIVE TECHNIQUES	
- **Detection Tools:** Red flag identification, whistleblowing, and deception identification techniques. - **Evidence Collection:** Methods for gathering and preserving digital and physical evidence for legal proceedings - **Investigative Process:** Planning the investigation, document examination, and reconciliation of physical assets. - **Interviewing Techniques:** Planning interviews, questioning techniques for suspects and witnesses, and assessing credibility. - **Data Analytics:** Use of technology in forensic accounting, including data mining, AI, and digital forensics. - **Tracing Hidden Assets:** Methods to locate diverted funds and hidden liabilities.	**15**
UNIT NO. 4 : FORENSIC AUDITING	
- **Forensic Auditing:** Meaning and significance of forensic audit versus statutory audit, Process of Forensic Audit, Planning of Forensic Audit - **Types of Evidence:** Documentary Evidence, Digital Evidence, Circumstantial Evidence, Testimonial Evidence. - **Data Mining & Analytics:** Using software for trend analysis, pattern recognition, and anomaly detection. - **Computer-Assisted Audit Techniques (CAATs):** Tools for analyzing large data sets. - **Cyber Forensics:** Basic concepts of digital evidence, email tracing, and security breaches in accounting systems. - **Continuous Monitoring:** Role of internal control systems in fraud prevention and early warning systems.	**15**
Total Lectures/Hours	**60**

Suggested Readings:

1. Golden, T. W., Skalak, S. L., & Clayton, M. M. (2006). *A Guide to Forensic Accounting Investigation*. Wiley.
2. Kranacher, M. J., & Riley, R. (2019). *Forensic Accounting and Fraud Examination*. Wiley.
3. Manning, G. A. (2010). *Financial Investigation and Forensic Accounting*. CRC Press.
4. Bologna, J., & Lindquist, R. J. (1995). *Fraud Auditing and Forensic Accounting*. Wiley.
5. Institute of Chartered Accountants of India (ICAI) - Guidance Notes on Forensic Accounting and Fraud Detection.

6. Dr. Seema (2023), *Basics of Forensic Accounting*, Iterative International Publishers (IIP).
7. S. Baldava & D. Agarwal (2021), *Forensic Investigations and Fraud Reporting in India*, Bloomsbury India.
8. Apurva Joshi (2012), *Students' Handbook on Forensic Accounting*, lulu.com
9. Mark J. Nigrini (2012), *Forensic Analytics: Methods and Techniques for Forensic Accounting Investigations*, John Wiley & Sons.
10. S. Devarajappa et al. (2015), *Forensic Accounting and Auditing*, Himalaya Publishing House.

Note: Latest edition of the books should be used.

B.COM. SEMESTER – 8		
4	MINOR 8	BUSINESS ADMINISTRATION – 8 (SOCIAL MEDIA MARKETING)

Name of the Course: **Business Administration – 8 (Social Media Marketing)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- To enable students to understand the role of social media in modern marketing, develop platform-specific content strategies, manage social media campaigns, measure performance, and analyze social media ROI while adhering to ethical and legal standards.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Develop an understanding of the concepts, scope, strategic planning, and significance of social media marketing within the contemporary digital environment;
2. Analyze the characteristics of major social media platforms and design effective content strategies to enhance audience engagement and brand communication;
3. Evaluate social media advertising techniques, audience targeting methods, and community management practices for effective digital brand promotion;
4. Assess social media performance metrics, ethical and legal considerations, and emerging technological trends shaping social media marketing practices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO SOCIAL MEDIA MARKETING	
- **The Social Media Landscape:** Definition, Nature, Scope, and Importance of Social Media Marketing (SMM), Evolution and Growth of Social Media. - **Difference:** Difference between Traditional Marketing, Digital Marketing, and Social Media Marketing. - **Types of Social Media:** Social Networking Sites, Media Sharing Networks, Discussion Forums, Blogging & Microblogging, Social Bookmarking, and Review Sites. - **Benefits & Challenges:** Benefits and Challenges of Social Media Marketing - **Social Media Marketing Strategy:** Planning, Goal Setting (SMART Objectives), Audience Research, Competitor Analysis, and Budgeting.	**15**
UNIT NO. 2 : SOCIAL MEDIA PLATFORMS AND CONTENT STRATEGY	
- **Platform Platforms:** Facebook, Instagram, LinkedIn, YouTube, X (Twitter), Pinterest, Snapchat, WhatsApp Business, Pinterest (visual discovery), TikTok their unique characteristics and roles in marketing. - **Organic Reach Strategies:** Posting Calendar, Content Pillars, Community Building, User-Generated Content, and Influencer Collaboration (Micro-influencers focus in India). - **Content Marketing Strategy:** Content Strategy for social media, Types of Social Media Content, The Content 80/20 Rule, Content Calendars, and Content Pillars.	**15**

UNIT NO. 3 : SOCIAL MEDIA ADVERTISING AND COMMUNITY MANAGEMENT	
- **Social Media Advertising:** Meaning and Scope, Paid Advertising Concepts, Importance and differences from organic reach. - **Targeting and Segmentation:** Identifying target markets and audience segmentation; identifying and generating consumer personas. - **Strategy Development:** Determining strategies for different industries and choosing the right platforms for a brand, Facebook and Instagram Advertising Basics, LinkedIn Advertising for Professional Marketing, Video Marketing on YouTube. - **Community Management:** Techniques for organic growth, handling negative feedback/trolls, and crisis management on social media.	**15**
UNIT NO. 4 : SOCIAL MEDIA ANALYTICS, ETHICS AND EMERGING TRENDS	
- **Social Media Analytics:** Meaning and Importance, Key Performance Indicators (Reach, Impressions, Engagement Rate, Click-Through Rate (CTR), Conversion Rate, ROI). - **Tools:** Platform Insights (Meta Insights, YouTube Analytics, LinkedIn Analytics, Twitter Analytics), Google Analytics for Social Traffic, and Third-party Tools. - **Legal Aspects:** Legal Issues in Social Media Marketing, Copyright Issues, Disclosure Norms for Sponsored Content, and Advertising Standards Council of India (ASCI). - **Ethical Issues:** Transparency, Fake News, Data Misuse, Privacy Concerns, and Responsible Marketing. - **Emerging Trends:** AI in Social Media (Chatbots, Content Generation, Predictive Analytics), Short-form Video (Reels/Shorts), Social Commerce (Shop Features), Voice & AR/VR, Web3 & NFTs, and Omnichannel Integration.	**15**
Total Lectures/Hours	**60**

Suggested Readings:

