GANDHINAGAR UNIVERSITY

Gandhinagar Institute of Commerce

Academic Regulation& Curriculum

For

Program B.COM

B.COM PROGRAMME

w.e.f. **2026-27**

Preamble

We, the members of the Commerce Department, are committed to promoting knowledge, professionalism, ethical values, and academic excellence in the field of commerce and management education. We aim to create a positive learning environment where students are encouraged to think analytically, work collaboratively, and develop practical skills to meet the dynamic challenges of the business and financial world.

The curriculum for the B.Com. program has been revised according to the guidelines of UGC, AICTE, and NCRF along with the New Education Policy (NEP) under Academic Regulation 2022 effective from the academic session 2026–2027. The program follows an Outcome-Based Curriculum (OBC) with a Choice-Based Credit System (CBCS), helping students build strong academic, professional, and entrepreneurial skills through a multidisciplinary approach that meets the requirements of industry, higher education, and accreditation bodies such as NAAC.

To match current trends and advancements in commerce and business practices, several modern subjects have been included in the syllabus, such as Indian Financial System, Business Analytics, E-Commerce, and Sustainable Business Practices. In addition, new exposure to Banking and Financial Services, Tax Planning, Corporate Governance, and International Business has been introduced to prepare students for emerging opportunities in commerce, finance, accounting, and management sectors.

Students are encouraged to take MOOC courses of their choice to earn honours and gain additional knowledge in advanced areas of commerce, finance, management, and technology-driven business applications.

The course coding system has been updated from the respective academic sessions, as suggested by the Office of the Controller of Examinations. This change helps clearly distinguish the revised curriculum from previous versions.

The curriculum and syllabi are continuously updated through a structured feedback mechanism involving stakeholders such as faculty members, subject experts, industry professionals, alumni, employers, and parents. This ensures that the program remains relevant, practical, skill-oriented, and future-focused.

With a focus on continuous learning, innovation, professionalism, and adaptability, the department aims to develop competent commerce graduates, entrepreneurs, financial experts, researchers, and future leaders who can contribute effectively to society and the rapidly evolving global business environment.

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1. Institutional Vision & Mission

1.1 Vision:

To be a Center of Academic Excellence committed to offer the best education in the area of commerce and allied fields, as well as a thorough concern for increasing the quality of life, the environment and society.

1.2 Mission:

The Institute focuses on students' holistic development. The Institute is a learning center where knowledge ignites the desire for distinction and attempts to meet the global economy's evolving need of competent human resources in the area of commerce with entrepreneurial attitude.

2. Program Objectives

The program aims to:

1. To provide students with strong foundational knowledge in commerce, accounting, finance, taxation, economics, and business management.
2. To develop analytical, problem-solving, and decision-making skills required for professional and business environments.
3. To equip students with practical knowledge of accounting systems, financial management, taxation laws, auditing practices, and business regulations.
4. To enhance proficiency in modern business technologies, e-commerce, and financial software applications.
5. To prepare students for higher education, professional certifications, research activities, and lifelong learning in commerce and management disciplines.
6. To strengthen communication, leadership, teamwork, and managerial competencies for effective performance in diverse organizational settings.
7. To promote ethical values, social responsibility, professional integrity, and compliance with legal and regulatory frameworks in national and global business environments.
8. To develop awareness of contemporary economic, financial, and business issues affecting organizations and society.

3. Program Educational Objectives (PEOs)

- **PEO1 - Commerce and Accounting Competence**
  “To enable graduates to apply principles of accounting, finance, taxation, auditing, and business management in analyzing, recording, and reporting business transactions and organizational performance in compliance with applicable standards and regulations.”
- **PEO2 - Business Law and Regulatory Literacy**
  “To prepare graduates with comprehensive knowledge of commercial laws, corporate regulations, taxation laws, and governance frameworks, enabling them to ensure legal compliance and ethical business practices in diverse organizational settings**.”**
- **PEO3 – Financial and Analytical Capability**
  "To equip graduates with the skills to perform financial analysis, budgeting, investment evaluation, cost analysis, and business decision-making using quantitative techniques, financial tools, and data-driven approaches."
- **PEO4 – Digital Business and Technology Proficiency**
  “To prepare graduates to effectively utilize modern business technologies, accounting software, digital platforms, data analytics tools, e-commerce systems, and emerging technologies to enhance organizational efficiency and competitiveness."
- **PEO5 – Entrepreneurship and Business Management**
  "To enable graduates to establish, manage, and grow business enterprises by applying entrepreneurial principles, strategic planning, marketing practices, financial management techniques, and innovation-driven business models."
- **PEO6 – Professional Development and Employability**
  "To prepare graduates for successful careers in accounting, banking, finance, taxation, insurance, corporate management, public administration, and related professions, as well as for higher education and professional certifications."

4. Program Details

4.1 Program Structure & Duration

- Duration & Intake : 3/4 Years & 120 Seats
- Semesters: 6/8
- Mode: Full Time
- Credit Structure: As per NEP/University norms
- Medium of Instruction: English

4.2 Eligibility Criteria for Admission

Candidate must have passed 10+2 (HSC) examination from a recognized board or equivalence. Minimum 40% marks (35% for reserved categories as per Government norms). Open to students from any stream (Arts/Commerce/Science) equivalence.

4.3 Admission Procedure

- *Merit shall be prepared based on aggregate percentage in 10+2 (HSC) examination.
- Admission strictly based on 10+2 marks.

4.4 Credit Summary for BCOM Course with effect from 2026-2027

Sl. No.	Course Type	Credit
1.	Core Commerce Courses (Major & Minor)	80
2.	Interdisciplinary and Multidisciplinary Courses	24
3.	AEC, VAC, SEC	12
4.	Indian Knowledge System (IKS)	4
	Total	**120**

Definition of Credit (as per UGC):

- 1 Hour Lecture (L) per Week = 1 Credit
- 1 Hour Tutorial (T) per Week = 1 Credit
- 2 Hours Practical / Lab / Fieldwork per Week = 1 Credit
- 1 Credit = 15 contact hours of theory / 30 hours of practical over one semester

5. Curriculum Structure

(Gandhinagar Institute of Commerce 01)	
Program Name: Bachelor of Commerce (022)	~~**Branch Name (Code-): Commerce (022) 2024-25, 2025-26 & 2026-27**~~

Semester / Year : 01 / 01								
NCrF LEVEL	Subject Code	Course Type	Subject Name	Credit	Hours per week			
					L	T	P	Total
NCR – 4.5	20220101	Major 1	Financial Accounting-I	4	4	-	-	4
	20220102	Major 2	Cloud Accounting-I	4	4	-	-	4
	20220103	Minor 1	Business Organisation and Management	4	4	-	-	4
	20220104	Multi / Interdisciplinary	Micro Economics	4	4	-	-	4
	AEC016	Ability Enhancement Course	Practical English	2	2	-	2	2
	SEC015	Skill Enhancement Course	Office Automation Tools	2	1	-	2	3
	VAC017	Value Added Course	National Cadet Corps	2	1	-	4	3
				22	20	0	4	24

Program Name: Bachelor of Commerce (022)	**Branch Name (Code-): Commerce (022) 2024-25, 2025-26 & 2026-27**							
Semester / Year : 02 / 01								
NCrF LEVEL	Subject Code	Course Type	Subject Name	Credit	Hours per week			
					L	T	P	Total
NCR – 4.5	20220201	Major 3 (A&A)	Financial Accounting-II	4	4	-	-	4
	20220202	Major 4 A&A)	Corporate Accounting-I	4	4	-	-	4
	20220203	Minor 2	Business Statistics	4	4	-	-	4
	20220204	Mutlti / Interdisciplinary	Macro Economics	4	4	-	-	4
	AEC015	Ability Enhancement Course	Personality Development for effective Leadership	2	2	-	-	2
	SEC006	Skill Enhancement Course	Data Analysis using Spreadsheet	2	1	-	2	3
	IKS0201	Indian Knowledge System	Indian Ancient History and Cultural Heritage	2	1	-	2	3
				22	22	0	4	22

Program Name: Bachelor of Commerce (022)	**Branch Name (Code-): Commerce (022) 2024-25, 2025-26 & 2026-27**
Semester / Year : 03 / 02	

NCrF LEVEL	Subject Code	Course Type	Subject Name	Credit	Hours per week			
					L	T	P	Total
NCR – 5.0	20220301	Major 5	Cost Accounting-I	4	4	-	-	4
	20220302	Major 6	Corporate Accounting-II	4	4	-	-	4
	20220303	Major 7	Human Resource Management	4	4	-	-	4
	20220304	Mutlti / Interdisciplinary	Business Mathematics	4	4	-	-	4
	AEC004	Ability Enhancement Course	Corporate Grooming and Business Etiquettes	2	2	-	-	2
	SEC017	Skill Enhancement Course	Personal Financial Planning	2	2	-	-	2
	VAC021	Value Added Course	Stress and Time Management	2	2	-	-	2
			Total	22	22	0	0	22

Program Name: Bachelor of Commerce (022)	**Branch Name (Code-): Commerce (022) 2024-25, 2025-26 & 2026-27**
Semester / Year : 04 /02	

NCrF LEVEL	Subject Code	Course Type	Subject Name	Credit	Hours per week			
					L	T	P	Total
NCR – 5.0	20220401	Major 8	Cost Accounting-II	4	4	-	-	4
	20220402	Major 9	Cloud Accounting-II	4	4	-	-	4
	20220403	Major 10	Marketing Management	4	4	-	-	4
	20220404	Minor 3	Business Law	4	4	-	-	4
	AEC007	Ability Enhancement Course	Economics & Business Environment	2	2	-	-	2
	VAC015	Value Added Course	Life Lessons from Bhagvad Gita	2	2	-	-	2
	SEC004	Skill Enhancement Course	Business Administration	2	1	-	2	3
			Total	22	21	-	2	23

Program Name: Bachelor of Commerce (022)	**Branch Name (Code-): Commerce (022) 2024-25, 2025-26 & 2026-27**
Semester / Year : 05 / 03	

NCrF LEVEL	Subject Code	Course Type	Subject Name	Credit	Hours per week			
					L	T	P	Total
NCR – 5.5	20220501	Major 11	Advanced Accounting-I	4	4	-	-	4
	20220502	Major 12	Auditing - I	4	4	-	-	4
	20220503	Major 13	Taxation- I	4	4	-	-	4
	20220504	Minor 4	Business Law-II	4	4	-	-	4
	20220505	Minor 5 (Discipline Specifice IKS)	Leadership	4	4	-	-	4
	SEC007	Skill Enhancement Course	Digital Marketing	2	2	-	-	2
			Total	22	22	0	0	22

Program Name: Bachelor of Commerce (022)	**Branch Name (Code-): Commerce (022) 2024-25, 2025-26 & 2026-27**
Semester / Year : 06 / 03	

NCrF LEVEL	Subject Code	Course Type	Subject Name	Credit	Hours per week			
					L	T	P	Total
NCR – 5.5	20220601	Major 14	Advance Accounting- II	4	4	-	-	4
	20220602	Major 15	Taxation- II	4	4	-	-	4
	20220603	Major 16	Indian Financial System	4	4	-	-	4
	20220604	Minor 6	Auditing-II	4	4	-	-	4
	AEC001	Ability Enhancement Course	Business Communication	2	2			2
	SEC020	Skill Enhancement Course	Tally Accounting	2	1		2	3
			Total	20	19		2	21

6. Teaching, Learning & Evaluation

6.1 Teaching Methodology

The program shall adopt:

- Classroom Teaching
- Case Studies
- Industry Interaction
- Site Visits
- Workshops
- GIS/Software Training
- Field Surveys
- Research Projects
- Internships
- AI-based Learning Tools
- Blended and Digital Learning

6.2 Attendance Rules

- Minimum 75% attendance shall be mandatory in each course.
- Students below prescribed attendance may not be permitted to appear in examination.
- Additional attendance requirements may apply for practicals, internships, and field work.

6.3 Examination and Evaluation System

6.3.1 Evaluation Components

- The evaluation may consist of Continuous Internal Evaluation (CIE) and End Semester Examination (ESE)
- Continuous Internal Evaluation (CIE) may include:
    - Mid-Semester Examination
    - Assignments
    - Presentations
    - Field work
    - Class Test
    - AI Quiz & Viva Voce
    - Dissertation

- Project work

6.4 Suggested Weightage

- Continuous Internal Evaluation: 50%
- End Semester Examination: 50%

6.5 Passing Standards

- Minimum 40% marks in each component where applicable.
- Minimum 40% aggregate for passing the course/program.
- Separate passing may be required in theory and practical examinations.

6.6 Grading System

The program shall follow Gandhinagar University grading norms.

6.6.1 Grade Table

Grade	Grade Points	From Marks	To Marks
AA	10	80	100
AB	9	75	79
BB	8	70	76
BC	7	65	69
CC	6	60	64
CD	5	55	59
DD	4	50	54
DF	0	0	49

6.7 Project Work / Internship

Students shall undertake Research Project OR Industry-Based Dissertation. Requirements may include:

- Proposal Presentation
- Periodic Review
- Final Report Submission
- Viva Voce Examination

The dissertation shall be evaluated by internal and external examiners.

7. Rules and Regulations

7.1 Rules for Promotion

A student shall be promoted to the next semester as per Gandhinagar University rules subject to fulfilment of academic requirements, minimum attendance and Completion of required credits.

7.2 Maximum Duration for Completion

The maximum duration for completing the program shall be 7 years from the date of admission (or as prescribed by the University.)

7.3 Internship Guidelines

7.3.1 Students must submit:

- Completion Certificate
- Presentation

7.4 Discipline Rules

Students shall maintain discipline, professional ethics, and proper conduct within the institution, during field visits, internships, industry interactions, examinations, and all academic activities. Students are expected to attend classes regularly, follow institutional rules and regulations, respect faculty members, staff, fellow students, and institutional property, and maintain academic integrity in assignments, projects, and examinations. Any form of misconduct, ragging, indiscipline, use of unfair means in examinations, damage to institutional property, harassment, or behaviour affecting the academic environment shall be treated seriously and may result in disciplinary action including warning, suspension, cancellation of examination, withholding of results, or expulsion from theprogram as per University rules and UGC regulations. Students shall also comply with all safety, ethical, and professional standards prescribed by the institution from time to time.

7.5 Anti-Ragging Policy

The program shall strictly follow:

- UGC Anti-Ragging Regulations
- Anti-Ragging Affidavit requirements
- Institutional disciplinary procedures

- Ragging in any form is strictly prohibited.

7.6 Ethical use of Technology and AI Tools

Students are encouraged to use:

- Various Software and AI Tools
- Data Analytics Tools
- AI-based Learning Platforms
- Valuation Software
- Digital Survey Tools

Use of AI tools shall be ethical and academic integrity must be maintained.

8. Student Support

8.1 Industry Collaboration

The Institute shall actively promote collaboration with corporate organizations, business enterprises, financial institutions, banks, accounting and auditing firms, taxation consultancies, government departments, non-government organizations, start-ups, industry associations, and professional bodies to enhance practical exposure and industry relevance of its academic programs. Such collaborations may include internships, field projects, industrial visits, expert lectures, workshops, seminars, training programs, consultancy assignments, skill development initiatives, research activities, and placement support.

The Institute may also establish Memoranda of Understanding (MoUs) with educational institutions, industry partners, professional organizations, and government agencies for academic enrichment, faculty and student exchange, research collaboration, certification programs, technology support, entrepreneurship development, innovation promotion, and other collaborative initiatives aimed at enhancing employability, professional competence, leadership skills, and overall holistic development of students.

8.2 Research and Consultancy

The Institute shall encourage faculty members and students to actively engage in research, consultancy, innovation, and applied studies in the fields of commerce, management, accounting, finance, taxation, banking, economics, entrepreneurship, marketing, human resource management, business analytics, and emerging business practices. Students may undertake research projects, case studies, market surveys, financial analyses, economic studies, business assessments, and data-driven research as part of their academic and professional training.

The Institute may also undertake consultancy assignments for business organizations, government agencies, financial institutions, start-ups, non-government organizations, and other stakeholders in areas such as financial management, taxation, accounting systems, market research, business strategy, entrepreneurship development, organizational effectiveness, and policy analysis. Participation in seminars, conferences, workshops, publications, funded projects, industry-academia collaborations, and other research-oriented activities shall be encouraged to promote academic excellence, innovation, critical thinking, and industry-relevant learning.

