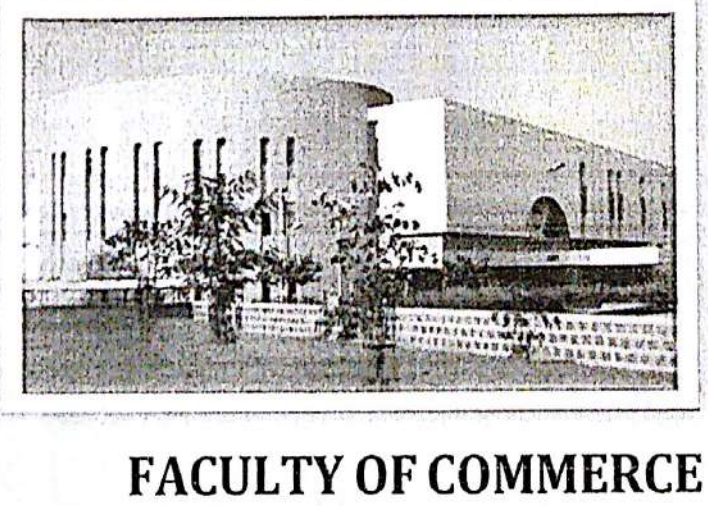
CURRICULUM AND CREDIT FRAMEWORK
FOR
BACHELOR OF COMMERCE
B.COM. SEMESTER -III AND IV
(Major Accountancy Group)
As per NEP 2020
(NEP Cycle: June-2023)
(Effective from June, 2024 for B. COM. SEM-3)
(Effective from Dec. 2024 for B. COM. SEM-4)



FACULTY OF COMMERCE
SAURASHTRA UNIVERSITY

UNIVERSITY CAMPUS
RAJKOT - 360005
website: www.saurashtrauniversity.edu.in

Level 5.0: B. Com. Semester III & IV (Diploma in Commerce)

(NEP Cycle June-2023): MAJOR ACCOUNTANCY GROUP

B.COM. SEMESTER – III : MAJOR ACCOUNTANCY GROUP : (W.E.F. JUNE-2024)

Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1 ✓	Major 5	Cost Accounting – 1	4	0	4	50	50	100
2 ✓	Major 6	Business Accounting – 3	4	0	4	50	50	100
3 ✓	Major 7	Personal Tax Planning & Management–1	4	0	4	50	50	100
4	MDC 3 (Select Any One)	IFRS	4	0	4	50	50	100
		Brand Management	4	0	4	50	50	100
		Computer Application in Business-3	3	1	4	50	50	100
		✓ Economics of money-1	4	0	4	50	50	100
		Business statistics	4	0	4	50	50	100
5	AEC 3 (Select Any One)	✓ English writings and composition–I	2	0	2	25	25	50
		Life Skills – 3	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 3 (Select Any One)	Family Business	2	0	2	25	25	50
		Office Management	2	0	2	25	25	50
		Cyber Sphere and Security: Global Concerns-I	1	1	2	25	25	50
		✓ Advertising And Personal Selling – 1	2	0	2	25	25	50
		Employability Skill Development-I	2	0	2	25	25	50
		Economics of financial planning	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
7	IKS-2 (Select Any One)	✓ Indian Knowledge System – 2	2	0	2	25	25	50
		Indian economy	2	0	2	25	25	50
		Learning and Development – 1	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of IKS course of Saurashtra University					
		TOTAL CREDITS			22			
8	Vocational / Exit Course/s				04			

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

B.COM. SEMESTER – IV : MAJOR ACCOUNTANCY GROUP : (W.E.F.DECE -2024)

Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 8	Cost Accounting – 2	4	0	4	50	50	100
2	Major 9	Business Accounting – 4	4	0	4	50	50	100
	Major 10	Personal Tax Planning & Management – 2						
3	Minor 3 (Select Any One)	Business Administration – 3 (HRM)	4	0	4	50	50	100
		Business Computer Science – 3	3	1	4	50	50	100
		Advance Business Statistics – 3	4	0	4	50	50	100
		Business Economics – 3 (ME)	4	0	4	50	50	100
		Business & co-operation – 3	4	0	4	50	50	100
		Business Management – 3 (INVENTORY MANAGEMENT)	4	0	4	50	50	100
		Banking & Finance-3	4	0	4	50	50	100
5	AEC 4 (Select Any One)	English writings and composition – ii	2	0	2	25	25	50
		Social Work Methods	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC 4 (Select Any One)	Advertising and Personal Selling – 2	2	0	2	25	25	50
		Social Media Marketing	2	0	2	25	25	50
		E-Commerce	2	0	2	25	25	50
		Cyber Sphere and Security: Global Concerns-II	1	1	2	25	25	50
		Sustainable Development and Living	2	0	2	25	25	50
		Employability Skill Development-II	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
7	VAC 2 (Select Any One)	Learning and Development – 2	2	0	2	25	25	50
		Environmental Study – 2	2	0	2	25	25	50
		Problems of Indian Economy	2	0	2	25	25	50
		NSS / NCC *(AS PER SAU UNI LATTER NO AC/102847/2024 DATE:31/01/2024)*	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of VAC Course					
		TOTAL CREDITS			22			
8	Vocational / Exit Course/s				04			