1. Tracy L. Tuten and Michael R. Solomon – *Social Media Marketing*
2. Dave Evans – *Social Media Marketing: The Next Generation of Business Engagement*
3. Vandana Ahuja – *Digital Marketing*
4. Seema Gupta – *Digital Marketing*
5. Keith A. Quesenberry – *Social Media Strategy: Marketing and Advertising in the Consumer Revolution*
6. Bhatia, Puneet S. – *Social Media & Mobile Marketing*, Pearson Education.
7. Quesenberry, Keith R. – *Social Media Strategy: Marketing, Advertising, and Public Relations in the Consumer Revolution*, Rowman & Littlefield.
8. Philip Kotler, Hermawan Kartajaya, and Iwan Setiawan – *Marketing 4.0: Moving from Traditional to Digital*
9. Agresta, Steph, & Bough, Bonin – *Perspectives on Social Media Marketing*, Cengage Learning.
10. Charlesworth, Alan – *Social Media Marketing: Marketing in a Web 2.0 World*, Routledge.
11. Scott, David Meerman – *The New Rules of Marketing and PR*, John Wiley & Sons.
12. McDonald, Jason – *Social Media Marketing Workbook: How to Leverage the Social Media Revolution*, CreateSpace Independent Publishing.

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 8		
4	MINOR 8	BUSINESS MANAGEMENT – 8 (SERVICE MARKETING)

Name of the Course: **Business Management – 8 (Service Marketing)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- The course brings out the emerging service environment in India and the world. It emphasizes the distinctive aspects of Services Marketing, aimed at equipping students with concepts and techniques that help in taking decisions relating to various services marketing situations.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Develop an understanding of the concepts, characteristics, scope, and economic significance of services marketing within the service sector;
2. Analyze consumer behaviour, service quality dimensions, customer satisfaction, and relationship management practices in service organizations;
3. Examine the expanded service marketing mix and its application in designing, delivering, and promoting service offerings;
4. Evaluate service recovery strategies, customer relationship management practices, and sector-specific applications of service marketing in contemporary industries.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO SERVICES MARKETING	
- Concept and Definition of Services; Nature, Scope, and Importance of Services Marketing, Characteristics of Services, Classification of Services. - Evolution of Service Marketing, Difference Between Goods Marketing and Service Marketing, . - Service Sector and Economic Development, Contribution of Services to Indian Economy, Service Marketing Environment, Services Marketing Triangle (Company-Employee-Customer). - Challenges and Issues in Services Marketing; Service Economy and Emerging Service Sectors in India.	**15**
UNIT NO. 2 : CONSUMER BEHAVIOUR IN SERVICES AND SERVICE QUALITY MANAGEMENT	
- **Consumer Behaviour in Services:** The Three-Stage Model (Pre-purchase, Service Encounter, and Post-encounter stages); Search, Experience, and Credence attributes.; Factors Influencing Service Purchase. - **Service Quality Management:** Meaning and Importance, Dimensions of Service Quality, SERVQUAL, SERVPERF, and other tools; Gaps Model of Service Quality. - Customer Satisfaction, Loyalty, and Retention; Relationship Marketing in Services; Lifetime Value of Customers. - Service Failure, Complaint Behaviour, and Service Recovery Strategies;	**15**

Moments of Truth and Critical Incidents.	
UNIT NO. 3 : SERVICE MARKETING MIX	
- **Expanded Marketing Mix:** Moving beyond the traditional 4 Ps to the 7 Ps of services: **Product, Price, Place, Promotion, People, Process, and Physical Evidence** - **Service Product & Pricing:** Service product levels (core vs. supplementary), branding in services, and new service development processes. Pricing objectives and approaches (cost-based, demand-based, and competition-based) - **Service Delivery & Communication:** Distribution strategies through physical and electronic channels. Elements of the promotion mix and the importance of Integrated Marketing Communications (IMC) for services. - **Extended Mix Elements:** The role of **People** (service personnel as marketers), **Process** (service blueprinting and design), and **Physical Evidence** (the services cape and tangible clues)	**15**
UNIT NO. 4 : SERVICE RECOVERY AND INDUSTRY APPLICATIONS	
- **Service Recovery:** The Service Recovery Paradox; Dealing with complaining customers; Developing effective service guarantees. - **Customer Relationship Management (CRM):** Building customer loyalty; The Wheel of Loyalty; Membership and CRM systems in services. - **Sectoral Applications:** ➢ **Financial Services:** Banking and Insurance marketing. ➢ **Hospitality & Tourism:** Marketing for hotels and travel agencies. ➢ **Health & Education:** Marketing of hospitals and professional educational institutions. - **Future Trends:** Impact of AI, Chatbots, and Automation on service delivery.	**15**
Total Lectures/Hours	**60**

Suggested Readings:

1. Lovelock, C., Wirtz, J., & Chatterjee, J. – *Services Marketing: People, Technology, Strategy*, Pearson Education (7th/8th Edition).
2. Zeithaml, V. A., Bitner, M. J., Gremler, D. D., & Pandit, A. – *Services Marketing: Integrating Customer Focus Across the Firm*, McGraw Hill.
3. Jha, S. M. – *Services Marketing*, Himalaya Publishing House (2026 Edition).
4. Nargundkar, Rajendra – *Services Marketing: Text and Cases*, Tata McGraw Hill.
5. C. Bhattacharjee – *Services Marketing* – Excel Books
6. Ravi Shankar – *Services Marketing: The Indian Perspective* – Excel Books
7. Adrian Payne – *The Essence of Services Marketing* – Prentice Hall
8. Helen Woodruffe – *Services Marketing* – Macmillan Education
9. Christian Gronroos – *Service Management and Marketing* – Wiley Publications
10. K. Douglas Hoffman and John E.G. Bateson – *Services Marketing: Concepts, Strategies and Cases* – Cengage Learning
11. Rajendra Nargundkar – *Services Marketing* – Tata McGraw Hill
12. S.K. Bhattacharya – *Services Marketing: Concepts, Planning and Implementation* – Excel Books
13. Philip Kotler and Kevin Lane Keller – *Marketing Management* – Pearson Education

Note: Learners are advised to use latest edition of text/reference books

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<tr><td colspan="3">B.COM. SEMESTER – 8</td></tr>
<tr><td>4</td><td>MINOR 8</td><td>BANKING & FINANCE – 8
(Economics of Emerging Financial Systems)</td></tr>
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Name of the Course:	**Banking & Finance – 8 (Economics of Emerging Financial Systems)**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Course Objectives

The course aims to:

1. Examine the evolution and economic significance of emerging financial systems in the digital economy.
2. Analyze the role of financial technologies in transforming financial markets and institutions.
3. Evaluate the opportunities and risks associated with digital assets and alternative financial architectures.
4. Assess the contribution of sustainable finance to long-term economic and environmental goals.
5. Understand the implications of technological innovations for financial regulation and governance.
6. Develop critical and evidence-based perspectives on future trends in global financial systems.

