



बिरसा मुंडा ट्रायबल युनिवर्सिटी Birsamunda Tribal University

राजपिपला, जि. नर्मदा Rajpipla, Dist. Narmada

Established by Tribal Development Department, Govt. of Gujarat

School of Commerce

B.Com. Programme

Subject Code & Name: - BC01MDSC01: Financial Accounting– I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01MDSC01
Course Title	Financial Accounting– I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Learn Fundamental Accounting Concepts and Principles
2. To Get Inside About Accounting Standards
3. To Solve Problems in Piecemeal Distribution of Cash among Partners
4. To Create and Record Joint Venture Accounts

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand Fundamental Accounting Concepts and Principles
2. Apply Accounting Standards
3. Analyze and Solve Problems in Piecemeal Distribution of Cash among Partners
4. Create and Record Joint Venture Accounts





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	INTRODUCTION TO FINANCIAL ACCOUNTING Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP),	15
II	INTRODUCTION TO ACCOUNTING STANDARDS International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs). Study of Ind AS-1	15
III	ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS Introduction, Meaning and Objectives Classification of liabilities The order of discharging liabilities in piecemeal distribution of cash Order/Method of Payment of Cash to Partners: Surplus Capital Method (Proportionate Capital Method) Maximum Loss Method Practical Questions of both methods to be covered	15
IV	JOINT VENTURE ACCOUNTS Introduction-Meaning and characteristics of Joint Venture Accounting procedure for Joint Venture transactions Various methods for Joint Venture Accounting Recording Joint Venture transactions by only one partner Recording Joint Venture transactions by all partner Joint Venture for goods sending on consignment Independent books for Joint Venture when a separate Joint Bank Accounting is used Memorandum Joint Venture Account - Practical Questions	15
Text Book(s)		
1.		
Reference Books		





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

Web Resources

Required Software(s) (if any)

Practical(s) (if any)

L:: Lecture, **T::** Tutorial , **P::**Practical

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)





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School of Commerce B.Com. Programme

Subject Code & Name: - BC01MDSC02: Business Accounting– I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01MDSC02
Course Title	Business Accounting– I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To study Accounts of Professional Persons.
2. To Calculate and Prepare Accounts of Hire Purchase System.
3. To learn Various Methods of Current and Average Due Date Account.
4. To Demonstrate the Accounting Treatment of Replacement Accounting.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand Accounts of Professional Persons.
2. Calculate and Prepare Accounts of Hire Purchase System.
3. Outline Various Methods of Current and Average Due Date Account.
4. Demonstrate the Accounting Treatment of Replacement Accounting.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	ACCOUNTS OF PROFESSIONAL PERSONS Introduction-Meaning <ul style="list-style-type: none"> • Important accounting terms related to professional persons • Accounting system: Cash Basis and Mercantile [Accrual] basis • Accounting treatment for Professional Persons' Annual Accounts • Practical Questions relating to Professional Persons such as, Solicitors, Chartered Accountants, Doctors and Medical Practitioners Architectures , Engineers, Consultants Advocates-Lawyers 	15
II	HIRE PURCHASE SYSTEM <ul style="list-style-type: none"> • Introduction and Meaning • Concept of Hire Purchase Agreement • Important accounting terms related to hire purchase system; • Difference between Installment system and Hire Purchase system • Accounting treatments under Hire Purchase Equivalent to CashPrice Method • Accounting treatments under Hire Purchase Trading AccountMethod: • Debtors Method • Stock & Debtors Method • Practical Questions 	15
III	ACCOUNT CURRENT AND AVERAGE DUE DATE <ul style="list-style-type: none"> • Introduction & Meaning of account current • Preparation of Account Current: <ol style="list-style-type: none"> A. Forward Method B. Epoque or Backward Method C. Daily Balance Method • Introduction & Meaning of average due date • Steps involved in calculating average due date • Practical Questions 	15





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IV	REPLACEMENT ACCOUNTS <ul style="list-style-type: none">- Introduction & Meaning of Replacement- Concept of Capital-Revenue transactions- Classification of transactions with Examples- Replacement expenditures- Allocation of Replacement expenditures: Revenue Capital- Accounting Treatments: Journal ledger entry and Accounts- Practical Questions	15
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Text Book(s)

1.

Reference Books

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

Practical(s) (if any)

L:: Lecture, T:: Tutorial , P::Practical

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)





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School of Commerce B.Com. Programme

Subject Code & Name: - BC01MECC01: Principles of Business Management-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01MECC01
Course Title	Principles of Business Management-I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Understand the Basic Concept of Management and its Other Aspects.
2. To Apply the Functions of Planning and Decision Making.
3. To Learn the Organising and Delegation of Authority.
4. To know the Controlling, Budgetary Control and Break-Even Analysis.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Recite the Basic Concept of Management and its Other Aspects.
2. Apply the Functions of Planning and Decision Making.
3. Understand the Organising and Delegation of Authority.
4. Classify Controlling, Budgetary Control and Break-Even Analysis.





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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Introduction to Management Meaning and Definition, Features, Objectives, Managerial Functions (POSDCORB), Significance, Managerial Roles & Skills. Scientific Management: Concept, Importance	15
II	Planning & Decision Making Planning: Meaning and Definition, Features, Importance, Limitations, Types/elements of plans, Steps in Planning Process. Decision Making: Meaning & Characteristics, Steps in Decision Making Process, Types of Decisions.	15
III	Organising Concept, Process, Principles of organization, Delegation of Authorities: meaning, importance & process, Centralization & Decentralization, Types of Organisation : line, functional, line and staff.	15
IV	Controlling Concept, Nature, Importance, Steps in control process, Types of control, Techniques of Control : (A) Budgetary control-meaning, objectives, advantages & limitations (B) Break Even Analysis-concept, uses & limitations.	15
Reference Books		
<ol style="list-style-type: none">1. Principles & Practices of Management by L M Prasad2. Basu, C. R., Business Organization and Management, McGraw Hill Education.3. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.5. Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.6. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi7. Text and Cases of Human Resource Management by P SubbaRao8. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi		
Web Resources		
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/384		

L:: Lecture, T:: Tutorial, P::Practical

PWE:: Practical Work Examination

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School of Commerce B.Com. Programme

Subject Code & Name: - BC01MECC02: Business Economics-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01MECC02
Course Title	Business Economics-I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Learn the Various Definition of Economics and Utility.
2. To Know the Difference between the Demand and Supply.
3. To Study the Elasticity of Demand and its Types.
4. To Understand the Concept of Cost, Revenue and Production.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Remember the Various Definition of Economics and Utility.
2. Contrast between the Demand and Supply.
3. Understand the Elasticity of Demand and its Types.
4. Classify the Concept of Cost, Revenue and Production.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Introduction of Economics Definitions – Adam Smith, Marshall, Robbins, Samuelson, Jacob Viner; Microeconomics and Macroeconomics – Meaning and Characteristics of Utility, Law of Diminishing Marginal Utility; Indifference Curve – Characteristics; Budget Line – Consumer's Equilibrium.	15
II	Demand and Supply Analysis Law of Demand with the help of Utility Analysis; Law of Supply – Meaning – Factors affecting supply; Price determination in terms of demand and supply; Change in Demand – Expansion, Contraction and Shift of Demand.	15
III	Elasticity of Demand Elasticity of demand – Meaning, Types; Price elasticity – Income elasticity – Cross elasticity – Advertising elasticity; Price elasticity of demand – Meaning, Types, Factors, Methods, Importance; Income elasticity of demand – Meaning, Types, Factors affecting price elasticity of demand; Cross elasticity of demand – Meaning, Types; Advertising elasticity of demand – Meaning.	15
IV	Cost, Revenue and Production:- Money Cost, Opportunity cost Short Run and Long Run cost curves – Fixed cost – Variable cost – Total cost – Average fixed cost – Average variable cost – Average cost – Marginal cost; Relationship between Average cost and Marginal cost; Revenue – Various types of Revenue under different markets; Production – Meaning, Characteristics, Production Function; Law of Variable Proportion. – Returns to scale, Production possibility curve, iso quant. iso cost, producer's equilibrium.	15
Reference Books		
1. K. K. Dewett and Varma: Elements of Economic Theory 2. H. L. Ahuja: Advanced Economic Theory 3. Varshney and Maheshwari: Managerial Economics 4. D. N. Dwivedi: Managerial Economics 5. M. L. Seth: Micro Economic 6. H. Craig Peterson and W. C. Lewis: Managerial Economics		

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School of Commerce B.Com. Programme

Subject Code & Name: - BC01MECC03: Financial Services-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01MECC03
Course Title	Financial Services-I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To enable students with Fundamental Concept of Financial Services and Present Scenario.
2. To Know the Basic Concepts of Mutual Funds and its Working in India.
3. To Understand the Concept and Functioning of Venture Capital.
4. To Classify the Various Functions of Merchant Banking.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand Fundamental Concept of Financial Services and Present Scenario.
2. Describe the Basic Concepts of Mutual Funds and its Working in India.
3. Explain the Concept and Functioning of Venture Capital.
4. Classify the Various Functions of Merchant Banking.





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Detailed Contents

L:: Lecture, **T::** Tutorial , **P::**Practical

PWE:: Practical Work Examination





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School of Commerce

B.Com. Programme

Subject Code & Name: - BC01MECC04: Banking & Finance-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01MECC04
Course Title	Banking & Finance-I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Learn the Concept and Functions of Banks in India.
2. To Understand the Post Independence Banking and its Structure.
3. To Know the Banking Regulation Act 1949.
4. To Study the Nationalization of Bank in Post and Pre Independence of India.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Remember the Concept and Functions of Banks in India.
2. Explain the Post Independence Banking and its Structure.
3. Understand the Banking Regulation Act 1949.
4. Simplify Nationalization of Bank in Post and Pre Independence of India.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	INTRODUCTION & EVOLUTION OF BANKING IN PRE INDEPENDENT ERA Introduction, Meaning and Definition, Characteristics / Features of Bank, Nature of banking, Origin of banking, Functions of banking in India, Fund base incomes and non-fund base incomes Introduction, Evolution of banking in Pre-Independence Period (1786-1947), Pre-Independence Banks in India, Functions of banks during pre-Independence Banks	15
II	DEVELOPMENT OF BANK IN POST INDEPENDENCE ERA Introduction, Development of banks in Post-Independence Period (1947-1991), Post-Independence Banks in India, Functions of banks during post- Independence Banks, Structure of banks in Post-Independence Period, Role of banking in economic development in Post-Independence Period.	15
III	BANKING REGULATION ACT, 1949 Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co- operative banks	15
IV	NATIONALIZATION OF BANKS Introduction and Concept, Reasons for nationalization of banks, Pre-Independence phase, Post-Independence phase, Role of Nationalized Banks in economic development in Pre and Post- Independence Period	15
Reference Books		
<ol style="list-style-type: none">1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co2. Sayers R.S: Modern Banking; Oxford University Press.3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.4. Sundharam and Varshini, "Banking Law, Theory and Practices", Sultan Chand & Sons, 2003.5. B. Santhanam, "Banking and Financial System", Margham Publications, Chennai, 2006.		

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PWE:: Practical Work Examination

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School of Commerce

B.Com. Programme

Subject Code & Name: - BC01IDCC01: Mathematics for Commerce-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01IDCC01
Course Title	Mathematics for Commerce-I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To study the Function and Limit Concepts
2. To Know the different Set Theories
3. To Understand the different types of Metrics
4. To Discuss the Interpolation and Extrapolation Methods

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand and Apply Function and Limit Concepts
2. Describe and Compare different Set Theories
3. Ability to Manipulate and Solve Metrics
4. Apply Interpolation and Extrapolation Methods





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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Function and Limit : Concept of a single variable (linear, quadratic and exponential function only) Domain, co-domain, and range of a function. Concept of limit of a function, Rules of limit, Simple examples where is in a polynomial or rational function.	15
II	Set Theory and Determinants : Sets, Subsets, Equality of two sets, null set, universal set, power set, complements of a set, union and intersection of sets, difference of two sets. Venn Diagram (Concept only), Laws of algebra of sets, De Morgan laws and Cartesian Product of two sets. Determinants: Meaning, Determinants and their basic properties of determinant (without Proof, without examples), Cramer's Method (For two variables)	15
III	Matrix: Type of matrices: Square, Null, Identity, Transpose of Matrices, Symmetric, Skew symmetric, Singular, Non Singular, Inverse, Adjoin of matrix. Matrices - scalar multiplication, Addition, Subtraction, Multiplication. Solution of a system of two linear equations using matrix.	15
IV	Interpolation and Extrapolation: Meaning of Interpolation and Extrapolation, Assumptions, Importance of Interpolation and Extrapolation, Operators Δ and E (without proof), Methods of Interpolation and Extrapolation: 1. Newton's Method 2. Binomial expansion method 3. Lagrange's method and examples on these methods (Simple Examples)	15
Reference Books		
1. Kapoor, V. K.: Business Mathematics, Sultan Chand and Sons, New Delhi. 2. Soni, R. S.: Business Mathematics, Pitamber Publishing House. 3. Trivedi and Trivedi: Business Mathematics, Pearson India Limited. New Delhi. 4. Business Mathematics-1, Garg Publication, Ahmedabad. 5. Allen R.G.D.: Basic Mathematics, Macmillan, New Delhi. 6. Vohra N.D.: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.		