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

Notes:

1. Students are not allowed to take the same courses studied in the 12th class under the interdisciplinary category.

[A] THEORY COURSES Question paper Format of 4 credits and 4 units for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [TOTAL 50 Marks] [TIME: 2 HOURS]

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

[B] ACCOUNTANCY COURSES Question paper Format of 4 credits and 4 units for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [TOTAL 50 Marks] [TIME: 2 HOURS]

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

[C] Format of Question paper for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT for the COURSES having 4 credits and 5 Units [TOTAL MARKS: 50] [TIME : 2 HOURS]:

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

[D] THEORY COURSES Question paper Format of 2 credits and 3 units for SEMESTER END (UNIVERSITY) EXTERNAL ASSESSMENT [TOTAL 25 Marks] [TIME: 1 HOUR]

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

Note:

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

CURRICULUM

For

B.COM.

Semester – 3

(Major Accountancy Group)

(With effective from June - 2024)

Course Structure As per NEP 2020 for
B.COM. SEM – 3 (MAJOR ACCOUNTANCY GROUP)
Effective With From June – 2024

Level 5.0: B. Com. Semester III & IV (Diploma in Commerce)

SEMESTER – III				
Sr. No	**Course Category**	**Course Title**	**Credits**	**Page No.**
1	Major 5	[✓ Cost Accounting – 1]	4	
2	Major 6	[✓ Business Accounting – 3]	4	
3	Major 7	[✓ Personal Tax Planning & Management – 1]	4	
4	MDC 3 (Select Any One)	IFRS	4	
		Brand Management		
		Computer Application in Business-3		
		[✓ Economics of money-1]		
		Business statistics		
5	AEC 3 (Select Any One)	[✓ English writings and composition - I]	2	
		Life Skills-3		
		Other Courses		
6	SEC 3 (Select Any One)	Family Business	2	
		Office Management		
		[✓ Advertising And Personal Selling – 1]		
		Cyber Sphere and Security: Global Concerns-I		
		Economics of financial planning		
		Employability Skill Development-I		
		Other Courses		
7	IKS 2 (Select Any One)	[✓ Indian Knowledge System – 2]	2	
		Indian economy		
		Learning and Development – 1		
		Other Courses		
		Total Credits	22	
8	**Vocational/Exit Course/s**		04	

B.COM. SEMESTER – 3

1	MAJOR 5	COST ACCOUNTING – 1

Name of the Course:	**Cost Accounting – 1**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Objectives:

- The course aims to develop understanding among learners' about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes:

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

1. Understand concept and nature of cost and cost accounting;
2. Determine various types of cost of production;
3. Know the valuation of materials and material control techniques;
4. Compute employee cost, employee productivity, and employee turnover;
5. Allocation and apportionment of overheads.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION OF COST ACCOUNTING & MATERIAL COST	
[A] Concept and Nature of Cost Accounting: Concept of cost and costing, Importance and features of costing, Cost Element – meaning & classification, Concept of cost unit, cost center, meaning of 'unit' from the view point of producer, Establishment of an ideal cost accounting system **[B] Material Cost:** - Material : Introduction, Meaning and Types - Material Control Techniques: Objectives and Importance - Process of Material (Accounting and Control of Material Cost) ➢ Purchase of Materials ➢ Receipt and Inspection of Goods ➢ Store-Keeping (Including Practical Questions Relating to Calculate Levels of Material, Inventory Turnover Ratio) - **Practical Questions**	15
UNIT NO. 2 : EMPLOYEE COST	
- Introduction, meaning and classification of employee cost - Requisite of a good wage and incentive system - Concept and Treatment of Idle Time-Over Time and Fringe Benefits - Concept of employee productivity and cost - Principles of determining Wage Rate - Employee turnover - Wage Systems: ➢ Essentials of Wage System	15