Course Outcomes

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

CO1: Explain the structure, evolution, and economic significance of emerging financial systems.

CO2: Analyze the impact of FinTech innovations on financial intermediation and economic activity.

CO3: Evaluate the benefits, risks, and regulatory concerns associated with digital assets and digital currencies.

CO4: Assess the role of green finance and sustainable investment practices in economic development.

CO5: Examine the applications of digital technologies, data-driven finance, and artificial intelligence in financial systems.

CO6: Interpret emerging regulatory and technological trends influencing the future of global finance.

Teaching Pedagogy:

Interactive Lectures, Case Study Analysis, Group Discussions, Seminar Presentations, Problem-Solving Exercises, Industry Expert Sessions, Project-Based Learning, ICT-enabled Teaching Methods etc.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ECONOMICS OF FINTECH	
1.1 Evolution and Growth of FinTech 1.2 Peer-to-Peer Lending and Buy Now Pay Later (BNPL) Models 1.3 Embedded Finance and Open Finance Framework 1.4 Economic Implications of FinTech Expansion 1.5 Challenges and Regulatory Issues in FinTech	**12**
UNIT NO. 2 : DIGITAL ASSETS AND NEW FINANCIAL ARCHITECTURE	
2.1 Digital Assets: Concept, Classification and Economic Significance 2.2 Cryptocurrencies and Stablecoins: Features and Challenges 2.3 Tokenization of Assets and Financial Innovation 2.4 Central Bank Digital Currency (CBDC): Concept and Applications 2.5 Risks Associated with Digital Assets 2.6 Regulatory Approaches to Digital Assets	**12**
UNIT NO. 3 : GREEN FINANCE AND SUSTAINABLE FINANCIAL SYSTEMS	
3.1 Green Finance: Concept, Scope and Importance 3.2 Green Bonds and Sustainable Investment Instruments 3.3 ESG Investing Framework and Responsible Finance 3.4 Carbon Markets and Carbon Credits 3.5 Climate Finance in Developing Economies 3.6 Evaluation of Green Finance Initiatives in India	**12**
UNIT NO. 4 : FUTURE OF FINANCIAL SYSTEMS	
4.1 Platform Economy and Financial Services 4.2 Digital Public Infrastructure and Financial Transformation 4.3 Artificial Intelligence in Financial Decision-Making 4.4 Data Economy and Financial Markets 4.5 Technology in Regulation : Regulatory Tech. and Supervisory Tech.	**12**
Total Lectures/Hours	**60**

Suggested References

- Sundaram, K. P. M. & Varshney, P. N. – *Banking Theory, Law and Practice.*
- Mishkin, F. S. – *The Economics of Money, Banking and Financial Markets.*
- Bhole, L. M. & Mahakud, J. – *Financial Institutions and Markets.*
- Pathak, Bharati V. – *Indian Financial System.*
- Chishti, S. & Barberis, J. – *The FinTech Book.*
- Arner, D. W., Barberis, J. & Buckley, R. P. – *FinTech and RegTech in a Nutshell.*
- Schoenmaker, D. & Schramade, W. – *Principles of Sustainable Finance.*
- Reserve Bank of India – *Currency and Finance Reports (Latest Edition).*
- Government of India – Economic *Survey (Latest Edition).*

Additional Resources (Web URLs)

- https://www.rbi.org.in
- https://www.sebi.gov.in
- https://www.npci.org.in
- https://www.ifsca.gov.in
- https://www.nabard.org
- https://www.indiabudget.gov.in/economicsurvey
- https://www.worldbank.org
- https://www.imf.org

For Free Learning Materials

- SWAYAM (Govt. of India MOOCs) **https://swayam.gov.in**
- e-PG Pathshala (UGC) **https://epgp.inflibnet.ac.in**

B.COM. SEMESTER – 8		
4	MINOR 8	BUSINESS ECONOMICS – 8 (Economics of International Business-2)

Name of the Course: **Business Economics – 8**
(Economics of International Business-2)

Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Course Objectives

By the end of this course, students will be able to:

- Develop understanding of the foreign exchange market and exchange rate systems.
- Explain the role of the Reserve Bank of India in exchange rate management.
- Understand international capital movements including FDI, FPI, and the role of MNCs.
- Examine the functions of major international financial institutions like the International Monetary Fund and the World Bank.
- Analyze contemporary issues in international business such as trade wars and global supply chain disruptions.
- Assess India's position and emerging opportunities in global trade.

Learning Outcomes

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

- CO1: Explain the functioning of the foreign exchange market and different exchange rate systems.
- CO2: Analyze exchange rate determination using the demand and supply framework.
- CO3: Evaluate the economic impact of FDI, FPI, and multinational corporations on the Indian economy.
- CO4: Describe the structure and role of international financial institutions in global economic stability.
- CO5: Critically examine global financial crises, trade wars, and digital trade trends.
- CO6: Interpret contemporary global trade challenges and identify opportunities for India in international business.

Teaching Pedagogy:

Interactive Lectures, Case Study Analysis, Group Discussions, Seminar Presentations, Problem-Solving Exercises, Industry Expert Sessions, Project-Based Learning, ICT-enabled Teaching Methods etc.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : FOREIGN EXCHANGE AND EXCHANGE RATE	
1.1 Meaning and functions of foreign exchange market 1.2 Exchange Rate Systems : (a) Fixed (b) Flexible (c) Managed float 1.3 Determination of exchange rate (Demand & Supply model) 1.4 Role of Reserve Bank of India in exchange rate management	**12**
UNIT NO. 2 : INTERNATIONAL CAPITAL MOVEMENTS	
2.1 Meaning and types of capital movements 2.2 Foreign Direct Investment (FDI) – Features & impact 2.3 Foreign Portfolio Investment (FPI) – Features & Impact 2.4 Multinational Corporations (MNCs) – Features & impact 2.5 India's Recent FDI policy (overview)	**12**
UNIT NO. 3 : INTERNATIONAL FINANCIAL SYSTEM AND INSTITUTIONS	
3.1 Objectives and functions of International Monetary Fund 3.2 Objectives and functions of World Bank 3.3 Regional trade agreements (overview) 3.4 Global financial crises – Causes and Impact on international trade	**12**
UNIT NO. 4 : CONTEMPORARY ISSUES IN INTERNATIONAL BUSINESS	
4.1 Trade wars – Causes & Economic impact 4.2 Digital trade and e-commerce 4.3 Sustainable international trade 4.4 Global supply chain disruptions 4.5 India's position in global trade & Emerging opportunities	**12**
Total Lectures/Hours	**60**

