(Shri Ramkrishna Seva Mandal's)

ANAND COMMERCE COLLEGE

AnAutonomous College (2025-26 to 2034-35)

(Affiliated to Sardar Patel University)

NAAC ACCREDITED 'A' GRADE (3.04 CGPA)

ISO 9001:2015

Syllabus as per NEP 2020 with effect from the Academic Year 2026-27

Bachelor of Commerce
B COM Semester – III

Course Code	UC03MACOM01	Title of the Course	Advanced Accounting-III
Total Credit of Course	**04**	**Hours Per Week**	**04**

Course Objectives	1. To explain and apply the legal provisions and accounting treatment related to redemption of preference shares. 2. To describe and analyze the concept, sources, and legal provisions governing bonus shares. 3. To calculate and evaluate purchase consideration and apply appropriate accounting treatment for business purchase transactions. 4. To analyze and compute profit prior to incorporation using appropriate methods of apportionment. 5. To understand, interpret, and apply key accounting standards in the preparation and presentation of financial statements.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Redemption of Preference Shares** ➢ Provision of The Companies Act regarding Redemption of Preference Shares ➢ Procedure of The Companies Act regarding Redemption of Preference Shares ➢ Examples based on: Redemption of Preference Shares (excluding Bonus to convert partly paid up Equity Shares into fully paid up) Preparation of Balance Sheet as per The Companies Act, 2013 Revised Schedule III only)	20%
2.	**Issue of Bonus Shares** ➢ Meaning of Bonus Shares ➢ Objectives of Issuing Bonus Shares ➢ Sources of Bonus Shares ➢ Legal Provisions (Companies Act, 2013) ➢ Advantages and Disadvantages of Issue of bonus shares ➢ Examples based on: Fully Paid Bonus Shares and Partly Paid Bonus Shares, accounting entries and Preparation of Balance Sheet after issuing bonus share as per the Companies Act, 2013 Revised Schedule III only)	20%

3.	**Issue and Redemption of Debentures** ➢ Meaning of Debentures ➢ Types of Debentures ➢ Procedure of Issuing Debentures, ➢ Methods of Redemption of Debentures ➢ Examples based on: Journal Entries regarding Issue and Redemption of Debentures under various circumstances (Excluding Own Debentures from Open Market)	➢ 20%
4.	**Profit Prior to Incorporation** ➢ Introduction ➢ Profit Prior to Incorporation in case of Public Company ➢ Methods of Ascertaining Profit or Loss Prior to Incorporation ➢ Treatment of Pre-incorporation Profit ➢ Treatment of Loss Prior to Incorporation ➢ Examples to prepare statement of Profit Prior and Post Incorporation of Company	20%
5.	**Key Accounting Standards (AS) (Theory Only)** ➢ Accounting Standard (AS) 5 – Net Profit or Loss for the Period ➢ Accounting Standard (AS) 16 – Borrowing Costs ➢ Accounting Standard (AS) AS 20 – Earnings Per Share (EPS)	20%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and/or External Examination Evaluation

Sr.No.	**Details of the Evaluation/Exam Pattern**	**50Marks (%)**	**25Marks (%)**
1	Class Test(at least one)	15 (30%)	10 (40%)
2	Quiz(at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal(%)	**50 (100%)**	**25 (100%)**
	College External Examination(%)	**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	Explain and apply the legal provisions and accounting treatment for redemption of preference shares in practical situations.
2.	Describe and analyze the concept, sources, and legal framework of bonus shares and their accounting treatment.
3.	Calculate and evaluate purchase consideration and prepare accounting entries for business purchase transactions.
4.	Analyze and compute profit prior to incorporation using appropriate methods of time and sales apportionment.
5	Interpret and apply relevant accounting standards in the preparation and presentation of financial statements.

Suggested References:

Sr.No.	**References**
1.	Shukla, M. C., & Grawal, T. S. Advanced Accountancy. S. Chand Publishing.
2.	Mukherjee, S. P., & Hanif, M. Modern Accountancy. McGraw Hill Education.
3.	Tulsian, P. C. Advanced Accountancy. Pearson Education.
4.	Maheshwari, S. N. Advanced Accountancy. Vikas Publishing House.
5.	Narang, K. I., & Jain, S. P. Advanced Accountancy. Kalyani Publishers.

Digital Resources

- Institute of Chartered Accountants of India
  https://www.icai.org
- SWAYAM
  https://swayam.gov.in
- National Digital Library of India
  https://ndl.iitkgp.ac.in
- YouTube
  https://www.youtube.com (Redemption of Preference Shares, Issue of Bonus Shares, Business Purchase, Profit Prior to Incorporation, Key Accounting Standards)
- Investopedia
  https://www.investopedia.com

Bachelor of Commerce
B COM Semester – III

Course Code	UC03MACOM02	Title of the Course	Advanced Accounting IV
Total Credit of Course	04	Hours Per Week	04

Course Objectives	• To explain and classify auditing concepts, scope, and objectives including detection and prevention of frauds. • To examine and interpret legal provisions related to company audit under the Companies Act, 2013. • To analyze and compare internal control systems and investigation concepts. • To apply and compute methods of valuation of goodwill. • To apply and evaluate methods of valuation of equity shares.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Introduction to Auditing** Introduction, Definition of Auditing, Characteristics of Auditing, Scope of Auditing, Difference Between Accountancy and Auditing **Objectives of Audit** Principal Objectives Subsidiary Objects like Detection and Prevention of Errors and Frauds	20%
2.	**Company Audit (As per company act 2013)** Introduction, meaning of Company audit & company Auditor Qualification & Disqualification of an auditor Provision under companies act 2013 for appointment, Re-appointment of an auditor and Removal of an auditor. Auditor's Remuneration, Rights and Duties of an Auditor. Types of an Auditor	20%
3.	**Internal Check, Internal Audit, Internal Control and Investigation** Definition, Characteristics, Objectives, Advantages and Limitations of Internal Check, Types of Internal Check Difference between Internal Check, Internal Control and Internal Audit **Investigation** Definition, Characteristics of Investigation, Difference Between Investigation and Audit	20%

4.	**Valuation of Goodwill (Theory and Examples)** Meaning and Need for Valuation of Goodwill, Factors affecting Goodwill, Methods of Valuation of Goodwill. **Examples based on:** Average Profit Method and Super Profit Method	20%
5.	**Valuation of Equity Shares (Theory and Examples)** Meaning and Need for Valuation of Shares, Factors affecting Valuation of Shares, Methods of Valuation of Shares. **Examples based on:** Intrinsic Value Method Yield Value Method Fair Value	20%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	College External Examination (%)	**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	Differentiate and analyze auditing concepts and identify audit objectives including detection of errors and frauds.
2.	Apply and evaluate provisions regarding appointment, rights, duties, and responsibilities of auditors.
3.	Analyze and compare internal check, internal control, internal audit, and investigation.
4.	Apply and compute goodwill using average profit and super profit methods.
5	Apply and evaluate the value of shares using intrinsic, yield, and fair value methods.