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Web Resources

1. <https://youtu.be/1wsF9GpGd00>
2. https://youtu.be/OAh573i_qn8
3. <https://youtu.be/GGQngIp0YGI>

L:: Lecture, **T::** Tutorial, **P::** Practical

CCE:: Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/surprised), attendance etc. or any combination of these)

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE:: Semester End Evaluation





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School of Commerce B.Com. Programme

Subject Code & Name: - BC01IDCC02: Export Import Management-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01IDCC02
Course Title	Export Import Management-I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To know the Export-Import Regulatory Frameworks.
2. To Learn Knowledge of Export Sales Contracts.
3. To Analyze and Manage Export-Import Documentation.
4. To Evaluate and Create Payment Solutions in Export-Import Transactions.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand Export-Import Regulatory Frameworks.
2. Apply Knowledge of Export Sales Contracts.
3. Analyze and Manage Export-Import Documentation.
4. Evaluate and Create Payment Solutions in Export-Import Transactions.





बिरसा मुंडा ट्रायबल युनिवर्सिटी Birsā Mūṇḍā Tribal University

राजपिपला, जि. नर्मदा Rajpipla, Dist. Narmada

Established by Tribal Development Department, Govt. of Gujarat

School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Export Import Trade and its Regularity Frameworks Export Formalities- Introduction, Different Acts Related to Export-Import, EXIM Policy, Registration Formalities, General Provision regarding Export and Imports, Deemed Exports	15
II	Export Sales Contracts Legal Aspect of Export Contract, Domestic & Export Sales Contract, Elements of Export Contract, International Contract Terms (Incoterms) Frustration of Contract, Methods of Dispute Settlement: International Arbitration	15
III	Export Import Documentation Export Import Documentation- Introduction, importance, types of documents, Commercial Documents, Legal Documents (Regularity), Import Documents.	15
IV	Terms of Payments Export-Import Payments-Introduction, Types of payments, forms of LCs, Parties in documentary credits(LoC), Details in LC, Types of LCs, Documents required under LCs.	15
Reference Books		
1. How to Export – Nabhi Publication 2. How to Import – Nabhi Publication 3. Export Management- D C Kapoor, Vikas Publishing House Pvt. Ltd. 4. India's Export Policy- Puspa Tarafdar, Deep & Deep Publication Pvt. Ltd. 5. Dynamics of Indian Export Trade-Pratima Dikshit, Deep & Deep Publication Pvt. Ltd. 6. Import: Do it Yourself-M I Mahajan, Snow White Publication. 7. Export: Do it Yourself-M I Mahajan, Snow White Publication		
Practical(s) (if any)		

L:: Lecture, T:: Tutorial , P::Practical

PWE:: Practical Work Examination

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School of Commerce B.Com. Programme

Subject Code & Name: - BC01IDCC03: Business Environment-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	1
Course Code	BC01IDCC03
Course Title	Business Environment-I
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Get the Understanding Economic, Social, and Political Environments
2. To learn Knowledge of Business Policies
3. To Analyze and Evaluate Export-Import Policies
4. To know the Solutions for Special Economic Zones

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand and Describe Economic, Social, and Political Environments
2. Apply Knowledge of Business Policies
3. Analyze and Evaluate Export-Import Policies
4. Create Solutions for Special Economic Zones





बिरसा मुंडा ट्रायबल युनिवर्सिटी Birsā Mūṇḁā Ḍāyaball Yūnīvārsīṭī

राजपिपला, जि. नर्मदा Rajpipla, Dist. Narmada

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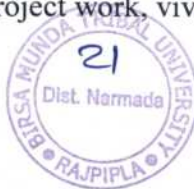
School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Basic concept of Economic Environment Meaning, Elements of Economic Environment, Concept of Social and Cultural Environment, Components of Socio-cultural Environment, Effects of Social Environment on Business, Political Environment and its components, Role of Government towards Business.	15
II	Policies for Business Environment Capital Transfer Policy, Technology Policy, Technology Policy in Respect to Different Sectors of Economy, India's science and Technology Policy, Investment Policy, Foreign Direct Investment, Advantage and Disadvantage of FDI, Policy of Brown Dots and Green Dots.	15
III	Export-Import (EXIM) Policy Meaning, Objectives of Export Import Policy, Export Promotion Policy of India, Import Substitution Policy, Foreign Trade Policy of 1991, Foreign Trade Policy 2009-14. Critical Evaluation of Foreign Trade Policy, Recent Foreign Trade Policy of India.	15
IV	Special Economic Zones Meaning, Beginning of SEZs, SEZ Act 2005, Features and Incentives in SEZs, Performance and Progress of SEZs in India, Problems Arising out of Special Economic Zones, Recent Changes in SEZ Policy, Basic Difference Between India and China on the Development of SEZs.	15
Reference Books		
1. Indian Economy since Independence by Uma Kapila 2. Indian Economy-Environment and Policy by Dhingra I.C. 3. Economic Environment of Business by Mishra & Puri. 4. Business Environment-Tax and Cases by Francis Cherunilam 5. Second Generation Economic Reforms in India by Dutta R,		

L:: Lecture, T:: Tutorial, P:: Practical

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)





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School of Commerce B.Com. Programme

Subject Code & Subject Name: BC01AECC01 English Language Skills-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	-	-	2	50%	00	50%	00

Programme Name	B.Com.
Semester	Semester 1
Course Code	BC01AECC01
Course Title	English Language Skills-I
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	N/A
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To develop a foundational understanding of English grammar and vocabulary.
2. To enhance reading comprehension skills.
3. To improve basic writing skills for effective communication.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Construct grammatically correct sentences.
2. Demonstrate the ability to understand and analyze written texts.
3. Produce clear and coherent written paragraphs.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Basic Grammar and Vocabulary <ul style="list-style-type: none">• Introduction to Parts of Speech• Tenses, Articles, and Prepositions• Basic Vocabulary: Word Formation, Synonyms, and Antonyms	15
II	Reading and Writing Skills <ul style="list-style-type: none">• Reading Comprehension Techniques• Sentence Structure and Paragraph Writing• Basic Listening and Speaking Skills	15
Reference Books		
<ul style="list-style-type: none">• Murphy, Raymond. English Grammar in Use. Cambridge University Press.• Redman, Stuart. English Vocabulary in Use. Cambridge University Press.• Nuttall, Christine. Teaching Reading Skills in a Foreign Language. Macmillan Education.		

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CCE:: Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/surprised), attendance etc. or any combination of these)

PWE:: Practical Work Examination

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SEE:: Semester End Evaluation





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School of Commerce B.Com. Programme

Subject Code & Subject Name: BC01AECC02 Fundamentals of Communication Skills

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	-	-	2	50%	00	50%	00

Programme Name	B.Com.
Semester	Semester 1
Course Code	BC01AECC02
Course Title	Fundamentals of Communication Skills
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	N/A
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

- To introduce the fundamentals of communication.
- To develop effective speaking and listening skills.
- To enhance presentation and group discussion abilities.

Learning Outcomes

On the Completion of this course, students will able to:

- Understand the process and types of communication.
- Demonstrate effective verbal and non-verbal communication.
- Participate actively in group discussions and presentations.





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School of Commerce B.Com. Programme

Subject Code & Name: - BC01SECC01: Fundamentals of Computer and Office Automation

Packages-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
1	0	1	2	0.25	-	0.5	0.25

Programme Name	B.Com.
Semester	I
Course Code	BC01SECC01
Course Title	Fundamentals of Computer and Office Automation Packages-I
Course Content Type (Th./Pr.)	Theory/Practical
Course Credit	2
Sessions+ Lab. Per Week	1+2*
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. This course would make students acquainted with basics of computers.
2. Students can develop skills for effective use of Office Automation Tool.

Prerequisites (if any)

Basic Understanding and Operating of Computer System

Learning Outcomes

On the completion of this course, students will able to:

1. Explain the basic structure of computer and number system.
2. Summarize the Software and Operating System.
3. Apply and analyze various features into the documentation and presentation





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Basic of Computers Computer, Data Processing, Characteristics of Computer, History of computer, Computer Generations, Basic Organization of Computer, Classification of computer (Analog, Digital, Hybrid, micro, mini, mainframe and super Computers), Number System (Decimal, Binary, Octal, Hexadecimal), Basic Binary Arithmetic, Introduction to Computer Code (ASCII, BCD, EBCDIC, UNICODE)	15
II	Software Types: Overview of System software and application software, Operating system, Utility software, drivers, compilers and interpreters. Virus, features, types of viruses, virus detection prevention and cure. Operating system: Windows: Desktop, Control Panel, Driver installation, create users, manipulate taskbar, power management, Install new peripheral etc. DOS: Basic Commands of DOS. Office Automation Fundamentals Introducing MS-Word, creating and formatting text documents, mail merge, page setup, creating table. Introducing MS-Power point, creating presentation, enhancing presentation using multimedia.	15
Reference Books		
1. Computer Fundamentals Concepts, System & Application By: P. K. Sinha Publisher: BPB 2. Microsoft Office 2019 for Dummies, Publisher: Wiley		
Web Resources		
1. https://edu.gcfglobal.org/en/topics/office/ 2. https://www.computer-pdf.com/tutorials-ms-office-basics 3. https://www.tutorialspoint.com/word/index.htm 4. https://www.tutorialspoint.com/powerpoint/index.htm		
Required Software(s) (if any)		
Windows OS and MS-Office		





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Practical(s) (if any)

List of Sample Practical

1. Create/Delete a directory and files using DOS commands.
2. Create/Delete a files and folder in Windows.
3. Prepare a Bio-data in MS-Word.
4. Prepare an invitation to invite your friends to your birthday party. Prepare at least five letters using Mail Merge.
5. Create and Design Admission/Enquiry Forms etc.
6. Design E-book cover pages / Magazine front/ books front/back page using cover page option in Insert Menu.
7. Create Business Cards using Shapes, text, and colours.
8. Make books content page or index page
9. Use smart art and create organization charts
10. Create a slide show presentation about BMTU.
11. Create slides with your own contents and decorate the text using Text Fill, Text Effect, Shape Outline, Shape Fill, and Shape Effect.
12. Create slides of your choice and give custom animation effects

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PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE:: Semester End Evaluation





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School of Commerce

B.Com. Programme

Subject Code & Name: - BC01SECC02: Entrepreneur Skill-I

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
2	0	0	2	25	0	25	0

Programme Name	B.Com
Semester	1
Course Code	BC01SECC02
Course Title	Entrepreneur Skill-I
Course Content Type (Th./Pr.)	Th.
Course Credit	2
Sessions+ Lab. Per Week	2
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To learn the elementary concept of entrepreneur, rural and women entrepreneurship skill
2. To Apply the knowledge of Entrepreneurship Development.