REFERENCE BOOKS:

- **International Economics** – Dominick Salvatore, *Wiley India Pvt. Ltd., New Delhi.* (Exchange rate, capital flows, IMF, BOP – strong theoretical base)
- **International Economics** – H.G. Mannur, *Vikas Publishing House Pvt. Ltd., New Delhi.* (UG-level clarity on foreign exchange and BOP)
- **International Business** – Francis Cherunilam, *Prentice Hall of India / McGraw Hill Education, New Delhi.*
  (Good for globalization, MNCs, international institutions)
- **International Business** – K. Aswathappa, *McGraw Hill Education (India) Pvt. Ltd.* (Capital movements, trade environment, global issues)
- **International Economics** – Bo Södersten & Geoffrey Reed, *Macmillan Education Ltd.* (Exchange rate theories and international finance concepts)
- **International Financial Management** – P.G. Apte, *McGraw Hill Education (India).* (Foreign exchange market & exchange rate mechanisms)
- **Indian Economy** – Ramesh Singh, *McGraw Hill Education (India).* (India's FDI policy, BOP trends, global integration)

ADDITIONAL RESOURCES (Web URLs):

- **Reserve Bank of India**
  Exchange rate policy, BOP statistics
  https://www.rbi.org.in
- **International Monetary Fund**
  Global Financial Stability Reports
  https://www.imf.org
- **World Bank**
  World Development Indicators & Global Economic Prospects
  https://www.worldbank.org
- **UNCTAD**
  World Investment Report (FDI Data)
  https://unctad.org
- **World Trade Organization**
  Trade statistics & regional trade agreements
  https://www.wto.org
- **Directorate General of Foreign Trade**
  India's Foreign Trade Policy & trade updates
  https://www.dgft.gov.in
- **Ministry of Commerce and Industry**
  India's export–import data
  https://commerce.gov.in
- **Invest India**
  FDI policy updates & investment data
  https://www.investindia.gov.in

For Free Learning Materials (Conceptual Understanding)

- **SWAYAM (Govt. of India MOOCs)** https://swayam.gov.in
- **e-PG Pathshala (UGC)** https://epgp.inflibnet.ac.in

<table>
<tr><td colspan="3">B.COM. SEMESTER – 8</td></tr>
<tr><td>4</td><td>MINOR 8</td><td>BUSINESS COMPUTER SCIENCE – 8
(Use of RDBMS - MS-Access)</td></tr>
</table>

Name of the Course:	**Business Computer Science– 8 (Use of RDBMS - MS-Access)**
Course credit:	03(T)+01(P)=**04**
Teaching Hours:	**Theory: 45 (Hours) + Practical: 30 (Hours)**
Total marks:	**100**
Distribution of Marks:	50 Marks semester end theory examination

25 Marks semester end practical examination
25 Marks Internal assessments of theory

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

- Understand the concepts of databases and the role of Microsoft Access in database management.
- Learn to create, manage, and maintain databases using various MS-Access objects such as tables, queries, forms, reports, macros, and modules.
- Develop skills for entering, modifying, deleting, and retrieving data efficiently.
- Understand different data types and apply appropriate field properties while designing database tables.
- Design and manage relational databases using primary keys, foreign keys, and referential integrity constraints.
- Create and use queries for data extraction, manipulation, analysis, and reporting.
- Design user-friendly forms for efficient data entry and database interaction.
- Import, export, and link data between MS-Access and other applications.
-

Learning Outcomes: After completion of the course, learners will be able to:

- Explain the fundamentals of database systems and identify various MS-Access database objects including tables, queries, forms, reports, macros, modules, and pages.
- Create and manage Access databases by performing data entry, modification, deletion, navigation, searching, and record management operations.
- Select and apply appropriate MS-Access data types and field properties while designing database structures following standard object naming conventions.
- Design tables using Datasheet View, Design View, and Wizard tools, and establish relationships using primary keys, foreign keys, and referential integrity rules.
- Import, export, and link database objects with external applications for effective data sharing and integration.
- Create and execute various types of queries including Select Queries, Action Queries, Crosstab Queries, Parameter Queries, and Duplicate Record Queries for data retrieval and manipulation.
- Apply calculations, expressions, and built-in functions within queries to generate meaningful information from stored data.
- Design and customize forms with appropriate controls and properties to facilitate efficient user interaction and data management.

<table>
<tr><th>PARTICULAR</th><th>NO. OF LECTURE S</th></tr>
<tr><td colspan="2">UNIT NO. 1 DATABASE AND ITS OBJECTS-1</td></tr>
<tr><td>• Introduction Access Database and its Objects including Table, Query, Form, Reports, Macros and Modules, Page
• Creating Database
• Working with data including insert ,modify and delete records
• Navigating Data base including records, find and replace</td><td>12+8</td></tr>
<tr><td colspan="2">UNIT NO. 2 DATABASEANDITS OBJECTS-2: Access Data Types</td></tr>
<tr><td>Introduction to Data Types
• Meaning of data type in MS-Access
• Importance of selecting appropriate data types
• How data types affect storage, sorting, searching, and calculations
• Creating fields with suitable data types

Types of Data Fields in MS-Access
• Short Text
• Long Text (Memo)
• Number
• Date/Time
• Currency
• AutoNumber
• Yes/No (Boolean)
• Hyperlink
• Attachment
• Calculated Field
Object naming rules</td><td>11+8</td></tr>
<tr><td colspan="2">UNIT NO. 3 TABLES</td></tr>
<tr><td>• Creating tables through wizard and design view, datasheet view
• Understanding field properties: field size, input mask, format, indexed, Required, Allow zero length, Validation rule , Validation text, Caption, Default value
• Primary keys, foreign key, composite key and candidate key
• Defining relationship and setting up the referential integrity (Cascade update and Cascade Delete)
• Importing Exporting and Linking objects with another application</td><td>11+7</td></tr>
<tr><td colspan="2">UNIT NO. 4 QUERIESAND FORMS</td></tr>
<tr><td>• Query: Understanding and creating different queries including select, Action (append, delete, update, make-table), using wizard(cross-tab query),
• Find duplicate query), Parameter query, Implementation of calculations and functions in queries
• Form: Understanding types forms and its properties</td><td>11+79</td></tr>
<tr><td>Total Lectures/Hours</td><td>45+30</td></tr>
</table>