➢ Traditional Wage Systems: 1. Time wage system 2. Piece wage system ➢ Incentive Wage Systems: (A) Individual Incentive Systems: Halsey Premium Plan (2) Rowan Premium Plan (3) Taylor's different Wage Rate System (4) Merrick's different Wage Rate System (5) Bendeaux Plan (6) Gantt's Bonus and Task Plan (B) Group Incentive Schemes: (1) Profit Sharing (2) Co-Partnership - Practical Questions	
UNIT NO. 3 : OVERHEADS	
- Introduction, meaning and definition - General Principles for overheads - Meaning and Methods of cost absorption - Classification of Overheads : (1) Functional 2) Element wise and Behaviour wise) - Absorption [Recovery] of overheads (Including Practical Questions) ➢ Apportionment of Overheads over Various Departments ➢ Re-Apportionment of Service Department Cost to Production Departments ➢ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate) ➢ Treatment of Over-Absorption and Under-Absorption of Overheads - Practical Questions	15
UNIT NO. 4 : PROCESS COSTING	
- Introduction, Meaning and Features of Process Costing - Normal and abnormal loss and gain - Application of process costing - Joint-Products and By-Products - Practical Questions of simple process costing only (Excluding inter process profit and equivalent production)	15
Total Lectures/Hours	**60**

Note: Only Practical questions to be asked in University Exam.

Suggested Readings:

1. Arora, M.N. Cost Accounting – Principles & Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain , Theory & Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Learners are advised to use the latest edition of readings.

B.COM. SEMESTER – 3

2	MAJOR 6	BUSINESS ACCOUNTING – 3

Name of the Course: Business Accounting – 3
Course credit: 04
Teaching Hours: 60 (Hours)
Total marks: 100

Objectives:

- The course aims to help learners to acquire conceptual knowledge on business accounting,
- To impart skills for recording various kinds of business transactions and to maintain accounts.
-

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

1. Understand the meaning of goodwill and need of valuation of goodwill. Calculate value of goodwill with different methods;
2. Understand the meaning of share and need of valuation of share. Calculate value of share with different methods;
3. Know concept of pre and post profit. Allocate incomes and expenditures between prior to and after incorporation of company;
4. Understand different activities of agriculture and prepare final accounts of agriculture.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : VALUATION OF GOODWILL	
- Introduction -Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Goodwill and its' valuation - Accounting treatment of goodwill - Methods for valuation of goodwill - Practical Questions	15
UNIT NO. 2 : VALUATION OF SHARES	
- Introduction -Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Shares and its' valuation - Methods for valuation of Shares - Valuation of Right shares and Bonus shares - Practical Questions	15
UNIT NO. 3 : PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY	
- Introduction-Meaning –Legal requirements - Time Ratio and Sales Ratio –calculation and explanation - Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation. - Practical Questions	15
UNIT NO. 4 : ACCOUNTS OF FARM	
- Introduction-Meaning of Farm and Farm Accounting - Utility and importance of Farm Accounting in India - Types of Incomes of farm and Expenses of farm - Assets and Liabilities of farm - Special Items related to farm - Practical Questions including final accounts of farm	15
Total Lectures/Hours	60

Note: Only Practical questions should be asked in University Exam.

Suggested Readings:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting.
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
5. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor).
6. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting.
7. Gupta and Gupta; Principles and Practice of Accounting. (Sultan Chand & Sons, Delhi)
8. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
9. Narayan Swamy; Financial Accounting. (Prentice Hall India, New Delhi)
10. P.C. Tulsian; Financial Accounting. (Tata McGraw Hill Publishing Co., New Delhi)
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education.

Note: Learners are advised to use the latest edition of readings.

B.COM. SEMESTER – 3

3	MAJOR 7	PERSONAL TAX PLANNING & MANAGEMENT – 1

Name of the Course: **PERSONAL TAX PLANNING & MANAGEMENT – 1**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Learning Outcomes:

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

1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view;
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act;
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief;
4. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : BASIC CONCEPTS	
- Introduction to Income Tax Act 1961 - **Basic concepts (Only Theory):** Person, Assessee, Income, Gross Total Income, Total income, Exempted Incomes, Previous year, Assessment Year, Types of calculating Tax, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning. - **Tax Planning with reference to residential status:** Introduction, Residential status, Total income and Taxability, Deduction from Total Income, Exempted Income under section 10, Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Practical Problems of Residential Status only. - **Theory + Practical Questions**	15
UNIT NO. 2 : TAX PLANNING UNDER THE HEAD OF SALARY INCOME	

- Introduction - Income under the head "Salary" - Tax planning for salary income - Computation/Determination of income tax under the head of salary - Practical Questions	15
UNIT NO. 3 : TAX PLANNING UNDER THE HEAD OF HOUSE PROPERTY	
- Introduction - Income under the head "House Property" - Tax planning for House Property incomes - Computation/Determination of income tax under the head of House Property - Practical Questions	15
UNIT NO. 4 : TAX PLANNING UNDER THE HEAD OF INCOME FROM OTHER SOURCES	
- Introduction - Income under the head "Other Sources" - Tax planning for Income from other sources - Computation/Determination of income tax under the head of Other Sources - Practical Questions	15
Total Lectures/Hours	**60**