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand the fundamentals of entrepreneurship, rural and women entrepreneur
2. Apply the Knowledge of Entrepreneurship Development





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Fundamentals of Entrepreneurship Concept of entrepreneur & entrepreneurship - Functions of Entrepreneur - Types of Entrepreneur - Qualities of successful entrepreneur - Rural & Women Entrepreneurship (Conceptual clarity only) - Role of entrepreneurs in Indian economic development	15
II	Entrepreneurship Development Concept & need of EDP – Phases of EDP – Process of EDP – Role of government – Role of EDII & CED, Schemes to promote student startup i.e. SSIP	15
Text Book(s)		
1.		
Reference Books		
1. Entrepreneurship Development by S.S.Khanka 2. Entrepreneurship Development and Project Management by Neeta Baporikar 3. Entrepreneurial Development by Gupta and Shrinivasan. 4. Dynamics of Entrepreneurial development & Management by Vasant Desai, Himalaya Publications. 5. Project : Planning, Analysis, Selection , Implementation & Review by Prasanna Chandra		
Web Resources		
Required Software(s) (if any)		
Practical(s) (if any)		

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School of Commerce B.Com. Programme

Subject Code& Name: - BC01SECC03: Yoga in Practice

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	N/A	N/A	2	25	N/A	25	N/A

Programme Name	B.Com
Semester	1
Course Code	BC01SECC03
Course Title	Yoga in Practice
Course Content Type (Th./Pr.)	Th.
Course Credit	2
Sessions+ Lab. Per Week	2
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

- Explain the concept of yoga in the contemporary context as well as for personal growth and development.
- Reflect on one's capabilities and ways to enhance them so as to utilize the same in a better way
- Develop physically, mentally, socially, emotionally and spiritually.

Prerequisites (if any)

N/A

Learning Outcomes

On the Completion of this course, students will able to:

- Understanding ways to harmonies the body and mind through Yoga.
- Disciplining the mind through practicing Yoga.
- Particularity about the Yoga Darshan through the selected topics of Yoga Philosophy based on Patanjala Yogasutra.



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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	❖ Yoga: Asana, Pranayama and dhyana <ul style="list-style-type: none">➤ Yoga-Meaning and History➤ Understanding Asana and Pranayama➤ Asana: the basics➤ Significance of Asana➤ Surya Namaskara➤ Nadi shodhan Pranayama➤ Effect of Pranayama➤ Importance of Dhyana	15
II	❖ Pantanjali' Yogasutra and Chakra <ul style="list-style-type: none">➤ Introduction of Patanjali➤ The Eight-Fold Yoga (Astanga Yoga)<ul style="list-style-type: none">i) Yama ii) Niyama iii) Asana iv) Pranayama v) Pratyaharavi) Dharana vii) Dhyana viii) Samadhi➤ Pantanjali' Yogasutra: a summary➤ Chakras:- Muladhara, Swadhisthana, Manipura, Anahata, Vishuddha, Ajna, Sahasrara	15
Reference Books		
<ol style="list-style-type: none">1. Dasgupta, S. The Study of Patanjali. Calcutta: University of Calcutta Press, 1920.2. Pantanjali's Yog Pradeep- Swami Omanand Saraswati, Gita Press, Gorakhpur, 20133. Udayveer Shastri Granthavali 4, Patanjali- Yoga Darshanam, Udayveer Shastri, Govindram Hasanand, Delhi 64. Yog, Dr Puja Kotak, Bharti Print & Publishing House, Ahmedabad, 20145. Shree Patanjalyogdarshan with Rahsyadipika- Pujyamaharaj Nathu Publisher Shree harjivan Shah 1999.		

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CCE:: Continuous and Comprehensive Evaluation

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PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE:: Semester End Evaluation





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School of Commerce B.Com. Programme

Subject Code & Name: - BC01IKSC01: श्रीमद् भगवद्गीता અને રામાયણનું જીવન સંગીત

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	N/A	N/A	2	25	N/A	25	N/A

Programme Name	B.Com
Semester	1
Course Code	BC01IKSC01
Course Title	શ્રીમદ્ ભગવદ્ગીતા અને રામાયણનું જીવન સંગીત
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	N/A
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

- વિદ્યાર્થીઓ ભારતીય જ્ઞાનના ભંડારરૂપ આર્ષ ગ્રંથોનો પરિચય મેળવે.
- શ્રીમદ્ ભગવદ્ગીતા એ ભારતીય તત્ત્વજ્ઞાનની આધારશીલા છે તેના પ્રાથમિક જ્ઞાનથી પરિચિત થાય તેમજ વિશ્વબંધુત્વની ભાવના કેળવાય.
- શ્રીમદ્ ભગવદ્ગીતાના સારરૂપ તત્ત્વનો બોધ પામે.
- રામાયણમાં નિરૂપિત જીવનમૂલ્યોથી માહિતગાર થાય.
- રામાયણકાલીન સંસ્કૃતિ તેમજ આદર્શ જીવનશૈલીથી પરિચિત થાય.

Prerequisites (if any)

N/A

Learning Outcomes





બિરસા મુંડા ટ્રાયબલ યુનિવર્સિટી

Birsa Munda Tribal University

રાજપિપ્લા, જિ. નર્મદા Rajpipla, Dist. Narmada
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School of Commerce B.Com. Programme

On the Completion of this course, students will able to:

1. શ્રીમદ્ ભગવદ્ગીતા અને રામાયણમાં પ્રબોધિત માનવમૂલ્યોથી અવગત થશે.
2. સ્વસ્થ જીવન માટે સમસ્યાઓનું સમાધાન તેમજ સ્વનિયમનનું કૌશલ્ય પ્રાપ્ત કરશે.
3. આદર્શ રામરાજ્યની સંકલ્પના દ્વારા લોકશાહી તેમજ પ્રજાવત્સલ રાજાથી પરિચિત થશે.
4. રામાયણના કથાનકનો પરિચય મેળવશે.
5. રામાયણમાં નિરૂપિત પાત્રોના આદર્શ જીવનથી પરિચિત થશે.

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	<ul style="list-style-type: none">➤ શ્રીમદ્ ભગવદ્ગીતા વૈદિક ધર્મનો મૂલાધાર➤ શ્રીમદ્ ભગવદ્ગીતાનો સારાંશ➤ ગીતામાં જીવન જીવવાની કળા અથવા માનવજીવનમાં ઉપયોગીતા➤ શ્રીમદ્ ભગવદ્ગીતામાં સાંપ્રત વૈશ્વિક સમસ્યાનો ઉકેલ➤ શ્રીમદ્ ભગવદ્ગીતામાં ઇન્દ્રિયોને કાબુમાં રાખવાના ઉપાયો➤ શ્રીમદ્ ભગવદ્ગીતામાં શિક્ષણ અને કેળવણી➤ શ્રીમદ્ ભગવદ્ગીતામાં આંતર અને બાહ્ય સૌંદર્ય ખીલવવાનું શિક્ષણ	15





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School of Commerce B.Com. Programme

II	<ul style="list-style-type: none">➤ रामायणनो संक्षिप्त कथासार➤ रामायणकालीन संस्कृति:-<ul style="list-style-type: none">▪ समाजव्यवस्था, शासनव्यवस्था, अर्थव्यवस्था, शिक्षणव्यवस्था, लोकजुवन, वस्त्रो अने आभूषणो, भानपान, उत्सवो अने मोजशोभ, संरक्षण विचार, पुत्रुषार्थ विचार अने नैतिक मूल्य➤ रामायणमां पारिवारिक जुवन अने तेमांथी प्रतिबोधित जुवनमूल्यो.➤ रामायणना पात्रो:<ul style="list-style-type: none">▪ राम, लक्ष्मण, भरत, दशरथ, सीता, उर्मिला, हनुमान, रावण, जटायु, शबरी, त्रिजटा, विभीषण, श्रवण, अंगद	15
Text Book(s)		
1. N/A		
Reference Books		





બિરસા મુંડા ટ્રાયબલ યુનિવર્સિટી Birsa Munda Tribal University

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1. શ્રીમદ્ ભગવદ્ગીતાનું જીવન સંગીત- સંપાદન ડૉ.દિનેશ પી.માછી, પ્રા.જીતેન્દ્ર આઈ.ટેલર, પ્રા. રાજેશ.આર.કગરાણા. પ્રકાશન- સંસ્કૃત વિભાગ, શ્રી મોહનસિંહ છોટુભાઈ રાઠવા આર્ટ્સ કોલેજ- પાવી.
2. શ્રીમદ્ ભગવદ્ગીતા(સંપૂર્ણ)- ડૉ.શાંતિકુમાર પંડ્યા, પાર્શ્વ પબ્લિકેશન, અમદાવાદ.
3. શ્રીમદ્ ભગવદ્ગીતા એક નૂતન અભિગમ- ડૉ.કુસુમબા જાડેજા, પાર્શ્વ પબ્લિકેશન, અમદાવાદ.
4. ગીતા અને આપણા પ્રશ્નો- સ્વામી સચ્ચિદાનંદ- ગૂર્જર પ્રકાશન, અમદાવાદ, ૧૯૮૯
5. નૈતિક શિક્ષણ અને શ્રીમદ્ ભગવદ્ગીતા- ડૉ.મુગટલાલ થાનકી, નવયુગ પ્રિન્ટીંગ પ્રેસ, અમદાવાદ.
6. શ્રીમદ્ ભગવદ્ગીતા- સાધક સંજીવની સહિત ગુજરાતી ટીકા, સ્વામી રામસુખદાસ, ગીતા પ્રેસ, ગોરખપુર.
7. વાલ્મીકિ રામાયણ ભાગ - ૧ ગુજરાતી અનુવાદ, સસ્તુ સાહિત્ય વર્ધક કાર્યાલય, અમદાવાદ.
8. રામાયણ, સમીક્ષિત વાચનાનો ગુજરાતી અનુવાદ, ડૉ. વિજય પંડ્યા, પાર્શ્વ પબ્લિકેશન, અમદાવાદ.
9. રામાયણ, સમીક્ષિત સંપાદન, ઓરિએન્ટલ ઇન્સ્ટીટ્યૂટ, વડોદરા.
10. આદિકવિ વાલ્મીકિ, ડૉ. રાધાવલ્લભ ત્રિપાઠી, સંસ્કૃત પરિષદ, સાગર.

Web Resources

1. રામાયણની ચરિત્રકથાઓ (sadhanaweekly.com)
2. <https://www.gitasupersite.iitk.ac.in/srimad>
3. <https://www.valmiki.iitk.ac.in/>

Required Software(s) (if any)

N/A

Practical(s) (if any)

N/A

L:: Lecture, **T::** Tutorial, **P::** Practical

CCE:: Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/surprised), attendance etc. or any combination of these)

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE:: Semester End Evaluation





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B.Com. Programme

Subject Code & Subject Name: BC01IKSC02 Constitutional Values and Fundamental Rights

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	-	-	2	50%	00	50%	00

Programme Name	B.Com.
Semester	Semester I
Course Code	BC01IKSC02
Course Title	Constitutional Values and Fundamental Rights
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	N/A
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To enhance the students' understanding and significance of the Indian Constitution.
2. To evaluation of the preamble of the Constitution.
3. To cultivate knowledge regarding the basic values of the Indian Constitution.
4. To raise students' understanding of their fundamental rights.
5. To uphold democratic ideals based on the equality of all societal members and individual liberty.

Learning Outcomes

On the Completion of this course, students will able to:

1. The study of the process of constitution making in India as well as the growth of the constitution.
2. An analysis of the fundamental aspects of the Constitution of India.
3. An analysis of the principles that are outlined in the constitutional values of the Indian Constitution.
4. A goal is to instil a sense of safety and confidence in the country's minority groups.





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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Constitution of India A. Introduction of Constitution of India B. Nature of Constitution of India C. Salient Features of the Constitution of India D. Preamble E. Rule of Law F. Separation of Powers Constitutional Values A. JUSTICE - social, economic and political B. LIBERTY - thought, expression, belief, faith and worship C. EQUALITY - status and of opportunity D. FRATERNITY – dignity, unity and integrity of the Nation	15
II	Fundamental Rights of the Indian Constitution A. Introduction B. Article 12 - State C. Article 13 – Judicial Review D. Article 14 to 18 – Right to Equality E. Article 19 – Right to Freedom F. Article 20 – Freedom in respect of conviction offences G. Article 21 – Right to life and Personal liberty H. Article 22 – Freedom and safeguard against arbitrary arrest and detention I. Article 23 – 24 – Right Against Exploitation J. Article 25 to 28 – Freedom of Religion K. Article 29 – 30 – Cultural and Educational Rights of Minorities L. Article 32 to 35 – Constitutional Remedies	15





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Reference Books

1. Jain, M. P. (2022). Constituonal Law. LexisNexis.
2. Joshi, D. K. (2019). Constituion of India. Allahabad: Central Law Publication.
3. Myneni, S. R. (2011). Constitutional Law - I . Hyderabad: Asia Law House.
4. Pandey, D. J. (2019). Constitutional Law of India. Allahabad: Central Law Publication.
5. Rao, M. (2013). Constitutional Law. Lucknow: Eastern Book Company.