Suggested References:

Sr.No.	References
1.	Pagare, D. (2018). *Principles and practice of auditing*. Sultan Chand & Sons.
2.	Basu, S. K. (2017). *Auditing and assurance*. Pearson India.
3.	Gupta, K. (2016). *Contemporary auditing*. Tata McGraw Hill Education.
4.	Shukla, M. C., & Grewal, T. S. (n.d.). *Advanced accountancy*. S. Chand Publishing.
5.	Hanif, M., & Mukherjee, A. (2017). *Modern accountancy* (2nd ed.). McGraw Hill Education.
6.	Tulsian, P. C. (n.d.). *Advanced accountancy*. Pearson Education Limited.
7.	Maheshwari, S. N. (n.d.). *Advanced accountancy*. Vikas Publishing House.
8.	Jain, S. P., & Narang, K. L. (n.d.). *Advanced accountancy*. Kalyani Publishers / Lyall Book Depot.

Digital Resources

https://www.icai.org/post/12414?utm
https://www.youtube.com/watch?v=lS6wFgBXWHg
https://www.youtube.com/watch?v=GxqZnvfIZsw

Bachelor of Commerce
B COM Semester – III

Course Code	UC03MACOM03	Title of the Course	Cost and Management Accounting - I
Total Credit of Course	04	Hours Per Week	04

Course Objectives	1. To provide fundamental knowledge of cost accounting concepts, principles, and techniques. 2. To develop understanding of material and labour cost. 3. To impart knowledge of overhead allocation, apportionment, and absorption methods. 4. To introduce the concepts and scope of management accounting for managerial decision-making. 5. To develop analytical skills in Cost-Volume-Profit (CVP) analysis and break-even techniques.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Introduction to Cost Accounting** ➢ Meaning and Definition of Cost Accounting ➢ Objectives of Cost Accounting ➢ Scope of Cost Accounting ➢ Difference between Financial Accounting and Cost Accounting ➢ Advantages and Limitation of Cost Accounting ➢ Methods and Techniques of Cost Accounting ➢ Classification of Costs, Cost Unit and Cost Centre	20%
2.	**Material and Labour Cost** ➢ Material Cost: • Meaning of Material • Material Control • Techniques of Material Control: - -Economic Order Quantity (EOQ) - Different Level of Stock - ABC Analysis ➢ Labour Cost: • Meaning of Labour Cost	20%

	• Control of Labour Cost • Methods of Wage Payment: - Time Rate System - Piece Rate System • Methods of Wage Incentives: - Halsey Premium Plan - Rowan Premium Plan • Labour Turnover: - Causes of Labour Turnover - Remedies of Labour Turnover	
3.	**Overhead Cost** ➢ Meaning of Overheads ➢ Classification of Overheads ➢ Allocation and Apportionment of Overheads ➢ Methods of Absorption of Overheads ➢ Examples on: - Apportioning overhead expenses over various departments - Re-apportionment of service department overheads over production departments under repeated distribution method - Examples on Machine Hour Rate	20%
4.	**Introduction to Management Accounting** ➢ Meaning & Definition of Management Accounting ➢ Characteristics of Management Accounting ➢ Scope of Management Accounting ➢ Advantages and Limitations of Management Accounting ➢ Functions of Management Accounting, ➢ Tools and Techniques Management Accounting ➢ Difference between Cost Accounting and Management Accounting ➢ Difference between Financial Accounting and Management Accounting	20%
5.	**Cost Volume Profit Analysis** ➢ Meaning, Objectives and Assumptions of CVP Analysis ➢ Meaning and Limitation Break-Even Analysis ➢ Preparation of Break-Even chart with imaginary figures and its utility ➢ Angle of Incidence ➢ Examples On: - Break Even Point, Margin of Safety, P/V Ratio	20%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)

3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		**50 (100%)**	**25 (100%)**
College External Examination (%)		**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	Explain the fundamentals of cost accounting, including its scope, objectives, and classification of costs.
2.	Demonstrate the ability to use material control methods and analyze labour costs, including assessment of wage payment and incentive plans.
3.	Allocate, apportion, and absorb overhead costs, including preparation of machine hour rate and departmental distribution.
4.	Understand and apply management accounting tools and techniques for business decision-making.
5	Perform CVP analysis, including calculation of Break-Even Point, Margin of Safety, and P/V Ratio.

Suggested References:

Sr.No.	References
1.	Kishore, R. M. (2023). Cost and management accounting. Taxmann Publications.
2.	Agrawal, B. P., & Mehta, B. K. (2025). Cost and management accounting. Sahitya Bhawan Publications.
3.	Arora, M. N. (2022). Cost and management accounting. Himalaya Publishing House.
4.	Saxena, V. K., & Vashist, C. D. (2021). *Advanced cost and management accounting*. Sultan Chand & Sons.
5.	Tulsian, P. C. (2022). Cost and management accounting. S. Chand Publishing.

Digital Resources

SWAYAM - https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg146
SWAYAM - https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg55
https://resource.cdn.icai.org/82130bos66210-cp1.pdf
https://resource.cdn.icai.org/82131bos66210-cp2.pdf
https://resource.cdn.icai.org/82133bos66210-cp4.pdf

Bachelor of Commerce
B COM Semester – III

Course Code	UC03MDCOM01	Title of the Course	Applied Statistics
Total Credit of Course	04	Hours Per Week	04

Course Objectives	1. Define and explain the concepts of probability, including types of events, probability definitions, and fundamental rules, to interpret and analyze random experiments. 2. Explain and compute mathematical expectation and variance of discrete random variables, and apply their properties in solving real-world problems. 3. Describe the concept of the Binomial Distribution and apply it to solve problems involving binary outcomes in repeated trials. 4. Apply the Poisson Distribution to predict and analyze the occurrence of rare events over a fixed interval of time or space. 5. Explain the concept and properties of the Normal Distribution, and use the standard normal variable to calculate probabilities and analyze continuous data.