Note: Consider Academic Year as an Assessment Year (e.g. Academic Year : 2024-25, Assessment Year is also 2024-25)

The question paper structure of theory course for Semester End Evaluation (University/ External Examination):

Que. No.	Questions	Marks
1	Theory Que. 1 from Unit No.1 **OR** Practical Que. 1 from Unit No.1	10
2	Practical Que. 2 from Unit No.2 **OR** Practical Que. 2 from Unit No.2	10
3	Practical Que. 3 from Unit No.3 **OR** Practical Que. 3 from Unit No.3	10
4	Practical Que. 4 from Unit No.4 **OR** Practical Que. 4 from Unit No.4	10
5	QUESTION- 5: **Answers ANY TWO Out of FOUR** options **EACH** From the **Unit NO. 1, 2, 3** and **4** respectively)	10
	TOTAL MARKS	**50**

Suggested Readings:

1. Singhania, V. K., & Singhania, K. Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
2. Ahuja, G., & Gupta, R. Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
3. Gaur, V. P., Narang, D. B., & Gaur, P. Income Tax Law and Practice. New Delhi: Kalyani Publishers.
4. Journals- 'Income Tax Reports' Company Law Institute of India Pvt. Ltd. Chennai
5. Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur

Note: Latest edition of the books should be used.

B.COM. SEMESTER - 3

4	MDC 3	ECONOMICS OF MONEY-1

Name of the Course:	ECONOMICS OF MONEY-1
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

Objectives:

This course aims to make students familiar with monetary and financial system of the country. It focuses on aspects of money and its theories, banking system in the country and regulation of banking system with wider perspective of economy. This course also covers financial system in rural areas with reference to cooperative banking and NABARD as an apex authority in agriculture finance.

Learning Outcomes:

Students will be more familiar with basic idea of money and its functioning in economy. At the same time students will have insights of banking and financial system of the country with study of working of commercial banks and Reserve Bank of India. Students will also get insights on structure of rural and cooperative and rural banking in India.

PARTICULAR	NO. OF LECTURES
UNIT – 1 MONEY	
• Meaning and definitions of money • Functions of money • Components of money supply and its changing relative significance • Quantity theory of money 1. Fisher equation 2. Cambridge equation	15
UNIT -2 THEORIES OF MONEY	
• Meaning of interest rate determination • Liquidity preference theory of interest rate • Loanable fund theory of interest rate	15
UNIT -3 INDIAN BANKING SYSTEM	
• Definition and importance of banks • Functions of commercial banks • Credit creation process • Evaluation of nationalized banks – Reasons of Non performing Assets	12
UNIT – 4 RESERVE BANK OF INDIA	
• Definitions of central bank • Functions of Reserve Bank of India • Credit control tools of Reserve Bank of India • Monetary policy of RBI	15
Total Lectures/Hours	60

Suggested Readings:

1. Hubbard R.G., O'brian A.P. (2019), Money, banking and the financial system, Pearson Ed.
2. Pathak B.V. (2018), Indian Financial System, Pearson Education.
3. Saha S.S. (2020), Indian Financial System: Financial Markets, Institutions and Services,

B.COM. SEMESTER – 3

5	AEC 3	ENGLISH WRITINGS AND COMPOSITION - I

Name of the Course: **ENGLISH WRITINGS AND COMPOSITION - I**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives: with Learning Outcomes:

Looking at the diverse backgrounds & abilities of the threshold students, the syllabus aims at;

- To make students aware of the short-story form and make them read English Literature/Language.
- To make students learn the English Language through Literature.
- To make students learn the creative style of developing as to rethought points.
- To enhance student s creative writing skills through story writing exercises.
- To improve student's language skills in terms of grammar.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 :	
Short-Stories 1. **The Postmaster by Rabindranath Tagore** (https://www.gutenberg.org/files/33525/33525-h/33525-h.htm#VII.) 2. **The Last Leaf by O'Henry** (https://americanenglish.state.gov/files/ae/resource_files/the-last-leaf.pdf) 3. **The Mark of Vishnu by Kushwant Singh** (https://xpressenglish.com/our-stories/mark-of-vishnu/)G	10
UNIT NO. 2	
Comprehension 1. Guided Story Building (from the given points)	10
UNIT NO. 3	
Grammar 1. Direct-Indirect	10
Total Lectures/Hours	**30**

Suggested Readings:

1. Martin, Wren &. *English Grammar & Composition*. S Chand Publishing ,2015. Print.
2. Murphy, Raymond. *English Grammar in Use*. Cambridge, 2012.Print.
3. https://www.gutenberg.org/files/33525/33525-h/33525-h.htm#VII.
4. **https://americanenglish.state.gov/files/ae/resource_files/the-last-leaf.pdf**
5. https://xpressenglish.com/our-stories/mark-of-vishnu/