Theory Question Paper Style:

UNIVERSITY EXAMINATION		
Sr. No.	**Particulars**	**Marks**
1	QUESTION - 1 (From Unit 1) **(OR)** QUESTION - 1 (From Unit 1)	10
2	QUESTION - 2 (From Unit 2) **(OR)** QUESTION - 2 (From Unit 2)	10
3	QUESTION - 3 (From Unit 3) **(OR)** QUESTION - 3 (From Unit 3)	10
4	QUESTION - 4 (From Unit 4) **(OR)** QUESTION - 4 (From Unit 4)	10
5	QUESTION - 5 (From Unit 5) **(OR)** QUESTION - 5 (From Unit 5)	10
Total Marks		**50**

Reference Books

- Microsoft **Access for Beginners**
  - Author: M.L. Humphrey
  - Publisher: BPB Publications
- Learning **Microsoft Office Access**
  - Author: Russell A. Stultz
  - Publisher: PHI Learning
- Database **Management Systems**
  - Author: P.S. Gill
  - Publisher: S.K. Kataria & Sons
- Database **Management System**
  - Author: V.K. Jain
  - Publisher: Khanna Publishers
- Microsoft **Access 2019 Step by Step**
  - Author: Joan Lambert
  - Publisher: Microsoft Press
  - ISBN: 978-0135368647
- Microsoft **Office Access 2007: The Complete Reference**
  - Author: Virginia Andersen
  - Publisher: McGraw-Hill Education
- Access **2016 Bible**
  - Author: Michael Alexander and Richard Kusleika
  - Publisher: Wiley India
- Microsoft **Access 2016 Programming by Example with VBA, XML, and ASP**
  - Author: Julitta Korol
  - Publisher: Mercury Learning and Information
- Database **Systems: Design, Implementation and Management**
  - Author: Carlos Coronel and Steven Morris
  - Publisher: Cengage Learning
- Fundamentals **of Database Systems**
  - Authors: Ramez Elmasri and Shamkant B. Navathe
  - Publisher: Pearson Education
- Teach **Yourself Microsoft Access**
  - Author: Alison Balter
  - Publisher: Sams Publishing
- Microsoft **Office Access 2010 Inside Out**
  - Authors: Jeff Conrad and John Viescas
  - Publisher: Microsoft Press

Note: Use the latest edition of the books.

E-Learning Resources and Websites

- https://support.microsoft.com/access?utm_source
- https://learn.microsoft.com/en-us/training/browse/?products=access&utm_source
- https://edu.gcfglobal.org/en/access/?utm_source
- https://www.tutorialspoint.com/ms_access/index.htm?utm_source
- https://www.w3schools.com/sql/?utm_source
- https://support.microsoft.com/training?utm_source
- https://www.youtube.com/@Microsoft365?utm_source=chatgpt.com
- https://www.youtube.com/@KevinStratvert?utm_source=chatgpt.com

https://www.youtube.com/@LearnitTraining?utm_source=chatgpt.com

B.COM. SEMESTER – 8		
4	MINOR 8	ADVANCE BUSINESS STATISTICS – 8

Name of the Course: **Advance Business Statistics – 8**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
To familiarize the students with various statistics tools and their applications in the Business Decision Making

Learning Outcomes:
After completion of the course, learners will be able to:
1. Awareness of Statistical methods application in real life

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : NON PARAMETRIC TEST-1 (SIGN TEST)	
- Introduction - Advantages of Non-Parametric Methods - Limitations of Non-Parametric Tests - Sign Test - Example	**12**
UNIT NO. 2 : NON-PARAMETRIC TEST-2	
- Introduction - WILCOXON Signed – Rank test - Examples	**12**
UNIT NO. 3 : NON-PARAMETRIC TEST-3	
- Introduction - Mann- Whitney Test - Test for significant of sample rank correlation coefficient - Examples	**12**
UNIT NO. 4 : NON-PARAMETRIC TEST-4	
- Introduction - Kruskal Wills Test or H-Test - Single sample Run test - Examples	**12**
UNIT NO. 5 : NON-PARAMETRIC TEST-5	
- Introduction - Wald-Wolfowitz two samples run test - Median test - Examples	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1. Statistics by D. S. Sancheti and V. K. Kapoor

2. Fundamentals of Mathematical Statistics by V. K. Kapoor and S. C. Gupta
3. Fundamentals of Statistics by C. S. Srivastava and Sangya Srivastava
4. Statistical Methods by S. P. Gupta
5. Practical Statistics by S. C. Gupta
6. Business Statistics by R. S. Bhardwaj
7. Fundaments of Statistics by S. C. Gupta

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 8 (HONOURS WITH OJT)		
5	OJT	ON THE JOB TRAINING

Name of the Course: **On The Job Training (OJT)**
Course credit: **06**
Teaching Hours: **180 (Hours)**
Total marks: **150**

Introduction:
NEP-2020 places a strong emphasis on the vocationalization of education. One crucial component of the new undergraduate (UG) programme is its practical application in real-life situations. All students are expected to participate in internships, apprenticeships, or on-the-job training (OJT) with firms, industries, or organizations.

Students will have opportunities to engage in internships, apprenticeships, or OJT with a variety of entities, including local industries, business organizations, healthcare and related fields, local governments (such as panchayats and municipalities), local police stations, Parliament or elected representatives, media organizations, artists, craftspeople, and a wide range of other organizations. These experiences allow students to apply the knowledge gained during their academic studies to practical situations, enhancing their employability.

Objectives:

The On-the-Job Training (OJT) program in B.Com. is designed to bridge the gap between theoretical knowledge and practical application in the field of commerce and business. The specific objectives of the OJT are:

1. To provide practical exposure to real business and organizational environments
2. To develop professional skills, work ethics, and interpersonal abilities
3. To enhance employability and entrepreneurial capabilities
4. To enable students to apply classroom knowledge in real-life situations
5. To build industry-academia linkage
6. To foster problem-solving and decision-making skills

OJT Implementation Process:
The department/centre/institution may consider the following mechanism for implementing Internship:

1. **Establishment of Internship Cell:** Colleges/departments/institutions are encouraged to establish an Internship Cell responsible for the smooth functioning of the program. It will consist of the Head of the Department, Internship Coordinator, Faculty Mentors, and one/two Student Coordinators.
2. **Coordinator Roles:** One teaching faculty member and one/two students from each undergraduate department will be nominated as coordinators for the internship program. These coordinators will play a crucial role in coordinating and implementing the program within their respective departments.
3. **Teacher Coordinator Role:** The teacher coordinator will lead in preparing an action plan for the internship program's implementation and coordinate with the central team of the

university/college to ensure alignment with broader institutional goals.