8.3 Library and Laboratory Facilities

Adequate library, computer, and digital learning facilities shall be made available to support effective teaching, learning, research, and skill development under the Bachelor of Commerce (B.Com.) Programme. The department shall facilitate access to relevant textbooks, reference books, journals, magazines, research publications, e-resources, databases, and digital learning platforms related to commerce, accounting, finance, taxation, banking, insurance, business management, economics, entrepreneurship, and allied disciplines. Necessary computing facilities, internet access, accounting and financial software, data analysis tools, and other technological resources required for practical learning, project work, and research activities shall also be provided. Students shall be encouraged to utilize digital learning resources, online courses, and professional databases to enhance their academic knowledge and industry awareness. The institution shall strive to create an effective learning environment through well-equipped libraries, ICT-enabled classrooms, and other academic support facilities to promote analytical thinking, professional competence, research aptitude, and lifelong learning among students.

8.4 Student Support and Mentoring

A structured system for student support, academic mentoring, and career guidance shall be implemented for students enrolled in the Bachelor of Commerce (B.Com.) Programme. The department shall provide academic counselling, mentoring, and continuous guidance to assist students in achieving their educational and professional objectives. Students shall be encouraged to seek support from faculty mentors regarding academic performance, course selection, higher education opportunities, and career planning. The department may organize workshops, seminars, guest lectures, industrial visits, skill development programs, entrepreneurship development activities, and career guidance sessions to enhance students' knowledge, employability, and professional competencies. Students shall also be encouraged to participate in co-curricular and extracurricular activities aimed at developing leadership, teamwork, communication, ethical values, and overall personality. Special support mechanisms shall be available for addressing academic difficulties, personal concerns, and professional development needs in accordance with institutional policies. Opportunities for internships, projects, research activities, community engagement, and interaction with industry professionals shall be facilitated to provide practical exposure and strengthen students' readiness for employment, entrepreneurship, and higher studies.

8.5 Placement and Career Development

The department shall promote placement assistance and career development activities for students enrolled in the Bachelor of Commerce (B.Com.) Programme through industry interaction, professional networking, training programs, internships, and campus recruitment initiatives. Efforts shall be made to establish linkages with business organizations, banks, financial institutions, accounting firms, insurance companies, corporate enterprises, government agencies, and other relevant sectors to facilitate internships, industrial exposure, skill development, and employment opportunities for students. Career development activities such as aptitude and reasoning training, resume and cover letter preparation, interview skills development, communication and soft skills training, entrepreneurship guidance, professional certification awareness programs, guest lectures by industry experts, and placement-oriented workshops may be organized to enhance students’ professional competencies and employability. Students shall also be encouraged to pursue higher education, professional qualifications, and entrepreneurial ventures through appropriate guidance and mentoring. The department shall strive to create opportunities for industry engagement, experiential learning, and career advancement to support students in achieving their academic and professional aspirations.

9. Program Credibility

9.1 Executive Summary

The Bachelor of Commerce (B.Com.) Programme is designed to develop competent graduates with strong foundations in accounting, finance, taxation, economics, business management, banking, insurance, entrepreneurship, and commerce-related disciplines. The program aims to equip students with the knowledge, analytical skills, ethical values, and professional competencies required to meet the evolving demands of the business, financial, and corporate sectors.

The curriculum is delivered by qualified faculty members with academic and professional expertise in commerce and management disciplines, ensuring a balanced integration of theoretical concepts and practical applications. The program emphasizes experiential learning through case studies, projects, seminars, workshops, industrial visits, internships, and interactions with industry professionals.

Specialized courses in accounting, taxation, financial management, business law, auditing, economics, and emerging business practices provide students with a comprehensive understanding of modern commercial and financial systems. The program also incorporates digital learning tools, business analytics, information technology applications, and contemporary developments in commerce to enhance employability and professional readiness.

Industry experts, chartered accountants, financial consultants, bankers, entrepreneurs, and corporate professionals may be invited to deliver guest lectures and expert sessions, enabling students to gain insights into current industry practices and emerging opportunities. The program encourages students to pursue professional qualifications such as Chartered Accountancy (CA), Company Secretary (CS), Cost and Management Accountancy (CMA), banking and finance certifications, and higher studies in commerce, management, and related fields.

Graduates of the B.Com. Programme are academically and professionally prepared for careers in accounting, finance, taxation, banking, insurance, auditing, business administration, entrepreneurship, and public services. The program also fosters critical thinking, communication skills, leadership qualities, ethical decision-making, and lifelong learning, enabling students to contribute effectively to the business community and society at large.

9.2 Scope and Career Opportunities

Graduates of the Bachelor of Commerce (B.Com.) P\rogramme may find employment opportunities in:

- Banking and Financial Institutions
- Accounting and Auditing Firms
- Insurance Companies
- Corporate and Business Organizations
- Tax Consultancy Firms
- Investment and Financial Services Companies
- Stock Broking and Capital Market Institutions
- Government Departments and Public Sector Undertakings
- E-Commerce and Retail Organizations
- Business Process Outsourcing (BPO) and KPO Companies
- Cooperative Institutions
- Entrepreneurship and Family Businesses
- Research and Educational Organizations
- Non-Governmental Organizations (NGOs) and Development Agencies

9.3 Potential Job Roles

Graduates may pursue careers in the following positions:

- Accountant
- Tax Assistant
- Audit Assistant
- Financial Analyst
- Banking Executive
- Insurance Advisor/Executive
- Investment Associate
- Accounts Executive
- Finance Executive
- Business Development Executive
- Credit Analyst
- Payroll Executive
- Customer Relationship Executive

- Operations Executive
- Sales and Marketing Executive
- Human Resource Assistant
- Entrepreneurship and Small Business Owner
- Data and Business Support Executive

9.4 Higher Study & Professional Opportunities

Students may pursue:

- Master of Commerce (M.Com.)
- Master of Business Administration (MBA)
- Ph.D. in Commerce, Management, Economics, Finance, or related disciplines
- Chartered Accountancy (CA)
- Company Secretary (CS)
- Cost and Management Accountancy (CMA)
- Chartered Financial Analyst (CFA)
- Banking and Financial Services Certifications
- Diploma and Certificate Programs in Taxation, Finance, Investment, and Business Analytics
- Professional Certifications in Accounting Software, Financial Modelling and Digital Commerce
- Entrepreneurship Development and Start-up Initiatives.
- These opportunities enable graduates to build successful careers in commerce, finance, accounting, taxation, banking, management, entrepreneurship, and related professional domains.

10.Market Survey

10.1 Executive Summary

India's economy is experiencing significant growth driven by expansion in commerce, banking, finance, taxation, insurance, digital business, e-commerce, entrepreneurship, and corporate sectors. Gujarat, particularly Ahmedabad and Gandhinagar, has emerged as a major commercial and financial hub with a strong presence of manufacturing industries, banking institutions, financial service providers, startups, multinational corporations, and trading organizations.

Considering these expanding opportunities, a market survey and industry interaction were conducted with professionals from commerce, banking, finance, accounting, taxation, and corporate sectors to assess the demand for commerce graduates. The survey indicated a strong need for graduates possessing sound knowledge of accounting, taxation, finance, business management, banking operations, digital commerce, and business analytics.

Industry representatives highlighted that employers increasingly seek graduates with practical exposure, professional skills, technological competence, and an understanding of contemporary business practices. Respondents also expressed interest in supporting internships, industrial visits, guest lectures, skill development programs, and placement opportunities for commerce students.

The survey findings clearly indicate that the introduction and continued strengthening of the Bachelor of Commerce (B.Com.) Programme will be highly beneficial in meeting the growing demand for qualified professionals in the fields of commerce, finance, accounting, taxation, banking, insurance, and business management.

10.2 Market Demand & Industry Trends

The commerce and business sectors are among the major contributors to India's economic growth and employment generation. Demand for commerce graduates continues to increase because of:

- Growth of banking and financial services
- Expansion of accounting, auditing, and taxation services
- Rise of e-commerce and digital business platforms
- Increasing demand for financial planning and investment services
- Growth of insurance and risk management sectors
- Expansion of startups and entrepreneurship ecosystems
- Adoption of business analytics and financial technologies (FinTech)
- Increasing compliance and regulatory requirements
- Growth of international trade and global business operations
- Digital transformation across industries

Gujarat continues to attract significant investments in manufacturing, trade, finance, logistics, information technology, and service sectors, creating substantial employment opportunities for commerce graduates.

Emerging industry trends are expected to generate demand for professionals in areas such as:

- Accounting and Auditing
- Taxation and Financial Compliance
- Banking and Financial Services
- Investment and Wealth Management
- Insurance and Risk Management
- Business Analytics
- Digital Commerce and E-Commerce
- Corporate Finance
- Entrepreneurship and Business Management
- International Business and Trade

10.3 Skill Gap Identified by Industry

The market survey revealed that many fresh graduates require stronger practical and industry-oriented competencies to meet current business and corporate expectations. The major skill gaps identified by industry professionals include:

- Limited practical knowledge of accounting and financial reporting
- Inadequate understanding of taxation laws and compliance procedures

- Lack of exposure to auditing practices and financial regulations
- Insufficient knowledge of banking and financial services operations
- Limited proficiency in accounting software and digital business tools
- Weak analytical, quantitative, and problem-solving skills
- Inadequate communication, presentation, and professional skills
- Limited understanding of business analytics and emerging financial technologies
- Lack of industry exposure through internships and practical training
- Insufficient awareness of entrepreneurship and business development practices

Industry experts emphasized the need for commerce graduates who possess strong academic foundations, practical business knowledge, digital competencies, professional ethics, and workplace readiness, enabling them to contribute effectively from the beginning of their careers with minimal additional training.

10.4 Employment Opportunities

Graduates of the Bachelor of Commerce (B.Com.) Programme will have employment opportunities in banking institutions, financial services organizations, accounting and auditing firms, taxation consultancies, insurance companies, corporate enterprises, e-commerce businesses, investment firms, government departments, and various service industries. They may pursue careers in areas such as accounting, finance, taxation, auditing, banking operations, insurance services, business administration, sales and marketing, human resource management, and financial analysis.

The programme will also support entrepreneurial aspirations by equipping students with the knowledge and skills required to establish and manage business ventures, consultancy services, trading enterprises, and other commercial activities.

10.5 Industry Support & Collaboration

Industry representatives from banking, finance, accounting, taxation, insurance, and corporate sectors have expressed support for the B.Com. Programme through internships, industrial visits, guest lectures, workshops, skill development programmes, and placement assistance. Professional bodies, business organizations, financial institutions, and industry experts may collaborate with the department to provide students with practical exposure and insights into current business practices.

Such collaborations will strengthen industry-academia interaction and facilitate experiential learning opportunities, enabling students to develop professional competencies and industry-relevant skills.

10.6 Conclusion

The market survey and industry feedback clearly indicate a sustained demand for qualified commerce graduates possessing knowledge of accounting, finance, taxation, banking, business management, and emerging digital business practices.

Considering the continuous growth of the financial services sector, corporate enterprises, entrepreneurship ecosystem, and digital economy in Gujarat and across India, the Bachelor of Commerce (B.Com.) Programme offers significant academic and career opportunities for students while addressing the manpower requirements of business and industry.

The proposed B.Com. Programme is academically sound, professionally relevant, industry-oriented, and aligned with contemporary economic and business trends. It will contribute to the development of competent commerce professionals capable of meeting the evolving needs of organizations, financial institutions, and society.

11. Review and Revision of Regulation

The University reserves the right to interpret, modify, revise, amend, or update any provision, rule, regulation, curriculum structure, evaluation pattern, academic requirement, or operational guideline related to the program from time to time in accordance with University regulations, statutory requirements, industry developments, and academic needs.

In case of any ambiguity or dispute regarding interpretation of any provision of this manual, the decision of the University/Competent Authority shall be final and binding on all stakeholders. Any amendments, additions, or revisions approved by the appropriate academic or statutory bodies of the University shall automatically become applicable to the program.

Annexure I: Detail Syllabus

GANDHINAGAR INSTITUTE OF COMMERCE
B.COM (HONOURS)

Semester 1

Subject Code: 20220101	**Subject Title: Financial Accounting-I**
Pre-requisite: A basic understanding of elementary mathematics and fundamental commerce concepts would help students grasp accounting principles more effectively.	

Course Objective:
The course aims to equip the students to understand basics of accounting procedure

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	0	0	4	50	50	-	-	100

Subject Contents

Sr.No.	**Topic**	**Total Hours**	**Weight (%)**
1	Introduction to Accounting, Conceptual Frame Work (Theory): Meaning Objectives, Scope & Areas of Accounting, Advantages & Limitations of Accounting, Users of Accounting Information, Business Transactions Classification of Accounts and rules of debit & Credit, Distinction between Capital and revenue expenditures and incomes, Basic Accounting Terms: Assets, Liabilities, Capital, Expenses, Expenditure, Debtors, Creditors, Goods, Cost, Gain, Stock, Purchase, Sales, Loss Profit, Voucher, Discount, Transaction, Drawing, Depreciation, Reserves & Provisions (Overview)	15	25
2	Accounting Principles and Concepts (Theory): General Accounting Principles, Accounting Concepts and Conventions for Profit & Loss Account & Balance Sheet, Introduction of Accounting Standards issued by ICAI: AS 1 Disclosure of Accounting Policies, AS 2 Valuation of Inventories, AS 10 Depreciation Accounting, AS 9 Revenue Recognition, Importance of Accounting Standards (Theory only)	15	25
3	Accounting Cycle (Examples Only): Introduction of Journal, Subsidiary books and Ledgers, Types of errors taking place in account, Examples on recording transactions into journal, posting into ledgers, Balancing and preparation of Trail Balance	15	25

4	Final Accounts of Sole Proprietor (Examples Only): Preparation of Trading Account, Profit & Loss Account and Balance Sheet	15	25

Course Outcome:

At the end of the course, the students shall be able to:

- Understand fundamental Principles of Financial Accounting
- Understand preparation of primary and secondary books of accounts to summarize accounting information
- -Apply accounting rules to prepare financial accounts to take effective Managerial Decision
- Relate the significance of accounting information from different users or stakeholders and understand basics of Accounting Procedure.
- Understand the financial performance of Sole Proprietor with the help of different tools & techniques of analysis.

List of References:

1. Financial Accounting, 2^{nd}/Latest edition, by Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari, Vikas Publishing
2. Financial Accounting- A Managerial Perspective, Latest edition, by Varadraj Bapat and Mehul Raithatha, TMH Publications
3. Financial Accounting, Latest edition, by P.C. Tulsian, Pearson Education
4. Advanced Accounts, Latest edition, by Shukla M. C., Grewal T.S & Gupta S.C., S. Chand & Company
5. Board of Studies, Study Material Paper-1 “Fundamentals of Accounting”, Common Proficiency Test (CPT) Course, ICAI, New Delhi

Open e-Resource:

1. https://boslive.icai.org/sm_module.php?module=89

List of Suggested Experiments:

- Practical exposure to fundamental accounting concepts, accounting standards, accounting equation, and the double entry system.
- Students will perform journal entries, ledger posting, preparation of trial balance, and analysis of financial transactions to strengthen conceptual clarity and application skills. Viva and written submissions will be conducted to evaluate analytical understanding and practical competence in Financial Accounting

Subject Code: 20220102	Subject Title: Cloud Accounting- 1
Pre-requisite: Students having basic knowledge of Cloud Accounting subject.	

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
4	-	-	4	50	50	00	00	100

Course Objective: Course Objective:

- To make the student aware of Cloud Accounting Environment.
- To make students competent to work in Cloud Accounting Era.
- To make aware about Digital Accounting with special reference to Domestic and International environment.

Subject Contents			
Sr.No	**Topic**	**Hours**	**Weight (%)**
1	**Introduction to Cloud Accounting:** Cloud computing and Cloud Accounting, Accounting Automation and Cloud Accounting, Features & benefits of Cloud Accounting, History of Cloud Accounting, Cloud Accounting in India, Cloud Accounting software providers in India, Practical issues in adoption Could Accounting, Legal framework of Cloud Accounting a. Worldwide b. India , The transition from traditional accounting to Cloud Accounting, Cloud Accounting & future, Comprehensive Case Studies	15	25%
2	**General Configuration:** Introduction, Understanding the ERP structure, ERP Modules, Management in ERP a) Data Management System b) User training and change management c) Security Management, ERP configuration documentation, Integration of ERP with external systems, Challenges & risks associated with ERP configurations, Future of ERP, Comprehensive Case Studies	15	25%
3	**General Ledger:** Overview and Meaning of General Ledgers, Objectives of General Ledgers, General Ledgers and Tally, Importance and role of General Ledgers, Functionality and key features of General Ledgers, Challenges of General Ledgers, ERP General Ledgers and Sustainability	15	25%
4	**Inventory Management:** Inventory Management and ERP, Tools used for Inventory Management in ERP, Demand Forecasting in ERP, Stock Optimization in ERP, Order Management in ERP, Benefits of ERP for Inventory Management, Challenges in Implementing ERP for Inventory	15	25%

	Management, Process for Implementing ERP in Inventory Management.		

