(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 – IV

Course Code	UC04MACOM01	Title of the Course	Advanced Accounting-V
Total Credit of Course	04	Hours Per Week	04

Course Objectives	1. To explain and analyze the concept, reasons, and legal provisions of internal reconstruction. 2. To describe and evaluate the process of company liquidation and the roles and responsibilities of a liquidator. 3. To explain and apply the concepts and procedures related to issue and redemption of debentures. 4. To describe and analyze the concept, objectives, and importance of green accounting in modern business. 5. To understand, interpret, and apply key accounting standards in financial reporting practices.

Course Content		
Unit	**Description**	**Weightage * (%)**
1.	**Business Purchase** ➢ Introduction ➢ Meaning of Purchase Consideration ➢ Methods of Purchase Consideration ➢ Entries in the Books of Purchasing Company and preparation of Balance Sheet as per The Company's Act, 2013 Revised Schedule-III ➢ Collection from Debtors and Payments to Creditors on behalf of Vendor	20%
2.	**Internal Reconstruction** ➢ Introduction ➢ Meaning and Reasons for Capital Reduction ➢ Provisions of The Companies Act regarding Capital Reduction ➢ Examples based on: Accounting Entries for Reducing Share Capital and Preparation of Balance Sheet as per The Companies Act, 2013 Revised Schedule III	20%

3.	**Liquidation of Company** ➢ Introduction ➢ Circumstances and Mode of Voluntary Winding up ➢ Duties of Liquidator ➢ Secured and Unsecured Creditors ➢ Preferential Creditors ➢ Examples based on: Preparation of Liquidator's Final Statement of Receipts and Payments including calculation of Liquidator's Remuneration, Interest on Debentures, Preference Share Dividend, Preferential Creditors and Capital Deficiency	20%
4.	**Green Accounting (Theory Only)** ➢ Meaning of Green Accounting ➢ Objectives of Green Accounting ➢ Components of Green Accounting ➢ Advantages and Limitations ➢ Green Accounting Practices in India	20%
5.	**Key Accounting Standards (AS) (Theory Only)** ➢ Accounting Standard (AS) 4 – Contingencies and Events After Balance Sheet Date ➢ Accounting Standard (AS) 14 – Accounting for Amalgamations ➢ Accounting Standard (AS) 29 – Provisions, Contingent Liabilities	20%

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

Internaland/orExternalExaminationEvaluation

Sr.No.	DetailsoftheEvaluation/ExamPattern	50Marks (%)	25Marks (%)
1	ClassTest(atleastone)	15 (30%)	10 (40%)
2	Quiz(atleastone)	15 (30%)	05 (20%)
3	ActiveLearning	05 (10%)	----
4	HomeAssignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	TotalInternal(%)	**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 analyze internal reconstruction and apply relevant legal provisions in accounting treatment.
2.	Describe and evaluate the process of company liquidation and assess the role of the liquidator in settling accounts.
3.	Apply and prepare accounting entries for issue and redemption of debentures in practical scenarios.
4.	Analyze and interpret the concept and significance of green accounting in sustainable development.
5	Interpret and apply relevant accounting standards in the preparation 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(Internal Reconstruction, Liquidation of Company, Issue and Redemption of Debentures, Green Accounting, Key Accounting Standards)
  https://www.youtube.com
- Investopedia
  https://www.investopedia.com

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04MACOM02**	**Title of the Course**	**Advanced Accounting VI**
Total Credit of Course	**04**	**Hours Per Week**	**04**

Course Objectives	1. To analyze and apply vouching procedures for receipts and payments in the cash book. 2. To examine and differentiate checking and verification of assets and liabilities. 3. To analyze and design audit procedures including audit programme and types of audit. 4. To apply and compute fire insurance claims including loss of stock and loss of profit. 5. To apply and prepare revenue accounts of general insurance companies.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Vouching** ➢ Introduction, Definition, Meaning and Importance of Vouching, Points to be considered in Vouching ➢ **Vouching the Receipts Side of Cash Book** ➢ Cash Sales, Collection from Debtors, Income from Interest and Dividend ➢ **Vouching the Payment Side of Cash Book** ➢ Cash Purchase, Payment to Creditors, Payment of Wages and Salaries	20%
2.	**Checking & Verification of Assets & Liabilities** ➢ Introduction, Meaning & objectives of checking, Rights & liability of auditor under checking of assets & liabilities. ➢ Difference between vouching and checking. ➢ Difference between checking and verification. ➢ Points to be consider for checking and verification of various assets and liability.	20%
3.	**Audit Procedure** ➢ Types of Audit in brief, Continuous Audit and Annual Audit, Consideration at the Commencement of New Audit, Audit Programme: Meaning, Objectives, Advantages and Disadvantages	20%

4.	**Fire Claims (Theory and Examples)** ➢ Introduction, Average Clause, Loss of Stock, Loss of Profit (Consequential Loss) **Examples based on:** ➢ Claim for Loss of Stock Claim for Profit or Consequential Loss	20%
5.	**Accounting for General Insurance Companies (Only Examples)** ➢ Preparation of Revenue Accounts of General Insurance Company (Vertical Form only Schedule 1 to 4)	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 and apply vouching techniques for verifying receipts and payments in the cash book.
2.	Examine and differentiate procedures of checking and verification of assets and liabilities.
3.	Analyze and design audit procedures and prepare audit programmes.
4.	Apply and compute claims for loss of stock and consequential loss.
5	Apply and prepare revenue accounts of general insurance companies in prescribed format.

Suggested References:	
Sr.No.	**References**
1.	Bhatt, P., & Daxini, D. (2025). *Auditing–1*. Sudhir Prakashan.
1.	Hanif, M., & Mukherjee, A. (2017). *Modern accountancy* (2nd ed.). McGraw Hill Education.
2.	Jain, S. P., & Narang, K. L. (n.d.). *Advanced accountancy*. Kalyani Publishers / Lyall Book Depot.
3.	Maheshwari, S. N. (n.d.). *Advanced accountancy*. Vikas Publishing House.
4.	Pagare, D. (n.d.). *Principles and practice of auditing*. S. Chand & Company.
5.	Rawat, D. S. (n.d.). *Auditing*. Taxmann Publications Pvt. Ltd.
6.	Shukla, M. C., & Grewal, T. S. (n.d.). *Advanced accountancy*. S. Chand Publishing.
7.	Tandon, B. N. (2006). *Practical auditing*. S. Chand & Company.
8.	Tulsian, P. C. (n.d.). *Advanced accountancy*. Pearson Education Limited.