4. **Documentation Formats:** To streamline the administrative process, the department/college will provide students with necessary formats for documentation related to the internship program.
5. **Collaborations with Organizations:** Each department/center must ensure collaborations with relevant organizations, industries, or research institutes to facilitate internship opportunities for students.
6. **Memorandum of Understanding (MoU):** Colleges/departments/centres/ institutions are encouraged to initiate the process of signing MoUs with local businesses, research organizations, and higher education institutions to facilitate training, research, and potential employment opportunities.
7. **Role of Communication:** Effective communication is key to the success of the internship program. All communication about the program will be channelled through the designated Internship Coordinator, who will also maintain relevant documents.
8. **Orientation Session:** Before the internship begins, an orientation session will be conducted by the Head of the Department to familiarize students with the program's purpose, process, and code of conduct. Participation of each student is mandatory, **except permitted leave of absence.**
9. **Preparation Programs/Workshops:** In addition to orientation, the Internship Cell may design programs or workshops to prepare students for their internship experience.
10. **Faculty Mentoring:** To ensure effective mentoring, an equal number of students will be allocated to each faculty member, who will act as internship mentors and monitor and evaluate student progress.
11. **Joining the Internship:** Once shortlisted for internship opportunities, students will consult with the internship coordinator and mentor. Upon obtaining approval from the parent institution, students will join the host organization for their internship experience.
12. **Activity Reports:** Throughout the internship period, students must maintain activity reports as per the provided format, duly signed by the host organization's supervisor and submitted regularly to department mentors.
13. **Completion Certificate and Report:** Upon completion, students must submit a completion certificate signed by the Internship supervisor or a competent authority from the host organization, along with a report highlighting their learning and experiences to the Internship Coordinator.
14. **Work Presentation:** To ensure transparency and accountability, students must present their internship work to the department/centre/institution committee, which may include the Internship Coordinator and Department Mentor.
15. **Student Feedback:** Feedback from students will be collected to evaluate the program's effectiveness and identify areas for improvement in both program implementation and the broader curriculum.

ACADEMIC CREDENTIALS & MONITORING OF OJT:

An OJT of **180 hours duration** is available for the students of semester 7 of UG degree programmes.

Credits and Duration: The OJT program carries **6 (Six)** credits, requiring a minimum of **180** clock hours. It must be completed during Semester VII.

Interns are expected to dedicate minimum 30 hours per week to the OJT. Each credit is equivalent to 30 hours of OJT experience.

Evaluation:

The evaluation pattern is as under:

The evaluation comprises **50% external assessment** by the host organization (based on hours completed, performance quality, and punctuality) and **50% internal assessment** by the department/college mentor (based on weekly reports, written report, and viva voce/presentation). The evaluation of OJT shall be done by the OJT Mentor of Skill Knowledge Provider/OJT Providing Organization and OJT Supervisor of the Department/College/Institute separately, 75 marks each.

Sr. No.	Evaluator	Marks	Weightage
1	External Evaluation by Industry/Organization	75	50%
2	Internal Evaluation by Institute/College/Mentor	75	50%

A: External Evaluation by Industry/Organization (75 Marks):

Sr. No.	Criteria	Marks	Weightage
1	Attendance & Regularity	15	20%
2	Work Ethics & Professionalism	15	20%
3	Daily Diary Maintenance (Record activities)	15	20%
4	Innovation & Learning Attitude	15	20%
5	Contribution to the Organization	15	20%
	TOTAL	**75**	

B: Internal Evaluation by Institute/College/Mentor (75 Marks):

Sr. No.	Criteria	Marks	Weightage
A	**OJT Report:**		
	5. Introduction & Objectives	07.5	10%
	6. Description of Work / Activities	15.0	20%
	7. Learning Outcomes	15.0	20%
	8. Findings & Suggestions	07.5	10%
B	**Presentation and Viva-Voce:**		
	3. Understanding of Work & Response to Questions	15.0	20%
	4. Overall Presentation	15.0	20%
	TOTAL	**75**	

Minimum Requirements:

- Successful completion of Semester 6 with no backlogs.
- Students must obtain **minimum 36% marks** each (**27 marks in External Evaluation** by Industry/Organization and **27 Marks in Internal Evaluation** by Institute/College).
- A candidate who could not complete the OJT or has failed the overall OJT evaluation will be

given **one more chance** to repeat the entire OJT or cover the shortfall hours during vacations, holidays, or in the next batch

- If a candidate fails only in the evaluation by institute/college, they will be required to **resubmit the OJT report** and/or appear for reassessment of the viva/presentation; however, they do not need to repeat the OJT itself.
- If a candidate fails only in the evaluation by industry/organization, they will be required to complete the pending tasks or shortfall work as advised by the supervisor and submit the report for reassessment.

B.COM. SEMESTER – 8
(HONOURS WITHOUT OJT)

5	MAJOR (FOR OJT)	ADVANCED COST & MANAGEMENT ACCOUNTING

Name of the Course: **Advanced Cost & Management Accounting**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- To develop advanced knowledge and analytical skills in cost and management accounting techniques such as responsibility accounting, process costing, pricing strategies, and learning curve analysis for effective managerial decision-making.
- To equip students with the ability to apply modern cost management practices including cost control, productivity analysis, and management audit to enhance organizational efficiency and strategic performance.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Evaluate responsibility centers and prepare responsibility reports to assess managerial performance and ensure effective cost control in decentralized organizations;
2. Compute process costs, including equivalent units, joint products, and by-products, and analyze cost allocation in continuous production environments;
3. Apply various pricing techniques and evaluate pricing decisions under different cost and market conditions to maximize profitability;
4. Analyze learning curve models and estimate learning rates to forecast costs and improve production efficiency.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : RESPONSIBILITY ACCOUNTING	
- **Introduction**: Meaning, Definition, Basic Principles, Evolution and need for responsibility accounting in large and complex organizations, Features (Characteristics) of Responsibility Accounting, Objectives of Responsibility Accounting, Steps/Process in Responsibility Accounting, Advantages & Disadvantages of Responsibility Accounting. - **Responsibility Reporting:** Prerequisites of Responsibility Accounting-Reporting to Management & Control Reports. - **Responsibility Centers:** Expenses Centers, Revenue Centers, Profit Centers, Investment Centers, Controllable vs. uncontrollable costs/revenues in each center. - **Practical Questions**	**15**
UNIT NO. 2 : PROCESS COSTING:	
- **Introduction to Process Costing:** Meaning and definition of Process Costing, Nature and characteristics of Process Costing, Objectives of Process Costing, Advantages and Limitations of Process Costing, Industries where Process Costing is Applicable. - **Basic Concepts and Terminology:** Process Loss, Normal Loss, Abnormal	**15**