Course Outcome:

- Able to identify and record financial transactions in Cloud Accounting Packages.
- Operational skill of Cloud Accounting with knowledge of General Configuration along with General Ledger and Inventory Management.

List of Textbooks:

1. Dr. Parth Bhatt and CA Dhara Daxini, (2024) Cloud Accounting-1, Sudhir Prakashan, Ahmedabad

List of Reference books:

1. Sachin Srivastava, (2020) Cloud Accountant : Oracle Apex Financials Setups Step By Step, Notion Press Media Pvt Ltd
2. Tally Education Private Limited, (2021), Official Guide to Financial Accounting using Tally Prime, BPB Publisher

Open e-Resource: ----

List of Suggested Experiments: NA

Subject Code: 20220103	**Subject Title: Business Organisation and Management**
Pre-requisite: Students having basic knowledge of management subject.	

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assess ment**	**Continuous Assessment**	**University Assess ment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	-	-	100

Course Objective: The course aims to provide basic knowledge to the students about the Organization and management of a business enterprise

Subject Contents			
Sr.No.	**Topic**	Hours	**Weight (%)**
1	**Management:** Meaning and Definition, Features, Objectives, Process of management, Managerial Functions (POSDCORB), Significance, Managerial Roles & Skills, Management v/s Administration, Levels of Management	15	25%
2	**Planning & Decision Making:** Planning :Meaning and Definition, Features, Importance, Limitations, Types/elements of plans, Steps in Planning Process. **Decision Making :**Meaning & Characteristics, Steps in Decision Making Process, Types of Decisions.	15	25%
3	**Organising:** Concept, Process, Principles of organization, Delegation of Authorities: meaning, importance & process, Centralization & Decentralization, Types of Organisations : line, functional, line and staff.	15	25%
4	**Controlling:** Concept, Nature, Importance, Steps in control process, Types of control, Techniques of Control : (A) Budgetary control-meaning, objectives, advantages & limitations (B) Break Even Analysis-concept, uses & limitations.	15	25%

Course Outcome:
1. Students will learn and understand basic knowledge of management subject.
2. Student will be acquainted with the basic concept of Management and its other aspects.
3. Student will have a thorough idea about Planning and Decision Making.
4. Student will have in depth knowledge of the term Organizing
5. Student will acquire conceptual clarity about Controlling and its related aspects.

List of Textbooks:
1. Prasad, L. M. Principal and Practice of Management. Sultan Chand & Sons, 2008.

2. Human Resource and Personnel Management by K Aswathappa.
3. Stephen P. Robbins, David A. Decenzo, 2016. Fundamentals of Management, Pearson Education, 9th Edition

List of Reference Books:

1. Human Resource Management by C B Gupta Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
2. Basu, C. R., Business Organization and Management, McGraw Hill Education.
3. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.

Open e-Resource: https://onlinecourses.nptel.ac.in/noc22_mg42/preview

List of Suggested Experiments: NA

Subject Code: 20220104	**Subject Title: Microeconomics**
Pre-requisite: Students having basic knowledge of Economics subject.	

Course Objective: The course intends to expose the student to the basic principles in microeconomics theory and illustrate with applications.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr.No.	**Topic**	Hours	**Weight (%)**
1	**Introduction to Economics:** Definitions, Nature, Scope, Difference between Microeconomics & Macroeconomics **Basic economic concepts, basic problems of an economy and role of price mechanism:** Economic and non-economic activity, goods and services, utility and types of utility, price and value, Entrepreneur, Basic problems of an economy, **Economics Systems**: Capitalism, Socialism and Mixed Economic System	1	25%
2	**Demand and Supply:** Law of Demand and Law of Supply, Determinants of demand and supply, Elasticity of Demand, Determinants and significance, Meaning of Elasticity and types of elasticity- Price, Income and Cross elasticity of demand with suitable example	1	25%
3	**Theory of Production:** Production meaning, factors of productions, Production function, short run production function-law of variable proportions, long run production function- Returns to scale theory. **Production Costs:** Concepts and Types- Money, Accounting, Real, Opportunity, Economic, Implicit and Explicit, Short Run, Long Run, Fixed and Variable Costs. Concepts of Total, Average and Marginal costs. Relationship between Average and Marginal Costs Curves in Short run and long run.	1	25%
4	**Market Structure:** Meaning and feature of perfect competition, Meaning and features of Monopoly, Meaning	1	25%

	and features of Monopolistic Competition, Meaning and features of Oligopoly			

Course Outcome:

1. Students will learn and understand basic knowledge of principles in Microeconomics economics subject.
2. Understand basic economic concepts, basic problems of an economy and role of price mechanism.
3. Understand theoretical knowledge & basic tools of demand-supply analysis.
4. Understand theoretical and practical knowledge of theory of Production and production costs.
5. To acquaint students about the different forms of market and behavior of firms.

List of Textbooks:

1. G.S. Gupta, Managerial Economics, Tata Mc-Graw Hill education 2011.
2. Ahuja H, L: Business economics, S. Chand, & Co. Ltd New Delhi.

List of Reference Books:

1. Human Resource Management by C B Gupta, Modern Business Organisation, Mayur Paperbacks, New Delhi
2. Basu, C. R., Business Organization and Management, McGraw Hill Education.
3. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.

Open e-Resource: https://onlinecourses.nptel.ac.in/noc21_hs52/preview

List of Suggested Experiments: NA

Subject Code: AEC016	Subject Title: Practical English
Pre-requisite: Basic knowledge of English language.	

Course Objective: To enhance vocabulary and grammar that enable the learners to communicate and write effectively in real life situations. Proficient spoken and written English help students to communicate clearly and precisely.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture	Tutorial	Practical	Credit	Theory		Practical		Total
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
2	-	-	2	25	25	-	-	50

Subject Contents			
Sr. No.	Topic	Hours	Weight (%)
1	**Vocabulary Building:** Importance of Vocabulary Building, Word Formation and Types of word Formation, Synonyms, antonyms, Homonyms, homophones, Suffix, Prefix, one word substitute, making sentences using words, rearrange the words to make sentences.	08	25%
2	**Communication:** Definition of Communication, Characteristics of Communication, Types of Communication, Importance of Communication, Process of Communication, Barriers of Communication. Kinesics, Proxemics, Paralinguistics, Haptics	08	25%
3	**Listening Skills:** Definition of Listening, Hearing and Listening, Types of Listening, Barriers of Listening, ways to improve listening, Traits of a good listener. Listening Practice: Listening comprehension- Listening for information.	07	25%
4	**Grammar:** Tenses, Voice, Concord, Modal auxiliaries.	07	25%

Course Outcome: After completion of this course, student will be able to:
1. Expand vocabulary to enhance proficiency in listening, speaking, reading, and writing.
2. Develop strategies to Communicate Effectively and Appropriately.
3. Use strategies appropriately to improve one's ability to listen and to understand people.
4. Guide learners to gain knowledge of English grammar on an advanced level.

List of Reference Books:

1. Communication Skills by Sanjay Kumar and Pushp Lata, Oxford University Press - 2019.
2. Raymond Murphy, English Grammar in Use- A self-study reference and practice book for elementary students of English, Cambridge University Press, fourth edition.
3. Technical Communication – Principles and Practice, Third Edition by Meenakshi Raman and Sangeetha Sharma, Oxford University Press 2017.
4. Advanced Writing Skills: Success in 20 Minutes a Day, by D.S. Paul, Goodwill Publication

Open e-Resource: NPTEL
1. https://nptel.ac.in/courses/109104031

Subject Code: SEC015	**Subject Title: Office Automation Tools**
Pre-requisite: NIL	

Course Objective:
- To make students familiar with the basics of hardware and software.
- To produce documents by working with MS word, MS PowerPoint and Excel.
- To know the importance of Operating System

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
1	0	1	2	-	25	25	-	50

Subject Contents			
Sr. No	Topic	Total Hours	Weight (%)
1	MS Word (Word for Windows): Overview, creating, saving, opening, importing, exporting and inserting files, formatting pages, paragraphs and sections, indents and outdents, creating lists and numbering. Headings, styles, fonts and font size. Editing, positioning and viewing texts, Finding and replacing text, inserting page breaks, page numbers, bookmarks, symbols and dates. Using tabs and tables, header, footer and printing. Headers and Footers, Mail merge, macros, tables.	10	30
2	MS – PowerPoint: Introduction to MS Power Point, Power Point Elements, Exploring Power Point Menu, Working with Dialog Boxes, Saving Presentation, Printing Slides, Slide View, Slide Sorter view, notes view, outline view, Formatting and enhancing text formatting.	08	30
3	Excel: Excel forms, graphs and charts: data entry forms using Excel, using wizards, various charts type, formatting grid lines & legends, previewing & printing charts	12	40

Course Outcome:
- To work with the basic features of MS Word, to compose, format and edit a word document.
- To work with the advanced formatting features of MS Word like table of content, table, illustration, cover page and mail merge.
- To work with the basic features of MS Excel, to compose, format and edit an excel workbook with advanced features like filtering, pivot table, chart, in-built functions and data analysis & organization.
- To learn the creation of professional MS PowerPoint presentation by Providing aesthetics, animation & transition and multi-media.
- To learn the basics of Operating System and its types.

List of Textbooks:

- Working With Personal Computer Software by R.P.Soni, Harshal Arolkar, Sonal Jain, Wiley India.
- Introduction to Computer, P.K. Sinha.

List of Reference Books:

1. Microsoft Word 2016 Step By Step by Joan Lambert, Microsoft Press
2. Microsoft Excel 2016 Step By Step by Joan Lambert, Microsoft Press
3. Microsoft Power Point 2016 Step By Stepby Joan Lambert, Microsoft Press
4. R.K. Taxali: Introduction to Software Packages, Galgotia Publicaions.
5. MS–Office 2003, Compiled by SYBIX.
6. Mastering Microsoft Excel Functions and Formulas by, Webtech Solutions Inc.
7. Microsoft Powerpoint 2013 Step by Step by Cox, Microsoft
8. Open Office Basic: An Introduction by Prof. James Steinberg

Open e-Resource:

1. http://www.gcflearnfree.org/word2016/
2. https://www.techonthenet.com/excel/tutorial2016_complete.php
3. http://www.gcflearnfree.org/powerpoint2016/
4. http://www.investintech.com/articles/mscustomization/
5. http://in.pcmag.com/office-suites/34995/feature/100-essential-tips-for microsoftoffice2010
6. https://www.tutorialspoint.com/ms_access/index.htm

List of Suggested Experiments:

1. Identify the internal and external hardware/peripheral components.
2. Prepare and print Biodata with a covering letter using word processor.
3. Calculation of Total mark, grade based on boundary conditions for n number of students using Spread sheet.
4. Create an application and prepare neat curriculum Vitae for applying a job in a company. Apply Page format and Paragraph format to the above document.
5. Prepare a presentation with five slides including animation, insertion of scanned images.
6. Search a specified content using internet, download it and then insert it into a presentation.
7. Draft a letter asking for quotations of different peripheral devices for your computer lab and mail the letter using mail merge in MS word.
8. Create a template and draw a basic block diagram of computer & using graphs compare the performance of different laptop/notebook PC.
9. Create a database of students, which contains marks obtained by students of a class in different subjects and then calculate maximum, minimum, average and sum of marks in each subject. Also calculate % of each student using functions and formulas in MS Office Excel also draw pie chart and bar graph.
10. Create MS word document and implement macro function.
11. Explore the open office tools.

Subject Code: VAC017	Subject Title: National Cadet Corps
Pre-requisite: Nil	

Course Objective:
The course aims to equip the students to

1. Train volunteer youth to become confident, committed and competent leaders in all walks of life.
2. Enhance awareness levels of cadets to become responsible citizens of the country.
3. Provide opportunities and encourage cadets to enrich their knowledge, develop communication skills and build character.
4. Conduct social activities and community development programmes, to make constructive contributions toward society.
5. Undertake adventure activities to hone leadership qualities and risk-taking abilities.
6. Provide a platform to launch "Goodwill Ambassadors" to project the image of country overseas
7. Conduct military training to develop awareness about Armed Forces, leadership skills and military values thus, provide an environment to motivate cadets to join the Armed Forces.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
1	0	1	2	25	25	-	-	50

Subject Contents			
Sr. No.	Topic	Total Hours	Weight (%)
1	Aims, Objectives and Organization of NCC. Incentives to Cadets Duties of NCC Cadets National Integration Capsule NCC Camps: Types & Conduct Famous Leaders of India	5	25
2	Drill ki Aam Hidayaten aur Word of Command Savdhan, Vishram, Aram Se aur Mudna Armed Forces and IAF Capsule Modes of Entry in IAF.	3	25
3	Personal Development Personality Development Capsule, Traits Factors, Creative Thinking, Decision Making		

	Communication Skills, Group Discussions, Stress and Emotions, Change your Mindset, Time Management, Team Work, Interview Skills Leadership Capsule, Traits, Indicators, Motivation, Ethics, Honour Code Social Service and Community Development Activities-Social Evils Beti Padhao Beti Bachao, Drug Abuse, Msn Indradhanush (Vaccination), Digital Awareness, Waste Management, Women Health and Sanitation, Tree Plantation, Traffic Awareness, Pollution Protection of Children & Women Safety, Road/Rail Travel Safety Social Service Capsule, Basics of Social Service, Rural Development Programmes, NGO's, Contribution of Youth	7	25
4	Disaster Management Capsule, Types of Disasters, Organization and Capability Case Studies - Ashoka, Kiran Bedi, Cap. Vikram Batra, Cap. Saurabh Kalia, Squadron Leader Ajay Ahuja, CDS Bipin Rawat, Commandant Chetan Cheeta, IPS Hemant Karkare, NSG Commando Sandeep Unnikrishnan, APJ Kalam, Ranjit Singh, Sardar Patel, Dhyan Chand, Mary Kom, Milkha Singh	5	25

Course Outcome:
At the end of the course, the students shall be able to:
1. Understand the mission and vision of NCC.
2. Fulfill the role of an active and disciplined youth citizen.
3. Gain confidence, leadership skills, and physical endurance.
4. Perform drill movements with precision and discipline.
5. Understand the role and structure of Indian Armed Forces and IAF.
6. Develop self-awareness and confidence and Understand key leadership traits and how to apply them.

List of References:

1. Cadet's Hand Book (Air Force) Specialised Subject
2. Cadet's Hand Book (Army) Common Subject

List of Suggested Journals / Periodicals / Magazines / Newspapers / Web resources:
1. Indian Defence Review (IDR)
2. Journal of Aerospace Sciences and Technologies (JAST)
3. Website: https://indianairforce.nic.in
4. Website: https://indiancc.nic.in

List of Suggested Experiments: NA

Gandhinagar Institute of Commerce

B.Com (Hons.)

Semester 2

Subject Code: 20220201	**Subject Title: Financial Accounting-II**
Pre-requisite: Students having basic knowledge of Financial Accounting.	

Course Objective: The aim of this module is to assist students in gaining a conceptual understanding of financial accounting.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
Lecture	**Tutorial**	**Practical**	**Credit**	**Theory**		**Practical**		**Total**
				University Assessment	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	
4	-	-	4	50	50	-	-	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Accounting From Incomplete Records:** Definition & Characteristics of Single-Entry System, Accounting Entries, Forms of Single Entry, Defect of Single Entry, Methods of Finding out Profit &loss, Conversion of Single Entry into Double Entry, Missing information proforma of Accounts. Illustrations.	15	25%
2	**Consignments Accounts:** Meaning of Consignment, Sale and Consignment, Important Term, Accounting Records, Valuation of Unsold Stock, Loss of Stock, Illustrations.	15	25%
3	**Joint Venture Account:** Meaning of Joint Venture, Joint Venture & Partnership, Joint Venture & Consignment, Accounting Records When Separate Set of Books are Maintained, when one venture keeps account, when all venture keeps Accounts, Illustrations.	15	25%
4	**Fire Insurance Claim:** Introduction, Normal & Abnormal Stock of Goods, Claim for Loss of Stock, Rate of Gross Profit, Claim For Loss Of Profit, Entries for claim regarding Various Assets and Stock.	15	25%

Course Outcome:

1. Students will learn and understand basic knowledge of Financial Accounting.
2. Understand the basic concepts Accounting from Incomplete Records.
3. Students will Learn the concept of Consignment Accounts.
4. Students will have a thorough idea about Joint Venture Account.
5. Student will have in depth knowledge of Fire Insurance Claim.