Digital Resources
https://www.icai.org/post/12414?utm
https://www.youtube.com/watch?v=fpVc4WUg09k&list=PL_JQUKZbOIhE2u0p0EpJIyRzBWvcZvblR
https://www.youtube.com/watch?v=bx_iLFeTX-A

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04MACOM03**	**Title of the Course**	**Cost and Management Accounting - II**
Total Credit of Course	**04**	**Hours Per Week**	**04**

Course Objectives	1. To understand the concept and significance of unit costing. 2. To understand the process costing system and its application in industries. 3. To introduce the concept of budgeting and budgetary control systems. 4. To understand the concept and importance of standard costing. 5. To enable students to compute different types of overhead variances.

Course Content

Unit	Description	Weightage* (%)
1.	**Unit Costing (Theory & Examples)** ➢ Meaning and Definition ➢ Objectives ➢ Applicability of Unit Costing ➢ Elements of Cost ➢ Examples on Cost Sheet and Estimated Cost Sheet	20%
2.	**Process Costing (Theory & Examples)** ➢ Meaning of Process Costing, Process Account and Work in Process Account ➢ Normal Loss, Abnormal Loss and Abnormal Gain, ➢ By Product and Joint Product (Theory Only) ➢ Examples up to Three Processes with Normal Loss, Abnormal Loss and Abnormal Gain only. (Excluding examples of By Product)	20%
3.	**Budget and Budgetary Control (Theory & Examples)** ➢ Meaning and Definition of Budget and budgetary control ➢ Objectives of Budgetary Control ➢ Advantages & Limitations of Budgetary Control ➢ Preparation of Cash Budget	20%
4.	**Standard Costing-I (Theory and Examples)** ➢ Meaning and definition of Standard Costing	20%

	➢ Difference between Standard Costing & Budgetary Control ➢ Examples on Material Cost Variances and Labour Cost Variances	
5.	**Standard Costing-II (Based on Overheads Variances Only) (Examples Only)** ➢ Overhead Variances: Fixed and Variable, ➢ Expenditure Variance, Efficiency Variance, Capacity Variance and Calendar Variance Note: Rate of recovery of Overheads to be based on Labor time only. Problems relating to finding out missing data are not expected	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 concept, objectives and applicability of unit costing.
2.	Explain process costing concepts and preparation of process accounts.
3.	Explain the concept and objectives of budget and budgetary control.
4.	Explain the concept of standard costing and its significance.
5.	Interpret overhead variances for cost control and performance evaluation.

Suggested References:	
Sr.No.	**References**
1.	Kishore, R. M. (2023). Cost and management accounting. Taxmann Publications.
2.	Tulsian, P. C. (2022). Cost and management accounting. S. Chand Publishing.
3.	Maheshwari, S. N., & Mittal, S. N. (2022). Cost accounting: Theory and problems. Shri Mahavir Book Depot.
4.	Arora, M. N. (2022). Cost and management accounting: Principles and practice. Himalaya Publishing House.
Digital Resources	
https://resource.cdn.icai.org/82135bos66210-cp6.pdf	
https://resource.cdn.icai.org/81944bos66078-cp10.pdf	
https://resource.cdn.icai.org/81949bos66078-cp15.pdf	
https://resource.cdn.icai.org/81947bos66078-cp13.pdf	

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04MICOM01**	**Title of the Course**	**Business Statistics**
Total Credit of Course	**04**	**Hours Per Week**	**04**

Course Objectives	1. Understand the fundamental concepts and importance of forecasting in business decision-making. 2. Understand key demographic concepts such as population growth, fertility, mortality, and migration. 3. Implement acceptance sampling techniques in industrial applications. 4. Understand the role of statistical methods in quality improvement and process control. 5. Understand the concept of attributes and their classification in statistics.

Course Content

Unit	**Description**	**Weightage* (%)**
1.	**Business Forecasting:** ➢ Introduction, Importance and Scope ➢ Applications ➢ Methods for forecasting: 1. Method of Moving Average, 2.Method of Least Square (i) Linear Equation (ii) Second Degree Parabola related examples	20%
2.	**Demographic Methods:** ➢ Meaning, definition and ➢ Uses of demographic Methods ➢ Methods of collecting demographic statistics: ➢ Registration Method, Census Method and Analytical Method. ➢ Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Crude birth rate C.B.R, Fertility rates pertaining to (i)GFR (ii) SFR (iii) TFR. Simple Examples	20%

3.	**Acceptance Sampling** ➢ Meaning and Advantages of Acceptance Sampling ➢ Single Sampling Plan Acceptable Quality Level (AQL) and Lot Tolerance Proportion Defective (LTPD) ,Producer's Risk and Consumer's Risk Operating Characteristic Curve ➢ Producer's Risk and Consumer's Risk ➢ OC function of Single Sampling Plan AQL, LTPD, AOQL, ASN and ATI for Single Sampling Plan. Drawing of OC curve of Single Sampling Plan	20%
4.	**Statistical Quality Control** ➢ Introduction ➢ Advantages and Uses of SQC ➢ Causes of Variations in Quality Control ➢ Types of Variations · Control Charts – ➢ Variable Charts (Mean and Range) $\bar{X}$ and R Charts ➢ Charts for Attributes : p – Chart , np – Chart , C – Chart ➢ Examples	20%
5.	**Association of Attributes** ➢ Meaning ,Notations, Consistency of data, ➢ Types of association, ➢ Methods of studying association (i) Method of comparison of observe and expected (ii) Proportion method(iii) Yule's method ➢ Related 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 learner will be able to	
1.	Apply appropriate forecasting techniques to analyze business data
2.	Apply demographic methods for policy and planning purposes.
3.	Evaluate the effectiveness of different sampling techniques.
4.	Identify and solve quality-related problems using SQC techniques.
5	Classify and organize qualitative data into attributes.