Course Content

Unit	Description	Weightage* (%)
1.	**Probability** ➢ Introduction and definition of random experiment, sample space, different types of events ➢ Mathematical, statistical and axiomatic definitions of probability with their limitations ➢ Addition and multiplication rules of probability ➢ Conditional probability, numerical examples based on all these concepts	20%
2.	**Mathematical Expectation** ➢ Meaning and definition of random variable and its type ➢ Definition of probability distribution of random variable ➢ Definition of mathematical expectation of discrete random variable and its properties	20%

	➢ Simple examples based on mean and variance.	
3.	**Binomial Distribution** ➢ Meaning and definition of probability distributions and distribution function of random variable ➢ Probability mass function of Binomial distribution ➢ Properties and applications of Binomial distribution ➢ Application base numerical examples.	20%
4.	**Poisson Distribution** ➢ Probability mass function of Poisson distribution ➢ Properties, applications of Poisson distribution ➢ Application base examples.	20%
5.	**Normal Distribution** ➢ Meaning and definition of Normal distributions, probability density function of continuous random variable and standard normal variable ➢ Properties and applications of Normal distribution ➢ Application base examples.	20%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		**50 (100%)**	**25 (100%)**
College External Examination (%)		**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	Understand and apply fundamental concepts of probability theory to real-world scenarios.
2.	Evaluate expected values in scenarios involving risk, games, and insurance models.
3.	Apply binomial distribution to solve problems in quality control, genetics, and marketing.
4.	Solve decision-making problems involving Poisson probabilities and expected values.
5	Understand probability distribution, apply statistical distributions in business and research problems

Suggested References:

Sr.No.	References
1.	Gupta, S. C. (2014). *Fundamentals of statistics*. Himalaya Publishing House.
2.	Kachot, K. R. (2012). *Business mathematics*. Mahajan Publication House.
3.	Kapoor, V. K. (2013). *Business mathematics*. Sultan Chand & Sons.
4.	Vyas, H. R., & Others. (2010). *Business statistics*. B. S. Shah Prakashan.
5.	Sancheti, D. C., & Kapoor, V. K. (2014). *Statistics: Theory, methods and applications*. Sultan Chand & Sons.
6.	Soni, R. S. (2011). *Business mathematics*. Pitamber Publishing House.
7.	Trivedi, M., & Trivedi, M. (2016). *Business mathematics*. Pearson India Limited.
8.	Hooda, R. P. (2013). *Statistics for business and economics*. Macmillan Publishers India Ltd.

Digital Resources

https://www.youtube.com/watch?v=cJ914xcxOYs

https://www.youtube.com/watch?v=SL0mffVAQH8

https://www.youtube.com/watch?v=eRh-k6776Hk

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

https://www.youtube.com/watch?v=Vp9j-bo_I4Y

https://www.youtube.com/watch?v=cJ914xcxOYs

Bachelor of Commerce
B COM Semester – III

Course Code	UC03MDCOM02	Title of the Course	Business Economics
Total Credit of Course	04	Hours Per Week	04

Course Objectives:	1. To assess real-world business decisions using economic principles. 2. To examine and evaluate equilibrium conditions of an industry under perfect competition. 3. To explain the process of price and output determination under monopolistic competition 4. To explain the process of price and output determination under monopoly. 5. To analyze different pricing strategies adopted by firms under oligopoly conditions.

Course Content

Unit	Description	Weightage* (%)
1.	**INTRODUCTION TO BUSINESS ECONOMICS** ➢ Meaning, Nature and Scope of Business economics ➢ Theory of decision making and forward planning ➢ Objectives of the firm ➢ Role of Business Economics in MSME	20%
2.	**PERFECT COMPETITION AND PRICE OUTPUT DETERMINATION** ➢ Introduction, definition and characteristics ➢ Methods of determining equilibrium of firm under perfect competition ➢ equilibrium of firm in short run and long run period ➢ equilibrium of industry under perfect competition	20%
3.	**MONOPOLISTIC COMPETITION AND PRICE OUTPUT DETERMINATION** ➢ Introduction, meaning, definition and characteristics of monopolistic competition ➢ Price and output determination under monopolistic competition ➢ Selling cost: Meaning and effects on demand.	20%

4.	**MONOPOLY MARKET** ➢ Meaning definition and Characteristics ➢ Price output determination ➢ Price Discrimination: Meaning, types and conditions ➢ Justification for price discrimination	20%
5.	**MARKET MODEL ANALYSIS** ➢ Characteristics of Oligopoly Market ➢ Price Leadership Model ➢ Cartel Model ➢ Price war Model	20%

Teaching-Learning Methodology	Lecture Method, Interactive Discussion, Graphical and mathematical tools, problem solving Group activities, ICT Integration, Project Work and presentation Self learning Encouragement, Evaluation and feedback

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		**50 (100%)**	**25 (100%)**
College External Examination (%)		**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	Explain the scope, importance and goals of Business economics.
2.	Explain the process of price and output determination under Perfect competition.
3.	Define and explain monopolistic competition, monopoly, selling cost, and various cost and revenue concepts.
4.	Evaluate the types, conditions, and justification of price discrimination in monopoly markets.
5.	Identify and explain characteristics of oligopoly markets, such as mutual interdependence, non-price competition, and uncertainty.

Suggested References:

Sr.No.	References
1	Dwivedi, D. N. (2017). Managerial economics (8th ed.). Vikas Publishing House.
2	Mehta, P. L. (2018). Managerial economics: Analysis, problems and cases (15th ed.). Sultan Chand & Sons.
3	Ahuja, H. L. (2020). Principles of Microeconomics S. Chand & Company.
4	Paliwal, K., & Yadav, (2022–2023). Business economics. Garima Publication, Jaipur.

DIGITAL RESOURCES

National Digital Library of India. URL: https://ndl.iitkgp.ac.in
e-PG Pathshala. URL: https://epgp.inflibnet.ac.in

Bachelor of Commerce
B COM Semester – III

Course Code	**UC03MDCOM03**	**Title of the Course**	**Personal Financial Planning**
Total Credit of Course	**04**	**Hours Per Week**	**04**

Course Objectives	1. To understand the meaning, significance, and process of personal financial planning. 2. To learn about various savings and investment options for wealth creation. 3. To understand mutual funds, their types, and their role in investment planning. 4. To gain knowledge of life and general insurance for financial risk management. 5. To understand credit, loans, and effective debt management practices.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Personal Financial Planning: An Overview** ➢ Introduction ➢ Meaning and Definition ➢ Significance of personal financial planning ➢ Objectives of personal Financial Planning ➢ Financial Planning and budgeting process ➢ Examples based on preparation of Family Cash budget	20%
2.	**Saving and Investment** ➢ Introduction ➢ Meaning and Definition ➢ Concept of Investment, Speculation and Gambling ➢ Need for a Diversified Personal Investment Portfolio ➢ Investment Avenues: Corporate and Non Corporate	20%