List of Textbooks:

1. Financial Accounting: Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd

List of Reference Books:

1. Problems & Solutions in Advanced Accounting Vol. I & II: Dr. S. N. Maheshwari, Dr. S. K. Maheshwari, Vikas Publication House Pvt. Ltd.
2. Financial Accounting -1 and Financial Accounting – 2; T.J Rana and Others, Sudhir Prakashan, Latest edition.

Open e-Resource: ---

https://onlinecourses.nptel.ac.in/noc26_ec06/preview
https://onlinecourses.nptel.ac.in/noc26_mg52/preview

List of Suggested experiments and Assignments

- Basic Theorical Question and Classroom discussion and presentations regarding Single Entry System. Explain its characteristics. State the defects of Single-Entry System, explain the methods of calculating profit under incomplete records etc.
- Various calculation and discuss regarding cases related to Joint Ventures and Consignment Accounting.

Subject Code : 20220202	Subject Title: Corporate Accounting-1
Pre-requisite: Students having basic knowledge of Corporate Accounting subject.	

Course Objective: The aim of this topic is to develop skills in using various Corporate Accounting methods to understand business issues.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture	Tutorial	Practical	Credit	Theory		Practical		Total
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	Topic	Total Hours	Weight (%)
1	**Accounting For Share Capital:** Meaning and Importance of Corporate Accounting, Issue and Forfeiture Of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares, Illustrations.	15	25%
2	**Accounting for Debentures**: Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture, Final accounts of limited liability companies as per the existing company Act, Contingency and events occurring after the balance sheet, Illustrations.	15	25%
3	**Cash flow Statement:** Meaning and importance of cash flow statement, operating Activity, Financial activity, Investing Activities, Indirect method of cashflow statement, Illustrations	15	25%
4	**Financial Statements analysis:** Ratio analysis its meaning, advantages and disadvantages, Types of ratios, Interpretation of ratio, Common size statements, Trend analysis, Illustrations.	15	25%

Course Outcome:

6. Students will learn and understand basic knowledge of Corporate Accounting subject.
6. Understand basic overview of Accounting for Share Capital.
6. Understand Concepts of Accounting for Debentures
6. Understand Concepts of Cash flow Statement.

6. Understand the concept Financial Statements analysis

List of Textbooks:

1. J.R. Monga, Basic Corporate Accounting, Mayur paperbacks, New Delhi
2. Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd

List of Reference Books:

1. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand And co., New Delhi
2. S.N. Maheshwari and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
3. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi

List of Suggested Experiments: NA

Subject Code: 20220203	**Subject Title: Business Statistics**
Pre-requisite: The prerequisite for this course is a basic understanding of elementary statistics, including concepts such as averages, percentages, and basic probability theory.	

Course Objective:
The objective of the course is to equip students with the knowledge and skills to analyze index numbers, time series data, and perform hypothesis testing for real-world statistical problem-solving.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Index Numbers**: Definition of Index number. Uses (Utilities) of Index numbers. Types of Index numbers- Price, Quantity and Value index numbers. Meaning of current time and base time. Methods of construction of index numbers for price, quantity and value - Simple aggregate method, Average of price or quantity relatives methods using arithmetic mean and geometric mean. Weighted aggregate method, Weighted average of price or quantity relatives methods. Laspeyre's, Paasche's and Fisher's price and quantity index numbers. Numerical problems based on the above methods.	15	25%
2	**Time Series:** Definition of Time Series. Components of Time Series. Methods for measuring secular trends: i) Methods of Moving Averages ii) Method of Least Squares (only for straight line). iii) Method of Progressive Averages. Determination of Seasonal Variation by Simple Average Method. Numerical problems.	15	25%
3	**Student's t Test:** Introduction to t-distribution, its probability density function (statement only), assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.	15	25%
4	**Chi-square Test:** Introduction to chi-square distribution, its probability density function	15	25%

	(statement only), applications of chi-square test: (1) testing variance of a small sample, (2) testing independence of attributes using m×n contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof)		

Course Outcome:

1. Students will be able to construct and interpret price, quantity, and value index numbers using various methods.
2. Students will analyze time series data, measuring trends and seasonal variations using appropriate techniques.
3. Students will apply t-tests and chi-square tests for hypothesis testing and comparing small sample data.
4. Students will solve real-world statistical problems related to index numbers, time series, and hypothesis testing.

List of Textbooks:

Essentials of Business Statistics Communicating with Numbers by Sanjay Jaggia, Alison Kelly (Tata McgraHill)

List of Reference Books:

- "**Statistical Methods**," Sultan Chand &Sons, 2004
- **Statistics for Business and Economics** by Paul Newbold, William L. Carlson, and Betty Thorne
- **Fundamentals of Mathematical Statistics** by S.C. Gupta and V.K. Kapoor
- **Introduction to the Practice of Statistics** by David S. Moore, George P. McCabe, and Bruce Craig
- **Applied Statistics and Probability for Engineers** by Douglas C. Montgomery and George C. Runger

Open e-Resource: -

https://archive.nptel.ac.in/courses/109/104/109104182/?utm_source=chatgpt.com
https://archive.nptel.ac.in/courses/103/106/103106120/?utm_source=chatgpt.com

Subject Code: 20220204	Subject Title: Macro Economics (ME)
Pre-requisite: Students having basic knowledge of Economics subject.	

Course Objective: The course intends to expose the student to apply basic macroeconomics concepts in understanding the current state of the economy.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Introduction to Macroeconomics:** Meaning and scope-Circular flow of product and Income- Stocks and flows – nominal and real variables - Actual and potential GDP - Key macro aggregates-GDP: Concept, measurement, limitations	15	25%
2	**Classical and Keynesian Economics:** Classical and Keynesian Economics-National income determination in a closed economy –Interest rate: - concept, types- Time Preference - Present value and future value.	15	25%
3	**Macroeconomic Policies and Inflation:** Fiscal and monetary policies: Meaning and scope, objectives, Instruments - Macroeconomic policy of India – Money: Function, credit creation, theories- Inflation: Meaning, measurements, types, impact	15	25%
4	**Unemployment and Inequity:** Meaning - Measurements and Types of unemployment - Unemployment in India - Poverty and income inequality	15	25%

Course Outcome:

1. Students will learn and understand basic knowledge of principles in Macroeconomics economics subject.
2. Understand and define introductory macroeconomic concepts and crucial role of consumption, investment and government in circular flow of income.
3. Explain the principles of the prominent Macroeconomics schools of thought.
4. Understand the Macroeconomic Policies and Inflation.
5. Understand concept of Unemployment and Inequity.

List of Textbooks:

1. G.S. Gupta, Managerial Economics, Tata Mc-Graw Hill education 2011.
2. Ahuja H, L: Business economics, S. Chand, & Co. Ltd New Delhi.

List of Reference books:

1. Samuelson P.A. and W.D. Nordhaus, ‘Economics’, Tata McGraw Hill, New Delhi, 1998
2. Mankiw Gregory, ‘Principles of Economics’, Cengage Learning, southwest, 8th edition
3. Karl E. Case, Ray C Fair, Sharon Oster, ‘Principles of Economics’, Pearson, Latest edition

Open e-Resource: https://onlinecourses.nptel.ac.in/noc21_hs52/preview

List of Suggested Experiments: NA

Subject Code: AEC015	**Subject Title: Personality Development for Effective Leadership**
Pre-requisite: NA	

Course Objective:

1. To help students in enhancing their self-awareness, interpersonal skills, and overall personal grooming.
2. To foster personal growth and development by focusing on self-awareness, communication skills, emotional intelligence, and goal setting.
3. To explore various aspects of personality enhancement and leadership qualities for improving their confidence, firmness, and relationships with others.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
2	-	-	2	25	25	-	-	50

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Understanding Personality Development** ● Definition and Importance of Personality ● Determinants of Personality: Heredity and Environment ● Theories of Personality (Big Five Model, MBTI, etc.) **Self-Awareness and Self-Analysis** ● SWOT Analysis for Personality Growth ● Building Self-Confidence and Positive Thinking ● Overcoming Self-Limiting Beliefs **Leadership and Its Significance** ● Definition and Characteristics of an Effective Leader ● Leadership vs. Management ● Different Leadership Styles (Autocratic, Democratic, Transformational, etc.) **Effective Communication Skills** ● Verbal and Non-Verbal Communication ● Barriers to Communication and Overcoming Them	15	50%

	● Public Speaking and Presentation Skills		
2	**Emotional Intelligence (EI) and Leadership** ● Components of Emotional Intelligence (Self-Awareness, Self-Regulation, Motivation, Empathy, Social Skills) ● Role of EI in Decision-Making and Conflict Resolution ● Developing Empathy and Active Listening Skills **Building Leadership Skills** ● Goal Setting and Strategic Thinking ● Motivation and Team Building ● Time Management and Delegation **Decision-Making and Problem-Solving** ● Decision-Making Models (Rational Model, Intuitive Model, etc.) ● Overcoming Decision-Making Biases ● Critical Thinking and Analytical Skills **Ethics and Values in Leadership** ● Ethical Decision-Making in Leadership ● Corporate Social Responsibility and Leadership Ethics ● Leading with Integrity	15	50%

Course Outcome:

- To comprehend the role of confidence and self-esteem in personal development.
- To create a comprehensive action plan for personality enhancement and leadership development.
- To cultivate personality and leadership qualities in diverse and inclusive environments.
- To formulate ethics & values in Leadership.

List of Textbooks:

1. D. P. Subharwal – Personality Development Handbook
2. Rajiv Mishra – Personality Development: Transform Yourself
3. Dr. Shailesh Tondon & Dr. Asish Kaushal – Personality Development & Grooming
4. Del Carnegie – The Leader in You
5. Andrew Bryant – Self Leadership
6. Peter G. Northouse – Leadership: Theory and Practice
7. Radcliffe – Leadership: Plain and Simple

List of Reference Books: NA

Open e-Resource:

1. English GUETA Website
2. English GUETA App
3. English GUETA YouTube Channel

List of Suggested Experiments: NA

Subject Code: SEC006	Subject Title: Data Analysis Using Spreadsheets
Pre-requisite: Basic Computer Knowledge**.**	

Course Objective:

- Discuss and demonstrate the fundamental concepts and techniques of data analysis using spreadsheets.
- Demonstrate how to manipulate and analyze data effectively, gain insights, and make informed decisions.
- Give emphasizes hands-on practical exercises, real-world examples, and critical thinking skills necessary for data analysis in various domains.
- Develop proficiency in using spreadsheets as a powerful tool for data analysis.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture	Tutorial	Practical	Credit	Theory		Practical		Total
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
1	-	1	2	-	25	25	-	50

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Introduction to Data Analysis:** - Importance of data analysis in data science - Types of data and data formats - The data analysis process **Spreadsheet Basics:** - Introduction to spreadsheet software - Data entry and formatting - Basic formulas and functions in spreadsheets	8	25
2	**Data Manipulation and Cleaning:** - Importing and exporting data - Filtering and sorting data - Dealing with missing values - Data validation and Formatting	8	25
3	**Exploratory Data Analysis:** - Summary statistics	8	25

	- Data distribution and visualization - Detecting outliers - Exploring relationships between variables		
4	**Data Visualization:** - Principles of effective data visualization - Creating charts and graphs - Designing interactive visualizations - Dashboard creation	6	25

Course Outcome:
(1) Understand the fundamental concepts of data analysis and its relevance in the data science field.
(2) Gain proficiency in using spreadsheet software for data manipulation and analysis.

(3) Learn various data cleaning and preprocessing techniques to ensure data quality.
(4) Apply statistical methods and tools to analyze and interpret data.
(5) Develop skills in data visualization for effective communication of insights.

List of Text Books:
(1) De Levie, Robert, "Advanced Excel for Scientific Data Analysis", Oxford University Press, 2004.

List of Reference Books:
(1) MacDonald, Matthew, "Excel 2013: The Missing Manual", O'Reilly Media, 2013.
(2) Peng, Roger D, Matsui, Elizabeth, "The Art of Data Science: A Guide for Anyone who Works with Data", Lulu.com, 2016.
(3) Fawcett, Tom, Provost, Foster, "Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking", O'Reilly Media, 2013.

Open e-Resource:
(1) https://support.microsoft.com/en-us/excel
(2) https://support.google.com/docs/topic/9054603?hl=en&ref_topic=2811805
(3) https://www.datacamp.com/
(4) https://www.khanacademy.org/
(5) https://exceljet.net/

List of Suggested Experiments:

Find suitable dataset from various sources and download it. Few sources of datasets are listed here.
(1) Kaggle: https://www.kaggle.com/
(2) UCI Machine Learning Repository: https://archive.ics.uci.edu/ml/index.php
(3) Google Dataset Search: https://datasetsearch.research.google.com/
(4) World Bank Open Data: https://data.worldbank.org/
(5) OpenML: https://www.openml.org/
(6) AWS Public Datasets: https://aws.amazon.com/datasets/

Subject Code: IKS0201	Subject Title: Indian Ancient History and Cultural Heritage

Course Objective:

- Foster an appreciation for the composite nature of Indian history, culture and heritage.
- Instill a sense of love and belonging among learners, contributing to nation-building efforts.
- Provide an overview of various components of cultural heritage, including fairs, festivals, dances, art, architecture, and historical landmarks, which are crucial for a deeper understanding of history.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
01	0	2	02	0	25/ Project	25/ Project		50

Subject Contents			
Sr. No	**Topics**	**Total Hours**	**Credit**
1	**Indian Ancient History:** Introduction of Ancient India. Harappan Civilization. Rigvedic & Later Vedic Period. India in the 6th Century B.C. Persian and Greek invasions and its impact. Mauryan and Gupta Periods. Post – Mauryan. Brief History of the Sanskrit literature: The Vedas, The Brahmanas and Upanishads & Sutras, Epics: Ramayana and Mahabharata & Puranas.	15	1
2	**Indian Cultural Heritage:** Ethnic Indian Cultural Construct – Fairs & Festivals and their historical background. Indian dances as Cultural Heritage. Indian Architecture: Temples, Stupas, Caves, Chaityas. Medieval Architecture and Colonial Architecture. Social culture in India- Vedic culture. Ancient period- varna and jati, family and marriage in India, position of women in ancient India,	15	1

	Contemporary period; caste system and communalism.		

Course Outcome: After completion of this course, students will be able to

- Demonstrate knowledge of the key events, periods, and figures that have shaped Indian history from ancient to modern times, including their impact on the socio-political and economic landscape.
- Analyze the rich cultural heritage of India, including art, architecture, literature, and philosophy, while recognizing the contributions of various communities to India's pluralistic society.

List of Text Books:

1. An advanced history of India – causes and decline of Guptas by B.C. Majumdar and others, 1967, Macmillan.
2. Ancient India by R.C. Majumdar, 1977, Motilal Banarasi Das.
3. History of Ancient India by Rama sankar Tripati, 1942, Motilal Banarasi Das.
4. History and culture of India to 1000 A.D. by H.V. Srinivasa Murthy, 1980, S. Chand and Co.
5. History of South India by K.A. Nilakanta Sastry 1976, Oxford University Press.
6. History of Ancient India by Krishnaswamy Aiyangar, 1980, Seema Publishers.
7. Ancient India by V.D. Mahajan, 1985, S.Chand and Company.
8. Advance History of India by K.A. Nilakantasastry and C.S.Srinivasachari, 1980, Allied Publishers.
9. Ancient Indian History and Civilization by Silendranath Sen, 1988, Wiley Eastern.
10. Lothal and Indus Civilizations by S.R.Rao, 1972, Asia Publishers, Madras

GANDHINAGAR INSTITUTE OF COMMERCE

B.COM (HONOURS)

Semester 3

Subject Code: 20220301	**Subject Title: Cost Accounting 1**
Pre-requisite: Students having basic knowledge of Cost Accounting subject.	

Course Objective: The aim of this topic is to develop skills in using various Cost Accounting methods to understand business issues.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	Cost Accounting- An Overview: Meaning of Cost Accounting, Objective of Cost Accounting, Advantages of Cost Accounting, Difference between Financial Accounting and Cost Accounting Cost Sheet: Concept of Cost, Classification of Cost, Role of Cost, Accountant in an organization, Illustrations	15	25%
2	Material and Cost Control: Direct Materials, Classification and codification of Materials, Inventory Control, Fixation of Stock Levels, ABC Analysis, VED Analysis, Control Ratio-Inventory Turnover ratio, Material Losses, Illustrations.	15	25%
3	Labour: Meaning and definition of Labour cost, Accounting of Labour cost, Labour remuneration, Premium bonus plans, Group-Bonus Plans, Incentive Plans for Indirect workers, Co-partnership, Labour turnover, Idle Time, Overtime & shift work, Direct Expenses, Illustrations	15	25%
4	Overhead: Classification, Distribution and Control, Meaning and definition of Overheads, Classification of Overheads, Methods of Segregating Semi-variable cost into fixed & variable cost, Codification of Overheads, Distribution of Overheads, Absorption of factory Overhead, Over absorption or under absorption, Treatment of certain specific items of overheads in Costing, Illustrations	15	25%

Course Outcome:

1. Students will learn and understand basic knowledge of Cost Accounting subject.
2. Understand basic overview of cost Accounting.
3. Understand Concepts of Material and Cost Control
4. Understand Concepts of Labour
5. Understand Concepts of Overhead.