Suggested References:	
Sr.No.	**References**
1.	Gupta, S. C., & Kapoor, V. K. (2020). *Fundamentals of applied statistics*. Sultan Chand & Sons.
2.	Hanke, J. E., & Wichern, D. W. (2009). *Business forecasting* (9th ed.). Pearson Education.
3.	Gupta, S. P. (2014). *Statistical methods*. Sultan Chand & Sons.
4.	Montgomery, D. C., Jennings, C. L., & Kulahci, M. (2008). *Introduction to time series analysis and forecasting*. Wiley.
5.	Sancheti, D. C., & Kapoor, V. K. (n.d.). *Business mathematics*. Sultan Chand & Sons.
6.	Sharma, J. K. (n.d.). *Introduction to operations research*. Macmillan/Relevant Publisher.
7.	Levin, R. I., & Rubin, D. S. (n.d.). *Statistics for management*. Prentice Hall of India Pvt. Ltd.
Digital Resources	
https://shorturl.at/3vXGG	
https://shorturl.at/TqmeW	
https://shorturl.at/2UYEj	

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04MICOM02**	**Title of the Course**	**Public Finance**
Total Credit of Course	**04**	**Hours Per Week**	**04**

Course Objectives	1. To develop a conceptual understanding of public finance, distinguishing it from private finance, and explain the principles of maximum social advantage and fiscal policy. 2. To analyze the sources, types, and principles of taxation, and evaluate the impact of taxation on income distribution and economic development 3. To examine the nature, classification, and growth of public expenditure, and assess its effects on production, income, distribution, and employment. 4. To understand the meaning, types, and causes of public debt, and evaluate its economic effects, methods of redemption, and burden on society. 5. To interpret the structure and types of government budgets, understand deficit financing methods, and assess its implications for fiscal stability and economic growth

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	➢ **Introduction to Public Finance** ➢ Meaning, nature, scope, and importance of public finance ➢ Public finance and private finance: Differences and similarities ➢ Concept of Public goods, private goods, and merit goods ➢ Fiscal Policy: meaning, objectives, tools and types (**Expansionary policy Contractionary policy**)	20%
2	➢ **Budget and Deficit Management** ➢ Budget: meaning, objectives, and types (Balanced and Unbalanced) ➢ Budgetary Procedure in India ➢ Current Central Budget of India ➢ Various concepts of deficit: Budget Deficit, Revenue Deficit, Fiscal Deficit, Primary Deficit, Effective Revenue Deficit ➢ Deficit Financing in India: concept and methods ➢ Pros and cons of deficit financing	

	➢ Overview of Fiscal Consolidation and Fiscal Responsibility & Budget Management Act 2003	
3	➢ **Public Revenue and Taxation** ➢ Meaning and sources of public revenue ➢ Classification of taxes: direct and indirect taxes (merits and demerits) ➢ Types of tax system: Progressive, Regressive Proportional ➢ Incidence and shifting of taxation ➢ Laffer Curve ➢ Impact of taxation and tax evasion ➢ Structure of the Indian tax system: features, defects, and reforms ➢ Role of taxation in developing economies	20%
4	➢ **Public Expenditure** ➢ Meaning and importance of public expenditure ➢ Principles of public expenditure. ➢ Causes of growth in public expenditure in India ➢ Classification of expenditure: Revenue and Capital, Development and Non-Development ➢ Effects of public expenditure on: Production, Distribution, Income, and Employment	20%
5	➢ **Public Debt** ➢ Meaning and Classification of public debt. ➢ Causes for Growth of public debt ➢ Purpose of public debt, methods of debt redemption ➢ Burden of public debt: burden of internal and external debt ➢ Effects of public debt on production, distribution, consumption, level of income and employment.	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 learner will be able to	
1.	Explain the meaning, scope, and importance of public finance, and describe the principles of maximum social advantage and the role of fiscal policy in economic stability.
2.	Analyze the sources and types of public revenue, evaluate the structure of the Indian tax system, and assess the impact of taxation on government budgeting and economic development.
3.	Examine the nature, classification, and growth of public expenditure, and evaluate its effects on production, income distribution, employment, and fiscal planning.
4.	Understand the types, causes, and purposes of public debt, and assess its impact on income, consumption, employment, and government budget sustainability.
5	Interpret the structure, types, and procedures of government budgets, analyze deficit financing methods, and evaluate their implications for fiscal stability and economic growth.

Suggested References:

Sr.No.	References
1.	Sundharam, K. P. M. (1982). *Money, banking, trade and finance*. S. Chand.
2.	Dewett, K. K., & Navalur, M. H. (2010). *Modern economic theory*. S. Chand & Company Ltd.
3.	Mithani, D. M. (1998). *Money, banking, international trade and public finance*. Himalaya Publishing & Co.
4.	Bhatia, H. L. (2019). *Public finance* (30th ed.). Vikas Publishing House.
5.	Musgrave, R. A., & Musgrave, P. B. (1989). *Public finance in theory and practice* (5th ed.). McGraw-Hill.
6.	Singh, R. (2024). *Indian economy* (latest ed.). McGraw-Hill Education.
7.	Tyagi, B. P. (2019). *Public finance*. Jai Prakash Nath & Co.

Digital Resources

India Budget | Ministry of Finance | Government of India
https://epgp.inflibnet.ac.in
https://www.journalpressindia.com/pragati-journal-of-indian-economy/doi/10.17492/jpi.pragati.v12i2.1222501?
https://ijisem.com/journal/index.php/ijisem/article/view/434?