3.	**Mutual Fund** ➢ Introduction ➢ Meaning and Definition ➢ Types of Mutual Fund ➢ Importance of mutual Fund ➢ Limitations of Mutual funds ➢ Mutual Fund in India	20%
4.	**Insurance** ➢ Introduction ➢ Life insurance: basic feature of endowment assurance, Money back plan, Whole life assurance plan and term assurance ➢ General Insurance: basic features of medical insurance, vehicle insurance and accident insurance ➢ IRDA: Objectives, Power & Guidelines for Policy holders ➢ Calculation of premium and settlement of claim (Examples)	20%
5.	**Credit and Debt Management** ➢ Introduction ➢ Credit & Debt Management ➢ Basics of Credit Cards ➢ Types of Loans ➢ Interest & Instalments ➢ Credit Reports & Credit Score ➢ Rules of Credit	20%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		**50 (100%)**	**25 (100%)**
College External Examination (%)		**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	To prepare a family cash budget and plan finances for short- and long-term goals.
2.	To build a diversified investment portfolio using bank deposits, bonds, government schemes, and international investments.
3.	To select and invest in appropriate mutual funds to diversify and grow personal wealth.
4.	To choose suitable insurance policies and calculate premiums and claim settlements.
5	To use credit responsibly, maintain a healthy credit score, and manage loan repayments efficiently.

Suggested References:	
Sr.No.	**References**
1.	Murali, S., & Subbakrishna, K. R. (2017). *Personal financial planning (wealth management)*. Himalaya Publishing House.
2.	Gitman, L. J., Joehnk, M. D., & Billingsley, R. S. (2016). *Personal financial planning* (14th ed.). Cengage Learning.
3.	Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2011). *Financial planning: Theory and practice*. Sage Publications.
4.	Gordon, E., & Natarajan, K. (2023). *Financial markets and services* (12th ed.). Himalaya Publishing House.
5.	Madura, J. (2025). *Personal finance* (8th ed.). Pearson.
6.	Kapoor R Jack, Dalbay R Les & Hughes J Robert, (2011), Personal Finance (8th Edition), The McGraw-Hill Companies.
7.	Prof. Rajni & Dr. Abhishek Kumar Singh (2023), Financial Literacy (2nd Edition), JSR Publishing House LLP
Digital Resources	
1.	https://www.lpude.in/SLM/Master%20of%20Business%20Administration/Sem_4/DMGT515_PERSONAL_FINANCIAL_PLANNING.pdf
2.	https://www.sultanchandandsons.com/images/BookImages/Chapters/674_TC%201312_Booklet.pdf
3.	https://ncfe.org.in/wp-content/uploads/2023/12/Personal-Finance-for-School-Students.pdf

Bachelor of Commerce
B COM Semester – III

Course Code	UC03AECOM01	Title of the Course	Commercial Communication-I
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To develop students' reading comprehension skills through selected short stories 2. To enhance and apply understanding of different channels of communication in business organizations 3. To develop awareness of nonverbal communication and practice non verbal communication for effective communication

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Reading Comprehension through selected short stories:** 1)The Eyes Are Not Here-Ruskin Bond 2) The Diamond Necklace – Guy de Maupassant 3)The Ant and the Grasshopper- Somerset Maugham	35%
2.	**Channels of Communication in a Business Organization:** ➢ Downward Communication-(Meaning, Diagram, Objectives, Limitations and Media) ➢ Upward Communication-(Definition,importance, media, limitations, measures to make it effective) ➢ Horizontal Communication-(Importance, Diagram, Process, Media) ➢ The grapevine -Informal channel of Communication (Operation of the grapevine, Merits, Demerits, Measures to make it effective) ➢ The Consensus-(Meaning ,Process, Advantages and Disadvantages)	35%
3.	**Nonverbal Communication (Proxemics, Para Language only)** ➢ Proxemics-(Different Zones) ➢ Para language –(Speed, Pauses, Stress , Tone)	30%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	College External Examination (%)	**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learner will be able to	
1.	Demonstrate improved reading comprehension and interpret themes, characters, and messages in prescribed short stories.
2.	Identify and explain different communication channels in business organizations and their practical applications.
3.	Recognize and effectively use nonverbal communication elements such in real-life situations.

Suggested References:

Sr.No.	References
1.	Chaturvedi, P. D., & Chaturvedi, M. (2024). Business communication (4th ed.). Pearson India.
2.	Gupta, S., & Bansal, J. (2020). Business communication. SBPD Publications.
3.	Huseman, R. C., Lahiff, J. M., & Penrose, J. M. (1991). Business communication: Strategies and skills (4th ed.). Dryden Press.
4.	Rajendra Pal , J.S.Korlahalli (2012) Essentials of Business Communication
5.	Steinberg, S. (1999). Persuasive communication skills. Juta & Company Ltd. Focused book on theories of persuasion, audience analysis, and persuasive speech.

Digital Resources

https://alison.com/course/communication-skills-persuasion-and-motivation-revised
https://www.udemy.com/course/persuasion-in-business-communications/
https://www.classcentral.com/course/swayam-business-communication-essentials-381492

Bachelor of Commerce
B COM Semester – III

Course Code	UC03SECOM01	Title of the Course	Digital Marketing
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To understand the concept, evolution, and scope of digital marketing along with its channels and consumer behavior. 2. To develop skills in designing and creating effective digital content for various platforms and target audiences. 3. To understand social media and display advertising strategies, platforms, and performance metrics.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Introduction** ➢ Concept and Evolution ➢ Importance and features ➢ traditional marketing Vs. digital marketing; ➢ Digital Marketing Landscape ; Key Drivers ➢ Digital Consumer & Communities : Gen Y & Netizen's expectation & influence ➢ Digital Marketing Channels.	35%
2.	**Content Creation** ➢ Importance of content creation, ➢ Designing content and Content bucketing ➢ Content creation tools ➢ Content creation for various Digital Marketing platforms ➢ Creating content focusing on different target groups ➢ Evaluating the effectiveness of digital content.	35%
3.	**Social Media and Display Marketing** ➢ Social Media Marketing: Importance	30%

	➢ Building Successful Social Media strategy : Demographic Targeting, Social Media Marketing Channels ➢ Concepts and strategies of Facebook, LinkedIn, YouTube, Social Media Optimization; ➢ Introduction to Metrics like Cost-Per-Click (CPC), Cost-Per-View (CPV), Cost-Per-Impression (CM); ➢ Overview of Display ad Process: Customer, Publisher, Objectives; Format, Budget, Media, Ad Formats, Ad Copy.	