L:: Lecture, **T::** Tutorial , **P::** Practical

CCE:: Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/ surprised), attendance etc. or any combination of these)

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE:: Semester End Evaluation



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Subject Code & Name: - BC02MDSC01: Financial Accounting– II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02MDSC01
Course Title	Financial Accounting– II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

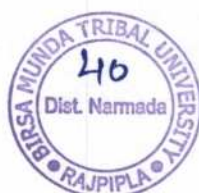
1. To Calculate purchase consideration of business under different methods of Conversion of Partnership Firms into Company.
2. To Apply the knowledge in Preparing Accounts Under Self Balancing System
3. To Calculate Various Methods of Departmental Accounting
4. To Solve Practical Examples of Joint Life Policy Under Different Methods.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Calculate purchase consideration of business under different methods of Conversion of Partnership Firms into Company.
2. Apply the knowledge in Preparing Accounts Under Self Balancing System
3. Illustrate Various Methods of Departmental Accounting
4. Solve Practical Examples of Joint Life Policy Under Different Methods.





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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	CONVERSION OF PARTNERSHIP FIRM INTO COMPANY AND PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY <ul style="list-style-type: none">- Introduction & Meaning- Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company- Procedure for Conversion of Partnership firm into Company- Purchase Consideration [PC]- Accounting treatments to close the books of Partnership Firm- Introduction & Meaning- Purchase Consideration- Goodwill and Capital reserve- Accounting treatments: Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company- Practical Questions (Accounts in the Books of Purchasing Company only)- Practical Questions (accounts in the books of vendor firm only)	15
II	SELF BALANCING LEDGERS <ul style="list-style-type: none">- Introduction and Meaning- Procedure to introduce the Self Balancing System- Accounting treatment, Journal entries and ledgers,- Advantages and disadvantages of Self Balancing System,- Practical Questions	15



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III	DEPARTMENTAL ACCOUNTS <ul style="list-style-type: none">- Introduction, Meaning and Objectives- Advantages of departmental accounting- Allocation of expenses- Inter departmental transfer- Types of Departments:<ul style="list-style-type: none">- Independent Department- Dependent Department- Methods of Departmental Accounting- Accounts of all departments are kept in one book only- Separate Set of books are kept for each department.- Practical Questions	15
IV	ACCOUNTS OF JOINT LIFE POLICY <ul style="list-style-type: none">- Introduction and Meaning- Accounting Treatment of premium paid by the firm:<ul style="list-style-type: none">- When premium is considered as Revenue expenditure- When premium is considered as Capital expenditure- When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C- When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C- All partners' Individual policy and Joint Life Policy [Joint and Several policies]- Amount payable to successor of deceased partner- Practical Questions	15

Text Book(s)

1.

Reference Books





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School of Commerce B.Com. Programme

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

Web Resources

Required Software(s) (if any)

Practical(s) (if any)

L:: Lecture, **T::** Tutorial , **P::**Practical

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)





बिरसा मुंडा ट्रायबल युनिवर्सिटी Birsā Munda Tribal University

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School of Commerce B.Com. Programme

Subject Code & Name: - BC02MDSC02: Business Accounting– II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02MDSC02
Course Title	Business Accounting– II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Calculate the Examples of Royalty Accounts.
2. To Solve Practical Examples of Fire Claim Policy Under Different Methods
3. To Understand the Different Methods of Inventories its Practical Examples
4. To Apply the knowledge in Recording Transaction Under Alteration of Share Capital

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Calculate the Examples of Royalty Accounts.
2. Solve Practical Examples of Fire Claim Policy Under Different Methods
3. Understand the Different Methods of Inventories its Practical Examples
4. Apply the knowledge in Recording Transaction Under Alteration of Share Capital





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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	ROYALTY ACCOUNTS <ul style="list-style-type: none"> - Introduction-Meaning and Contract of Royalty - Explanation of special terms - Basis of Royalty calculation - Accounting calculations of Royalty - Accounting treatments: Journal Ledger Entries and Accounts - Legal Aspect of Royalty - Practical Questions [Excluding Sub-contract of Royalty] 	15
II	ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY AND UNDER CONSEQUENTIAL LOSS POLICY <ul style="list-style-type: none"> - Introduction and Meaning - Average Clause - Stock Insurance Policy and claim - Important accounting terms related to stock insurance policy - Claim amount under the Stock Insurance policy for Loss of Stock/goods - Consequential Loss Policy (Loss of Profit Policy) - Claim amount under the Consequential Loss Policy (Loss of Profit Policy) - Important accounting terms related to Consequential Loss Policy - Journal entries for the Sanctioned and Accepted claims - Practical Questions 	15





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III	INVENTORY VALUATION <ul style="list-style-type: none">- Introduction-Meaning of Inventory and Inventory Valuation- Objectives of Inventory Valuation Main valuation points of Indian Accounting Standard -2 [Revised]- Methods of Inventory Valuation[including Stock statement]- Specific Identification method- FIFO- LIFO- HIFO- Base Stock method- Weighted Average Price method- Practical Questions	15
IV	ALTERATION OF SHARE CAPITAL <ul style="list-style-type: none">- Introduction, Meaning- Provisions of Companies Act 2013 related to alteration of sharecapital- Consolidation of shares (Reverse Stock Split)- Shares Split- Conversion of shares into stock- Bonus shares & Right shares- Buyback of shares- Practical Questions	15
Text Book(s)		
1.		
Reference Books		



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1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
3. G Sudarsana Reddy, Financial Management Principles and Practices, Himalaya Publishing House, Mumbai.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Tulsian, P.C. Financial Accounting, Pearson Education.
8. M Hanif, A Mukherjee, Corporate Accounting 2nd Edition, McGraw Hill Education, India

Web Resources

Required Software(s) (if any)

Practical(s) (if any)

L:: Lecture, **T::** Tutorial , **P::**Practical

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)





बिरसा मुंडा ट्रायबल युनिवर्सिटी Birsamunda Tribal University

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School of Commerce

B.Com. Programme

Subject Code & Name: - BC02MECC01: Principles of Business Management-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02MECC01
Course Title	Principles of Business Management-II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Learn the basic concepts and other aspects of Directing and Leadership
2. To Understand the Concept of Motivation and Communication
3. To study the Change Management and E-commerce
4. To Know the Concept of Human Resource Management and HR Policy.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

5. Understand the basic concepts and other aspects of Directing and Leadership
6. Describe the Concept of Motivation and Communication
7. Recite the Concept of Change Management and E-commerce
8. Understand the Concept of Human Resource Management and HR Policy.





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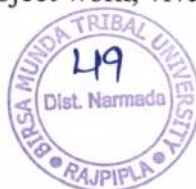
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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Directing and Leadership (A) Directing: Meaning and Definition, Elements, Importance, Principles of Direction. (B) Leadership: Meaning and Definition, Nature, Importance, Style of leadership: Autocratic, Democratic, Free rein, Quality of a good leader.	15
II	Motivation and Communication (A) Motivation: Concept, Importance, Theories of Motivation: Maslow Theory, Herzberg Theory, McGregor's Theory. (B) Communication: Concept, Importance, Process, Types of communication, Barriers of communication, Measures for Effective Communication.	15
III	Introduction to Human Resource Management Concept, Objectives, Functions: Managerial & Operational, HR Planning-Concept & Process, HR Policies- Meaning & Development.	15
IV	Change Management and E-commerce (A) Change Management: Concept, Nature, Process of Planned Change, resistance to change, emerging horizons of management in changing environment, (B) E-Commerce: Meaning, Types, Difference between E-commerce and Traditional Commerce-Advantages and Disadvantages.	15
Reference Books		
<ol style="list-style-type: none">1. Principles & Practices of Management by L M Prasad2. Basu, C. R., Business Organization and Management, McGraw Hill Education.3. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.5. Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.6. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi7. Text and Cases of Human Resource Manament by P SubbaRoa8. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi		

L:: Lecture, T:: Tutorial , P::Practical

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)





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Established by Tribal Development Department, Govt. of Gujarat

School of Commerce B.Com. Programme

Subject Code & Name: - BC02MECC02: Business Economics-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02MECC02
Course Title	Business Economics-II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

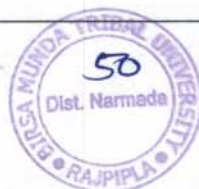
1. To Get Knowledge of Perfect Competition.
2. To Apply and Analyse the Concept of Monopoly.
3. To Understand and Explain the Concept of Imperfect Competition.
4. To Learn the Theory of Distribution.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand the Concept of Perfect Competition.
2. Apply and Analyse the Concept of Monopoly.
3. Understand and Explain the Concept of Imperfect Competition.
4. Interpret the Theory of Distribution.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Perfect Competitions Meaning, Characteristics, AR and MR in a perfectly competitive market; Equilibrium conditions – Firm and Industry – Short Run and Long Run.	15
II	Monopoly Meaning, Characteristics, AR and MR in Monopoly; Price Determination – Equilibrium Conditions, Short Run and Long Run; Price Discrimination – Meaning, Type, Possibility and Profitability; Monopsony – Concept.	15
III	Imperfect Competition Monopolistic Competition – Meaning, Features, AR and MR in monopolistic competition; Price Determination – Equilibrium Conditions, Short Run and Long Run; Oligopoly and Duopoly – Meaning, Characteristics of Oligopoly and Duopoly, Kinked Demand Curve, Cournot Model of Duopoly.	15
IV	Theory of Distribution Marginal Productivity Theory of Distribution, Rent – Classical and Modern, Quasi Rent. Concept of Profit – Risk-bearing Theory, Uncertainty Theory, Innovation Theory of Profit.	15
Text Book(s)		
1.		
Reference Books		
1. K. K. Dewett and Varma: Elements of Economic Theory		
2. H. L. Ahuja: Advanced Economic Theory		
3. Varshney and Maheshwari: Managerial Economics		

L:: Lecture, T:: Tutorial, P:: Practical

PWE:: Practical Work Examination

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School of Commerce

B.Com. Programme

Subject Code & Name: - BC02MECC03: Financial Services-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02MECC03
Course Title	Financial Services-II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To understand concept of factoring and forfeiting.
2. To make aware about the credit rating in India and various agencies
3. To learn the theoretical and fundamental concepts of stock exchange
4. To develop knowledge concerning to depository system

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Differentiate the factoring and forfeiting
2. Understand the concept of credit rating and various credit rating agencies
3. Acquire theoretical knowledge of stock exchange and its working
4. Familiar with the concept of depository system and its functioning in India.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Factoring Meaning, Modus operating, Terms and conditions, Functions, Types, Factoring vs Discounting, Cost of Factoring, Benefits, Factoring vs Forfaiting, Factoring in India	15
II	Credit Rating Meaning, Functions, Credit rating in India, Benefits, credit rating agencies in India, CRISIL, ICRA, CARE, Limitations, Future of credit rating	15
III	Stock Exchanges History of stock exchanges (including Indian stock exchanges) Meaning & Definitions, Functions, Distinction between stock exchange & commodity exchange, Organization structure, Stock exchange traders, Limitations of Indian stock exchanges, Steps in stock trading, Brief Overview of NSE, BSE, OTCEI	15
IV	Depository system Meaning, Objectives, Activities, Interacting Institutions, Depository Process and Trading, Depository system in India, Benefits, NSDL & CSDL, Drawbacks	15
Reference Books		
1. Dr.S.Guruswamy, "Financial Markets And Institutions" 2. Dr.MukundMahajan,NiraliPrakashan, "Financial Institutions And Markets" 3. Dr.S.Guruswamy, "Financial Services And Markets". 4. E.Gordon, Dr.K.Natrajan, "Financial Markets and Services"- ,Himalaya Publishing House		

L:: Lecture, T:: Tutorial , P::Practical

PWE:: Practical Work Examination

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School of Commerce B.Com. Programme

Subject Code & Name: - BC02MECC04: Banking & Finance-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02MECC04
Course Title	Banking & Finance-II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Learn the Negotiable Instrument Act 1881.
2. To Understand Main Element of The RBI Act.
3. To Summarize the Securitization and Reconstruction of Financial Assets and Enforcement of security Interest Act, 2002.
4. To Study the concept of Credit Regulations In India.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

5. Understand The Negotiable Instrument Act 1881.
6. Recite Main Element of The RBI Act.
7. Summarize the Securitization and Reconstruction of Financial Assets and Enforcement of security Interest Act, 2002.
8. Understand In Detail Credit Regulations In India.