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

UNIVERSITY Semester end examination

Time: 1 hours **Total marks :25**

Question No	Particulars	Options	Marks
1	Answer in Detail (Unit-1)	4/7	12
2	Answer in Brief (Unit-1)	2/4	04
3	Guided Story Writing (Unit-2)	½	05
4	Do as Directed (Unit-3)	---	04
	Total Marks		25

B.COM. SEMESTER – 3

6 | SEC 3 | ADVERTISING AND PERSONAL SELLING – 1

Name of the Course: **Advertising and Personal Selling – 1**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:

- The course aims to teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

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

1. Identify communication objectives behind advertising and promotions;
2. Explain various advertising and media elements in the advertising decisions;
3. Identify the ethical and legal issues of advertising.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO ADVERTISING	
Introduction, Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.	10
UNIT NO. 2 : ADVERTISING: MESSAGE AND MEDIA DECISIONS	
Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.	10
UNIT NO. 3 : ADVERTISING EFFECTIVENESS AND INSTITUTIONAL FRAMEWORK	
Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).	10
Total Lectures/Hours	**30**

Suggested Readings:

1. Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill Education.
2. Buskirk, R. A. B. D., Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education.
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education.
4. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education.
5. Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
6. Shah, K., & D'Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.
7. Sharma, K. (2018). Advertising: Planning and Decision Making. New Delhi: Taxmann Publication.

Note: Learners are advised to use the latest edition of readings.

B.COM. SEMESTER – 3

7	IKS 2	INDIAN KNOWLEDGE SYSTEM – 2

Name of the Course:	**Indian Knowledge System – 2**
Course credit:	**02**
Teaching Hours:	**30 (Hours)**
Total marks:	**50**

Objectives:

- The objective of the course is to set a stage for understanding the architecture of the Ancient Indian Knowledge Systems and to develop an overall understanding of their role and relevance to the contemporary society.

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

1. Know the system of governance and public administration of ancient India;
2. Explain traditional number systems and units of measurement;
3. Understand Ayurveda approach to health, wellness and psychology.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : GOVERNANCE AND PUBLIC ADMINISTRATION	
Introduction to raja dharma, Arthasastra: a historical perspective, Elements of a Kauṭilyan state, The king & the Amatya, Janapada & Durga, Treasury and the State Economy (Kosa), Danda, Mitra, The Administrative Setup, Relevance of Arthasastra, Public Administration in Epics.	10
UNIT NO. 2 : NUMBER SYSTEMS AND UNITS OF MEASUREMENT	
Number systems in India – Historical evidence, Salient aspects of Indian Mathematics, Bhuta-Saṃkhya system, Kaṭapayadi system, Measurements for time, distance, and weight. Piṅgala and the Binary system.	10
UNIT NO. 3 : HEALTH WELLNESS AND PSYCHOLOGY	
Introduction to health, Ayurveda: approach to health, Sapta-dhatavaḥ: seven-tissues, Role of agni in health, Ayurveda: definition of health, Psychological aspects of health, Disease management elements, Dinacarya: daily regimen for health & wellness, Importance of sleep, Food intake methods and drugs, Approach to lead a healthy life, Indian approach to psychology, The Tri-Guṇa system & Holistic picture of the Individual, The Nature of Consciousness.	10
Total Lectures/Hours	**30**

Suggested Readings:

1. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
2. Indian Knowledge Systems: Vol I-II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
3. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition,
4. Prentice Hall India Ltd., Delhi.
5. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
6. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
7. Inida Uninc by Prof. R Vaidyanathan, Westland ltd. Publication
8. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series
9. Black Money Tax Heaven by R Vaidyanathan, Westland ltd. Publication.

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

CURRICULUM

For

B.COM.

Semester – 4

(MAJOR ACCOUNTANCY GROUP)

(With effective from Nov./Dec. - 2024)

Course Structure As per NEP 2020 for
B.COM. SEM – 4 (MAJOR ACCOUNTANCY GROUP)
(NEP Cycle-2023) with effective from Nov./Dec. – 2024