List of Textbooks:

List of Reference Books:

1. 1. B, B. (2016). Cost Accounting: Theory and Practices. New Delhi: PHI Learning.
2. Dutta, M. (2016). Cost Accounting: Principles and Practices. New Delhi: Pearson.
3. J, N. (2016). Advanced Cost Accounting. New Delhi: Kalyani Publishing House.

Open e-Resource:

List of Suggested Experiments: NA

Subject Code: 20220302	**Subject Title: Corporate Accounting-2**
Pre-requisite: The pre-requisites include basic accounting principles, financial statements, business valuation, and knowledge of corporate laws and restructuring methods.	

Course Objective:

The course aims to provide students with a comprehensive understanding of liquidation processes, valuation of goodwill and shares, internal reconstruction methods, and acquisition of businesses, along with the ability to apply relevant accounting principles and financial analysis techniques in real-world scenarios.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Liquidation**: Meaning and Salient feature of Liquidation, Order of Payment, Statement of Affairs and Deficiency Accounts - Liquidator's Final Statement of Receipts and Payments	15	25%
2	**Valuation of Goodwill and Shares**: - Valuation of Goodwill, Need for Valuation of Goodwill, Factors Affecting the Value of Goodwill, Components of Goodwill, Methods of Valuation of Goodwill, Valuation of Shares, Methods of Valuation of Shares, Different Categories of Equity Shares, Methods of Valuation of Shares-Other Methods Illustrated, Price-Earnings Ratio- (PE Ratio)	15	25%
3	**Internal Reconstruction**: - Need for Internal Reconstruction, Methods of Internal Reconstruction, Balance sheet after Internal Reconstruction, Practical Problems	15	25%
4	**Acquisition of Business (Purchase of Business):** Factors associated with Acquisition of Business, Determination of Acquisition of Business, Accounting entries, Practical Problems	15	25%

Course Outcome:

1. Understand the process of liquidation, including key features, order of payment, and final statement of receipts and payments.
2. Comprehend the valuation of goodwill and shares, including factors affecting value and methods of valuation.
3. Analyze internal reconstruction methods and understand the balance sheet impact post-reconstruction.
4. Evaluate the factors and accounting entries involved in the acquisition of a business.

List of Textbooks:

Corporate Accounting, V Rajasekaran, Pearson

List of Reference Books:

Chakraborthi, Advanced Accounting

Gupta R.L., Corporate Accounting

Reddy T.S. and Murthy A., Corporate Accounting

Shukla and Grewal, Advanced Accounts

Open e-Resource: -

https://onlinecourses.swayam2.ac.in/imb19_mg07/preview?utm_source=chatgpt.com

https://www.youtube.com/watch?v=Kyza0rvUhz4

https://youtu.be/LLHr7WKr0JE

Subject Code: 20220303	Subject Title: Human Recourse Management
Pre-requisite: Students having basic knowledge of Human Resource Management subject.	

Course Objective: To make the students acquainted with the various conceptual aspects of Human Resource Management and its practical applications in the corporate sector.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Introduction of Human Resource Management (HRM):** Definition of Human Resource Management, Features of Human Resource Management, difference between Personnel Management and Human Resource Management, objectives of Human Resource Management, functions (Managerial Functions and Operative Functions) of Human Resource Management, Qualities of Human Resource Manager, **Human Resource Planning in a Corporate Sector (HRP):** Definition of Human Resource Planning, Objectives of Human Resource Planning, Process of Human Resource Planning.	15	25%
2	**Recruitment, Selection and Training:** Definition of Recruitment, Sources of Recruitment (Internal and External), Factors Affecting Recruitment Definition of Selection, Selection Process, Definition of Training, Importance of Training, Training Methods	15	25%
3	**Promotion and Demotion:** Definition of Promotion, Basis of Promotion (Seniority v/s Merit), Advantages and Disadvantages of Seniority and Merit, Definition of Demotion, Causes of Demotion, Guiding principles of Demotion.	15	25%
4	**Ethics in HRM:** Nature of Ethics, Myths about Ethics Why is Ethics Important? , Ethical Dilemmas, HR Ethical Issues, Managing Ethics: Code of Conduct, Ethics Committees, and Ethics Training programmes,	15	25%

	Different ways of Resolving Ethical Issues in general		

Course Outcome:

1. Students will learn and understand basic knowledge of Human Resource Management subject.
2. Understand basic economic concepts of HRM and Resource Planning in a Corporate Sector
3. Understand theoretical knowledge & basic idea regarding Recruitment, Selection and Training.
4. Understand theoretical and practical knowledge of Promotion and Demotion.
5. To acquaint students about Ethics in Human Resource Management.

List of Textbooks:

1. Human Resource Management, K. Aswathappa, Tata Mc Graw Hill.
2. Human Resource Management (Text and Cases), Dr. Ram Kumar Balyan & Dr. Jayshree Thakore.

List of Reference Books:

1. Human Resource Management, C.B. Memoria, Himalaya Publishing House, Mumbai.
2. Personnel and Human Resource Management, P. Subha Rao- Himalaya Publishing.
3. Human Resource Management by Kumar Prakashan, Ahmedabad.

Open e-Resource: https://archive.nptel.ac.in/courses/122/105/122105020/

List of Suggested Experiments: NA

Subject Code: 20220304	Subject Title: Business Mathematics
Pre-requisite: Students having basic knowledge of Mathematics subject.	

Course Objective: The aim of this topic is to develop skills in using various mathematical methods to understand business issues.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Set Theory:** Basic Concepts sets, Type of sets, Set Operations, Venn Diagram, Applications of set, Illustrations.	15	25%
2	**Functions & Limits:** Definition of Function, Some common Functions in Economics and Business, Utility of the concept of function, Limit of a Function, A few Theorems on Limit, Illustrations.	15	25%
3	**Matrices:** Difference between Determinants and Matrices, Types of Matrices, Matrix Addition & Scalar Multiplication, Matrix Multiplication, Transpose of a Matrix, Adjoint of a Square Matrix, Inverse of a Square Matrix, Illustrations.	15	25%
4	**Permutation and Combination:** Introduction of Permutation, Factorial -n, Theorems, Combination.	15	25%

Course Outcome:

1. Students will learn and understand basic knowledge of Mathematics subject.
2. Understand basic concepts of Set Theory
3. Understand Concepts of Functions and Limits
4. Understand Concepts of Matrices.
5. Understand Concepts of Permutations & Combinations.

List of Textbooks:
1. Thomas Jr, G. B., Weir, M. D., Hass, J., Heil, C., Thomas' Calculus Early Transcendentals, Pearson
2. Stewart, J., Clegg, D. K., & Watson, S., Calculus: early transcendentals. Cengage Learning.

List of Reference Books:
1. Kapoor, V.K., Business Mathematics, Sultan Chand & Sons.
2. Jacques, I., Mathematics for Economics and Business, Pearson Education
3. Sancheti, D.C & Kapoor, V.K., Business Mathematics, Sultan Chand Publications

Open e-Resource:

List of Suggested Experiments: NA

Subject Code: AEC004	**Subject Title: Corporate Grooming and Business Etiquettes**
Pre-requisite: Students having basic knowledge of Economics subject.	

Course Objective:
1. To impart knowledge about basic etiquettes in professional conduct
2. To provide understanding about the workplace courtesy and ethical issues involved
3. To suggest on guidelines in managing rude and impatient clients
4. To familiarize students about significance of cultural sensitivity and the relative business attire
5. To stress on the importance of attire

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	Total
2	-	-	2	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Introduction:** Introduction to Business Etiquette: Introduction- ABCs of etiquette- meeting and greeting scenarios- principles of exceptional work behavior- role of good manners in business - professional conduct and personal spacing.	7	25%
2	**Workplace Courtesy:** Workplace Courtesy and Business Ethics: Workplace Courtesy- Practicing common courtesy and manners in a workplace-Etiquette at formal gatherings- Professional qualities expected from an employer's perspective - Hierarchy and Protocol. Ethical issues - preventing sexual harassment- conflict resolution strategies - Choosing appropriate gift in the business environment - real life workplace scenarios - company policy for business etiquette	8	25%
3	**Telephone Etiquette:** Telephone Etiquette, email etiquette and Disability Etiquette, Mastering the telephone courtesy, handling rude or impatient clients -internet usage in the workplace, email etiquette, online chat etiquette guidelines -Basic disability Etiquette practices	7	25%

4	**Diversity:** Diversity and Cultural Awareness at Workplace Impact of diversity - Cultural Sensitivity - Taboos and Practices - Inter - Cultural Communication **Business Attire:** Business Attire and Professionalism Business style and professional image- dress code- guidelines for appropriate business attire- grooming for success.	8	25%

Course Outcome:

1. Describe basic concepts of business etiquette and corporate grooming.
2. Outline the etiquette and grooming standards followed in business environment and the significance of communication.
3. Explain cultural awareness and moral practices in real life workplace scenarios.
4. Explain workplace courtesy and resolving ethical issues with respect to etiquette and grooming for success.
5. Explain professionalism in the workplace considering diversity and courtesy

List of Textbooks:

1. Sarvesh Gulati, Corporate Grooming and Etiquette, Rupa, 2010
2. John Chibaya Mbuya and Bulelwa Monica Maphela, Grooming and Etiquette for Corporate Men and Women, Lambert Academic Publishing, 2010
3. Myka Meier, Business Etiquette Made Easy: The Essential Guide to Professional Success, Skyhorse, 2020
4. Peggy Post and Peter Post, Emily Post's The Etiquette Advantage in Business: Personal Skills for Professional Success, William Morrow, 2005
5. Shital Kakkar Mehra, Business Etiquette: A Guide for the Indian Professional, Harper Collins Publisher, 2012

List of Reference Books:

1. Raghu Palat, Indian Business Etiquette, Jaico Publishers, 2008
2. Nina Kochhar, At Ease with Etiquette, Health Harmony, 2011
3. Nimeran Sahukar and Prem P. Bhalla, The Book of Etiquette and Manners, Pustak Mahi Publishers, 2004
4. Sarvesh Gulati, Corporate Grooming and Etiquette, Rupa Publications, 2012
5. Barbara Pachter, The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success, McGraw Hill Education, 2013

Open e-Resource:

1. http://osou.ac.in/eresources/DIM-08-BLOCK-3.pdf
2. https://www.columbustech.edu/skins/userfiles/files/Training Manual - Business Etiquette (1).pdf
3. https://www.sbu.edu/docs/default-source/life-at-sbu-documents/professional-
4. wardrobe-nbsp-.pdf
5. https://www.tutorialspoint.com/business_etiquette/grooming_etiquettes.htm
6. https://wikieducator.org/Business_etiquette_and_grooming

List of Suggested Experiments: NA

Subject Code: SEC017	Subject Title: Personal Financial Planning
Pre-requisite: Students should have a basic understanding of elementary commerce concepts, simple mathematics (interest, percentages, and ratios), and general awareness of banking and financial systems in India.	

Course Objective:

1. Understanding of Financial Concepts
2. Understanding of Investment Planning
3. Understanding of Insurance Planning
4. Understanding of Retirement Benefits Planning

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
Lecture	**Tutorial**	**Practical**	**Credit**	**Theory**		**Practical**		**Total**
				University Assessment	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	
2	-	-	2	25	25	00	00	50

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Introduction to Financial Planning:** Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, and skimming	7	25%
2	**Investment planning:** Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return. Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund	8	25%

	schemes including SIP: International investment avenues.		
3	**Insurance Planning:** Need for Protection planning. Risk of mortality, health. disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.	7	25%
4	**Retirement Benefits Planning:** Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits	8	25%

Course Outcome:

1. After studying this course, students will be able to understand the meaning and appreciate the relevance of financial planning.
2. After studying this course, students will be able to understand the concept of investment planning and its methods.
3. After studying this course, students will be able to examine the scope and ways of personal tax planning.
4. After studying this course, students will be able to analyse insurance planning and its relevance.
5. After studying this course, students will be able to develop insight into retirement planning and its relevance.

List of Textbooks:

1. Halan, M. "Let's Talk Money: You've Worked Hard for It, Now Make It Work for You" Harper Collins Publishers, New York.
2. Indian Institute of Banking & Finance. "Introduction to Financial Planning" Taxmann Publication, New Delhi.
3. Keown A.J. "Personal Finance" Pearson, New York.
4. Madura, J. "Personal Finance", Pearson

List of Reference Books:

1. 1. Pandit, A. "The Only Financial Planning Book that You Will Ever Need" Network [18] Publications Ltd., Mumbai.
2. Sinha, M. "Financial Planning: A Ready Reckoner" McGraw Hill Education, New York.
3. Tripathi, V. "Fundamentals of Investment" Taxmann Publication, New Delhi.

Open e-Resource: ---

- https://swayam.gov.in/
- https://www.nism.ac.in/

List of Suggested Experiments:

- Compare different investment avenues in India such as Fixed Deposits, Mutual Funds (SIP), Gold Bonds, and Equity. Analyze risk, return, and suitability for different investors.

Subject Code: VAC021	**Subject Title: Stress and Time Management**
Pre-requisite: Students having basic knowledge of the subject.	

Course Objective:

- The objectives of teaching Stress Management to B.Com students are to help them understand the nature and impact of stress, recognize and assess their stress levels, and equip them with effective coping strategies and techniques to manage and reduce stress for a balanced and healthy lifestyle.
- The Objective of this course is to understand the concepts of Time Management. Time Wasters, Time Management Tools and Application of Time Management.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
2	-	-	2	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Stress:** Meaning, Definition ,Characteristics of stress, Main Areas of stress, Types of stress, Potential Sources of Stress, Environmental Factors, Organizational Factors, Individual Factors	8	25%
2	**Causes Of Stress:** Individual Stress, Group Stressor, Organizational Stress, Extra Organizational Stressors, Effects of Stress	7	25%
3	**Introduction to Time Management:** Meaning, characteristics, objectives of Time Management, Significance of Time Management, Fundamental Truths about Time, Basic principles of Time Management	7	25%
4	**Typical Time Wasters:** Causes of Time Wastage, Time Wasters, Office environment, Meetings, Telephone calls, Visitors, Poor delegation, Inability to say “No”, Internet, Televisions, Travel. **Time Management Tools:** Ways to overcome Time Wasters, Planning Components and Time Management – objective, policy, programmes, schedule, strategies, Budget – best tools for Time Management, How to	8	25%

	save time?		

Course Outcome:

1. **Understanding Stress**: Students will be able to define stress, describe its characteristics, and identify the main areas and types of stress, along with potential sources, including environmental, organizational, and individual factors.
2. **Analyzing Causes of Stress**: Students will understand the various causes of stress at individual, group, organizational, and extra-organizational levels, and be able to analyze the effects of stress on mental and physical health.
3. **Time Management Fundamentals**: Students will grasp the meaning, characteristics, objectives, and significance of time management, and learn the fundamental truths and basic principles necessary for effective time management.
4. **Identifying and Overcoming Time Wasters**: Students will identify common time wasters in both personal and professional settings, such as meetings, telephone calls, and poor delegation, and develop strategies to overcome these time wasters.
5. **Implementing Time Management Tools**: Students will learn and apply various time management tools and techniques, including planning components, budgeting, and strategies to save time and enhance productivity.

List of Textbooks:

1. Principles and Practices of Management – S Suchdeva
2. Organizational Behavior – L M Prasad
3. Stress management – Jeanie Civil
4. Stress from burnout to balance –Vijay Joshi
5. The seven habits of effective people by Stephen R. Covey Simon , Schuster Publishers,1990
6. Managing Time for a Competitive Edge by Bharti R.L. , S.Chand
7. Graham Roberts- Phelps, Handbook of Time Management Working Smarter, New Delhi, Crest Publishing Huuse,2003
8. Dr. Jan Yager, Creative Time Management for the New Millennium, Mumbai, Jaico Publishing,2001
9. The seven habits of effective people by Stephen R. Covey Simon , Schuster Publishers,1990

Open e-Resource: ---

On-line resources to be used if available as reference material

1. https://youtu.be/xItNGPRBQKg
2. https://youtu.be/KJLHlOIdqA4
3. https://youtu.be/QzhaziGs6lQ
4. https://youtu.be/Ux69_UreKcU
5. https://youtu.be/Ex0sQ8xaQ0M
6. https://youtu.be/rUO8Qvcs7cY
7. https://youtu.be/SHiSe6-mOiY
8. https://youtu.be/mOM6XjY6NqE
9. https://youtu.be/UA5hfZoV7QE

List of Suggested Experiments: NA

GANDHINAGAR INSTITUTE OF COMMERCE
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Semester 4

Subject Code: 20220401	**Subject Title: Cost Accounting II**
Pre-requisite: Students having knowledge of Cost Accounting subject.	