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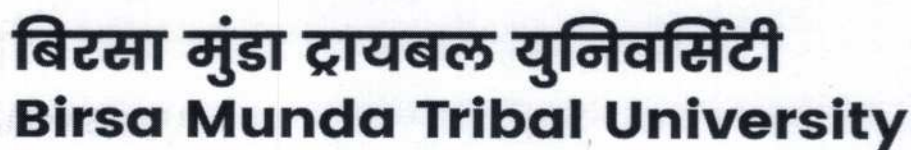
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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	THE NEGOTIABLE INSTRUMENT ACT 1881 Definition of negotiable Instrument Promissory note, Bill of exchange, and Cheque, Holder, Holder in due course, Payment in due course, Negotiation, Endorsement, Dishonour of Negotiable Instruments, Noting and Protest, Penalties in case of dishonour of certain cheques, Negotiable Instruments Act, 2002: Instruments (Amendment) Act, 2018.	15
II	THE RESERVE BANK OF INDIA & CREDIT REGULATION Evolution, Organization: Central Board, local boards and departments in the central office, RBI as currency authority: RBI as banker to the government, RBI's supervision over commercial banks, Licensing of banks. Regulations relating to capital, Reserves and liquid assets of operation and management, Training, Deposit insurance Penalties, RBI Act 2018, and Monetary Policy Committee. RBI and Regulation of Digital Financial Services in India, 2012 to 2016	15
III	SECURITIZATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITY INTEREST ACT, 2002 Regulation of securitization and reconstruction of financial assets and financial institutions, Enforcement of security interest, Central registry, Offences and penalties, relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act 2016.	15
IV	CREDIT REGULATION Objectives – RBI's instruments of general credit control: Bank Rate, Reserve requirements and OMOs, RBI's direct credit regulation – Regulation of non- banking institutions – Credit planning in India. Promotional functions of the RBI: RBI and rural credit – RBI and industrial finance – RBI and export credit – RBI and exchange control.	15





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School of Commerce
B.Com. Programme

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman.
4. Sundharam and Varshini, “Banking Law, Theory and Practicies”, Sultan Chand & Sons,2003.
5. Santhanam, “Banking and Financial System”, Margham Publications, Chennai, 2006.
6. Banking : Law and practice in India – Maheshwar Banking and Financial system – Vasant Desa.
7. Fundamentals of Banking – Dr.R. S. S. Swami
8. Bank Management By Vasant Desai –Himalaya Publication.
9. Bank and Institutional Management By Vasant Desai – Himalaya Publication
10. E. Gordon & K. Natrajan: Banking Theory, Law & Practice”, Himalaya Publishing House, Mumbai.
11. K. C. Shekar, Lekshmy Shekar, —Banking theory and Practice”, Vikas Publishing House.
12. Principles and Practices of Banking: Indian Institute of Banking & Finance- Macmillan Publication.
13. Srivastava S. P.; Banking Theory & Practice, Anmol Publication.

Required Software(s) (if any)

Practical(s) (if any)

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)





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School of Commerce

B.Com. Programme

Subject Code & Name: - BC02IDCC01: Mathematics for Commerce-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02IDCC01
Course Title	Mathematics for Commerce-II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Differentiate between the Permutations and Combinations.
2. To Learn the Examples Linear Programming Problem and Transportation Problem.
3. To Understand Between Assignment and Replacement Problems.
4. To study the Concept of Differentiation and Applications.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Differentiate between the Permutations and Combinations.
2. Calculate the Examples Linear Programming Problem and Transportation Problem.
3. Contrast Between Assignment and Replacement Problems.
4. Apply the Knowledge of Differentiation and Applications.





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School of Commerce

B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Permutations and Combinations Meaning, Fundamental principle of counting, Theorem based on permutation and combination (without proof), Permutations of things not all different, Permutations when repetition is allowed, Circular permutations, Examples of permutation and combination	15
II	Linear Programming Problem and Transportation Problem: LPP: Meaning, nature, limitations of LP, uses of LP, Definitions: Solution, constraints, BFS, FS, objective functions solution of LPP by Graphical Method. Transportation Problem - N-W corner rule, Matrix Minima Method	15
III	Assignment and Replacement Problems: Definition of balanced Assignment Problem (A. P.), its mathematical form, Application of Hungarian method for solving A. P. in the cases of minimization problem, Meaning of Replacement problem (R. P.), Simple examples of replacement problem	15
IV	Differentiation and Applications Definition of derivative, working rules of derivative (without proof), Derivatives of explicit, composite and implicit functions (without involving trigonometric functions), Second derivative, Maxima and Minima of a function	15
Text Book(s)		
1.		
Reference Books		
1. Kapoor, V. K.: Business Mathematics, Sultan Chand and Sons, New Delhi. 2. Soni, R. S.: Business Mathematics, Pitamber Publishing House. 3. Trivedi and Trivedi: Business Mathematics, Pearson India Limited. New Delhi. 4. Business Mathematics-1, Garg Publication, Ahmedabad. 5. Allen R.G.D.: Basic Mathematics, Macmillan, New Delhi. 6. Vohra N.D.: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.		
Web Resources		
7. https://youtu.be/86NwKBcOlw 8. https://youtu.be/Ow3XWYnPgSM 9. https://www.youtube.com/live/8npk04bd2XA?feature=share		
Required Software(s) (if any)		





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School of Commerce B.Com. Programme

Practical(s) (if any)

L:: Lecture, **T::** Tutorial , **P::**Practical

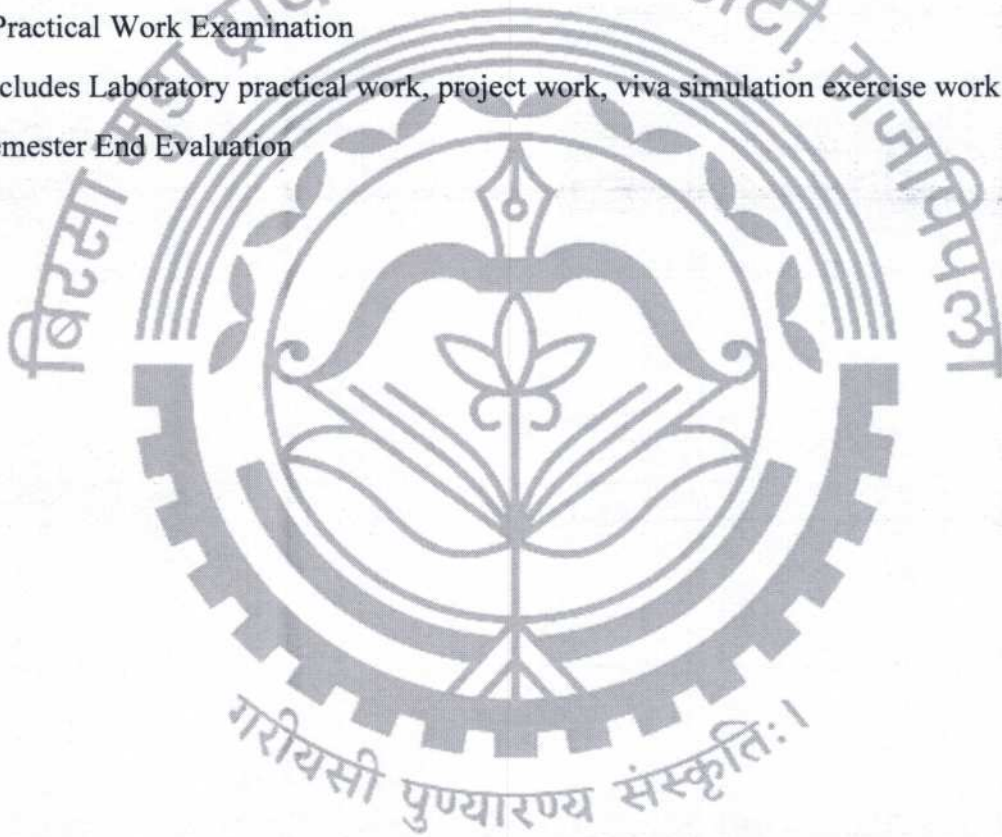
CCE::Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/ surprised), attendance etc. or any combination of these)

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE::Semester End Evaluation





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Established by Tribal Development Department, Govt. of Gujarat

School of Commerce

B.Com. Programme

Subject Code & Name: BC02IDCC02: Export Import Management-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02IDCC02
Course Title	Export Import Management-II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Learn the Preparation for Shipment.
2. To Apply the Knowledge of Shipment of Export Cargo
3. To Analyze and Manage Import Cargo Clearance
4. To Understand the Cargo Insurance and Types of Losses in Cargo

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

5. Understand the Preparation for Shipment.
6. Apply Knowledge of Shipment of Export Cargo
7. Analyze and Manage Import Cargo Clearance
8. Describe the Cargo Insurance and Types of Losses in Cargo





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Preparation for Shipment. Introduction, Packaging of Goods, Nature of Export Cargo, Conference Practice, Chartering Practices, Air Freight, Quality Control and Pre-Shipment Inspection, Self-Certification, ISO 9000, Role of Clearing and Forwarding Agent, Movement of Goods to Port	15
II	Shipment of Export Cargo: Introduction, Stages of Shipment, Central Excise Formalities, Legal Framework, Customs Clearance Stages, Documentary Requirements, Procedural Formalities, Port Procedures.	15
III	Import Cargo Clearance: Introduction, Legal Framework, Foreign Trade (Development and Regulation) Act, 1992, Basic Information, Documents and Duties, Documents, Types of Bill of Entry, Duties, Stages of Custom Clearance, Procedure of Custom Clearance.	15
IV	Cargo Insurance: Cargo Insurance- Introduction, Need for cargo Insurance, Nature of Cargo insurance policy, Insurance contract, Indemnity and Insurance value, Kinds of perils, types of losses, Types of policies, Insurance claims, Documents for claims.	15
Reference Books		
1. How to Export – Nabhi Publication. 2. How to Import – Nabhi Publication. 3. Export Management- D C Kapoor, Vikas Publishing House Pvt. Ltd. 4. India's Export Policy- Puspa Tarafdar, Deep & Deep Publication Pvt. Ltd. 5. Dynamics of Indian Export Trade-Pratima Dikshit, Deep & Deep Publication Pvt.		

L:: Lecture, T:: Tutorial , P::Practical

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)





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School of Commerce B.Com. Programme

Subject Code & Name: - BC02IDCC03: Business Environment-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				INTERNAL		EXTERNAL	
L	T	P	Total	TH	PWE	TH	PWE
4	0	0	4	50	0	50	0

Programme Name	B.Com
Semester	2
Course Code	BC02IDCC03
Course Title	Business Environment-II
Course Content Type (Th./Pr.)	Th.
Course Credit	4
Sessions+ Lab. Per Week	4
Total Teaching/Lab. Hours	60 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To Understand and Describe Different International Institute
2. To Apply Knowledge of Domestic Economic Environment
3. To Analyze and Evaluate Industrial Policy of India
4. To Compare and Contrast the Human Resource Policy and Environment Policy

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand and Describe Different International Institute
2. Apply Knowledge of Domestic Economic Environment
3. Analyze and Evaluate Industrial Policy of India
4. Compare and Contrast the Human Resource Policy and Environment Policy





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	International Institutions: International Monetary Fund (IMF) Objectives, Functions and working of IMF, SDR, World Bank, Objectives, Functions, World Bank and India, World Trade Organisation (WTO), Objectives and Functions and Working of WTO, Sustainable Goals	15
II	Domestic Economic Environment: Agriculture Policy- Meaning and Importance Agriculture Policy in India, Performance of Agriculture Policy in India during Planning Period. Basic Issues in Agriculture in India, Causes of Low Productivity in Indian Agriculture, Remarks in Agriculture policy.	15
III	Industrial Policy of India: Significance of Industrial Policy, Industrial Policy of 1948, New Industrial Policy of 1991, An Appraisal of the New Industrial Policy, Monopoly Restricted Trade Practice (M.R.T.P) Act 1969 and Competition Commission 2003. Labour Policy- Meaning, Need and Principles of Labour Legislation, Impact of Economic Reforms on Labour Policy.	15
IV	Human Resource Development & Environment Policy: Meaning, Human Resource Policy in India, Impact of HR policy on Health Care and Education, Sustainable Development and Environmental Protection, Causes of Environmental Degradation, Environment Policy in India.	15
Reference Books		
1. Indian Economy Since Independence by Uma Kapila 2. Indian Economy-Environment and Policy by Dhingra I.C. 3. Economic Environment of Business by Mishra & Puri. 4. Business Environment-Tax and Cases by Francis Cherunilam 5. Second Generation Economic Reforms in India by Dutta R.		