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		**50 (100%)**	**25 (100%)**
College External Examination (%)		**50 (100%)**	**25 (100%)**

Course Learning Outcomes: Having completed this course, the learners will be able to	
1.	Explain digital marketing concepts and analyze its environment and consumer dynamics.
2.	Create and evaluate digital content using appropriate tools and strategies.
3.	Design and assess social media and display advertising campaigns effectively.

Suggested References:

Sr.No.	References
1.	Chaffey, D., & Ellis-Chadwick, F. (2022). Digital marketing: Strategy, implementation and practice (8th ed.). Pearson Education.
2.	Kotler, P., Kartajaya, H., & Setiawan, I. (2021). Marketing 5.0: Technology for humanity. Wiley.
3.	Ryan, D. (2016). Understanding digital marketing: Marketing strategies for engaging the digital generation (4th ed.). Kogan Page.
4.	Kingsnorth, S. (2022). Digital marketing strategy: An integrated approach to online marketing (3rd ed.). Kogan Page.
5.	Tuten, T. L., & Solomon, M. R. (2020). Social media marketing (4th ed.). Sage Publications.

Digital Resources

1. https://psou.ac.in/asset/docs/course_slm/202502071533128b68cade8c.pdf

2. https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/pg%202021/Mcom%202023%20english%20medium/SCOM12%20-%20I%20Sem%20-%20Digital%20Marketing.pdf

Bachelor of Commerce
B COM Semester – III

Course Code	**UC03SECOM02**	**Title of the Course**	**Event Management**
Total Credit of Course	**02**	**Hours Per Week**	**02**

Course Objectives	1. To understand the concepts and scope of event management 2. To develop event planning and organizing skills 3. To build effective team management and leadership abilities

Course Content

Unit	**Description**	**Weightage* (%)**
1.	**Introduction to Event Management:** ➢ Meaning and Definition of Event Management ➢ Significance of EM in various industries ➢ Scope and opportunities in the field of EM ➢ Understanding the key components of EM	35%
2.	**Event Planning:** ➢ Significance of proper event planning ➢ Role of event planning in establishing objectives ➢ Creating budgets and managing resources ➢ Challenges in Event Planning: constraints, budget limitations, logistical issues, etc. SWOT Analysis	35%
3.	**Team Management:** ➢ Define team management and its significance in event planning ➢ Benefits of effective team management ➢ Importance of clear communication and delegation of tasks ➢ Team Building and Leadership	30%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	College External Examination (%)	**50 (100%)**	**25 (100%)**

Course Learning Outcomes: Having completed this course, the learners will be able to	
1.	Explain its significance, components, and career opportunities.
2.	Prepare event plans including objectives, budgets, and SWOT analysis.
3.	Communicate, delegate tasks, and manage teams efficiently during events.

Suggested References:

Sr.No.	References
1.	Bhatia, A. K. (2001). Event management. Sterling Publishers.
2.	Razaq, R. (2007). Event management: Concept and practice. Excel Books.
3.	Negi, J. (2015). Event planning and management. Himalaya Publishing House.
4.	Kumar, S. (2010). Event management in India. New Century Publications.
5.	Sharma, A., & Sharma, R. (2014). Event management and public relations. Deep & Deep Publications.

Digital Resources

1. https://uou.ac.in/sites/default/files/slm/HM-402.pdf
2. http://pride.periyaruniversity.ac.in/SLM2024/BBA/I_3_Basis%20of%20Event%20Management.pdf

Bachelor of Commerce
B COM Semester – III

Course Code	UC03SECOM03	Title of the Course	Account for Everyone
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To provide fundamental knowledge of accounting concepts, principles, and the role of accounting as an information system. 2. To develop skills in identifying, classifying, and recording business transactions using accounting rules and journal entries. 3. To enable understanding and interpretation of financial statements like Profit & Loss Account and Balance Sheet for decision-making.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Introduction to Accounting and accounting principal**: ➢ Meaning and Importance of accounting, ➢ Need, objectives, advantages and limitations of accounting. ➢ Accounting as an information system, user of accounting information and sources of accounting information. ➢ Some Basic Accounting Terms -Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Accounting Principles Basis of Accounting Cash, Accrual and Hybrid. ➢ Difference between Double Entry system and Single entry system (accounting for incomplete records).	35%
2.	**Recording of Transactions:** ➢ Identification of transactions and events for recording, ➢ Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account, ➢ Classifications of accounts (Modern): Assets, Liabilities, Capital, Income and expenses. ➢ Accounting Equation, Rules of debit and credit.	35%

	➢ Basis of recording - vouchers, ➢ Examples - Journalising the transactions.	
3.	**Financial Accounting Analysis & Interpretation**: ➢ Definition of financial accounting ➢ Users of accounting information ➢ Examples - Profit & loss account and Balance sheet for sole proprietors.	30%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Problem-solving sessions, Presentations, Seminars, Assignments and tutorials.**

Internal and/or External Examination Evaluation

Sr. No.	Details of the Evaluation/Exam Pattern	50Marks (%)	25Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	College External Examination (%)	**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	Understand basic accounting concepts, principles, and the role of accounting as an information system.
2.	Apply accounting rules to classify and record business transactions using journal entries.
3.	Prepare and interpret financial statements like Profit & Loss Account and Balance Sheet for decision-making.

Suggested References:

Sr.No.	References
1.	R. M. Kishore (2018). Cost and management accounting (5th ed.). Taxmann Publications.
2.	B. S. Shah (2017). Financial accounting. B.S. Shah Prakashan.
3.	V. H. Vyas (2019). Accounting for managers. Himalaya Publishing House.
4.	C. T. Horngren, S. M. Datar, & M. V. Rajan (2018). Cost accounting: A managerial emphasis (16th ed.). Pearson Education.
5.	S. N. & S. K. Maheshwari (2018). Financial accounting (6th ed.). Vikas Publishing House.

Digital Resources

https://www.icai.org

https://www.accountingcoach.com

YouTube Educational Channels (Accounting Basics / Commerce Lectures)

“For Units 2 and 3, at least 80% of the questions in the examination shall be example-based and application-oriented.”