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04MICOM03**	**Title of the Course**	**Fundamentals of Investment Management**
Total Credit of Course	**04**	**Hours Per Week**	**04**

Course Objectives	1. To understand the basic concepts, processes, and avenues of investment along with market structure and influencing factors. 2. To analyze the investment environment, types of investments, market participants, and sources of financial information. 3. To understand various alternative investment options including government securities, insurance, and tangible assets. 4. To understand the relationship between risk and return and various techniques for measuring and managing risk. 5. To understand the role of regulatory bodies and mechanisms for protecting investor interests.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Introduction** ➢ Concept of Investment; ➢ Investment Decision Process; Avenues for investment ➢ features and classes; ➢ Difference between investment, speculation, and gambling; Primary market- IPO, Secondary Markets ➢ Security market indices ➢ Impact of taxes and inflation on investments; ➢ Stock Market Analogues.	20%
2.	**Investment Environment** ➢ Introduction and meaning ➢ Investment decision-making process ➢ Types of Investments: Commodities, Real Estate, and Financial Assets ➢ Market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FIIs, Domestic institutional investors, Individual investors), ➢ sources of financial information	20%

3.	**Alternative Forms of Investment** ➢ Introduction ➢ Government Securities - Types - Prices and Yields ➢ Life Insurance : Kinds of Policies - Procedure for Taking a Policy ➢ Investment in Units - Objectives of Investment in Units - Different Unit Schemes - Tax Benefits ➢ Provident Investments in Land, Gold, Silver, Diamonds, Stamps, Antiques	20%
4.	**Risk and Return** ➢ Meaning and Definition ➢ Risk Classification: Systematic, Unsystematic Risk Management ➢ Risk Management Techniques : Standard Deviation and Variance - Regression Equation - Correlation Coefficient - Co-variance ➢ Investor's Attitude Towards Return and Risk Measurement ➢ Traditional Technique - Holding Period - Yield - Probability Distributions	20%
5.	**Investor Protection** ➢ Introduction ➢ Role of SEBI and Stock Exchanges in safeguarding ➢ Investors Mechanisms for addressing investor grievances and redressal systems ➢ Insider Trading: Concepts, regulations, and ethical concerns ➢ Investor Awareness and Activism: Importance and strategies	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 investment concepts and evaluate different investment avenues and market mechanisms.
2.	Assess the investment environment and identify key participants and investment options.
3.	Compare and select appropriate alternative investment avenues based on objectives and benefits.
4.	Analyze and measure risk and return using different financial tools and techniques.
5	Evaluate investor protection measures and identify ethical and regulatory issues in investments.

Suggested References:	
Sr.No.	**References**
1.	Singh, P. (2007). Investment management: Security analysis and portfolio management (14th rev. ed.). Himalaya Publishing House.
2.	Prasanna Chandra. (2017). Investment analysis and portfolio management (5th ed.). McGraw Hill Education.
3.	V. K. Bhalla. (2019). Investment management (19th ed.). S. Chand Publishing.
4.	Ranganatham M.., & Madhumathi R.. (2019). Investment analysis and portfolio management. Pearson India.
5.	S. Kevin. (2015). Security analysis and portfolio management. PHI Learning.
Digital Resources	
1.https://sde.uoc.ac.in/sites/default/files/sde_videos/SLMB%20ComFundamentals%20of%20investment%20to%20print%20%28revised%29.pdf	
2. https://moirabaricollegeonline.co.in/attendence/classnotes/files/1681822036.pdf	
3. https://moirabaricollegeonline.co.in/attendence/classnotes/files/1681822036.pdf	

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04AECOM01**	**Title of the Course**	**Commercial Communication-II**
Total Credit of Course	**02**	**Hours Per Week**	**02**

Course Objectives	1.To enhance communication skills through understanding barriers to communication and strengthen commercial communication 2. To enable the students to draft agency reports 3. To understand and apply appropriate gestures to enhance communication skills

Course Content

Unit	Description	Weightage* (%)
1.	**Barriers to Communication** ➢ **Semantic Barriers:** (Multiple Meanings, Different contexts Connotation Denotation , Bypass Instructions) ➢ **Sociopsychological Barriers**: (Emotions, Attitudes and Opinions. Closed mindset, Status Consciousness, Poor retention)	35
2.	**Agency Communication:** ➢ Application for Agency ➢ Solicited, Unsolicited applications ➢ Reply to applications ➢ Better terms initial stage ➢ Appreciation of the agent for better performance and his reply ➢ Reprimanding the agent for poor performance ➢ Termination of Agency	30

3.	**Kinesics as nonverbal communication** ➢ Facial Expressions ➢ Eye Contact ➢ Gestures ➢ Postures	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.	Enhance communication skills and overcome barriers to communication.
2.	Write appropriate agency letters with clarity.
3.	Apply appropriate kinesics for effective communication.

Suggested References:

Sr.No.	References
1.	Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International
2.	Lesikar, R. V., Flatley, M. E., & Rentz, K. (2020). Business communication
3.	Kothari, C. R., & Garg, G. (2019). Research methodology: Methods and techniques (4th ed.). New Age International.
4.	Raman, M., & Sharma, S. (2019). Technical communication: Principles and practice (3rd ed.). Oxford University Press.
5.	Sharma, R. C., & Mohan, K. (2016). Business correspondence and report writing: A practical approach to business and technical communication (4th ed.).

Digital Resources
https://owl.purdue.edu/
https://alison.com/
https://www.coursera.org/

Bachelor of Commerce
B COM Semester – IV

Course Code	UC04SECOM01	Title of the Course	Digital Literacy and social media marketing
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To develop foundational understanding of digital literacy concepts, ethics, and challenges. 2. To understand the role of social media in influencing consumer behavior and engagement. 3. To equip students with skills to design and evaluate effective social media marketing strategies.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Introduction to Digital Literacy** ➢ Basics of Digital Literacy and its Types ➢ Digitizing Information ➢ Values and Ethics of Digital Literacy ➢ Significance of Digital Literacy ➢ Characteristics of Digital Literacy ➢ The Role of Language in Digital Literacy ➢ Challenges in Digital Literacy	35%
2.	**Social Media and Consumer Engagement** ➢ Use of Social Media by Organizations ➢ Use of Social Media by Consumers ➢ Social Feedback Cycle ➢ Open Access to Information ➢ Social Business ➢ The Connected Customer ➢ Social Web and Engagement ➢ Engagement Process ➢ The Operations and Marketing Connection	35%

3.	**Social Media Marketing Plan** ➢ Creating a Social Media Marketing Plan ➢ Social Media Planning Cycle ➢ Social Listening ➢ Assessing Social Media Presence ➢ Assessing Brand Sentiment ➢ Social Media Competitive Analysis ➢ Social Media Goals ➢ Social Media Strategy	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 digital literacy, its importance, and associated challenges.
2.	Analyze social media platforms and their impact on consumer engagement.
3.	Create and assess a comprehensive social media marketing plan.