L:: Lecture, T:: Tutorial , P::Practical

PWE:: Practical Work Examination

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School of Commerce

B.Com. Programme

Subject Code & Subject Name: BC02AECC01 English Language Skills II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	-	-	2	25	00	25	00

Programme Name	B.Com.
Semester	Semester II
Course Code	BC02AECC01
Course Title	English Language Skills II
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

- To advance understanding of complex grammatical structures.
- To expand students' vocabulary with idioms and phrasal verbs.
- To improve analytical reading and higher-level writing skills.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

- Use advanced grammar accurately in writing and speaking.
- Comprehend and utilize a broader range of vocabulary.
- Write essays and reports with a clear structure and argumentation.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Unit 1: Advanced Grammar and Vocabulary <ul style="list-style-type: none">Conditional Sentences, Modals, and Passive VoiceIdioms, Phrasal Verbs, and CollocationsReading and Interpretation Techniques	15
II	Unit 2: Writing Skills <ul style="list-style-type: none">Essay Writing: Structure, Argumentation, and CoherenceReport Writing: Purpose, Format, and StyleListening and Speaking: Participating in Discussions and Debates	15
Reference Books		
<ul style="list-style-type: none">Swan, Michael. Practical English Usage. Oxford University Press.McCarthy, Michael, and Felicity O'Dell. English Phrasal Verbs in Use. Cambridge University Press.Nunan, David. Second Language Teaching & Learning. Heinle & Heinle Publishers.		
Web Resources		

L:: Lecture, **T::** Tutorial, **P::** Practical

CCE:: Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/surprised), attendance etc. or any combination of these)

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE:: Semester End Evaluation





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School of Commerce

B.Com. Programme

Subject Code & Subject Name: BC02AECC02 Business Communication Skills

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	-	-	2	25	00	25	00

Programme Name	B.Com.
Semester	Semester II
Course Code	BC02AECC02
Course Title	Business Communication Skills
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

- To develop advanced communication skills tailored for commerce and management contexts.
- To enhance proficiency in business writing and professional correspondence.
- To improve public speaking and presentation skills for professional settings.

Prerequisites (if any)

Learning Outcomes

On the Completion of this course, students will able to:

- Demonstrate advanced written and verbal communication skills.
- Produce professional business documents and correspondence.
- Deliver effective presentations and engage in professional discussions.





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Established by Tribal Development Department, Govt. of Gujarat

School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Unit I: Advanced Business Writing <ul style="list-style-type: none">Professional Correspondence: Writing Effective Emails, Memos, and LettersReport Writing: Structure, Format, and Style	15
II	Unit II: Professional Communication and Presentations <ul style="list-style-type: none">Presentation Skills: Planning, Structuring, and Delivering PresentationsMeeting Skills: Conducting and Participating in Professional MeetingsNegotiation Skills: Strategies and Techniques for Effective Negotiation	15
Reference Books		
<ul style="list-style-type: none">Bovee, Courtland L., and John V. Thill. Business Communication Today. Pearson.Guffey, Mary Ellen, and Dana Loewy. Essentials of Business Communication. Cengage Learning.Lehman, Carol M., and Debbie D. DuFrene. Business Communication. Cengage Learning.Locker, Kitty O., and Stephen Kyo Kaczmarek. Business Communication: Building Critical Skills. McGraw-Hill Education.		

L:: Lecture, **T::** Tutorial, **P::** Practical

CCE:: Continuous and Comprehensive Evaluation

(CCE Theory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/surprised), attendance etc. or any combination of these)

PWE:: Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE:: Semester End Evaluation





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School of Commerce B.Com. Programme

Subject Code & Name:- BC02SECC01: Fundamentals of Computer and Office

Automation Packages-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
1	0	1	2	0.25	-	0.5	0.25

Programme Name	B.Com.
Semester	II
Course Code	BC02SECC01
Course Title	Fundamentals of Computer and Office Automation Packages-II
Course Content Type (Th./Pr.)	Theory/Practical
Course Credit	2
Sessions+ Lab. Per Week	1+2*
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To aware students about basic structure of computer and basic of Information technology.
2. Students can develop skills for effective use of Office Automation Tool.

Prerequisites (if any)

Basic Understanding and Operating of Computer System

Learning Outcomes

On the completion of this course, students will able to:

1. Infer organization of input/output, memory and processing devices.
2. Summarize the Information technology
3. Apply and analyze various features into the spreadsheet and database.





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School of Commerce B.Com. Programme

Detailed Contents

UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Basic I/O Devices, Memory, Data Storage & Processor Type of input and output devices, Types of Memory (RAM→SRAM, — DRAM, DDR etc.., ROM→ROM,PROM,EPROM,EEPROM etc..), Types of magnetics devices(floppy disk, hard disk, magnetic tape etc..), storage mechanism for magnetics storage devices like tracks, sectors, clusters etc.., other storage devices(USB Flash Drive, CD, DVD, blu ray disk etc.), Cloud storage like google drive, OneDrive etc.., Types of processor(Dual core, Core 2 duo,i3,i5,i7 etc..)	15
II	Information Technology: Understanding the need of Information, Data, Knowledge, Difference between Data, Information and Knowledge Office Automation Fundamentals Introducing MS-Excel, formatting workbook, conditional formatting, Autofill and custom list, sorting data, filtering data, creating charts, summarize data using pivot table, working with basic functions and formulae, protecting data. Introducing MS-Access, creating database, working with tables, queries, forms and reports	15

Text Book(s)

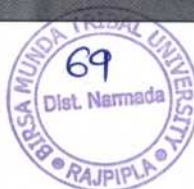
Reference Books

1. Computer Fundamentals Concepts, System & Application By: P. K. Sinha Publisher: BPB
2. Introduction to Information Technology By: Turban, Rainer Publisher: Wiley
3. Fundamentals of Information Technology By: Mathew Anoop, S. Kavitha Murugesan Publisher: Narosa Publishing House
4. Microsoft Office 2019 for Dummies, Publisher: Wiley

Web Resources

1. <https://edu.gcfglobal.org/en/topics/office/>
2. <https://www.computer-pdf.com/tutorials-ms-office-basics>
3. <https://www.tutorialspoint.com/excel/index.htm>
4. https://www.tutorialspoint.com/ms_access/index.htm

Required Software(s) (if any)





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MS-Office

Practical(s) (if any)

List of Sample Practical

1. Prepare a mark sheet using appropriate formulae.
2. Insert car sales data into sheets and compare sales for men and women, using various different chart types.
3. Use the formatting tools to make your data look more professional and presentable.
4. Creates Range names and uses them in formulae.
5. Use a custom number format to change the appearance of dates/numbers.
6. Calculate parking fees using an IF function.
7. Use the inbuilt functions to calculate basic statistics from a list of data.
8. Create two different tables with country information now Create a query showing the countries in one table not in the other, and vice versa.
9. Use Make Table queries to separate a large table of data into several smaller ones.
10. Create Access queries that prompt the user for criteria.
11. Delete records from a database using Delete queries.
12. Use Make Table queries to create a backup of important data, and to quickly make copies of specific records.
13. Use the Auto form wizard to create a quick form for entering and viewing data
14. Create forms based on the one-to-many relationships in database.
15. Use the report wizard to quickly create detailed summary reports based on your data.
16. Design a report to list courses by Various Schools of BMTU.

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Established by Tribal Development Department, Govt. of Gujarat

School of Commerce

B.Com. Programme

Subject Code & Name: - BC02SECC02: Entrepreneur Skill-II

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	0	0	2	25	0	25	0

Programme Name	B. Com
Semester	II
Course Code	BC02SECC02
Course Title	Entrepreneur Skill-II
Course Content Type (Th./Pr.)	Th.
Course Credit	2
Sessions+ Lab. Per Week	2
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To get the understanding regarding various theories of entrepreneurial motivation
2. To learn the project management techniques and role of funding agencies for project finance

Learning Outcomes

On the Completion of this course, students will able to:

1. Understand various theories of motivation for entrepreneurial motivation
2. Describe the project management techniques and various funding agencies for project finance





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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Entrepreneurial motivation: Need - Motivating factors (Internal & external) - Theories of entrepreneurial motivation (Need arc theory) - Achievement motivation(including Kakinada Experiment)	15
II	Project Management Sources of business idea and preliminary screening – concept and types of project – project feasibility analysis – Estimating financing fund requirement – Role of funding agencies (GSFC, IDBI and SIDBI) – Implementation of project & control.	15
Reference Books		
1. Entrepreneurship Development by S.S.Khanka 2. Entrepreneurship Development and Project Management by Neeta Baporikar 3. Entrepreneurial Development by Gupta and Shrinivasan. 4. Dynamics of Entrepreneurial development & Management by Vasant Desai, Himalaya Publications. 5. Project : Planning, Analysis, Selection , Implementation & Review by Prasanna Chandra		
Web Resources		
1. https://egyankosh.ac.in/handle/123456789/34725 2. https://www.egyankosh.ac.in/handle/123456789/10726		

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SEE::Semester End Evaluation





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School of Commerce B.Com. Programme

Subject Code & Name: - BC02SECC03 Personality Development & Leadership Skill

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	-	-	2	25	-	25	-

Programmed Name	B.Com.
Semester	2
Course Code	BC02SECC03
Course Title	Personality Development & Leadership Skill
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	2
Total Teaching/Lab. Hours	30Hours
* 2 Laboratory = 1 Session	-

Learning Objectives

1. विद्यार्थीओ व्यक्तित्वनो अर्थ समजे.
2. व्यक्तित्व विकास विशे परिचय मेणवी समजए केणवे.
3. विद्यार्थीओ व्यक्तित्व विकासने समज् जवनमां उतारी स्व-व्यक्तित्वनो विकास करे.
4. विद्यार्थीओने नेतृत्व विशेनो ज्वाल अने मडत्व समजे.
5. विद्यार्थीओ नेताना प्रकारो अने नेताना लक्षणेथी अवगत थशे.
6. विद्यार्थीओ नेता बनवा माटेनी समज केणवे.

Learning Outcomes

1. विद्यार्थीओमां व्यक्तित्वनो विकास थाय अने स्व-व्यक्तित्वने ओणजी शके.
2. व्यक्तित्व विकासनी पायानी बाबतोनी समज मेणवी तेना जवनमां उतारशे.
3. नेतृत्वनुं मडत्व समज् नेता बनवा माटेना गुणो विकसावी शके.
4. नेताना प्रकारो अने लक्षणे विशे समज मेणवी पोताना जवनमां नेता तरीकेनी समज मेणवे.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	<ul style="list-style-type: none">➤ વ્યક્તિત્વનો અર્થ➤ વ્યક્તિ અને વ્યક્તિત્વ➤ વ્યક્તિત્વની મુખ્ય બાબતો➤ વ્યક્તિત્વને અસર કરતા પરિબળો➤ વ્યક્તિત્વ વિકાસની પાયાની બાબતો	15
II	<ul style="list-style-type: none">➤ નેતૃત્વનો અર્થ અને વ્યાખ્યા➤ નેતૃત્વનું મહત્વ➤ નેતૃત્વનાં પ્રકારો➤ શૈલીઓ અને તેના ફાયદાઓ/ગેરફાયદા➤ સારા નેતાના લક્ષણો	15
Reference Books		
<ol style="list-style-type: none">1. વ્યક્તિત્વ વિકાસ-પ્રો. નેહા ડી રાવલ, ડૉ. ધર્મિષ્ઠા ગોહિલ2. Leadership and management By A Chandramohan, Himalaya Publishing House.3. વાણિજ્ય વ્યવસ્થા અને સંચાલન-ટી જે. રાણા, બી. એસ શાહ પ્રકાશન		
Web Resources		
https://baou.edu.in/assets/pdf/BCPDA210_slm.pdf		

L: Lecture, T: Tutorial, P: Practical

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SEE: Semester End Evaluation





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School of Commerce

B.Com. Programme

Subject Code & Name: - BC02VACC01 Introduction to National Service Scheme

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	-	-	2	25	-	25	-

Programme Name	B.Com.
Semester	II
Course Code	BC02VACC01
Course Title	Introduction to national service scheme
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	2
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. To know the basic concept, Philosophy, Objectives and various advisory Committees of NSS.
2. To understand the basic programmes and activities of NSS.
3. Understand themselves in relation to their community.
4. Identify the needs and problems of the community and involve them in problem solving process
5. To develop capacity to meet emergencies and natural disasters and to practice national integration and social harmony.