Bachelor of Commerce
B COM Semester – III

Course Code	UC03SECOM04	Title of the Course	Leadership & Team Building
Total Credit of Course	04	Hours Per Week	04

Course Objectives	1. To develop a comprehensive understanding of leadership concepts, its meaning, significance & philosophical foundations. 2. To provide an in-depth understanding of the evolution of leadership, including modern approaches such as collective, crisis, digital, and transformational leadership. 3. To develop an understanding of the importance of teams in organizations. 4. To develop an understanding of the sources of team conflicts, conflict resolution and negotiation strategies. 5.To develop an understanding of digital-era leadership, including the use of social media, e-leadership tools, technology integration, crisis and change management,

Course Content

Unit	Description	Weightage* (%)
1.	**Foundations of Leadership** ➢ Meaning & Definition-Leadership ➢ Significance of Leadership ➢ Indian & Western Philosophy of Leadership ➢ Qualities of a good leader ➢ Leadership styles ➢ Role of Ethics & Emotional Intelligence in Leadership	20%
2.	**Leadership in Transition** ➢ Evolution of Leadership ➢ Collective & Crisis Leadership ➢ Digital Leadership ➢ Transformational Leadership ➢ Bhartiya Model of Leadership- The Krishna Arjuna Model, Hanumanji as an effective Leader.	20%

3.	**Team Building and Team Dynamics** ➢ Importance of teams in organisations ➢ Stages of Team Development (Tuckman's Model) ➢ Characteristics of high-performance teams ➢ The role of Leadership in team motivation	20%
4.	**Conflict Resolution & Decision Making in Teams** ➢ Common sources of team conflicts ➢ Strategies for conflict resolution & negotiation ➢ Making models & techniques ➢ The role of diversity & inclusion in team success	20%
5.	**Leadership and Team Performance in The Digital Age** ➢ Social media & leadership ➢ e-leadership & collaborative tools ➢ Use of technology in providing e-leadership ➢ Leadership in crisis & change management ➢ AI & leadership development	20%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	**Details of the Evaluation / Exam Pattern**	**50 Marks (%)**	**25 Marks (%)**
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	College External Examination (%)	**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	Analyze different leadership styles and philosophies and demonstrate ethical and emotionally intelligent leadership practices in real-life situations.
2.	Evaluate contemporary leadership approaches and apply both modern and Bhartiya leadership models.
3.	Analyze team development stages and apply leadership strategies to build and motivate high-performance teams.
4.	Identify and resolve team conflicts using appropriate negotiation and decision-making techniques.
5	Apply digital tools and AI-driven approaches to lead teams effectively, especially in situations involving crisis and organizational change.

Suggested References:	
Sr.No.	**References**
1.	Northouse, P. G. (2021). *Leadership: Theory and practice* (9th ed.). Sage Publications.
2.	Kouzes, J. M., & Posner, B. Z. (2017). *The leadership challenge: How to make extraordinary things happen in organizations* (6th ed.). Wiley.
3.	Nooyi, I. K. (2021). *My life in full: Work, family, and our future*. Penguin.
4.	Bass, B. M. (1998). *Transformational leadership: Industrial, military, and educational impact*. Routledge.
5.	Edmondson, A. C. (2018). *The fearless organization: Creating psychological safety in the workplace for learning, innovation, and growth*. Wiley.
Digital Resources	
https://cbseacademic.nic.in/web_material/Curriculum21/publication/srsec/UNIT6_BA_XII.pdf	
https://www.gocivilairpatrol.com/media/cms/Leadership_Traits_and_Leadership_st_3DC89AFC57F57.pdf	
https://www.ccl.org/wp-content/uploads/2020/03/crisis-leadership-center-for-creative-leadership-guidebook.pdf	
https://www.uwindsor.ca/ctl/sites/uwindsor.ca.ctl/files/bruce_tuckmans_stages_of_team_development.pdf	
https://pdxscholar.library.pdx.edu/context/honorstheses/article/2807/viewcontent/Business_Capstone_Review__Team_Dynamic_Effects_on_Business_Decisi.pdf	

Bachelor of Commerce
B COM Semester – III

Course Code	UC03SECOM05	Title of the Course	Soft Skills for Business-I
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To **understand** the concept, types, and importance of soft skills and identify individual soft skill competencies. 2. To **develop the ability to draft** individual and committee reports on business-related issues. 3. To **understand and apply** the principles of drafting press reports for various events and situations.

Course Content		
Unit	**Description**	**Weightage*** (%)
1.	**Soft Skills**: ➢ An Introduction ➢ What is Soft Skill? ➢ Soft Skills – A man made skill ➢ Hard Skills v/s Soft Skills ➢ Importance of Soft Skills ➢ Types of Soft Skills ➢ Career of Soft Skills ➢ Identification of your Soft Skills	35%
2.	**Business Reports**: ➢ Drafting of Individual and Committee Reports on the following topics: ➢ Selection of Site (Feasibility Report) ➢ Labour and Personnel Problems ➢ Decline in Sales ➢ Fire and Accidents	35%

3.	**Press Reports**: ➢ Drafting of Press reports on accidents, disasters, natural calamities, celebration of national holidays and important days, current events	30%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	**Details of the Evaluation / Exam Pattern**	**50 Marks** (%)	**25 Marks** (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50** (**100**%)	**25** (**100**%)
	College External Examination (%)	**50** (**100**%)	**25** (**100**%)

Course Outcomes: Having completed this course, the learners will be able to	
1.	Identify and develop their own soft skills for personal and professional growth.
2.	Prepare structured business reports on topics such as feasibility, labour issues, and accidents.
3.	Draft clear and factual press reports on current events, disasters, and public occasions.

Suggested References:

Sr.No.	**References**
1.	Kaul, A. (2002). *Business communication*. Prentice Hall of India Pvt. Ltd.
2.	Kaul, A. (2009). *Effective business communication*. Prentice Hall (Economy Edition).
3.	Pal, R., & Korlahalli, J. S. (2011). *Essentials of business communication*. Sultan Chand & Sons.
4.	Pradhan, H., & Pradhan, N. S. (2005). *Business communication* (4th ed.). Himalaya Publishing House.

5.	Raman, M., & Singh, P. (2009). *Business communication* (13th ed.). Oxford University Press.
6.	Rai, U. S., & Rai, S. M. (2012). *Business communication*. Himalaya Publishing House.
7.	Sharma, R. P., & Mohan, K. (2002). *Business communication and report writing*. Tata McGraw-Hill.
8.	Alex, K. (2010). *Soft skills*. S. Chand & Sons.
9.	Chaturvedi, P. D., & Chaturvedi, M. (2011). *Business communication: Concepts, cases, and applications* (2nd ed.). Pearson Education India.
10.	Verma, S. (2013). *Enhancing employability @ soft skills*. Pearson India.
11.	Wadkar, A. (2016). *Life skills for success*. SAGE Publications India Pvt. Ltd.
Digital Resources	
https://www.skillsyouneed.com	
https://www.bbc.co.uk/learningenglish	
https://www.mindtools.com	

Bachelor of Commerce
B COM Semester – III

Course Code	**UC03IKCOM01**	**Title of the Course**	**Dharmashastra**
Total Credit of Course	**02**	**Hours Per Week**	**02**

Course Objectives	1. **To understand the foundational concepts of Dharmashastra** including its origin, development, meaning, and significance in shaping moral, social, and legal systems. 2. **To examine the sources and classification of Dharma**, focusing on Shruti, Smriti, customs, and conscience, along with Varna, Ashrama, and Sadharana Dharma. 3. **To analyze the role of Samskaras and Ashramas** in structuring individual life and promoting ethical and spiritual development in society.