Course Objective: The aim of this module is to assist students in gaining a conceptual understanding of Cost accounting.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	-	-	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Activity-Based Costing System** Meaning & Definitions, Key Terms, Salient Features of Activity-based Costing System, Implementation of Activity-Based Costing System, Comparing ABC system with Traditional Costing System, Limitations of ABC system, Illustrations.	10	20%
2	**Contract Costing** Meaning of Contract, Special features of costing, Method of preparing contract account, Rules of transferring the amount of profit to P&L a/c, Meaning & purpose of escalation clause and cost-plus contracts, Illustrations.	15	25%

3	**Operating Costing** Meaning of Operating Costing, Types of Undertaking in which this method is used, Types of cost units-simple and composite, Method of computing the number of cost units, prepare an operating cost sheet and determine cost per unit, Illustrations.	15	25%
4	**Process Costing** Meaning & Definitions of process Costing, Salient Features of Process Costing, Job costing & Process Costing Process, Losses & Gains, Elements of MFG cost, Equivalent Production, Joint Products & By Products, Accounting for Joint Products Cost, Accounting for by – Products, Illustrations	20	30%

Course Outcome:
1. Students will learn and understand basic knowledge of Cost Accounting subject
2. Student will be acquainted with concept of Activity-Based Costing System
3. Student will have a thorough idea about Contract Costing.
4. Student will have in depth knowledge of Operating Costing
5. Student will acquire conceptual clarity about Process Costing

List of Textbooks:

1. Arora, M. (2012). Cost & Management Accounting. Mumbai: Vikas Publishing House Pvt.Ltd
2. Dr. Maheshwari, S. (1990). Management Accounting. New Delhi: Sultan Chand & Sons.

List of Reference Books:

1. Dutta, M. (2016). Cost Accounting: Principles and Practice. Pearson Education Services Pvt.Ltd.
2. Gordon, S. (2005). Management Accounting. Mumbai: Himalaya Publishing House.
3. Sharma, R. &. (2011). Cost & Management accounting. New Delhi: Kalyani Publisher.

Open e-Resource: https://onlinecourses.nptel.ac.in/noc22_mg42/preview

List of Suggested Experiments: NA

Subject Code: 20220402	Subject Title: Cloud Accounting-II
Pre-requisite: The pre-requisites include basic accounting principles, financial statements, business valuation, and knowledge of corporate laws and restructuring methods.	

Course Objective:

The course aims to provide students with a comprehensive understanding of liquidation processes, valuation of goodwill and shares, internal reconstruction methods, and acquisition of businesses, along with the ability to apply relevant accounting principles and financial analysis techniques in real-world scenarios.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	Topic	Total Hours	Weight (%)
1	**Accounts Receivable** 1. Introduction to Receivables Management 2. Types of Receivables 3. Receivables Management in Cloud Accounting 4. Credit Policies and Procedures 5. Credit Evaluation 6. Invoicing and Billing 7. Accounts Receivable Management 8. Collection process	15	25%

	9. Receipt recordation 10. Integration with Other Systems 11. Receivables Reporting 12. Case Study		
2	**Accounts Payable** 1. Introduction to Accounts Payable and Cloud Accounting 2. Cloud Accounting Systems Overview 3. Accounts Payable in Cloud Accounting 4. Invoice Management 5. Approvals and Authorization 6. Payment Processing 7. Reporting and Analytics 8. Integration with Other Systems 9. Best Practices for Accounts Payable Management 10. Case Study 11. Future Trends in Accounts Payable and Cloud Accounting	15	25%
3	**Human Resource Management System** 1. Introduction to Human Resource Management (HRM) and Cloud Accounting Systems 2. Fundamentals of Human Resource Management 3. Challenges in Traditional HRM Systems 4. Introduction to Cloud Accounting Systems 5. Integration of HRM with Cloud Accounting Systems 6. Benefits of Cloud Accounting Systems in HRM 7. Implementation Strategies for Cloud-Based HRM Systems 8. Challenges in Implementing Cloud-Based HRM Systems 9. Future Trends and Innovations in HRM and Cloud Accounting 10. Case Study	15	25%
4	**Supply Chain Management and Logistics** 1. Understanding Supply Chain Management 2. Logistics in Supply Chain Management 3. Integration of Cloud Accounting with Supply Chain Management 4. Impact of Cloud Accounting on Supply Chain and Logistics 5. Case Study & Examples 6. Future Trends of Supply Chain Management with the help of Cloud 7. Education and Career Opportunities	15	25%

Course Outcome:

1. To make the student aware about Cloud Accounting Environment.
2. To make student competent to work in Cloud Accounting Era.
3. To make aware about Digital Accounting with special reference to Domestic and International environment.
4. To provide Industry - Academia Interlinks by connecting theory of Financial Accounting with Practice of Cloud Accounting.

List of Textbooks:

Sachin Srivastava Cloud Accountant : Oracle Apex, Financials Setups Step, By Step Notion Press Media Pvt Ltd 2020

Subject Code: 20220403	Subject Title: Marketing Management
Prerequisite: Students having basic knowledge of Marketing Management subject.	

Course Objective: To make the students acquainted with the various conceptual aspects of Marketing Management and its practical applications in the corporate sector.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture	Tutorial	Practical	Credit	Theory		Practical		Total
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Introduction of marketing Management:** Concept, Nature and Scope of Marketing, Importance of marketing in Business and Indian Economy, Core concepts of marketing, Marketing Philosophies, marketing Mix	15	25%
2	**Marketing Environment:** Concept, Factorsaffecting Marketing Environment, Scope and Significance of Consumer Behavior and Bases of market segmentation	15	25%
3	**Product and Price Mix: Product:** Concept, Types, Product Life Cycle, New Product development Process, Functions of Packaging **Price:** Importance, Factors affecting Price, Policies and Strategies of Price	15	25%
4	**Promotion Mix:** Concept, Promotion Tools, Advertising Medias, Features of good Ad Copy, Process of Personal Selling, Qualities of a successful Salesman and	15	25%

	Functions of Salesman.		

Course Outcome:

1. Students will learn and understand basic knowledge of Marketing Management subjects.
2. Understand basic concepts of Introduction to marketing.
3. Understand theoretical knowledge & basic ideas regarding Marketing Environment.
4. Understand theoretical and practical knowledge of Product and Price Mix.
5. To acquaint students about Promotion Mix in Marketing Management.

List of Textbooks:

1. Marketing Management by Philip Kotler

List of Reference Books:

1. Marketing Management by Dr. C.B.Gupta and Dr. Rajan Nair Publication Sultan Chand & Sons, New Delhi
2. Marketing Management by Shrinivasan and Radhaswami Publication Sultan Chand & Sons, New Delhi.
3. Marketing Management by S.A.Sherlekar, Himalaya Publishing House
4. Basics of Marketing Management by Dr. R.B. Rudani, S. Chand Publications

Open e-Resource: https://archive.nptel.ac.in/courses/122/105/122105020/

Subject Code: 20220404	**Subject Title: Business Law**
Pre-requisite: Basic acquaintance with Business Law Subject.	

Course Objective:

To provide conceptual understanding to students about the laws and practices related to banking sector and developing students' familiarity in banking operations.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Introduction to Law:** The concept and basic principles of law, Need of law **Introduction to Business Laws:** Basic principles of business laws and its objectives.	15	25%
2	**Indian Contract Act 1872:** Definitions, Meaning and importance of law of contracts, Classification of types of contracts, Offer and invitation to offer, Acceptance, Communication of Offer & Acceptance, Consideration, Legality of Object and Consideration, Free Consent, Competent parties, Performance of Contract, Discharge of Contract, Breach of Contract &	15	25%

	its Remedies.		
3	**Sale Of Goods Act 1930:** Definitions, Sale and its components / requirements, Sale compared with An Agreement to sale, Conditions and warranties under Sale of Goods Act, Transfer of ownership of goods, Rights of Unpaid seller and Buyer.	15	25%
4	**The Partnership Act 1932:** Definitions, Meaning of partnership, Joint Venture Types of Partnership, Registration of Partnership, Types of partners, Incoming and outgoing partner, Partnership property, Rights and Duties of Partners, Authorities of partners, Dissolution of Partnership and Partnership Firm	15	25%

Course Outcome:

1. Understand the nature, meaning, and scope of business laws, along with their sources.
2. Gain knowledge of the Indian Contract Act, 1872, and its application to various types of contracts.
3. Learn the essentials of the Indian Sale of Goods Act, 1930, and the rights and duties of parties in sales transactions.
4. Acquire an understanding of the Negotiable Instruments Act, 1881, and the Consumer Protection Act, 2019, focusing on consumer rights and dispute resolution.

List of Textbooks:

Tejpal Sheth, Business Law- 3rd edition Pearson

List of Reference Books:

- Aswathappa, Business Laws, HPH
- Bulchandni, Business Laws, HPH
- K. Venkataramana, Business Regulations, SHBP
- Kamakshi P and Srikumari P, Business Regulations, VBH
- N.D. Kapoor, Business Laws, Sultan Chand publications S.S. Gulshan, Business Law, Excel Publications Ravindrakumar, Legal Aspects of Business, Cengage

Open e-Resource: -

https://www.youtube.com/watch?v=Hubldy1-5fo
https://www.youtube.com/watch?v=jnNHtCODRFw

Subject Code: AEC007	Subject Title: Economics and Business Environment
Pre-requisite: Students having basic knowledge of Economics	

Course Objective:

1. To develop understanding of basic economic concepts and principles
2. To identify the definable aspects of business environment within which a business organization has to function.
3. To develop an insight so as to adapt to the changing trends of business environment.
4. To understand the role of government, market forces, and global factors in business

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
2	-	-	2	25	25	00	00	50

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Unit I: Introduction to Business Economics (6 Hours)** ● Definition, Meaning, Nature and Scope of Business Economics. ● Role of Business Economics in Business Policy Formulation ● Economic systems: Capitalist, Socialist, Mixed economy	7	25%

2	**Unit II: Market Structures** ● Perfect competition ● Monopoly ● Monopolistic competition ● Oligopoly ● Price determination under different market structures	8	25%
3	**Unit III: Basics of Business Environment** ● Business: Concept of Business, Scope and Characteristics of Business, Types of Business Organisations, Liberalisation, Privatisation and Globalisation ● Business Environment: Levels of Business Environment- External- Macro, Micro, Internal. ● Environment Analysis, Changing dimensions of Business Environment.	7	25%
4	**Unit IV: Socio Cultural Environment** ● Demographic Environment ● Culture Concept **Culture: Elements** ● Nature and Impact of Culture on Business ● Cultural Elements-Language, Religion, Family, Aesthetics, Education, etc.	8	25%

Course Outcome:

1. After studying this course, students will be able to Understand and explain the meaning, nature, scope, and significance of Business Economics.
2. After studying this course, students will be able to Identify and differentiate between various market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly.
3. After studying this course, students will be able to Understand the concept, scope, characteristics, and forms of business organizations.
4. After studying this course, students will be able to Explain the impact of Liberalisation, Privatisation, and Globalisation (LPG) on business activities.

List of Textbooks:

1. Gupta, P.D. (2007). Economics: A Very short Introduction. Oxford University Press.
2. Venkateswaran, S. (1995), Environment, Development and the Gender Gap, Sage Publications, New Delhi
3. Principles of Microeconomics, Dominick Salvatore, Oxford, ISBN-13:978-0-19-806230-1; ISBN-10: 0-19-806230-3
4. Principles of Micro-Economics, S. Chand Publication, Author: Dr. H.L. Ahuja, Reprint Edition 2011.

List of Reference Books:

1. Managerial Economics by Ivan Png.
2. Principles of Macroeconomics by Gregory Mankiw.

Open e-Resource: ---
List of Suggested Experiments: NA

Subject Code: VAC015	Subject Title: Life Lessons from Bhagavad Gita
Pre-requisite: Open-mindedness toward philosophical inquiry and self-reflection, as the course emphasizes introspection and application of ideas to life.	

Course Objective: The course objective is to develop an understanding of ethical and moral values, including Swadharma, Sakama and Nishkama Karma, and the concepts of Karma, Akarma, and Vikarma as guides for righteous action.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
2	-	-	2	25	25	-	-	50

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	History and Background of Shrimad -Bhagavad-Gita; The Gita and its Commentaries; Different Ways to attain Liberation: Karma yoga, Jnana Yoga, Bhakti yoga.	15	25%
2	Understanding the Self and the Supreme; Characteristics of Individual Soul (Jiva). Sthitaprajna as an Ideal Person of the Gita; Concept of Dharmakshetra Kurukshetra.	15	25%

3	Meaning of Arjun Vishad Yoga; Karma and Kinds of Karma; Karma yoga and its Importance; Contemporary Relevance of Karma Yoga; Sakama Karma and Nishkama Karma Yoga.	15	25%
4	Karm yogi as an Ideal Person of Gita; Divine and Demoniac Qualities (Aasuri-sampad and daivi-sampad); Concept of Karma, Akarma and Vikrama; Concept of Swadharma	15	25%

Course Outcome:

1. After studying the First Unit, the student will be able to understand the history, background of Gita.
2. The Second Unit will make students to understand the self and Sthitprajna as an ideal person.
3. After studying the Third Unit, the students will be able to answers questions regarding Arjun Vishad.
4. The study of the Fourth Unit will help the students to understand the philosophy of Karma, Akarma and Vikrama.

List of Suggested Books:

1. Srimad-Bhagavadgita: Original Text.
2. Srimadbhagavatam 10 Vols. A.C. Prabhupada, BBT, Bombay, NewYork.
3. Bhagavadgita as it is – His Divine Grace: A.C. Bhaktivedanta Swami Prabhupada, Bhaktivedanta Book, Mumbai, 2009.
4. Srimadbhagavadgita Sankara Bhasya (Hindi), Gita Press, Gorakhpur.
5. Srimadbhagavadgita Rahasaya: B.G. Tilak, Tilak Brothers Publication, Poona.
6. Essays in the Gita: Sri Aurobindo,Sri Aurobindo Ashram, Pandichery.
7. The Gita in the Light of Modern Science:R.B.Lal, Somaiya Publication,Bombay
8. Gita Darshan; OSHO (Vol. 1-8) Osho international foundation, Puna.
9. Mai Shri Krishan Bol Raha Hu. Acharya Shilak Ram.Vedic Yogashala,

Open e-Resource: ---

- www.SrimadGita.com
- www.StudyGita.in

Subject Code: SEC004	Subject Title: Business Administration
Pre-requisite: Basic concepts of Management	

Course Objective:

- Introduce students to the basic concepts and functions of business administration
- Develop practical managerial and administrative skills
- Enhance decision-making, communication, and organizational abilities
- Prepare students for entry-level business and administrative roles

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture	Tutorial	Practical	Credit	Theory		Practical		Total
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
2	-	-	2	25	25	-	-	50

Subject			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Unit I: Introduction to Business Administration** ● Meaning and scope of Business Administration	7	25

	● Nature and objectives of business ● Role of business in economic development ● Forms of business organization (Sole proprietorship, Partnership, Company, LLP) ● Overview of modern business environment		
2	**Unit II: Functions of Management** ● Planning: meaning, process, and importance ● Organizing: principles and structure, ● Staffing: recruitment and selection (basic concepts) ● Directing: motivation, leadership, communication ● Controlling: meaning and techniques	7	25
3	**Unit III: Business Communication and Office Administration** ● Basics of business communication ● Verbal and non-verbal communication ● Business correspondence: emails, notices, memos ● Office management: layout, records, and filing systems ● Use of technology in office administration	8	25
4	**Unit IV: Practical Skills for Business Administration** ● Teamwork and leadership skills ● Problem-solving and decision-making techniques ● Time management and work ethics ● Basics of customer handling and service ● Introduction to entrepreneurship and startup administration	8	25

Course Outcome:
After completing the course, students will be able to:
CO1: Understand the fundamentals of business and management
CO2: Apply basic administrative and managerial skills in organizations
CO3: Demonstrate effective communication and teamwork abilities
CO4: Analyze simple business problems and suggest practical solutions

List of Text Books:

1. **Gupta, C. B.;** Business Organisation and Management, Sultan Chand & Sons, New Delhi.
2. **Koontz, Harold & Weihrich, Heinz,** sentials of Management, McGraw Hill Education.
3. **Tripathi, P. C. & Reddy, P. N.,** Principles of Management, McGraw Hill Education.,

.