Suggested References:

Sr.No.	References
1.	Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Marketing 4.0: Moving from traditional to digital. John Wiley & Sons.
2.	Ryan, D. (2016). Understanding digital marketing: Marketing strategies for engaging the digital generation (4th ed.). Kogan Page.
3.	Tuten, T. L., & Solomon, M. R. (2020). Social media marketing (3rd ed.). Sage Publications.
4.	Chaffey, D., & Ellis-Chadwick, F. (2019). Digital marketing: Strategy, implementation and practice (7th ed.). Pearson.
5.	Belshaw, D. (2014). The essential elements of digital literacies. Self-published.

Digital Resources

1.https://ebooks.lpude.in/newscheme/computer_application/msc/sem_3/DEMKT505_DIGITAL_AND_SOCIAL_MEDIA_MARKETING.pdf

2.https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/ug%202021/JSEN22_II_Sem_Digital_Literacy_and_Concepts.pdf

Bachelor of Commerce
B COM Semester – IV

Course Code	UC04SECOM02	Title of the Course	Fundamentals of Entrepreneurship
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To develop conceptual understanding of entrepreneurship, its types, functions, and its role in economic development. 2. To build awareness of entrepreneurial mindset and understand motivational factors and theories influencing entrepreneurial behaviour. 3. To enable students to identify business ideas and opportunities using appropriate techniques and basic opportunity analysis.

Course Content

Unit	Description	Weightage* (%)
1.	**Basics of Entrepreneurship** ➢ Concept and meaning of entrepreneur and entrepreneurship ➢ Characteristics of an entrepreneur ➢ Functions of an entrepreneur ➢ Types/Classification of entrepreneurs ➢ Entrepreneur vs Manager ➢ Role of entrepreneurship in economic development	35%
2.	**Entrepreneurial Mindset and Motivation** ➢ Entrepreneurial Mindset: Meaning and characteristics ➢ Entrepreneurial Motivation: Concept and meaning ➢ Motivating factors ➢ Motivation theories • Maslow's need hierarchy theory • McClelland's Theory of Needs (Achievement Motivation)	35%

3.	**Business Idea Generation and Opportunity Identification** ➢ Meaning and importance of business ideas ➢ Sources of business ideas ➢ Methods/Techniques of idea generation ➢ Opportunity identification: meaning and concept ➢ Sources of business opportunities ➢ Opportunity analysis	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 concepts of entrepreneur and entrepreneurship, and describe their characteristics, types, functions, and role in economic development.
2.	Develop an entrepreneurial mindset, explain motivation theories, and relate motivational factors to entrepreneurial behaviour.
3.	Identify and analyze business ideas and opportunities using appropriate techniques and perform basic opportunity analysis.

Suggested References:

Sr.No.	References
1.	Desai, V. (2011). The dynamics of entrepreneurial development and management (6th ed.). Himalaya Publishing House.
2.	Baporikar, N. (2024). Entrepreneurship development and project management (Text and cases) (4th ed.). Himalaya Publishing House.
3.	Gupta, C. B., & Srinivasan, N. P. (2022). Entrepreneurship development in India. Sultan Chand & Sons.
4.	Hattangadi, V. (2007). Entrepreneurship: Need of the hour. Himalaya Publishing House.

5.	Appannaiah, H. R., Madhu, S., & Bhaskar, H. A. (2024). Entrepreneurship and startups ecosystem. Himalaya Publishing House.
6.	Khanka, S. S. (2019). *Entrepreneurship development* (Revised ed.). S. Chand Publishing.
Digital Resources	
https://icmai.in/upload/Students/Syllabus2022/Final_Stdy_Mtrl/P20C.pdf	
https://onlinecourses.nptel.ac.in/noc26_mg11/preview	
https://onlinecourses.swayam2.ac.in/e-learning/preview/ntr26_ed06	

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04SECOM03**	**Title of the Course**	**Finance for Everyone**
Total Credit of Course	**02**	**Hours Per Week**	**02**

Course Objectives	1) To develop a basic understanding of financial literacy, financial planning, and budgeting for effective personal financial management. 2) To familiarize students with different financial services and equip them with knowledge of popular services such as banking systems, insurance products, and post office schemes. 3) To enable students to understand the fundamental concepts of stock markets and investments.

Course Content

Unit	Description	Weightage* (%)
1.	**Financial Planning and Budgeting** ➢ Meaning and importance of financial literacy ➢ Role of financial literacy in economic well-being ➢ Financial Planning: Meaning, importance, need, Steps/process of financial planning: ➢ Overview of Financial Institutions ➢ Budgeting: Meaning and Types of budgets - Personal budget, Family budget, Business budget, National budget ➢ Budget preparation process	35%
2.	**Financial Services** ➢ Meaning of financial services, Scope and importance in daily life i) Banking Services ➢ Types of banks (commercial, cooperative, etc.) ➢ Banking products and services ➢ Deposit Accounts: Savings Account, Current Account, Term Deposit (FD), Recurring Deposit (RD) ➢ **Digital Payment Systems** ATM, Debit/Credit Cards Net banking and mobile banking	35%