Course Content

Unit	**Description**	**Weightage* (%)**
1.	**Introduction to Dharmashastra** ➢ Dharmashashtra- Origin & Development ➢ Dharmashashtra- Meaning, Concept & Importance ➢ Scope of Dharmashashtra ➢ The relationship between Dharma & Law ➢ Classification of Dharma: Varna, Ashram, & Sadharana.	35%
2.	**Sources of Dharma** ➢ Hierarchy of Sources- Shruti (Vedas)- Smriti (Traditional Texts) Sadachara (Customs)- Atmanastushti (Conscience)-Achara (Customs & Tradition)- Atmanastushti (Self-satisfaction/Conscience)	35%
3.	**Samskaras & Ashramas** ➢ The Sixteen Samskaras (Sacraments) from birth to death. ➢ The four stages of life in Hinduism- (Brahmachrya, Grihastha Vanaprastha & Sanyasa)	30%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	College External Examination (%)	**50 (100%)**	**25 (100%)**

Course Learning Outcomes: Having completed this course, the learners will be able to	
1.	Explain the concept and scope of Dharmashastra and its relationship with law, ethics, and social order.
2.	Identify and evaluate the sources of Dharma and understand their hierarchy and relevance in traditional and modern contexts.
3.	Describe the sixteen Samskaras and four Ashramas, and assess their importance in guiding human life and values.

Suggested References:

Sr.No.	References
1.	Kane, P. V. (1973). History of Dharmasastra. Bhandarkar Oriental Research Institute.
2.	Olivelle, P. (2005). Manu's Code of Law. Oxford University Press.
3.	Radhakrishnan, S. (2008). Indian Philosophy. Oxford University Press.
4.	Yajnavalkya Smriti. (2013). Motilal Banarsidass

Digital Resources

https://indica.courses/enroll/cohort/introduction-to-dharmashastras/

https://www.wisdomlib.org/hinduism/essay/vishnu-smriti-study/d/doc1455615.html

https://files.schudio.com/deepdale-community-primary-school/files/documents/Autumn_1_-_Year_6_-_Religious_Education.pdf

Bachelor of Commerce
B COM Semester – III

Course Code	UC03IKCOM02	**Title of the Course**	Leadership Excellence through Bhagavad Gita
Total Credit of Course	**02**	**Hours Per Week**	**02**

Course Objectives	1) Remember and understand leadership concepts from the Bhagavad Gita, including Dharma and the context of leadership crisis. 2) Apply principles of Karma Yoga, emotional intelligence, and detachment for effective self-management and decision-making. 3) Analyze, evaluate, and develop ethical and sustainable leadership practices using Nishkama Karma and Guna-based leadership styles.

Course Content

Unit	Description	Weightage* (%)
1.	**Foundations of Leadership in Bhagavad Gita** ➢ Introduction to leadership in Indian philosophy ➢ Understanding Dharma in decision-making - Concept of Swa-Dharma, Ashrama-Dharma and Apad-Dharma ➢ Role of a leader in terms of Dharma, Adharma and Arajkata and Loksangrah ➢ Leadership Qualities from The Bhagavad Gita as explained by Lord Krishna to Arjuna ➢ Context of Kurukshetra as a leadership crisis	35%
2.	**Self-Management and Emotional Intelligence** ➢ Concept of Karma Yoga in leadership ➢ Managing stress, fear, and anxiety ➢ Detachment vs irresponsibility ➢ Emotional intelligence through Gita teachings ➢ Role of meditation and mindfulness ➢ Emotional conflict and ethical dilemmas	35%
3.	**Ethical Leadership and Action** ➢ Nishkama Karma and leadership effectiveness ➢ Ethics vs results: resolving conflicts ➢ Leadership styles in the Gita (Sattva, Rajas, Tamas) ➢ Nurturing excellence in leadership by: Reducing Tamas, Balancing Rajas, Increasing Sattva	30%

	➢ Building sustainable and responsible leadership ➢ Ethical leadership in modern corporate/social context	

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		**50 (100%)**	**25 (100%)**
College External Examination (%)		**50 (100%)**	**25 (100%)**

Course Outcomes: Having completed this course, the learners will be able to	
1.	Recall and explain key leadership concepts from the Bhagavad Gita, including Dharma and the leadership crisis of Arjuna.
2.	Apply Gita-based principles such as Karma Yoga, emotional intelligence, and detachment to manage stress and leadership challenges.
3.	Analyze, evaluate, and design ethical leadership approaches using Nishkama Karma and Guna-based frameworks in modern contexts.

Suggested References:

Sr.No.	References
1.	Bhagavad Gita Easwaran, E. (2007). The Bhagavad Gita (2nd ed.). Nilgiri Press.
2.	Managing by the Bhagavad Gita Dhiman, S. (2015). Managing by the Bhagavad Gita: Timeless lessons for today’s managers. Palgrave Macmillan.
3.	Leadership Lessons from the Bhagavad Gita Mulla, Z. R., & Krishnan, V. R. (2009). Leadership and the Bhagavad Gita. ICFAI University Press.
4.	The Difficulty of Being Good Nussbaum, M. C. (2001). The fragility of goodness: Luck and ethics in Greek tragedy and philosophy. Cambridge University Press.
5.	The Gita Way Khandelwal, A. K. (2013). The Gita Way: Transforming management thinking. Rupa Publications.

Digital Resources
https://management.cessedu.org/sites/management.cessedu.org/files/4%20Leadership%20qualities%20 16th%20March.pdf
https://scispace.com/pdf/the-pyramid-of-values-value-based-leadership-lessons-from-1ft1d7609u.pdf
https://www.ijcrt.org/papers/IJCRT2402814.pdf
https://www.researchgate.net/publication/339381518_Leadership_Lessons_from_Bhagavad_Gita/fulltext/600dd117299bf14088bc4ed6/Leadership-Lessons-from-Bhagavad-Gita.pdf
https://www.inderscienceonline.com/doi/abs/10.1504/IJICBM.2018.088593
www.iimb.ac.in/sites/default/files/pdf/Leadership%20Lessons%20from%20Gita.pdf
https://www.mkgandhi.org/talksongita/talk_gita.php
https://content.e-bookshelf.de/media/reading/L-12021005-04ba5b4b11.pdf

Bachelor of Commerce
B COM Semester – III

Course Code	**UC03IKCOM03**	**Title of the Course**	**Constitutional Values and Duties**
Total Credit of Course	**02**	**Hours Per Week**	**02**

Course Objectives	1. To develop an understanding of the Constitution of India, its importance constitutional and values like justice, liberty, equality, and their relevance in society and business. 2. To provide knowledge of Fundamental Rights, Duties, their significance and to promote responsible citizenship and understanding of the role of individuals and businesses in upholding these values. 3. To create awareness about citizenship, civic responsibilities, national integration and to understand secularism and democracy and encourage active participation in civic life.