SEMESTER – IV

Sr. No	Course Category	Course Title	Credits	Page No.
1	Major 8 ✓	Cost Accounting – 2	4	
2	Major 9 ✓	Business Accounting – 4	4	
3	Major 10 ✓	Personal Tax Planning & Management – 2	4	
4	Minor 3 (Select Any One)	Business Administration – 3 (HRM)	4	
		Business Computer Science – 3		
		Advance Business Statistics – 3		
		[✓ Business Economics – 3 (ME)]		
		Business & co-operation – 3		
		Business management- 3 (INVENTORY MANAGEMENT)		
		Banking & Finance-3		
5	AEC 4 (Select Any One)	[✓ English writings and composition - ii]	2	
		Social Work Methods		
		Other Courses		
6	SEC 4 (Select Any One)	[✓ Advertising and Personal Selling – 2]	2	
		Social Media Marketing		
		E-Commerce		
		Cyber Sphere and Security: Global Concerns-II		
		Sustainable Development and Living		
		Employability Skill Development–II		
		Other Courses		
7	VAC 2 (Select Any One)	[✓ Environmental Studies – 2]	2	
		Learning and Development – 2		
		Problems of Indian Economy		
		NSS / NCC (AS PER SAU UNI LATTER NO AC/102847/2024 DATE: 31/01/2024)		
		Other Courses		
		Total Credits	22	
8	Vocational/Exit Course/s		04	

B.COM. SEMESTER – 4

1	MAJOR 8	COST ACCOUNTING – 2

Name of the Course:	**Cost Accounting – 2**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Course Objectives:

- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Learning Outcomes:

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

1. Understand concept of cost unit and ascertain the cost per unit;
2. Make reconciliation of cost and financial accounts;
3. Determine cost under contract costing;
4. Determine cost under job and batch costing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : UNIT COSTING	
- Introduction and Meaning - Elements of Cost - Cost sheet - Tender Price and Estimated Cost Sheet - Practical Questions	15
UNIT NO. 2 : RECONCILIATION OF COST AND FINANCIAL ACCOUNTS	
- Introduction & Meaning - Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts - Need of Reconciliation of Cost and Financial Accounts - Procure of Reconciliation ➢ Methods of preparing Reconciliation statement ➢ Reconciliation statement pro-forma ➢ Overheads account : Preparing Rule and method - Practical Questions	15
UNIT NO. 3 : CONTRACT COSTING	
- Introduction-Meaning and characteristics - Expenses and of Contract - Special items [Certified Work, Uncertified Work and Work-in-Progress] - Ascertainment of Profit or Loss on contract - Types of Contract 1. Fixed Price Contract 2. Cost-Plus Contract	15

3. Sub -Contract 4. Escalation Clause - Practical Questions (Excluding practical questions to prepare Final accounts in the books of Contractor)	
UNIT NO. 4 : JOB COSTING AND BATCH COSTING	
- Introduction-Job costing: Meaning and characteristics - Job Costing and Contract Costing - Importance- advantages and limitations of job costing - Procedure of job costing and Accounting of job cost - Batch costing: Meaning-Suitability-Features - Job costing and Batch costing - Economic Batch Quantity [EBQ] - **Practical Questions**	**15**
Total Lectures/Hours	**60**

Note: Only Practical Questions to be asked in university exam.

Suggested Readings:

1. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting – Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain , Theory and Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.

Note: Learners are advised to use the latest edition of readings

B.COM. SEMESTER – 4		
2	MAJOR 9	BUSINESS ACCOUNTING - 4

Name of the Course: **Business Accounting - 4**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Course Objectives:

- The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature.

Learning Outcomes:

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

1. Know concept of general insurance and types of insurance.
2. Determine financial result of general insurance company;
3. Understand procedure of insolvency. Prepare statement of affairs and deficiency account under the provincial insolvency act-1920.
4. Determine cost of road transportation under operating costing.
5. Determine cost of hotel, hospital and theatre industry under operating costing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ACCOUNTS OF GENERAL INSURANCE COMPANY	
- Introduction – Meaning-Types of Insurance - IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards and - Companies Act - 2013) - Only Brief introduction of vertical format of Profit & Loss Accounts and Vertical General Balance sheet. - Practical Questions **(Relating to prepare only Vertical Revenue Statement-Scheduled Format, excluding practical problems final accounts of general insurance company)**	15
UNIT NO. 2 : INSOLVENCY ACCOUNTS [Under The Provincial Insolvency Act-1920]	
- Introduction-Meaning Insolvency and Insolvent - Brief knowledge of Insolvency Act and Procedure for declaring Insolvent - Statement of Affairs- Deficiency Account – - Specific items in accordance with legal matters of accounting treatments - Practical Questions : (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920)	15
UNIT NO. 3 : OPERATING COSTING – 1 (ROAD TRANSPORTATION)	
- Introduction - Meaning and Characteristics - Unit of operating cost - Operating Costing of Transportation - Road Transportation unit cost - Statement of Operating Cost: Items and Pro-forma	15

- Practical Questions relating to Road Transportation	
UNIT NO. 4 : OPERATING COSTING – 2 (HOTEL, HOSPITAL, THEATRE)	
- Meaning and scope of service costing. - Factors in ascertaining service cost - Unit of operating cost for hotel, hospital, theatre - Statement of Operating Cost: Items and Pro-forma for hotel, hospital, theatre - Practical Questions relating to hotel, hospital, theatre	15
Total Lectures/Hours	**60**

Note: Only Practical Questions to be asked in university exam.