Learning Outcomes

On the Completion of this course, students will able to:

1. To know about History & Concept of NSS
2. Understand the community in which they work.
3. Understand themselves in relation to their community.
4. It has provided diversified opportunities to students in schools/colleges and universities to develop their personality through community service.





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School of Commerce B.Com. Programme

Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	Introduction of national service scheme: Introduction of National Service Scheme, • History & Concept of NSS, Objectives, Symbol, NSS Badge, Motto, NSS Songs, NSS Day, NSS Advisory Committees at various levels NSS programmes and activities: Basic concepts and components, NSS programmes and activities	15
II	Special camping programme: Contributions of special camping programme, Planning and preparation of special camping programme, Financial pattern of expenditure for special camping programme Administrative structure: at national level, at state level, at university level & at +2 level NSS advisory committees	15
Reference Books		
1. NATIONAL SERVICE SCHEME MANUAL (Revised)		
Web Resources		
1. https://nss.gov.in/		

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School of Commerce

B.Com. Programme

Subject Code& Name: - BC02VACC02 TRIBAL CULTURE AND COMMUNICATION

Teaching and Evaluation Scheme:

Teaching Scheme				Examination Scheme			
Credits				Component Weightage			
				CCE		SEE	
L	T	P	Total	TH	PWE	TH	PWE
2	-	-	2	25	-	25	-

Programme Name	B.Com.
Semester	II
Course Code	BC02VACC02
Course Title	TRIBAL CULTURE AND COMMUNICATION
Course Content Type (Th./Pr.)	Theory
Course Credit	2
Sessions+ Lab. Per Week	2
Total Teaching/Lab. Hours	30 Hours
* 2 Laboratory = 1 Session	

Learning Objectives

1. આદિવાસી સંસ્કૃતિનો પરિચય મેળવે
2. આ એકમનો અભ્યાસ કર્યા બાદ વિદ્યાર્થી આદિવાસી સંસ્કૃતિના વિષયને સળતાથી સમજી શકશે
3. આદિવાસી ઇતિહાસ અને વિકાસ તેમજ આદિવાસી જાતિ વગેરેની વિગતવાર માહિતી જાણી શકશે .
4. ગુજરાતની આદિવાસી બોલીઓ અને વારસા વિશે જાણી શકશે .

Learning Outcomes

1. આદિવાસી સંસ્કૃતિનો પરિચય મેળવે .
2. આ એકમનો અભ્યાસ કર્યા બાદ વિદ્યાર્થી આદિવાસી સંસ્કૃતિનાં વિષયને સળતાથી સમજશે .
3. આદિવાસી ઇતિહાસ, વિકાસ તેમજ આદિવાસી જાતિ વગેરેની વિગતવાર માહિતી જાણશે.
4. ગુજરાતની આદિવાસી બોલીઓ અને વારસા વિશે જાણી શકશે. .





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Detailed Contents		
UNIT	TOPIC/SUB-TOPIC	TEACHING HOURS
I	<p>ગુજરાત રાજ્યમાં આદિવાસી સંસ્કૃતિ અને વિકાસની સક્ષિપ્ત ઝાંકી</p> <ul style="list-style-type: none">➤ આદિજાતિનો અર્થ અને વ્યાખ્યા➤ આદિવાસી જાતિઓનો ઇતિહાસ➤ આદિવાસી વિકાસ - ઇતિહાસ➤ રોજિંદા જીવન સાથે વણાયેલી આદિવાસી કળા➤ સગાઈ રીત રિવાજો➤ આદિવાસી દ્રશ્ય સંસ્કૃતિ➤ સામાજિક ઉત્સવો સંલગ્ન નૃત્યો અને વાદ્યો	15
II	<p>ગુજરાતનાં આદિવાસી લોકસમુદાયનો પરિચય</p> <ul style="list-style-type: none">➤ પરિચયાત્મક➤ આદિવાસી લોકબોલી➤ ખેતી, જંગલ, સામાજિક,➤ જાત માહિતી➤ સગાં સંબંધી➤ ખોરાક, પોશાક, ઘરેણાં તથા ગામ વિશેની સામાન્ય માહિતી. <p>આદિવાસી જાતિનો પરિચય</p> <ul style="list-style-type: none">➤ પાડવી➤ રાઠવા➤ ચૌધરી➤ ગામીત➤ ભીલ➤ વળવી➤ વસાવા➤ કથોડિયા➤ નાયકા	15





બિરસા મુંડા ટ્રાયબલ યુનિવર્સિટી Birsa Munda Tribal University

રાજપિપલા, જિ. નર્મદા Rajpipla, Dist. Narmada
Established by Tribal Development Department, Govt. of Gujarat

School of Commerce B.Com. Programme

Text Book(s)

1. આદિવાસી લોકમેળા : શંકરભાઈ તડવી ,આદિવાસી સંગ્રહાલય, છોટાઉદેપુર.
2. ગુજરાતનાં લોકમેળા અને ઉત્સવ :મૃદુલા મહેતા , યુનિ ગ્રંથ નિર્માણ બોર્ડ ,અમદાવાદ.
3. ગુજરાતનાં લોકમેળા જોરાવરસિંહ જાદવ ,ઈમેજ પ્રકાશન ,અમદાવાદ .
4. ગુજરાતની આદિવાસી લોકસંસ્કૃતિ: ડો .અરૂણ વાઘેલા.

Reference Books

1. ગુજરાતની લોક સંસ્કૃતિ :હસુમતિબેન સેડાણી , યુનિ ગ્રંથનિર્માણ બોર્ડ , અમદાવાદ .
2. આદિવાસી લોકમેળા : શંકરભાઈ તડવી ,આદિવાસી સંગ્રહાલય, છોટાઉદેપુર.
3. ગુજરાતનાં લોકમેળા અને ઉત્સવ :મૃદુલા મહેતા , યુનિ ગ્રંથનિર્માણ બોર્ડ ,અમદાવાદ.
4. ગુજરાતનાં લોકમેળા જોરાવરસિંહ જાદવ ,ઈમેજ પ્રકાશન ,અમદાવાદ.
5. ગુજરાતની આદિવાસી લોકસંસ્કૃતિ: ડો .અરૂણ વાઘેલા
6. ભીલી સાહિત્ય :એક અધ્યયન -હસુ યાજ્ઞિક,ગુર્જરી ટ્રાયબલ ફાઉન્ડેશન,અંબાજી

Web Resources

1. <http://www.kamat.com/databashe/content/adivasis/>

Required Software(s) (if any)

N/A

Practical(s) (if any)

N/A

L:: Lecture, **T::** Tutorial , **P::**Practical

CCE::Continuous and Comprehensive Evaluation

(CCETheory includes Mid Semester Examination, Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, slip tests (announced/surprised), attendance etc. or any combination of these)

PWE::Practical Work Examination

(PWE includes Laboratory practical work, project work, viva simulation exercise work etc.)

SEE::Semester End Evaluation





CURRICULUM AND CREDIT FRAMEWORK

For

B.Com. Honours/ Honours with Research

As per NEP 2020

(To be Effective from June, 2024)



ORDINANCES AND REGULATIONS:

Ordinances & Regulations for the Degree of Bachelor of Commerce (As Per NEP 2020) are as under:

Ordinances:

Ord. – 1:

Candidate for admission to the Bachelor of Commerce must have passed standard 12th or equivalent examination in respective stream from Gujarat Higher Secondary Board or any other board.

Ord – 2: Candidate who have passed an equivalent examination from any other board or examining body and is seeking admission to the B.Com. will be required to provide necessary eligibility certificate.

Ord. – 3:

Definitions of Keywords:

1. Academic Year:

An Academic Year is divided into two semesters and a semester of minimum 15 weeks comprises 90 working days.

2. Programme: An educational programme leading to award of the Certificate, Diploma, Bachelor, Bachelor (Honours) or Bachelor (Honours with Research).

3. Course: Usually referred to, as 'paper/subject' is a component of a program. The courses should define learning activities, objectives and learning outcomes. Types of courses / activities constitute the programs of study comprise lectures outreach activities / Practical / Case Study / Group Discussion / Quiz / Project work/ Viva / Seminars / Assignment / Internship / Presentations / Research Project etc. or a combination of some of these.

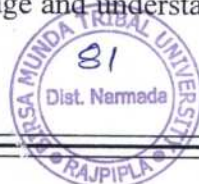
4. Major & Minor Discipline Course: Major discipline is grouping of courses of main focus and the degree will be awarded in that discipline. Students should secure the prescribed number of credits (about 50% of total credits) through core courses in the major discipline. Minor discipline helps a student to gain a broader understanding beyond the major discipline

5. Multidisciplinary Courses: These courses are intended to broaden the intellectual experience and form part of other disciplines.

6. Ability Enhancement Courses: The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity.

7. Skills Enhancement Courses: These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students.

8. Value-Added Courses / Indian Knowledge System: The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India



with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights, ethics and duties.

9. Summer Internship/ Apprenticeship: Students will have to undergo Internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities). Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability.

10. Vocational Courses: Vocational Education and Training will form an integral part of the undergraduate programme to impart skills along with theory and practical.

11. Research Dissertation: Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research dissertation under the guidance of a faculty member. The students are expected to complete the Research Dissertation in the eighth semester.

12. Credit: It determines the number of hours of instruction required per week over the duration of a semester. One credit is equivalent to one hour of teaching per week, One credit for tutorial work means one hour of engagement per week, A one-credit course in practical or lab work, community engagement and services, and fieldwork in a semester mean two-hour engagement per week, A one-credit of Seminar or Internship or Studio activities or Field practice/projects or Community engagement and service means two-hour engagements per week.

13. Letter Grade: It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P, F and Ab.

14. Credit Point: It is the product of grade point and number of credits for a course.

15. Semester Grade Point Average (SGPA): It is a measure of performance or work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

16. Cumulative Grade Point Average (CGPA): it is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

Ord. – 4 : B.Com. Degree programme is of three/four academic year's duration consisting of six/eight semesters, which will be required to be completed within **7 years** from the date of his/her first admission in the First Semester. Students are permitted to take a break or exit with a UG certificate / UG Diploma / UG Degree are permitted to re-enter within three years and complete the degree programme. But total duration for completing the programme shall not exceed 7 years.

Ord. – 5: B.Com. Three years (six semesters)/ Four years (eight semesters) Degree programme is a regular fulltime programme. A student can pursue two full time academic programmes in physical mode provided that in such cases, class timing for one programme do not overlap the class timings of the other programme. Students can pursue two academic programmes, one in full time and physical mode and another in Open and Distance Learning (ODL)/ Online mode; or up to two ODL/Online programmes simultaneously.

Ord. – 6: No candidate will be admitted to any semester end examination unless it is certified by the principal that he/she has attended the course of study to the satisfaction of the principal of the school.

Ord. – 7: Candidate desirous of appearing at any semester end examination of the said programme must forward their application in the prescribed form to the University through the principal on or before the date prescribed for the purpose under the relevant ordinances.

Ord. – 8: No candidate will be permitted to reappear at any semester end examination, which he/she has already passed. The marks of successfully completed course will be carrying forwarded for the award of class.