Course Content

Unit	Description	Weightage* (%)

1.	**Introduction to the Constitution of India**:
	➢ Meaning and importance of Constitution
	➢ Meaning and Significance of Constitutional Values;
	    o Sources of Constitutional Values:
	    o Preamble and Philosophical Foundations;
	    o Justice, Liberty, Equality, and Fraternity;
	    o Constitutional Morality and its Contemporary Relevance in Business and Commerce.
		35%

2.	**Fundamental Rights and Duties:**
	➢ Fundamental Rights
	    o Right to Equality
	    o Right to Constitutional Remedies
	    o Right to Freedom
	    o Right against Exploitation
		35%

	o Right to Freedom of Religion o Cultural and Educational Rights ➢ Fundamental Duties o Concept and Evolution of Fundamental Duties in the Indian Constitution; o Legal Enforceability of Fundamental Duties; o Role of Business Enterprises and Corporate Social Responsibility (CSR) in Upholding Fundamental Duties; o Comparative Analysis with Other Democracies and Their Business Regulations.	
3.	**Citizenship and Civic Responsibility Secularism and Democratic Values**: ➢ Meaning of citizenship ➢ Rights of citizens ➢ Duties of citizens ➢ Importance of National integration ➢ Meaning of Secularism and Democracy ➢ Features of Indian secularism ➢ Principles of democracy ➢ Role of citizens in democracy	30%

Teaching-Learning Methodology	**Lecture-cum-discussion, Interactive sessions, Group Discussions, Case Study Analysis, Role Plays, Presentations, Assignments, and Seminars.**

Internal and/or External Examination Evaluation

Sr. No.	Details of the Evaluation/Exam Pattern	50Marks (%)	25Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	College External Examination (%)	**50 (100%)**	**25 (100%)**

Course Learning Outcomes: Having completed this course, the learners will be able to	
1.	Understand the structure and significance of the Constitution of India. They will be able to explain constitutional values and apply them in real-life and business contexts.
2.	Identify and explain Fundamental Rights and Duties. They will develop awareness of responsible citizenship and analyze their role in society and business.
3.	Understand citizenship, civic responsibilities, and national integration. They will be able to analyze democratic and secular values and participate actively as responsible citizens.

Suggested References:	
Sr.No.	**References**
1.	Government of India. (1950). The Constitution of India. Ministry of Law and Justice.
2.	NCERT. (2020). Indian Constitution at work (Political Science Textbook for Class XI). National Council of Educational Research and Training.
3.	Bakshi, P. M. (2021). The Constitution of India (15th ed.). Universal Law Publishing.
4.	Basu, D. D. (2018). Introduction to the Constitution of India (24th ed.). LexisNexis.
5.	Laxmikanth, M. (2022). Indian polity (6th ed.). McGraw Hill Education.
Digital Resources	
https://www.india.gov.in	
https://www.youtube.com (Educational channels on Indian Constitution & Polity)	
https://swayam.gov.in	
https://www.constitutionofindia.net	

Bachelor of Commerce
B COM Semester – III

Course Code	UC03IKCOM04	Title of the Course	Atharvaveda
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To develop a comprehensive understanding of the Atharvaveda, focusing on its meaning, historical background, philosophical significance, ecological insights, and its relevance in contemporary society. 2. To explore the philosophical, ecological, and spiritual dimensions of concepts such as Vanaspati, Prana, Sankalpa, and vibrational healing. 3. To examine the healing, protective, and social dimensions of the Atharvaveda traditions.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Introduction to The Atharvaveda** ➢ Meaning of the Atharvaveda ➢ Significance of the Atharvaveda in Vedic Literature ➢ Ecological Insights in the Atharvaveda & their Relevance Today ➢ Historical background & Composition of Atharvaveda ➢ Hidden Secrets of the Atharvaveda	35%
2.	**Healing Rituals in The Atharvaveda: Vedic Remedies & Practices** ➢ The Threshold of the forest: Where Breath Meets Being ➢ Vanaspati: The Sentient Guardians of the Soil ➢ Vibrational Medicine: The Geometry of the Akashic Field ➢ Sankalpa: The Command of the Sovereign Soul ➢ Prana: The Great Breath of Restoration	35%

3.	**Hymns of The Atharvaveda** ➢ BHAISHAGYKNI-Charms to cure diseases & Possession by demons of disease ➢ AYUSHYANI- Prayers for long life & health ➢ ABHIKARIKANI AND KRITYAPRATIHARANANI- Imprecations agains demons, sorcerers and enemies. ➢ STRIKARMANI- Charms pertaining to women, love, marriage & family life.	30%

Teaching-Learning Methodology	**Lecture-cum-discussion, Group Discussion, Presentations, Seminars, Tutorials, Research Exercises**

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	**50 (100%)**	**25 (100%)**
	College External Examination (%)	**50 (100%)**	**25 (100%)**

Course Learning Outcomes: Having completed this course, the learners will be able to	
1.	Analyse the significance of the Atharvaveda in Vedic literature and evaluate its ecological, cultural, and philosophical relevance in the modern world.
2.	Interpret and apply key concepts like Prana, Sankalpa, and plant consciousness in understanding holistic health, ecological balance, and the interconnectedness of life.
3.	Analyze the role of Atharvavedic practices such as Bhaishajyani, Ayushyani, Abhicharikani, and Strikarmani in addressing health, social relationships, and protection within early Vedic society.

Suggested References:

Sr.No.	References
1.	Griffith, R. T. H. (2004). *The Atharva Veda*. Delhi, India: Motilal Banarsidass. (Original work published 1895)
2.	Whitney, W. D. (1905). *Atharva-Veda Saṁhitā* (Vols. 1–2). Cambridge, MA: Harvard University Press.
3.	Bloomfield, M. (1897). *Hymns of the Atharva-Veda*. Oxford, UK: Clarendon Press.

Digital Resources

Gita Press – Affordable printed editions
Sacred Texts Archive – Free English translations
Digital Library of India. (n.d.). Retrieved from https://www.dli.gov.in