Suggested Readings:

1. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
9. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education

Note: Learners are advised to use the latest edition of readings

B.COM. SEMESTER – 4		
3	MAJOR 10	PERSONAL TAX PLANNING & MANAGEMENT - 2

Name of the Course:	**Personal Tax Planning & Management - 2**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Course Objectives:

- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Learning Outcomes:

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

1. Examine how tax planning is permitted under different provisions of the Income Tax Act;
2. Determine tax liability under the head of Business or Profession;
3. Determine tax liability under the head of Capital Gains;
4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations;
5. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INCOME TAX COMPUTATION UNDER THE HEAD- BUSINESS OR PROFESSION	
- Introduction and Meaning - Income under the head "Business or Profession" - Tax planning measures relating to income from Business or Profession - Computation of income tax under the head of Business or Profession	15
UNIT NO. 2 : INCOME UNDER THE HEAD-CAPITAL GAINS	
- Introduction - Income under the head "Capital Gains" - Tax planning measures relating to income from Capital Gains - Computation of income tax under the head of Capital Gains	15
UNIT NO. 3 : TAX PLANNING THROUGH INVESTMENTS	
- Introduction - Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others.	15

B.COM. SEMESTER – 4		
4	MINOR 3	BUSINESS ECONOMICS – 3 (MANAGERIAL ECONOMICS)

Name of the Course: **Business Economics – 3 (MANAGERIAL ECONOMICS)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

This course aims to make students understand the application of principles of economics in decision making and management. It also covers fundamental principles of managerial economics to utilise theory into practice. The course covers introduction to managerial economics, understanding the concept of demand and pricing analysis. It helps students to utilise economic aspects in managerial decision making.

Learning Outcomes:

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

Students will have differentiation between general economics and managerial economics. Students will be able to analyse demand as well as determination of prices. It also helps students to take decisions with the help of fundamental principles of managerial economics. More over students will come to know about various methods of demand forecasting as well as pricing strategies to determine prices.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
• Definition of Managerial economics • Difference between economics and managerial economics • Nature and scope of managerial economics • Types of business decisions	15
UNIT NO. 2 : FUNDAMENTAL PRINCIPLES OF MANAGERIAL ECONOMICS	
• Incremental cost principle • Opportunity cost principle • Discounting principle • Equi marginal principle	15
UNIT NO. 3 : DEMAND FORECASTING	
• Meaning of demand forecasting • Objectives of demand forecasting • Methods of demand forecasting 1. Consumer survey method 2. Expert opinion method 3. Trend projection method	15
UNIT NO. 4 : PRICING ANALYSIS	
• Objectives of pricing • Factors affecting pricing policies • Methods of pricing 1. Skimming price policy 4. Low penetration pricing 2. Cost plus pricing 5. Multi stage pricing 3 Rate of return pricing 6. Peak load pricing	15

• Limitations or pricing analysis	
Total Lectures/Hours	**60**

Suggested Readings:

1. Damodaran S. (2010), *Managerial Economics*, Oxford University Press.
2. Salvatore D., Rastogi S., (2020), *Managerial Economics: Principles and World wide applications*, Oxford University Press.
3. Wilkinson N. (2005), *Managerial Economics: A problem solving approach*, Cambridge University Press.
4. Dwivedi D.N. (2021), *Managerial Economics*, S. Chand & Co. Ltd.
5. Baye M.R., Jeffrey T.P. (2021), *Managerial Economics and Business strategy*, McGraw Hill.
6. Geetika, Ghosh, P, Chaudhri P. R., *Managerial Economics*, McGrawHill Education.

Note: Learners are advised to use the latest edition of readings.

B.COM. SEMESTER – 4

5	AEC 4	ENGLISH WRITINGS AND COMPOSITION – II

Name of the Course:	**ENGLISH WRITINGS AND COMPOSITION - II**
Course credit:	**02**
Teaching Hours:	**30 (Hours)**
Total marks:	**50**

Objectives with Learning Outcomes:

Looking at the diverse backgrounds & abilities of the threshold students, the syllabus aims at;

- To make students aware of the short-story for mandmake them read English Literature/Language.
- To make students learn the English Language through Literature.
- To enhance student's creative writing skills through story writing exercises.
- To improve student's language skills in terms of grammar.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : SHORT-STORIES	
1. **QualitybyJohnGalsworthy** (https://nmi.org/wp-content/uploads/2015/01/1295.pdf) 2. **TheNightingaleandtheRosebyOscarWilde** (https://pinkmonkey.com/dl/library1/rose.pdf) 3. **TheBetbyAntonChekhov** (https://web.seducoahuila.gob.mx/biblioweb/upload/the-bet pdf.pdf)	**10**
UNIT NO. 2 : COMPREHENSION	
1. **Translation of a Given Passage** (Gujarati into English)	**10**
UNIT NO. 3 : GRAMMAR	
1. **Word Formation** (Making Nouns and Adjectives)	**10**
Total Lectures/Hours	**30**