	Digital payment systems: RTGS, NEFT, IMPS, ECS, App-based payments ii) Financial Services by Post Office ➢ Savings schemes: Savings Account, RD, TD, Monthly Income Scheme, PPF, NSC, Kisan Vikas Patra , Sukanya Samriddhi Yojana Senior Citizen Savings Scheme ➢ India Post Payments Bank ➢ Money transfer services: Money Order, e-Money Order, International transfers (Western Union, MoneyGram), Indian Postal Order iii) Insurance Services ➢ Meaning and importance of insurance, Types of insurance ➢ Life Insurance and Health Insurance – Need and features	
3.	**Stock Markets** ➢ Introduction to Stock Markets ➢ Meaning and functions of Stock Markets ➢ Primary vs Secondary markets ➢ Market Indices: SENSEX and NIFTY ➢ Market instruments: Equity shares, Preference shares and Debentures ➢ Corporate actions: Dividend, Bonus shares, Stock split , Buyback ➢ Market Operations (Concept only): IPO, FPO, OFS, Block deals ➢ Trading process: Pre-opening session, trading session, Opening and closing price, Business days ➢ Concept of Market value, face value and Market capitalization ➢ Blue-chip and defensive stocks ➢ Risk and Trading Basics ➢ Bull and bear markets ➢ Risk and return ➢ Stop loss ➢ Holding period ➢ Introduction to Derivatives ➢ Short-term capital gains (STCG) and Long-term capital gains (LTCG)	30%

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

Internaland/orExternalExaminationEvaluation

Sr.No.	**DetailsoftheEvaluation/ExamPattern**	**50Marks (%)**	**25Marks (%)**
1	ClassTest(atleastone)	15 (30%)	10 (40%)
2	Quiz(atleastone)	15 (30%)	05 (20%)
3	ActiveLearning	05 (10%)	----
4	HomeAssignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	TotalInternal(%)	**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 key concepts of financial literacy, budgeting, financial institutions, and financial services.
2.	Apply financial planning tools and analyze various banking, insurance, and investment options for personal financial decisions.
3.	Evaluate stock market instruments and financial products based on risk, return, and suitability for different financial goals.

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.	Devindra Kumar Anand (2020), Finance for Everyone, Vikas Publication House Pvt. Ltd.

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

(Shri Ramkrishna Seva Mandal's)

ANAND COMMERCE COLLEGE

An Autonomous 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 – IV

Course Code	UC04SECOM04	Title of the Course	Statistical Methods
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. Define and explain the concepts of correlation and measure the relationship between variables using appropriate methods. 2. Explain the concept of regression and apply regression lines and coefficients for prediction and analytical purposes. 3. Describe the concept and construction of index numbers, including price index and cost of living index, and apply them in practical situations.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Correlation** ➢ Introduction and meaning, interpretation and types of correlation. ➢ Method to study Correlation: Scatter Diagram, Karl Pearson's Product Moment Methods, Spearman's Rank correlation. ➢ Properties of Correlation and Example based on Probable Error.	35%
2.	**Regression** ➢ Introduction and meaning of Regression. ➢ Regression Lines, Regression Coefficients, Regression Equations ➢ Properties of Regression co-efficient, examples based on regression line equations, ➢ regression co-efficient.	35%
3.	**Index Numbers** ➢ Introduction, Meaning, Importance and uses of Index Numbers. ➢ Fix based method and chain-based method ➢ Examples of Laspeyre's, Paasche's, Fisher's, Dorbish & Bowley's and Marshall Edgeworth ➢ Time Reversal Test and Factors Reversal Test ➢ Cost of Living Index Number and related examples by	30%

	1. Family Budget Method 2. Total Expenditure Method.	

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 calculate correlation using Scatter Diagram, Karl Pearson's method, and Spearman's rank correlation, and interpret the relationship between variables.
2.	Apply regression analysis by finding regression coefficients, forming regression equations, and using regression lines for estimation and prediction.
3.	Construct and interpret index numbers, including wholesale price index and cost of living index, and verify them using Time Reversal and Factor Reversal tests.

Suggested References:

Sr.No.	References
1.	Sancheti, D. C., & Kapoor, V. K. (2010). *Statistics: Theory, methods and applications*. Sultan Chand & Sons.
2.	Kapoor, V. K. (2012). *Business mathematics: Theory and applications*. Sultan Chand & Sons.
3.	Gupta, S. P. (2019). *Statistical methods*. Sultan Chand & Sons.
4.	Trivedi, K., & Trivedi, P. (2014). *Business mathematics*. Pearson India Limited.
5.	Kapoor, V. K., & Gupta, S. C. (2014). Fundamentals of statistics. Sultan Chand & Sons.

Digital Resources

https://www.youtube.com/watch?v=-hHEUp57DBE

https://www.youtube.com/watch?v=SJyhSU8PsTk

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

Bachelor of Commerce
B COM Semester – IV

Course Code	UC04SECOM05	Title of the Course	Soft Skills for Business-II
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To **understand** the nature, scope, and significance of emotional intelligence and strategies to enhance it. 2. To **understand** the concept, objectives, and importance of corporate relationships and public relations practices. 3. To **understand** different behavioral styles and strategies for developing assertive behavior.

Course Content		
Unit	**Description**	**Weightage*** (%)
1.	**Emotional Intelligence**: ➢ Nature and Significance of Emotional Intelligence ➢ Scope and Types of Emotional Intelligence ➢ Correlates of Emotional Intelligence ➢ Strategies to Enhance Emotional Intelligence	35%
2.	**Corporate Relationship**: ➢ Introduction Objective of CR ➢ The Need for CR ➢ The 'Publics' of PR Internal & External PR ➢ The Public Relations Society of India (PRSI) Image Building ➢ Use of Mass & Social Media for CR	35%
3.	**Assertiveness**: ➢ Introduction ➢ Four Different Life Style ➢ Positive and Negative Thinking ➢ Strategies for Assertive Behaviour	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.	**apply emotional intelligence strategies** to manage emotions and improve interpersonal relationships.
2.	**analyze and apply public relations strategies** for effective corporate image building and communication.
3.	**demonstrate assertive communication skills** in personal and professional situations.