Ord. – 9: Medium of instruction is English/Gujarati.

Ord. – 10: B.Com. Programme of the University as per NEP 2020 is implemented along with the Continuous and Comprehensive Evaluation (CCE) and minimum attendance is at least 75% attendance.

Ord. – 11:

The main aim of the NEP-2020 is to facilitate Multiple Entry and Exit options with UG certificate/ UG diploma/ or degree, depending upon the number of credits secured. The Entry and Exit options for students, who enter in the B.Com. programme, are as follows:

1ST YEAR:

Entry 1: The entry requirement for Level 4.5 is Higher Secondary School Leaving Certificate obtained after the successful completion of Grade 12 and should meet the entrance requirements, availability of seats, admission regulations of the BMTU. A programme of study leading to entry into the first year of the Bachelor's degree is open to those who have met the eligibility requirements, including specified levels of attainment at the higher secondary level of education specified in the programme admission regulations. Admission to the Bachelor degree programme of study is based on the evaluation of documentary evidence (including the academic record) of the applicant's ability to undertake and complete a Bachelor's degree programme.



Exit 1: UG Certificate: A UG certificate shall be awarded if a student exit at the end of year one (two semesters) after successfully securing 44 credits. The student also needs to secure 4 additional credits in summer internship/Apprenticeship in the major discipline or multidiscipline offered course. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.

2ND YEAR:

Entry 2. The entry requirement for Level 5.0 is a Certificate in Commerce obtained from any University after completing the first year (two semesters) of the undergraduate programme and meet the entrance requirements, availability of seats and admission regulations of the BMTU.

Exit 2: UG Diploma: A UG diploma shall be awarded if a student exit after two years (four semesters) after successfully securing 88 credits from level 4.5 to 5.0, with 44 credits at level 5.0. The student also needs to secure 4 additional credits in summer internship/Apprenticeship in major discipline or multidiscipline offered course. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.

3RD YEAR:

Entry 3. The entry requirement for Level 5.5 is a UG Diploma obtained from any institution after completing two years (four semesters) of the undergraduate and meet the entrance requirements, availability of seats and admission regulations of the BMTU.

Exit 3: On successful completion of three years, the relevant Bachelor of Commerce Degree shall be awarded (Level 5.5). A Bachelor's degree requires minimum 132 credits from levels 4.5 to 5.5, with minimum 44 credits at level 4.5, minimum 44 credits at level 5.0, and minimum 44 credits at level 5.5.

4TH YEAR:

Entry 4. A student seeking admission to a 4-year Bachelor of Commerce degree (Honours/Honours with Research) (Level 6.0) in a specified field of learning, must have completed all requirements of the relevant three-year Bachelor of Commerce degree (Level 5.5) and meet the entrance requirements, availability of seats and admission regulations of the BMTU. After completing the requirements of a three-year Bachelor's degree programme, candidates shall be allowed to continue studies in the fourth year of the undergraduate programme to pursue and complete the Bachelor's degree in Honours /Bachelor's degree in Honours with Research.

Exit 4: 4-year UG Degree (Honours): A four-year UG Honours degree in the major discipline will be awarded to those who complete a four-year degree programme with 176 credits and have satisfied the credit requirements including 12 credits from O-J-T or equivalent courses.

4-year UG Degree (Honours with Research): They should do a research dissertation under the guidance of a faculty member of the University. The research dissertation will be in the major discipline. The students, who secure 176 credits, including 12 credits from a research dissertation, are awarded UG Degree (Honours with Research).

Summary of Multiple Exit System:

1	UG Certificate	UG Certificate will be awarded when a student exits after completion of semester 1 and semester 2 with 44 credits along with successfully completion of work based vocational course of 4 credits Online/Offline or internship/Apprenticeship
2	UG Diploma	UG Diploma will be awarded when a student exits after completion of semester 1 to semester 4 with 88 credits along with successfully completion of work based vocational course of 4 credits Online/Offline or internship /Apprenticeship
3	UG Degree	Bachelor's degree will be awarded when a student exits after completion of semester 1 to semester 6 with 132 credits.
4	UG Degree Honours	Bachelor's degree (Honours) will be awarded when a student exits after completion of semester 1 to semester 8 with 176 credits. including 12 credits from O-J-T (On the Job Training) or equivalent courses
5	UG Degree Honours with Research	Bachelor's degree (Honours with Research) will be awarded when a student exits after completion of semester 1 to semester 8 with 176 credits including 12 credits from a research dissertation

Ord. – 12:

A regular candidate having obtained minimum marks for passing in **CCE (i.e. 9 out of 25 & 18 out of 50)** and **SEE (i.e. 9 out of 25 & 18 out of 50)** or more but fails to obtain minimum **36%** aggregate marks will be required to re-appear in both the component viz CCE and SEE. In such a case candidate will not be required to keep term for the respective semester. The marks of the examination in which the student has passed will be carried forward.

No.	CCE (Continuous & Comprehensive Evaluation)	SEE (Semester End Evaluation)	Result	Require to Appear in Exam
1	Pass	Pass	Pass	N. A.
2	Pass	Fail	Fail	SEE Only
3	Fail	Pass	Fail	CCE Only
4	Fail	Fail	Fail	Both (CCE & SEE)



Regulations:

R.1

The new curriculum as per NEP 2020 is not only student centric in the teaching-learning processes but also in their evaluation process. The evaluation consists of the following two components: The component consists of Continuous and Comprehensive Evaluation (CCE) and the second component consists of the Semester end examination. The division of marks between the two shall be 50:50 in the NEP 2020; the evaluation process shall follow the norm that the faculty, who teaches the course, shall conduct the Continuous and Comprehensive Evaluation (CCE). **The concerned faculty shall be accountable for transparency and reliability of entire evaluation of the student in the concerned Course**

In each course, every credit carries 25 marks, of which 50% marks is assigned for CCE and rest 50% marks for SEE.

Sr. No.	Evaluation	4 credit subjects (Marks)	2 credit subjects (Marks)
1	CCE (50%)	50	25
2	SEE (50%)	50	25
	Total	100	50

R-2

Continuous and Comprehensive Evaluation (CCE): Subject-wise CCE will be undertaken by the concerned faculty member. The mode of evaluation will be decided by the faculty member concerned with the subject.

Normally CCE Theory includes Assignment, MCQ quizzes, Seminar, Reflective notes, class participation, case analysis and presentation, tutorials, slip tests (announced/ surprised), attendance etc. or any combination of these. The students are expected to submit their answer scripts/ reports of internal evaluation within the stipulated time. Failure to do so may result in the script not being valued.

CCE PWE includes Laboratory practical work, project work, viva simulation exercise work etc

Another part of CCE consists of Mid Semester Examination, which is compulsory for all students. It can be done in a scheduled manner. **The duration of the mid-term evaluation shall be one hour.**

R-3

Semester End Evaluation (SEE): The SEE carries 50% of the marks assigned to a course. **SEE shall be of 2 hours for 4 credit course and 1½ hours in case of 2 credit courses.** The controller of the examination will conduct this examination. Paper setting and evaluation will be done by the internal and external examiners. This examination shall be conducted as per a schedule which shall be notified in advance.

The backlog exam will be conducted twice a year just after the result declared of the semester evaluation. Students shall have a second chance to clear their backlog and avoid the burden to carry forward the backlog with the next semester exam.



Appearance in all the evaluations is mandatory and no exemption can be granted except in the following case:

1. In case of inability to attend the exam due to reasons considered genuine by the controller of examination in consultation with the Registrar/VC.
2. In case of medical emergency, a certificate from the registered medical practitioner must be produced before the commencement of exams. The authority will then take final decision on the recommendation for exemption.

R-4

Eligibility Criteria to appear in SEE: To be able to appear for the SEE, a student must comply with the following conditions:

1. Should have at least 75% of attendance in all the courses put together
2. Should have at least 70% of attendance in each course/subject
3. Should not have any disciplinary proceedings pending against him/her
4. Should have no pending due

R-5

Practical Examination: Practical examination (wherever applicable) shall be conducted at the end of every semester. The examination shall be conducted as per norms decided by the concerned authority of the University

R-6

Research Dissertation work: The research dissertation work and the Supervisor shall be assigned to the student by the concerned school well in advance. Evaluation of dissertation will be done by the subject experts appointed by the university. Maximum marks of the dissertation will be 200.

R-7

Letter Grades and Grade Points

The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester. The SGPA is based on the grades of the current term, while the Cumulative Grade Point Average (CGPA) is based on the grades in all courses taken after joining the programme of study.

The relative grading system provides the relative performance of a student to a group/class wherein the student is ranked in a group/class based on relative level of achievements. BMTU may also mention the marks obtained by the students in each course and a weightage average of marks on the Grade sheet for the benefits of the students.



Sr. No.	Letter Grade	Grade Point	Marks (In %)
1	O (outstanding)	10	96.0-100
2	A+ (Excellent)	9	86.0-95.9
3	A (Very Good)	8	76.0-85.9
4	B+ (Good)	7	66.0-75.9
5	B (Above Average)	6	56.0-65.9
6	C (Average)	5	46.0-55.9
7	P (Pass)	4	36.0-45.9
8	F (Fail)	0	Below 36.0
9	Ab (Absent)	0	Absent

Minimum passing marks for each pattern of evaluation (formative and summative):

Maximum Marks	Minimum Passing Marks
25	9
50	18
100	36

R-8

Computation of SGPA and CGPA

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

1. The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$\text{SGPA (Si)} = \Sigma(C_i \times G_i) / \Sigma C_i$$

Where S_i is the SGPA for i^{th} course, C_i is the number of credits of the i^{th} course and G_i is the grade point scored by the student in the i^{th} course.

Example for Computation of SGPA

Sem	Course	Credit	Letter Grade	Grade point	Credit Point (Credit x Grade)
I	Major Course 1	4	A	8	4 X 8 = 32
I	Major Course 2	4	B+	7	4 X 7 = 28
I	Minor Course 3	4	B	6	4 X 6 = 24
I	MDC 4	4	O	10	4 X 10 = 40
I	AEC 5	2	C	5	2 X 5 = 10
I	SEC 6	2	B	6	2 X 6 = 12
I	IKS 7	2	A+	9	2 X 9 = 18
		22			164
SGPA :-					164/22 = 7.45



2. The Cumulative Grade Point Average (CGPA) is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \Sigma(C_i \times S_i) / \Sigma C_i$$

Where S_i is the SGPA of the i^{th} semester and C_i is the total number of credits in that semester.

Example for Computation of CGPA

Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6
Credit: 22 SGPA: 6.82	Credit: 22 SGPA: 7.8	Credit: 22 SGPA: 5.6	Credit: 22 SGPA: 6.0	Credit: 22 SGPA: 6.3	Credit: 22 SGPA: 8.0
$\text{CGPA} = (22 \times 6.82) + (22 \times 7.8) + (22 \times 5.6) + (22 \times 6.0) + (22 \times 6.3) + (22 \times 8.0) / 132$ $\text{CGPA} = 149.6 + 171.6 + 123.2 + 132 + 138.6 + 176 / 132$ $\text{CGPA} = 891 / 132$ $\text{CGPA} = 6.75$					

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the grade sheet. The grade sheet may issue for each semester based on SGPA and CGPA and consolidated grade sheet indicating the performance in each semester.

R-9

Percentage Calculation

The percentage calculation will be on the basis as below

$$\text{Percentage} = \frac{\text{Total Marks Obtained in all the semesters} \times 100}{\text{Grand Total of Maximum Marks of all the semesters.}}$$

R-10

Award of Class:

A candidate who become eligible for the award of Bachelor of Commerce Honours / Honours with Research Degree shall be placed in one of the following classes based on Marks.

Sr. No.	Range of Marks	Description/Class
1	$\geq 70\%$ and $\leq 100\%$	Distinction
2	$\geq 60\%$ and $< 70\%$	First Class
3	$\geq 48\%$ and $< 60\%$	Second Class
4	$\geq 36\%$ and $< 48\%$	Pass Class
5	$< 36\%$	FAIL

R-11

If candidates who have failed in all the courses/papers of the semester are eligible to enter in next semester till the last semester. The result of the last semester shall not be declared (kept withheld) unless and until the candidate clears all the courses/papers of a programme.