List of Reference Books:

Robbins, Stephen P. & Coulter, Mary
Management
Pearson Education.

Lesikar, Raymond V., Flatley, Marie E., & Rentz, Kathryn
Basic Business Communication
McGraw Hill Education.

Chhabra, T. N.
Principles and Practice of Management
Dhanpat Rai & Co.

Open e-Resource:

- NPTEL: *Principles of Management*
- SWAYAM MOOCs – Business & Management Courses

GANDHINAGAR INSTITUTE OF COMMERCE
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Semester 5

Subject Code: 20220501	**Subject Title: Advanced Accounting -1**
Pre-requisite: Students having basic knowledge of Advanced Accounting subject.	

Course Objective: To make the students acquainted with the various conceptual concepts of Advanced Accounting and its practical applications in the corporate sector.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
Lecture	**Tutorial**	**Practical**	**Credit**	**Theory**		**Practical**		**Total**
				University Assessment	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	
4	-	-	4	50	50	00	00	100

Subject Contents

Sr. No	Topic	Total Hours	Weight (%)
1	**Accounting Standards:** Overview of Accounting Standard, Benefits & Limitations of AS, Applicability of AS, AS 1 to 7 with brief explanation, Illustrations. (Note AS-6 Depreciation Accounting has been withdrawn on revision of AS-10)	15	25%
2	**Preparation of Financial Statement:** Meaning of Company, Statutory Books, Annual Returns, Final Accounts, Presentation of Final Accounts in a summary Form, Managerial Remuneration, Illustrations	15	25%
3	**Accounting relating to Hire Purchase:** (Excluding Hire Purchase Trading Account) Introduction, Difference between Hire Purchase & Installment Purchase system, Examples based on calculation of Interest, when interest is not included in installment, when interest is included in installment, when rate of interest is not given, Illustrations.	15	25%
4	**Underwriting of Shares & Debentures:** Introduction, Provision in the companies act affecting Underwriting, Determination of Liability in respect of Underwriting Contract, Determination of liability when only part of the issue has been underwritten, Firm Underwriting, Illustrations.	15	25%

Course Outcome:

1. Students will learn and understand basic knowledge of Advanced Accounting subject.
2. Understand basic concepts of Accounting Standards.
3. Understand Concepts & Practical for Preparation of Financial Statement.
4. Understand Concepts & Practical for Hire Purchase System.
5. Understand Concepts & Practical for Underwriting of Shares & Debentures

List of Textbooks:

Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C. Gupta

List of Reference Books:

1. Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C. Gupta
2. Advanced Accounting: S. N. Maheshwari and S. K. Maheshwari
3. Advanced Accounting Sudhir Prakashan

Open e-Resource: -
https://boslive.icai.org/education_content_study_material_new_scheme.php

List of Suggested Experiments: NA

Subject Code: 20220502	**Subject Title: Auditing - I**
Pre-requisite: Students having basic knowledge of Auditing subject.	

Course Objective:

- Equip students with a comprehensive understanding of auditing principles and practices.
- Foster the ability to critically analyze financial statements and identify potential risks.
- Instill a strong sense of ethics and professional responsibility in the auditing process.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
Lecture	**Tutorial**	**Practical**	**Credit**	**Theory**		**Practical**		**Total**
				University Assessment	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Introduction:** Meaning and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, working papers and evidence, Preparation before commencing of Audit.	15	25%
2	**Internal Check System:** Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.	15	25%
3	**Vouching, Verification of Assets and Liabilities :** Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves. **Company audit:** Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend. Auditor's report: Cleaned and Qualified report.	15	25%
4	**Investigation:** Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.	15	25%

Course Outcome:

Students will be able to Learn,

- Understand the meaning, objectives, and various types of audits, including internal audits.
- Develop and implement audit programs and manage audit working papers and evidence.

- Evaluate and apply internal check systems, routine checking, and test checking in audits.
- Perform vouching and verification of assets and liabilities with accuracy.
- Learn the roles, duties, and liabilities of auditors, and conduct specialized audits for different institutions.

List of Text and Reference books:

1. B.N. Tandon, "Practical Auditing" ,S Chand Company Ltd
2. F.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. Spicer and Pegler, "Auditing: Khatalia's Auditing"
4. Kamal Gupta, "Auditing " , Tata Mcgriall Publications

Open e-Resource: ---

List of Suggested Experiments: NA

Subject Code: 20220503	Subject Title: Taxation- I
Pre-requisite: Students having basic knowledge of Taxation subject.	

Course Objective: To make the students acquainted with the various conceptual aspects of Taxation and its practical applications in the corporate sector.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture	Tutorial	Practical	Credit	Theory		Practical		Total
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	Topic	Total Hours	Weight (%)
1	**Basic Concepts of Taxation:** Overview, Direct Tax & Indirect Tax, Sources of Income Tax Laws India, Principles for Charging Income Tax (Sec.4), Assessment Year (A.Y.), Previous Year (P.Y), Assessee, Person, Income, Heads of Income, Gross Total Income, Capital vs. Revenue, Tax planning, Tax Evasion, and Tax Avoidance	15	25%
2	**Residential Status:** Points to be remember Regarding Residential Status of a person, Determination of Residential Status, Income Received in India, Income Deemed to be Received in India, Income Deemed to Accrue or Arise in India, Illustrations.	15	25%
3	**Income Under Head Salaries:** Definition of Salary, Computation of Salary, Gratuity, Leave Salary Encasement, Pension, Annuity, Allowances, Perquisite, Valuation of Accommodation, Valuation of Sweat Equity Shares Allotted or Transferred to the Assessee, Valuation of Perquisite in respect of Motor Car, Medical Facility, Leave Travel Concession, Provident Fund, Standard Deduction, Entertainment Allowance, Illustrations.	15	25%
4	**Income From House Property:** Chargeability, Exempted properties, Computation of Income, let out Property, Deduction, Self-Occupied Property, Unoccupied Property, deemed to be Let-out House Property, Recovery of Unrealized Rent and Arrears Rent, Illustrations.	15	25%

Course Outcome:

1. Students will learn and understand basic knowledge of Taxation subject.
2. To Understand basic concepts of Taxation
3. To Understand Concepts Regarding Residential Status.
4. To Understand Concepts & Practical for Income under Head Salaries.
5. To Understand Concepts & Practical for Income from House Property.

List of Textbooks:

1. TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania
2. TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania

List of Reference Books:

1. Corporate Taxation by Cheryl D. Block
2. Federal Taxation – Basic Principles by James R. Hasselback and Ephraim smith
3. Fundamentals of Corporate Taxation by Stephen Schwartz and Daniel Lathrop

Subject Code: 20220504	Subject Title: Business Law-II
Pre-requisite: Basic acquaintance with Business Law Subject.	

Course Objective:
To provide conceptual understanding to students about the laws and practices related to banking sector and developing students' familiarity in banking operations.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	00	00	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Indian Contract Act, 1872 - II-** Special Contract (1) Indemnity & Guarantee (2) Bailment & Pledge (3) Law of Agency : Meaning , Modes of creating Agency , Types of Agent , Personal liability of Agent and Termination of Agency.	15	25%
2	**Indian Companies Act – 1956** (1) Definition and Characteristics (2) Private Company & Public Company (3) Memorandum of Association (4) Articles of Association (5) Prospectus (6) Directors: Qualifications , Disqualifications & Legal Position	15	25%
3	**Negotiable Instruments Act,1881**: Negotiable Instrument, Essentials, Promissory Notes and Bills of Exchange, Cheques and Penalties in case of dishonour of certain cheques, Holder, Holder in Due Course, Payment in due course, Maturity of an Instrument	15	25%
4	**Consumer Protection Act, 2019**: Definition of Consumer and Consumer Disputes, Consumer Protection Council, Grievance Redressal Mechanism, Mediation and Product Liability.	15	25%

Course Outcome:
1. Understand the nature, meaning, and scope of business laws, along with their sources.
2. Gain knowledge of the Indian Contract Act, 1872, and its application to various types of contracts.
3. Learn the essentials of the Indian Sale of Goods Act, 1930, and the rights and duties of parties in sales transactions.
4. Acquire an understanding of the Negotiable Instruments Act, 1881, and the Consumer Protection Act, 2019, focusing on consumer rights and dispute resolution.

List of Textbooks:
Tejpal Sheth, Business Law- 3rd edition Pearson

List of Reference Books:
- Aswathappa, Business Laws, HPH
- Bulchandni, Business Laws, HPH
- K. Venkataramana, Business Regulations, SHBP
- Kamakshi P and Srikumari P, Business Regulations, VBH
- N.D. Kapoor, Business Laws, Sultan Chand publications S.S. Gulshan, Business Law, Excel

Publications Ravindrakumar, Legal Aspects of Business, Cengage

Open e-Resource: -

https://www.youtube.com/watch?v=Hubldy1-5fo
https://www.youtube.com/watch?v=jnNHtCODRFw

Subject Code: 20220505	**Subject Title:** Leadership
Pre-requisite: Nil	

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
Lecture	**Tutorial**	**Practical**	**Credit**	**Theory**		**Practical**		**Total**
				University Assessment	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	
4	0	0	4	50	50	-	-	100

Subject Contents			
Sr. No.	**Topic**	**Total Hours**	**Weight (%)**
1	**Individual As a Leader**: Who is a Leader, Leadership Ethics & Traits, Leadership Motivation.	15	20
2	**Team Leadership:** Coaching, Communication and Conflict Skills, Self-Managed Teams and Team Leadership.	10	20
3	**Leadership in Organizations:** Transformational and Charismatic Leadership, Leadership of Ethics, Diversity and culture.	15	20
4	Change Management and Strategic Leadership, Leadership in Learning Organization and Crisis Leadership.	10	20
5	**Important Perspectives in Leadership:** Developing Leadership Skill, Leadership Styles of Indian Manager, Women & leadership.	10	20

Course Outcome:

At the end of the course, the students will be able to:

- Evaluate the leadership qualities essential for business and organizational stewardship.
- Critically evaluate the problems emerging in businesses and solve them through leadership acumen.
- Compare and contrast cultural differences and global approaches to managing those differences.
- Analyze social accountability and hence improve delivery on SRE.
- Develop crucial and appropriate Communication style adaptive to heterogeneous groups.
- Develop abilities to lead teams through efficient leadership.

List of Text Books:

1. Achua, Lussier, Effective Leadership, CENGAGE, Latest Edition.
2. Chandramohan, Leadership and Management, Himalaya, Latest Edition.
3. Gary Yukl, Leadership in Organisation, Pearson, Latest Edition.
4. Peter G. Northhouse, Introduction to Leadership, Concepts & practices, SAGE, Latest Edition.
5. Afsaneh Nahavandi, The Art & Science of Leadership, Prentice Hall, Latest Edition.
6. Julian Barling, The Science of Leadership; Lessons from Research for organizational leader, Oxford University Press, Latest Edition.
7. Micheal G. Rumsey, The Oxford Handbook of Leadership, Oxford University Press, Latest Edition.
8. Bhargava & Bhargava, Team Building & Leadership, Himalaya, Latest Edition.
9. Dr. D.K.Tripathi, Team Building & Leadership, Himalaya, Latest Edition.
10. Kevin Dalton, Leadership & Management Development; Developing Tomorrow’s Manager, Pearson, Latest Edition.

List of Suggested Journals / Periodicals / Magazines / Newspapers / Web resources:

1. Harvard Business Review
2. Vikalpa – A Journal for Decision Makers
3. Journal of Leadership Studies, Willey Online Library;https://onlinelibrary.wiley.com/journal/1935262x.
4. Journal of Leadership and Organizational Studies, Sage Journal;http://journals.sagepub.com/home/jlo
5. The leadership Quarterly;An International Journal Of Political, Social And behavioural Science, ISSN: 1048-9843, https://www.journals.elsevier.com/the-leadership-quarterly

Open e-Resource:

1. https://nptel.ac.in/courses/122105021
2. https://nptel.ac.in/courses/110106151

List of Suggested Experiments: NA

Subject Code: SEC007	**Subject Title:** Digital Marketing
Pre-requisite: Nil	

Course Objective:
The course aims to equip the students to
- Understand the core concepts of digital marketing and its role in the modern business environment.
- Compare and contrast traditional vs. digital marketing approaches and identify their unique characteristics.
- Analyze different types of digital marketing channels and evaluate their effectiveness.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
2	0	0	2	25	25	-	-	50

Subject Contents			
Sr. No.	**Topic**	**Total Hours**	**Weight (%)**
1	Introduction to Marketing in the Digital Environment ● Key Concepts of Digital Marketing ● Traditional v. Digital Marketing ● Types of Digital Marketing ● Characteristics of Digital Marketing ● Implications of Digital Marketing ● The Opportunity of Digital Marketing ● The need for Digital Engagement	15	50
2	Online Marketing Mix ● E-Product ● E-Place ● E-Price ● E-Promotion ● E- Public Relation	15	50

Course Outcome:
At the end of the course, the students shall be able to:
1. Define and explain key concepts, characteristics, and opportunities of digital marketing.
2. Differentiate between traditional and digital marketing strategies with real-world examples.
3. Identify and classify various types of digital marketing tools and techniques.
4. Design and analyze an online marketing mix for a given product/service.

List of Textbooks:
1. **Vandana Ahuja-** Digital Marketing– Oxford (Latest Edition)
2. **Puneet Bhatia** - Fundamentals of Digital Marketing – Pearson (Latest Edition)

List of References:
1. https://stephenclarke49.wordpress.com/2014/03/23/4-ethical-issues-in-digital-marketing/

List of Suggested Journals / Periodicals / Magazines / Newspapers / Web resources:

1. Business Today (India) – Marketing & Strategy Section
2. Economic Times – Brand Equity
3. Business Standard (Marketing & Digital Economy updates)
4. Indian Journal of Marketing

Open e-Resource:
https://onlinecourses.swayam2.ac.in/cec25_mg18/preview

List of Suggested Experiments: NA

GANDHINAGAR INSTITUTE OF COMMERCE
B.COM (HONOURS)

Semester 6

Subject Code: 20220601	**Subject Title: Advanced Accounting- 2**
Pre-requisite: Strong understanding of basic accounting principles, financial statements, accounting standards, and business transactions.	

Course Objective:
The overall objective is to equip individuals with the skills to accurately account for accounting ratio, profit prior to incorporation, business combinations, and holding company accounts, ensuring compliance with relevant accounting standards.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	-	-	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	Accounting Ratio: - Classification of Accounting Ratio, Advantages & Limitations of Accounting Ratio. Computation and interpretation of the following ratios (Based on Balance Sheet of Two Years) (1) Gross Profit Ratio (2) Net Profit Ratio (3) Operating Ratio (4) Stock Turnover Ratio (5) Current Ratio (6) Liquid Ratio (7) Debtors Ratio (8) Debt-Equity Ratio (9) Return on capital employed (10) Return on shareholders fund (11) Earning per share	15	25%
2	Profit Prior to Incorporation: - Meaning, Methods of ascertaining of capital profit (or loss) prior to incorporation Treatment of pre incorporation profit and loss. Examples for finding out profit prior and post incorporation of company	15	25%
3	Accounting of Business Combinations – Amalgamation Absorption (IND AS – 103) Purchase price – Net Assets method, Consideration method, vendor company books and purchaser books with Relevant example.	15	25%
4	Accounts of Holding Companies – I: Objectives, Concept of Holding and Subsidiary, Types of Holding Company, Advantage of Holding Company, Limitation of Holding Company, Preparation of Final Account of Holding Company.	15	25%

Course Outcome:
1. Analyse financial statement by using ratios.
2. Ascertain and treat capital profit or loss prior to incorporation and differentiate pre and post-incorporation profits.
3. Apply IND AS 103 to account for business combinations using methods like purchase price allocation and net assets.

4. Prepare consolidated financial statements for holding companies, understanding the relationship with subsidiaries and related advantages.

List of Textbooks:

Advance Accounting Paper 1, ICAI

List of Reference Books:

"Advanced Accounting" by S. K. Maheshwari and S. K. Gupta

"Company Accounts" by A. C. Gupta

"Accounting for Business Combinations" by A. K. Das

"Consolidated Financial Statements" by B. K. Goyal and S. K. Agarwal

Open e-Resource: -

https://onlinecourses.nptel.ac.in/noc23_mg65/preview

https://www.youtube.com/watch?v=plGy0Yb-BQ0

https://onlinecourses.nptel.ac.in/noc22_mg07/preview

Subject Code: 20220602	Subject Title: Taxation II
Pre-requisite: Students having basic knowledge of Taxation subject.	