SEMESTER END EXAMINATION QUESTION PAPER STYLE

Question No.	PARTICULARS	Options	Marks
1	Answer in Detail (Unit-1)	4/7	12
2	Answer in Brief (Unit-1)	2/4	04
3	Translation of a Passage (Unit-2)	½	05
4	Do as Directed (Unit-3)	---	04
	Total Marks		25

Suggested Readings:

1. Martin, Wren &. *English Grammar & Composition*. S Chand Publishing, 2015. Print.

2. Murphy ,Raymond. *English Grammar in Use* .Cambridge, 2012.Print.
3. https://nmi.org/wp-content/uploads/2015/01/1295.pdf
4. https://pinkmonkey.com/dl/library1/rose.pdf
5. https://web.seducoahuila.gob.mx/biblioweb/upload/the-bet_pdf.pdf

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

B.COM. SEMESTER – 4

6	SEC 4	ADVERTISING AND PERSONAL SELLING – 2

Name of the Course: **Advertising and Personal Selling – 2**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Course Objectives:

- The course aims to teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

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

1. Describe the theoretical and practical aspect of personal selling;
2. Demonstrate the sales presentations;
3. Comprehend the importance and role of personal selling;
4. Explain the process of personal selling.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO PERSONAL SELLING	
Concept and Nature of personal selling: Importance of personal selling; Relationship marketing and role of personal selling in marketing; Types of selling situations; Ethical aspect of selling, Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling.	10
UNIT NO. 2 : BUYING MOTIVES AND THEORIES OF SELLING	
Concept of motivation; Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling. AIDAS model of selling; Traditional and Modern sales approach.	10
UNIT NO. 3 : SELLING PROCESS AND SALES REPORTNG	
Prospecting and qualifying; Pre-approach; Approach; Presentation and Demonstration; Handling objections- Acknowledging the objections, types of objection, overcoming objections. Closing the sales; Techniques of closing sales; Customer relations and follow ups; Addressing customer concerns and complaints. Reports and documents - Sales manual; Order book; Cash memo; Tour dairy; Daily and periodical reports.	10
Total Lectures/Hours	**30**

Suggested Readings:

1. Belch, G. E., Belch, M. A., & Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill Education.
2. Buskirk, R. A. B. D., Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education.
3. Castleberry, S. B., & Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education.
4. Futrell, C. (2013). Fundamentals of Selling. New York: McGraw Hill Education.
5. Gupta C. B. (2020) Personal selling and salesmanship. (3 rd ed.) Scholar tech press
6. Shah, K., & D'Souza, A. (2008). Advertising and Promotions: An IMC Perspective. New Delhi: Tata McGraw Hill Publishing Company Limited.

Note: Learners are advised to use the latest edition of readings

B.COM. SEMESTER – 4

7	VAC 2	ENVIRONMENTAL STUDIES – 2

Name of the Course:	**Environmental Studies – 2**
Course credit:	**02**
Teaching Hours:	**30 (Hours)**
Total marks:	**50**

Course Objectives:

- The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

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

1. Understand importance of the protection and conservation of our environment and control of human activities which has an adverse effect on the environment;
2. Describe the environmental issues and their possible repercussions on the plant in the next few decades;
3. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : WATER AND ENERGY RESOURCES	
Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state), Dams-benefits and problems, **Energy Resources**: Environmental impacts of energy generation, use of alternative and nonconventional energy sources, growing energy needs.	10
UNIT NO. 2 : ENVIRONMENTAL POLLUTION	
Definition, causes, effects, and control measures of: air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, and nuclear pollution. Solid waste management: causes, effects and control measures of urban and industrial wastes, role of an individual in prevention of pollution.	10
UNIT NO. 3 : EMERGING TRENDS	
Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.	10
Total Lectures/Hours	**30**

Suggested Readings:

1. Agarwal, K.C., 2001, Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha, E., The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad 380013, India (R).
3. Brunner, R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p.
4. Clark, R.S., Marine Pollution, Clanderson Press Oxford (TB).
5. Cunningham, W.P., Cooper, T.H., Gorhani, E.& Hepworth, M.T., 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p.
6. De, A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R).
8. Jadhav, H.& Bhosale, V.M., 1995, Environmental Protection and Laws, Himalaya Pub. House, Delhi.

Note: Learners are advised to use the latest edition of readings