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/ps/emotional-intelligence.html	
https://www.mindtools.com/pages/main/newMN_TCS.htm	
https://instituteforpr.org	

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04VACOM01**	**Title of the Course**	**Climate Change and Sustainable Development**
Total Credit of Course	**02**	**Hours Per Week**	**02**

Course Objectives	1. To develop understanding of sustainable development concepts, environmental sustainability principles, and their importance in addressing environmental issues. 2. To analyze environmental challenges such as pollution, climate change, and resource depletion, along with their causes, effects, and control measures. 3. To promote practical awareness and responsibility among students regarding environmental protection, resource management, and community participation in sustainable practices.

Course Content		
Unit	**Description**	**Weightage * (%)**
1	**Environmental Sustainability** ➢ **Concept and Meaning** of Sustainable Development ➢ **Framework of Sustainable Development:** pillars (environmental, economic, social) with focus on environmental pillar ➢ **Environmental Goals:** conservation of natural resources, pollution control, climate mitigation, biodiversity protection ➢ **Environmental Sustainability Principles:** sustainable use of air, water, soil, energy, and ecosystems ➢ **Challenges in Environmental Sustainability:** human activity, industrialization, urbanization, and resource depletion ➢ **Case Study:** National or local environmental sustainability initiative	35%

2.	**Pollution and Environmental Challenges** ➢ **Air Pollution:** causes, effects, and control measures ➢ **Water Pollution:** sources, impacts, and mitigation ➢ **Soil Pollution:** causes and remediation ➢ **Marine Pollution:** causes and ecosystem impacts ➢ **Noise Pollution:** sources, effects, and prevention ➢ **Linkages to Climate Change:** how pollution contributes to Acid rain and ozone depletion ➢ **Case Study:** Urban air pollution management	35%
3	**Climate Change, Water Resource Management, and Community Action** ➢ **Climate Change and Global Warming:** causes, impacts, mitigation strategies ➢ **Water Management:** rainwater harvesting, watershed management, urban water conservation ➢ **Role of Individuals and Communities** in environmental protection ➢ **Slum-Specific Environmental Problems** and mitigation strategies ➢ **Disaster Management:** floods, earthquakes, landslides	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 learner will be able to
1.	Explain the concept and principles of sustainable development, understand environmental goals, and identify challenges in sustainability, enabling them to apply environmentally responsible practices..
2.	Analyze various types of pollution, their causes, effects, and mitigation measures, and understand the linkages between pollution and climate change, contributing to environmental protection initiatives.

3.	Evaluate climate change issues, implement resource management strategies like water conservation and watershed management, and participate in community-based environmental protection and disaster preparedness activities.

Suggested References:

Sr.No.	References
1.	Dhameja, S. K. (n.d.). *Environmental studies*. SK Kataria & Sons. New Delhi, India.
2.	Sharma, C. K. (n.d.). *Introduction to environmental studies*. Vrinda Publications Pvt. Ltd. New Delhi, India.
3.	Bharucha, E. (n.d.). *Textbook of environmental studies for undergraduate courses*. University Grants Commission / Universities Press.
4.	Malik, A., & Grohmann, E. (Eds.). (2012). *Environmental protection strategies for sustainable development*. Springer.
5.	Fulekar, M. H., Pathak, B., & Kale, R. K. (Eds.). (2014). *Environment and sustainable development*. Springer India.

Digital Resources

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Hussain, S. (2024). *Environmental pollution: A global challenge*. *Environmental Pollution & Climate Change*, 8(4), 398. Retrieved from https://www.omicsonline.org/open-access-pdfs/environmental-pollution-a-global-challenge.pdf
Schütte, P. (2024). *Sustainable development overview*. *Environment, Development and Sustainability*.

Bachelor of Commerce
B COM Semester – IV

Course Code	UC04VACOM02	Title of the Course	Financial Literacy
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To explain and apply fundamental concepts of financial literacy and financial planning in managing personal finances. 2. To identify and demonstrate the use of various financial products and digital payment systems with appropriate safety measures. 3. To analyze and apply basic investment principles and personal tax planning techniques for informed financial decisions.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Financial literacy and Financial Planning** ➢ Concept, Definition, Benefits of Financial literacy ➢ Key concepts of personal finance ➢ Concept of Time value of Money ➢ Financial Goals - Meaning and Need ➢ Concept, Steps, benefits of Financial Planning ➢ Management of spending and financial discipline.	35%
2.	**Financial Products and Digital Payment** ➢ Concept and types of different financial products ➢ Digitization of financial transactions: Debit Cards (ATM Cards) and Credit Cards.Net banking and UPI, digital wallets ➢ Security and precautions against Ponzi schemes and online frauds.	35%
3.	**Investment Management and Personal Tax Planning** ➢ Concept, meaning, Objectives of Investment ➢ Risk and Return- Concept ➢ Portfolio Management- Meaning and Process ➢ Personal Tax : Introduction , Need for tax planning, basic Tax Structure in India for personal taxation; Exemptions and deductions for individuals; e-filing.	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**	**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.	Apply financial literacy concepts to prepare a basic personal financial plan with goals and budgeting.
2.	Identify and use appropriate financial products and demonstrate secure digital payment practices.
3.	Analyze investment options and apply basic tax planning methods, including demonstrating e-filing procedures.

Suggested References:

Sr.No.	**References**
1.	Khan, M. Y., & Jain, P. K. (2019). *Financial management: Text, problems and cases* (8th ed.). McGraw-Hill Education.
2.	Madura, J. (2020). *Personal finance* (6th ed.). Pearson Education.
3.	Kapoor, J. R., Dlabay, L. R., & Hughes, R. J. (2017). *Personal finance* (13th ed.). McGraw-Hill Education.
4.	Chandra, P. (2017). *Investment analysis and portfolio management* (5th ed.). McGraw-Hill Education.
5.	Agarwal, S. K. (2021). *A guide to financial planning*. Taxmann Publications.
6	Bhalla, V. K. (2020). *Investment management* (19th ed.). S. Chand Publishing.
7	Singhania, V. K., & Singhania, M. (2023). *Students' guide to income tax*. Taxmann Publications.