Loss, Abnormal Gain, Scrap value, Equivalent Production (Equivalent Units), Work-in-Progress (WIP) – Opening and Closing. - **Equivalent Production (Equivalent Units):** Meaning and importance of Equivalent Units, Calculation of Equivalent Units when there is no WIP, Calculation of Equivalent Units when there is Closing WIP only, Calculation of Equivalent Units when there is both Opening and Closing WIP, Methods of valuation of WIP, Practical questions based on work in progress - **Joint Product and By product:** Meaning, Joint product v/s By Product, Objectives for allocation of joint cost, Methods of accounting for Joint Product & By Product - **Advanced Level Practical Questions**	
UNIT NO. 3 : PRODUCT PRICING:	
- **Introduction:** Meaning and importance of pricing, Role of management accountants in pricing decisions, Objectives of pricing, Factors affecting Pricing decisions, Short-term vs. Long-term pricing decisions - **Different Methods of Product Pricing:** 1. Full Cost Plus 2. Marginal Cost Plus 3. Differential Cost Plus 4. Opportunity Cost Based Pricing 5. Conversion Cost Based Pricing 6. Current Market Price 7. Return on Investment Pricing 8. Short Run V/s Long Run Pricing Decision 9. Target Costing 10. Life Cycle Product Costing and Pricing 11. Economic Approach to Pricing 12. Consumer Oriented Pricing 13. Controlled Pricing - **Practical Questions**	**15**
UNIT NO. 4 : LEARNING CURVE	
- **Introduction to Learning Curve:** Definition and origin of learning curve theory, Concept, Definition, Nature and Characteristics of Learning Curve, Assumptions of Learning Curve. Experience Curve vs Learning Curve, Advantages and Limitations of learning curve. - **Models of learning curve:** Cumulative Average Time Model, Incremental Unit Time Model, Learning Curve Models and Equations - **Learning Curve Ratio and Effect:** Learning curve ratio (e.g., 80%, 90% learning curve), Graphical Presentation of Learning Curve, Estimation of Learning Curve Rate, Factors influencing the learning rate - **Practical Questions**	**15**
Total Lectures/Hours	**60**

Suggested Readings:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Maheshwari S.N. & S.N. Mittal, Mahavir Book Depot, Delhi.
8. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.

9. Principles of Management Accounting: Manmohan S. N. Goyal
10. Management Accounting: Moore, Carl L, Jaediche Robert K.
11. Management Accounting: Hingorani
12. Management Accounting: N. P. Shrinivasan
13. Management Accounting: Khan and Jain
14. Advanced Management Accounting: Ravi M. Kishore
15. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

Note: Learners are advised to use latest edition of text/reference books.

B.COM. SEMESTER – 8 (HONOURS WITHOUT OJT)		
6	**SEC (FOR OJT)**	**RESEARCH METHODOLOGY IN COMMERCE – II**

Name of the Course:	**Research Methodology in Commerce – II**
Course credit:	**02**
Teaching Hours:	**30 (Hours)**
Total marks:	**50**

Objectives:

- To develop a conceptual understanding of research principles and methodologies in the field of commerce.
- To equip students with the skills required to identify research problems and apply appropriate research techniques for analysis.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Select suitable sampling techniques and determine appropriate sample sizes for research;
2. Apply various methods of data collection and use appropriate scaling techniques for measurement.
3. Process raw data and perform univariate statistical analysis using descriptive measures and graphical tools for business insights.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : SAMPLING DESIGN	
- **Sampling Concepts:** Population, Sample, Sampling Frame, Need for Sampling, Steps in Sampling Design, Characteristics of a good sample design, Sampling Error, Non-Sampling Error. - **Probability Sampling:** Simple Random, Stratified, Systematic, Cluster Sampling, Multistage Sampling, Sequential Sampling. - **Non-Probability Sampling:** Convenience, Judgmental, Quota, Snowball, Voluntary Response sampling. - **Determination of Sample Size:** Practical considerations, formulas for sample size (Cochran's formula) and factors influencing sample size.	**10**
UNIT NO. 2 : DATA COLLECTION AND SCALING TECHNIQUES	
- **Primary Data Collection Methods**: Observation, interview, questionnaire, schedule, survey; design of questionnaire and interview schedule; essentials of a good questionnaire. - **Secondary Data:** Internal sources (company records) and External sources (government publications, journals, RBI bulletins, financial databases), Advantages, and Limitations. - **Data Quality:** Validity (content, criterion, construct) and Reliability (test-retest, split-half). - **Scaling Techniques**: Nominal, Ordinal, Interval, Ratio Scales; Attitude Measurement (Likert, semantic differential).	**10**
UNIT NO. 3 : DATA PROCESSING & UNIVARIATE ANALYSIS	
- **Data Cleaning:** Editing, Coding, Classification and Tabulation.	**10**

- **Descriptive Statistics:** Measures of Central Tendency and Dispersion. - **Univariate Analysis:** Frequency distributions and graphical representation (Histograms, Pie charts, Box plots). - **Correlation and Regression** Analysis in Business Forecasting.	
Total Lectures/Hours	**30**

Suggested Readings:

1. Kothari, C.R. & Garg, Gaurav. (2019). Research Methodology: Methods and Techniques (4th Edition). New Age International Publishers.
2. Cooper, Donald R. & Schindler, Pamela S. (2019). Business Research Methods (13th Edition). McGraw-Hill Education.
3. Statistical Methods – S. P. Gupta (Sultan and Chand)
4. Research Methodology – Dr Shailesh N Ransariya (Sunrise Publisher, Jaipur, Rajasthan)
5. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
6. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
7. Basic Statistics – B. C. Agrawal
8. Elements of Statistics – Elhance
9. Applied statistics – S. C. Gupta and V. K. Kapoor
10. Research Methodology – Deepak Chawla & Neena Sondhi (Vikash Publishing House Pvt Ltd)
11. Business Statistics – J.K. Sharma (Vikash Publishing House Pvt Ltd).

Note: Learners are advised to use latest edition of text/reference books.