Course Objective: To make the students acquainted with the various conceptual aspects of Taxation and its practical applications in the corporate sector

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
				Theory		**Practical**		
Lecture	**Tutorial**	**Practical**	**Credit**	**University Assessment**	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	**Total**
4	-	-	4	50	50	-	-	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	Profits and Gains of Business or Profession, Computation of taxable profit under the head- Section 28: Income Chargeable under PGBP, Section 29: Computation of Income, Section 30: Rent, Rates, Taxes, Repairs, and Insurance for Buildings, Section 31: Repairs and Insurance of Machinery, Plant, or Furniture, Section 32: Depreciation, Section 34: Conditions for Depreciation, Section 36: Other Deductions, Section 37: General Deduction, Illustrations.	15	25%
2	Income under head Capital Gains Computation of taxable capital profit under the head- Section 45: Capital Gains – Chargeability Section 47: Transactions Not Considered as Transfer, Section 49: Cost of Acquisition in Certain Cases, Section 50: Capital Gains on Depreciable Assets, Section 51: Advance Money Forfeited, Section 54: Exemption on Sale of Residential House Property, Section 54B: Exemption on Transfer of Agricultural Land, Section 54EC: Exemption by Investing in Specified Bonds, Section 54F: Exemption on Sale of Capital Assets Other than Residential Property, Section 55: Cost of Acquisition and Cost of Improvement, Illustrations.	15	25%
3	Aggregation of Total Income and set-off and carry-forward of losses Aggregation of Total Income- Section 66: Total Income, Sections 68 to 69D: Unexplained Incomes, Set-Off and Carry-Forward of Losses- Section 70: Set-Off of Losses from the Same Head of Income, Section 71: Set-Off of Losses from One Head Against Another Head, Section 71: Set-Off of Losses from One Head Against Another Head, Section 72A: Carry-Forward of Losses in Case of Amalgamation or Demerger, Section 73: Losses in Speculation Business, Section 74: Losses from Capital Gains, Section 75: Losses of Partnership Firms, Illustrations.	15	25%
4	GST GST concept, Salient features of GST, Benefits of GST, GST council and its functions, Overview of GST Acts, Definitions (aggregate turnover, business, central tax, cess, composite supply, exempt supply, goods, integrated tax, input tax, input tax credit, mixed supply,	15	25%

	non-taxable supply, non-taxable territory, output tax, reverse charge, services, state tax, taxable person, taxable supply, taxable territory, union territory tax), Exemptions, Practical Questions on GST.		

Course Outcome:

1. Students will learn and understand basic knowledge of Taxation subject.
2. To Understand Concepts & Practical for Profits and Gains of Business or Profession.
3. To Understand Concepts & Practical for Regarding Income under head Capital Gains
4. To Understand Concepts & Practical for Aggregation of Total Income and set-off and carry-forward of losses
5. To Understand Concepts for GST.

List of Textbooks:

1. TAXMANN: Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania.
2. TAXMANN: Direct taxes law & practice - Dr. Vinod K. Singhania & Dr. Kapil Singhania.

List of Reference Books:

1. Corporate Taxation by Cheryl D. Block
2. Federal Taxation – Basic Principles by James R. Hasselback and Ephraim smith.
3. Fundamentals of Corporate Taxation by Stephen Schwartz and Daniel Lathrop

Open e-Resource: -https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/293

List of Suggested Experiments: NA

Subject Code: 20220603	**Subject Title: Indian Financial System**
Pre-requisite: Student should have primary understanding of the financial system.	

Course Objective: To make the students acquainted with the various conceptual aspects of Indian financial system and its practical applications in the corporate sector.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
4	-	-	4	50	50	-	-	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	Overview: Components of the Indian Financial System, Functions of financial system, Nature and role of financial institutions and markets. Financial Regulation: Objectives, powers, functions and role of Reserve bank of India, Security Exchange Board of India, Insurance Regulatory Development Authority and International Financial Services Centres Authority	15	25%
2	Financial Markets: Money Market: Meaning, functions and benefits of money market. Money market instruments-Treasury Bills, Commercial Bills, Certificates of Deposits and Call/Notice Money Market. Interest rates, CRM, SLR, Repo, Reverse Repo. Capital market: Meaning, Types and Functions of Capital Market. (i) Primary Market: Meaning, Types of primary issues-Public I'PO and FPO, Rights Issue and Private placement, Issue Mechanism. (ii) Secondary market: Functions, Stock exchanges in India, trading and settlement.	15	25%
3	Financial Services: Credit Rating: meaning, importance and symbols, investment banking, housing finance. Financial Instruments: Floating rate bonds, Zero coupon Bonds, Differential Shares, Municipal Bonds, Green Bonds.	15	25%
4	Financial Institutions: Banking services: Meaning and Functions, Types of Banks: Commercial, Co-operative, RRBS, Payment Banks, NBFC. Mutual Funds: Meaning, Mutual fund Concepts, Types of mutual fund schemes and how to invest in mutual funds.	15	25%

Course Outcome:

1. Recall of financial terms, institutions, and regulations in India Recognizing the functions *of* different financial institutions like RBI, SEBI, etc.
2. UNDERSTANDING Comprehending the roles and functions of various financial institutions in India Understanding the basic principles of financial markets such as equity, debt, commodity, and currency markets.
3. APPLYING- Implementing financial strategies for personal or organizational financial management.
4. ANALYSING-Evaluating the performance of financial institutions and markets in India

Critically assessing the risks associated with various financial instruments.

List of Textbooks:

1. Pathak Bharati (2024-Sixth Edition): The Indian Financial System, Pearson Education
2. M Y Khan (2007): Indian Financial System, The McGraw - Hill Companies

List of Reference Books:

1. Pathak Bharati (2024-Sixth Edition): The Indian Financial System, Pearson Education
2. M Y Khan (2007): Indian Financial System, The McGraw - Hill Companies

Subject Code: 20220604	Subject Title: Auditing-II
Pre-requisite: Students having basic knowledge of Taxation subject.	

Course Objective: To make the students acquainted with the various conceptual aspects of Taxation and its practical applications in the corporate sector

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
4	-	-		50	50	-	-	100

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	Company Audit Importance of Memorandum, articles, prospectus, minute book, preliminary contract, Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares, Audit of share transfer	15	25%
2	Auditor's Report and Certificate Meaning and importance of auditor's report, Difference between auditor's report and certificate, Kinds of auditor's report, Specimen of qualified report, Use of words "True and Fair" In the report, CARO – 2003	15	25%
3	Divisible profit and depreciation Divisible profit ● Meaning and importance of profit ● Determination of profit and it's problem ● Debatable points regarding divisible profit ● (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve) ● Auditor's duty regarding divisible profit Depreciation ● Provisions of the company law ● Auditor's duty	15	25%
4	Investigation • Meaning and need, difference between audit and investigation • Investigation in following cases. o For purchase of business o For granting loan o In case of declining profit Audit program ● Hospitals run by public charitable trust ● Educational institutes ● Manufacturing company	15	25%

Course Outcome:

1. Understand and apply company audit procedures related to statutory documents and share capital transactions.
2. Analyze and prepare different types of auditor's reports and certificates in compliance with CARO and "True and Fair" concept.
3. Determine divisible profits and depreciation while performing auditor's duties as per company law.
4. Conduct investigations and develop audit programs for various organizations and special audit cases.

List of Reference Books:

1. Principles of Auditing
By Rick Stephan Hayes, Roger Dassen, Arnold Schilder, Philip Wallage
2. Fundamentals of Auditing
By S. K. Basu [Pub.:Dorling Kindersley (India) Pvt. Ltd., New Delhi 110017]
3. Auditing Principles and Techniques
By S. K. Basu [Pub.:Dorling Kindersley (India) Pvt. Ltd., New Delhi 110017]
4. Contemporary Auditing
By Kamal Gupta [Pub.: Tata McGraw-Hill Education]
5. Auditing: Principles and Practice
By Ravinder Kumar, Virendra Sharma [Pub.: PHL Learning Pvt. Ltd.]

Open e-Resource: *thelecturer.in*

List of Suggested Experiments: NA

Subject Code: AEC001	**Subject Title: Business Communication**
Pre-requisite: NA	

Course Objective:

1. To help students in enhancing their self-awareness, interpersonal skills, and overall personal grooming.
2. To foster personal growth and development by focusing on self-awareness, communication skills, emotional intelligence, and goal setting.
3. To explore various aspects of personality enhancement and leadership qualities for improving their confidence, firmness, and relationships with others.

Teaching Scheme (Hours per week)				**Evaluation Scheme (Marks)**				
Lecture	**Tutorial**	**Practical**	**Credit**	**Theory**		**Practical**		**Total**
				University Assessment	**Continuous Assessment**	**University Assessment**	**Continuous Assessment**	
2	-	-	2	25	25	-	-	50

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	Communication ● Introduction, definition, process, model, objectives ● Principles of communication, importance, feedback ● Effective communication, Types and forms of communication ● Barriers of communication and ways to overcome them ● Ethical and legal issues in business communication Verbal and Non-verbal Communication ● Public speaking – elements, methods ● Telephonic communication, group discussion ● Non-verbal communication – role, personal appearance, kinesics, proxemics, paralanguage, chronemics ● Cross-cultural dimensions of business communication	15	50%
2	Listening and Presentation Skills ● Concept, importance, SIER model ● Types of listening ● Barriers to listening, features of a good listener ● Essential characteristics of good presentation ● Effective presentation skills, visual aids and technology ● Glassophobia – characteristics and remedies Written Communication ● Introduction, purpose, importance, principles, process, tone of writing Business correspondence ● Business letters – structure, style, types ● Business memorandum, e-mail	15	50%

Course Outcome:

- To understand concepts and barriers of business communication.
- To demonstrate effective communication skills
- To analyse the need of verbal and non-verbal communication
- To select and use effective mode of communication in businesses

List of Textbooks:

1. Business Communication, Meenakshi Raman & Prakash Singh, Oxford University Press.
2. Business Communication, Lesikar, Tata McGraw Hill Publishing
3. Effective Business Communication, Murphy, Hildebrandt & Thomas, Tata McGrawHill Publishing.
4. Business Communication, Rajeesh Vishwanathan, Himalaya.
5. Developing Communication Skills, Mohan, Krishna and Banerji, Meera, Macmillian.

List of Reference Books: NA

Open e-Resource:

1. http://www.coursera.org/
2. https://nptel.ac.in/

List of Suggested Experiments: NA

Subject Code: SEC020	Subject Title: Tally Accounting
Pre-requisite: The objective of this course is to provide learners with a strong foundation in accounting principles and practical exposure to computerized accounting using Tally. The course aims to develop students' ability to create, manage, and analyze accounting, inventory, and banking transactions efficiently using Tally software for real-world business applications.	

Course Objective:
The overall objective is to equip individuals with the skills to accurately account for accounting ratio, profit prior to incorporation, business combinations, and holding company accounts, ensuring compliance with relevant accounting standards.

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory		Practical		
Lecture	Tutorial	Practical	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total
1	-	2	2	-	25	25		50

Subject Contents			
Sr. No	**Topic**	**Total Hours**	**Weight (%)**
1	**Module 1: Introduction to Accounting & Tally** • Basics of Accounting • What is accounting? • Golden Rules of Accounting • Types of Accounts • Introduction to Tally • What is Tally? • Versions of Tally (ERP 9, Tally Prime) • Tally installation and company creation	6	20%
2	**Module 2: Basic Tally Operations** • Creating a company • Gateway of Tally overview • Navigation in Tally • Creating, altering & deleting: • Ledgers • Groups • Chart of Accounts	9	30%
3	**Module 3: Accounting Vouchers in Tally** • Understanding vouchers • Types of accounting vouchers: • Contra • Payment • Receipt • Journal • Sales • Purchase	6	20%

	• Credit Note / Debit Note		
4	**Module 4:** **I. Inventory Management in Tally** • Enabling inventory features • Stock Groups, Stock Categories, Stock Items • Units of Measurement • Godown (Warehouse) management • Inventory vouchers: • Delivery Note • Receipt Note • Stock Journal **II. Banking in Tally** • Cheque management • Bank reconciliation • Post-dated cheques • Deposit slips & withdrawal slips	9	30%

Course Outcome:

1. Understand and apply basic accounting concepts, golden rules, and types of accounts, and explain the role of accounting in business decision-making.2)
2. Create and manage a company in Tally, and efficiently maintain ledgers, groups, and charts of accounts using appropriate navigation and operational features.
3. Record and process various accounting and inventory transactions using different vouchers, inventory controls, stock management, and warehouse (godown) features in Tally.
4. Perform banking operations in Tally, including cheque management, bank reconciliation, post-dated cheques, and deposit/withdrawal transactions to ensure accurate financial records.

Practical Exercise:

- Creation of Company
- Creation of Ledger Heads
- Transaction Entries: for Contra
- Payment
- Receipt
- Journal
- Sales
- Purchase
- Credit Note / Debit Note
- Bank Reconciliation

List of Textbooks:

TALLY OFFICIAL Books
Level-1, level-2

Open e-Resource: -

https://www.youtube.com/watch?v=lotS-WNvsb0&list=PLwmDa-QvqlfhFoKS_5rT3ehWoXQAbC4mp
https://www.youtube.com/watch?v=v02NSo-Bd4E&list=PLVbRFL6i5RVJWjRx0dX2KzDK-EMsKfDwG

AEC/VAC/SEC Basket

A. Ability Enhancement Courses (AEC)

Sl. No	Course Name	Tick (Any 05)
1	Business Communication – Blended with ICSI	AEC001
2	Communication and Presentation for Technical Professionals (IEEE)	AEC002
3	Conversational Hindi (Modern Indian Language)	AEC003
4	Corporate Grooming and Business Etiquettes	AEC004
5	Digital Privacy: Understanding and Operational Framework (IEEE)	AEC005
6	Digital Transformation: Game Changing Opportunities (IEEE)	AEC006
7	Economics & Business Environment Blended with ICSI	AEC007
8	Freelancing and Content Writing	AEC008
9	French	AEC009
10	Functional Grammar and Composition	AEC010
11	German	AEC011
12	Gujarati	AEC012
13	Marathi	AEC013
14	Mass Communication and Journalistic Writing	AEC014
15	Personality Development for Effective Leadership	AEC015
16	Practical English	AEC016
17	Punjabi	AEC017
18	Spanish	AEC018
19	Radio Jocky	AEC019

B. Skill Enhancement Courses (SEC)

Sl. No	Course Name	Tick (Any 05)
1	Animation & Graphics Design	SEC001
2	Aptitude and Logical Reasoning Blended with ICSI	SEC002
3	AutoCAD and Basic Drafting	SEC003
4	Business Administration	SEC004
5	Current Affairs and Quantitative Aptitude Blended with ICSI	SEC005
6	Data Analysis using Spreadsheet	SEC006
7	Digital Marketing	SEC007
8	Eco-Engineering: Designing for the Future	SEC008
9	Engineering Mastery: Tools and Techniques	SEC009
10	Event Management	SEC010
11	ICT Skills for Leadership	SEC011
12	Innovation & Entrepreneurship	SEC012
13	Interpersonal Skills – Blended with ICSI	SEC013
14	Introduction of Cyber Security (IEEE)	SEC014
15	Office Automation Tools	SEC015
16	Performing Arts (Dance, Music, Drama)	SEC016
17	Personal Financial Planning	SEC017
18	Practical Workshop Training	SEC018
19	Social Media Management	SEC019
20	Tally Accounting	SEC020
21	Visual Arts	SEC021
22	Public Speaking	SEC022
23	Organic Farming	SEC023

C. Value Addition Courses (VAC)

Sl. No.	Course Name	Tick (Any 05)
1	Anti-ragging – Blended with IEEE	VAC001
2	Art of Living for Wellness	VAC002
3	Awareness of Cyber Crime and Ethical Hacking	VAC003
4	Basic Life Support (BLS)	VAC004
5	Community Development	VAC005
6	Economics & Social Development	VAC006
7	Emotional Intelligence	VAC007
8	Environmental Studies	VAC008
9	Ethics and Values in Ancient Indian Tradition	VAC009
10	Gandhian Studies	VAC010
11	Indian Economy and Planning	VAC011
12	Indian Geography and Environmental Ecology	VAC012
13	Indian History and Cultural Heritage	VAC013
14	Integrated Personality Development Course	VAC014
15	Life Lessons from Bhagvad Gita	VAC015
16	Life Skills	VAC016
17	National Cadet Corps (NCC)	VAC017
18	National Service Scheme (NSS)	VAC018
19	Prevention of Sexual Harassment	VAC019
20	Psychology	VAC020
21	Stress and Time Management	VAC021
22	Sustainable Development and Environmental Studies	VAC022
23	Universal Human Values	VAC023
24	Yoga and meditation for Wellness	VAC024