Digital Resources

Reserve Bank of India (RBI)
https://www.rbi.org.in
(Financial literacy, banking, digital payments awareness)

Securities and Exchange Board of India (SEBI) https://www.sebi.gov.in (Investor education, portfolio management, risk-return concepts)
National Institute of Securities Markets (NISM) https://www.nism.ac.in (Free certification material, investment basics)
Income Tax Department of India https://www.incometax.gov.in (E-filing, tax structure, deductions, personal taxation)
Investopedia https://www.investopedia.com (Easy explanations of financial concepts like TVM, portfolio, risk)
National Centre for Financial Education (NCFE) https://www.ncfe.org.in (Financial literacy programs and study materials)

Bachelor of Commerce
B COM Semester – IV

Course Code	**UC04VACOM03**	**Title of the Course**	**National Service Scheme - II**
Total Credit of Course	**02**	**Hours Per Week**	**02**

Course Objectives	1. To develop awareness among students about health, hygiene, and environmental sustainability, and encourage their active participation in promoting a healthy lifestyle and clean surroundings. 2. To enable students to understand community development processes and foster a sense of social responsibility and active citizenship. 3. To equip students with knowledge and skills for disaster preparedness, response, and community service during emergencies.

Course Content

Unit	Description	Weightage* (%)
1.	**Health, Hygiene and Environment** ➢ Concept of health and hygiene ➢ Importance of sanitation and clean environment ➢ Awareness of communicable and non-communicable diseases ➢ Environmental conservation and sustainable development ➢ Role of youth in promoting health and environmental awareness	35%
2.	**Community Development and Social Responsibility** ➢ Meaning and importance of community development ➢ Role of youth in rural and urban development ➢ Social responsibility and civic sense ➢ Participation in government and social welfare programs ➢ Awareness of social issues: poverty, illiteracy, gender equality	35%

3.	**Disaster Management and Social Service** ➢ Meaning and types of disasters (natural and man-made) ➢ Disaster preparedness and safety measures ➢ Role of volunteers during emergencies ➢ First aid and basic life-saving techniques ➢ Rehabilitation and community support after disasters	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	50Marks (%)	25Marks (%)
1	ClassTest (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	HomeAssignment	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.	Adopt and promote healthy, hygienic, and environmentally sustainable practices in daily life.
2.	Actively participate in community development activities with a sense of social responsibility and civic awareness.
3.	Respond effectively during disasters by applying basic safety measures, first aid, and volunteer skills.

Suggested References:

Sr.No.	References
1.	Panwar, J. D. S. (2016). National Service Scheme: A youth volunteers programme for undergraduate students as per UGC guidelines. Astral International Pvt. Ltd.
2.	Jain, A. K., Rathi, B. K., & Panwar, J. D. S. (2025). National Service Scheme: A youth volunteers programme (UGC guidelines). Daya Publishing House.
3.	Sonwani, H. P., & Baghel, M. (2025). National service scheme. Bharat Global Publications.
4.	Kothari, M. (2024). The ultimate guide to National Service Scheme (NSS): Empowering youth for community development and social change. Amazon KDP.

5.	Saiyidain, K. G. (1961). National Service Scheme: A report. Ministry of Education, Government of India.
Digital Resources	
National Digital Library of India (NDLI) Visit NDLI Portal	
National Service Scheme (NSS) Official Website Visit NSS Official Website	
National Portal of India Visit National Portal of India	
NASSDOC (National Social Science Documentation Centre) Visit NASSDOC	

Bachelor of Commerce
B COM Semester – IV

Course Code	UC04VACOM04	Title of the Course	National Cadet Corps II
Total Credit of Course	02	Hours Per Week	02

Course Objectives	1. To develop an understanding of social service and inspire NCC cadets to actively participate in community welfare and nation-building activities. 2. To create awareness about disasters and equip NCC cadets with basic knowledge to respond effectively during emergency situations. 3. To develop discipline, coordination, and leadership among cadets through the understanding and practice of drill.

Course Content		
Unit	**Description**	**Weightage* (%)**
1.	**Social Service & Community Development**: ➢ Meaning and importance of Social Service, ➢ Role of NCC Cadets in Social Service, ➢ Advantages of major Social Service Activities {Cleanliness Drives (Swachh Bharat), Blood Donation Awareness, Literacy Campaigns, Rural Development Programs} ➢ Field visits and community service activities {Cleanliness Drives (Swachh Bharat), Blood Donation Awareness, Literacy Campaigns, Rural Development Programs}	35%
2.	**Disaster Management:** ➢ Meaning of disaster and disaster management ➢ Types of disaster - Natural Disasters (Earthquakes, Floods, Droughts) Man-Made Disasters (Industrial accidents, Road accidents) ➢ Role of NCC Cadets in Disaster Management ➢ Phases of Disaster Management	35%

3.	**Drill**: ➢ Meaning of drill ➢ Objectives of Drill ➢ Types of Drill {Foot Drill (Without Arms), Drill with Arms (Weapon Drill), Ceremonial Drill (Guard of Honour) ➢ Importance of drill ➢ Words of Command	30%

Teaching-Learning Methodology	**Lecture-cum-discussion, Demonstration method, Audio-visual aids and presentations, Field visits and community service activities**

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.	Demonstrate social responsibility by actively participating in community service and welfare activities.
2.	Apply basic knowledge of disaster management to respond effectively during emergency situations.
3.	Perform basic drill movements with discipline, coordination, and confidence.

Suggested References:

Sr.No.	References
1.	Gupta, H. K. (n.d.). Disaster management.
2.	Madan, G. R. (n.d.). Community organization and development.
3.	Directorate General, National Cadet Corps. (n.d.). Cadet's handbook (common subjects). Ministry of Defence, Government of India.
4.	Gupta, R. K., & Ghosh, K. K. (n.d.). NCC handbook.
5.	Indian Red Cross Society. (n.d.). First aid manual.

Digital Resources

https://indiancc.nic.in

https://www.redcrossindia.org

YouTube Educational Channels (NCC Training / Drill / Disaster Management)