B.COM. SEMESTER – 8 (HONOURS WITH RESEARCH)		
5	RP	RESEARCH PROJECT

Name of the Course: **Research Project**
Course credit: **06**
Teaching Hours: **180 (Hours)**
Total marks: **150**

Introduction:
The Research Project is a core component of the B.Com. (Honours with Research) programme under NEP-2020. It aims to inculcate research aptitude, analytical thinking, and scientific inquiry among students. The project provides an opportunity to investigate real-world business, economic, financial, or managerial problems using systematic research methodologies.

The course is spread across two semesters to ensure depth, continuity, and quality in research work, culminating in a dissertation and viva voce.

Conducted under the supervision of a faculty guide, the RP develops research aptitude, critical thinking, analytical skills, and academic writing abilities. It prepares students for higher studies (including direct Ph.D. eligibility as per UGC norms) and enhances employability in research-oriented roles. The project is progressive: **Semester 7 focuses on planning and initiation**, while **Semester 8 focuses on execution, analysis, and completion**.

Objectives of the Research Project:
- To develop research orientation and scientific temper among students
- To enable application of theoretical knowledge to real-world problems
- To develop skills in data collection, analysis, and interpretation
- To enhance critical thinking and problem-solving abilities
- To familiarize students with research tools, techniques, and ethics
- To promote innovation, critical inquiry, and contribution to knowledge in the field of commerce.
- To prepare students for higher studies (M.Com, Ph.D.) and research careers

Credit Allocation and Duration
- **Credits**: 6 credits in Semester 7 + 6 credits in Semester 8 (Total 12 credits).
- **Total Engagement Hours**: 360 hours (180 hours per semester) as per UGC norm (30 hours per credit for research/project work).
- **Duration**: Spread across Semesters 7 and 8 (full academic year). Weekly engagement: approximately 12 hours (including fieldwork, data analysis, and writing).
- **Mode**: Primarily offline/in-person with possible hybrid elements (e.g., online surveys). Fieldwork/data collection may be conducted during college hours or vacations with supervisor approval.
- The 180 hours per semester include research activities + dissertation writing + presentation/viva preparation.

Eligibility

- Students must have secured **75% marks or above (or 7.5 CGPA)** in the first six semesters of B.Com (as per UGC norms).
- Successful completion of Semester 6 with no backlogs.

Mechanism / Procedure

1. **Research and Recognition Committee (RRC)**: The department/college shall constitute the Departmental RRC.
2. **Topic Selection & Proposal**: Students submit a Research Proposal (in prescribed format) within 4 Weeks of Semester 7. Topics must be commerce-related and approved by the Departmental RRC.
3. **Supervisor Allocation**: Confirmed by the Research Committee of the department.
4. **Progress Monitoring**: Monthly progress reports + at least two review meetings per semester with the supervisor.
5. **Mid-term Review (End of Semester 7)**: Presentation of work done.
6. **Completion & Submission**: Final dissertation submitted at least one month before the Semester 8 examination. ***Plagiarism check mandatory (maximum 10% similarity as per UGC norms).***
7. **Viva-Voce**: Conducted at the end of Semester 8 by the panel of university examiner.

Sample Research Project Structure (Dissertation Format):

1. Title Page
2. Plagiarism Certificate
3. Certificate (Guide & Institution)
4. Declaration by Student
5. Acknowledgement
6. Abstract / Executive Summary
7. Table of Contents
8. List of Tables/Charts
9. **Chapter 1:** Introduction
10. **Chapter 2:** Review of Literature
11. **Chapter 3:** Research Methodology
12. **Chapter 4:** Data Analysis and Interpretation
13. **Chapter 5:** Findings, Suggestions, and Conclusion
14. References / Bibliography (APA format)
15. Annexure (Questionnaire, Data Tables, etc.)

Note: ***Dissertation must be in computerized typing, not handwritten.*** Use Times New Roman, 12 pt font, 1.5 line spacing, 1-inch margins. Students must use reference management tools (e.g., Zotero/Mendeley).

Learning Outcomes:

Semester 7 – Research Project:

The following four outcomes must be achieved by the end of 7th Semester

1) Identify a relevant research problem in commerce and justify its significance.
2) Conduct a comprehensive literature review and identify research gaps.
3) Formulate clear research objectives, hypotheses (if applicable), and a detailed research design/methodology.
4) Develop data collection instruments and initiate primary/secondary data collection.
5) Demonstrate ethical research practices and maintain systematic progress documentation.

6) Present and defend the research proposal and mid-term progress effectively.

Semester 8 – Research Project:
The following four outcomes must be achieved by the end of 8th Semester

1. This is Final phase of experimentation/ fieldwork/research
2. Complete data collection, analysis, and interpretation using appropriate statistical/qualitative tools.
3. Synthesize findings with existing literature and draw meaningful conclusions/recommendations.
4. Demonstrate advanced research skills including critical analysis, problem-solving, and academic writing.
5. **Prepare and submit** a well-structured, original dissertation adhering to academic standards.
6. Present and defend the research findings confidently in viva-voce

Research Ethics and Code of Conduct

1. Strict adherence to UGC regulations on **plagiarism**.
2. Obtain informed consent for primary data; maintain confidentiality.
3. No fabrication/falsification of data.
4. Any misconduct will result in cancellation of credits and disciplinary action.
5. Students must follow university research policy.

Evaluation Criteria (Total 300 Marks – 150 Marks per Semester)
Evaluation is continuous, comprehensive, and transparent.
Semester 7 (150 Marks)

Component	Marks	Evaluated By
Research Proposal & Literature Review	40	Departmental RRC
Research Methodology & Tools	30	Supervisor
Progress Reports & Regularity	30	Supervisor
Mid-term Presentation	30	Departmental RRC
Ethics & Documentation	20	Supervisor
Total	**150**	-

Semester 8 (150 Marks)

Component	Marks	Evaluated By
Data Analysis & Interpretation	40	Supervisor + External Examiner
Final Dissertation (Content & Quality)	50	Supervisor + External Examiner
Presentation & Viva-Voce	40	Supervisor + External Examiner
Overall Contribution & Originality	20	Supervisor + External Examiner
Total	**150**	-

- **Passing Criteria**: Minimum **50% aggregate** per semester (as per university norms).
- Students failing may be allowed one repeat opportunity as per university rules.

Important Notes:

- The Research Project is individual (group projects not permitted).
- Topics must be original and relevant to B.Com. major.
- These guidelines may be updated as per future **UGC/ University** directives from time to time.
- Infrastructure: College must provide library access, plagiarism software, computer lab and statistical tools.