SANKALCHAND PATEL UNIVERSITY, VISNAGAR

Faculty of Commerce

Structure, Teaching Scheme and Syllabus of

Bachelor of Commerce as per NEP-2020

Program Code: CM101

With effect from: 2023-24

SEMESTER- 3

SANKALCHAND PATEL UNIVERSITY
।। अथातो ज्ञानजिज्ञासा ।।

Faculty of Commerce
B. Com. (Semester - III)
In Effect from Academic Year 2023-24

Branch Name:	B. Com
Program Code:	**CM101**
Course Title:	Cost Accounting -1
Course Code:	13-COM209-2C
Pre-requisite Course:	Basic knowledge of accounting

Course Objectives:

1. To make students familiar with cost accounting system, concepts of cost accounting and its application.
2. To make the feasibility report to the management about Overheads, Material Cost, Labour Cost.
3. To enhance the basis of cost accounting through the preparation of cost sheets.

Teaching and Examination Scheme:

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

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Introduction to Cost Accounting :**(1) Meaning of Cost, Costing, Cost Accounting and Cost Accountancy. (2) Financial Accounting V/s Cost Accounting, (3) Concept of Cost unit, Cost Object, Cost Driver, Cost Centre, Loss, Expense, Conversion Cost. (4) Objectives of Cost Accounting, (5) Need of Cost Accounting, (6) Essential for Good Cost Accounting System, (7) Advantages and limitations of Cost Accounting System, (8) Installation of Cost Accounting System and its practical difficulties. (9) Elements of Cost, (10) Classification of Cost from different point of view, (11) Methods of Costing:- Unit Costing, Contract Costing, Process Costing, Job Costing, Batch Costing, Operating Costing, Operation Costing (Brief Introduction) (12) Techniques of Costing:- Historical Costing, Uniform Costing, Marginal Costing, Absorption Costing, Direct Costing, Standard Costing (Brief introduction)	13	25
2	**(A) Accounting for Material Cost:** (1) Meaning of Materials and Types of Materials, (2) Meaning of Material Control and Inventory Control, (3) Techniques of Inventory control: ABC analysis, Stock Levels, Economic Order Quantity, Inventory Turnover ratio to review slow and non moving materials, (4) Stores (Material) Records:- Bin Card, Stores Ledger (5) Methods of Pricing of Material Issue:- FIFO, LIFO, Simple Average, Weighted Average, Replacement Price Standard Price. (6) Meaning and Treatment of Waste, Scrap, Spoilage and Defectives. (7) Problems based on**:** Calculation of Economic Order Quantity by Formula method and Trial and Error method, Inventory turnover ratio, Levels of Inventory: Maximum Level, Minimum Level, Re-order Level, Average Stock Level, Danger Level. Preparation of Stores Ledger: - FIFO, LIFO Simple Average and Weighted Average are expected. **(B) Accounting for Labour Cost:** (1) Meaning of Labour, (2) Direct and Indirect Labour, (3) Labour Cost Accounting and Labour Records: - Remuneration Methods**:**- Traditional Methods and Incentive Plans (Individual and Group)- Time wage system, Piece Wage	13	25

	System, Halsey Plan, Rowan Plan, Tylor's Differential piece rate system, Bedeaux Plan, Merric's Multiple piece rate system, Gantt task and bonus system, Profit sharing and Co-partnership, Time Recording:- Time Keeping and Time Booking (4) Requisites of good wages incentive plan, (5) Labour Turnover,(6) Special Problem regarding direct labour:- Idle time, Over time, Outworkers, Casual workers, Holiday and Leave with pay, Apprentice Cost, Employee welfare cost, Fringe Benefit Cost, Bonus, Gratuity. (7) Problems Based on**:** Time wage system, Piece Wage System, Halsey Plan, Rowan Plan, Labour Turnover Rate:- Separation Method, Replacement Method, Flux Method, Equivalent Annual Rate are Expected.		
3	**Overheads Accounting**:(1) Definition of Overheads; (2) Classification of overheads; (3) Techniques for segregation of Semi variable overheads; (4) Cost allocation and apportionment; Basis of apportionment of Factory overheads and Re apportionment of service centre cost; Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours; (5) Concept and Treatment in cost accounts of – Over absorption, Under absorption, Setting up time and Idle time; (6) Absorption of Administration overheads and Selling & Distribution overheads. (7) Practical Problems based on**:** Apportionment of Factory Overheads and Re-Apportionment of service centre Overheads and Overhead absorption on the basis of Direct Material cost, Direct labour cost, Prime cost, Labour Hours and Machine Hours are expected.	13	25
4	**Unit Costing (Single output costing):**(1) Components of total cost; (2) Expenses that are not treated as cost in cost sheet; (3) Imputed costs; (4) Treatment of work-in progress; Defective materials; Sale of scrap; Defective product; Normal & abnormal Loss of materials; Treatment of Finished goods; (4) Preparation of Historical cost sheet, Estimated cost sheet, Estimate for work order (Tender/Quotation).	13	25

Text Books:

1. Cost accounting -1: Prin. T.J. Rana and Others, Sudhir Prakashan

Reference Books:

1. **1** Arora M.N. "A taxetbook of Cost and Management Accounting",Vikas Publishing House Pvt. Ltd., New Delhi.
2. Arora M.N. "Cost Accounting, Principles and Practice", Tweleth Edition (2013) Vikas Publishing House Pvt. Ltd., New Delhi
3. Jawahar Lal and Srivastava Seema, "Cost Accounting" Fourth Edition, (2010), The McGraw-Hill Companies, New Delhi
4. Kishor Ravi M. "Cost and Management Accounting." Taxmann Publications Pvt. Ltd., New Delhi.
5. Maheswari, S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi
6. Rana T.J. and Dalal, "Cost Accounting", Sudhir Prakashan, Ahmedabad
7. Tulsian P.C. "Cost Accounting." Sultan Chand Publishing, New Delhi

List of Open Source Software/learning website:

1 https://youtu.be/tfErl0bWpRs?si=onZwYCnlrl1l6d4o
2 https://youtu.be/DK1--tlkfF0?si=PcbOswetUwoA3lfA
3 https://youtu.be/B7rIPEfmL1Y?si=1tDbHS_vO5iVv3E6
4 https://youtu.be/Lk6nrv0dDvw?si=VCO1fhMtCUYSE2UE
5 https://youtu.be/EkLA-JI6S2Y?si=bJw3eVt4Fos8psbc

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	**Description**	**Bloom'sTaxonomy Level**
CLO1	To describe and discuss about Cost Accounting, Material Cost and Labour Cost, Overheads Accounting, and Unit Costing.	2 Understanding 1 Remembering
CLO2	To equipped with the knowledge and skills necessary for effective cost accounting in the areas of material and labour costs, including problem-solving capabilities and practical applications of various methods and techniques.	3 Applying 4 Analyzing
CLO3	To understanding of overheads accounting principles, be capable of applying various methods of cost allocation and absorption, and demonstrate proficiency in solving practical problems related to overheads in diverse business contexts. They should also develop analytical skills to assess the impact of over/under absorption and make informed decisions regarding overhead management.	3 Applying 4 Analyzing
CLO4	To Applying of unit costing principles, be capable of preparing different types of cost sheets, and demonstrate the ability to apply unit costing concepts to real-world business scenarios. They should also develop problem-solving skills in the context of unit costing, enabling them to make informed decisions related to cost management and pricing strategies.	3 Applying 2 Understanding
CLO5	Students should have a solid foundation in cost accounting principles, be capable of critically evaluating cost-related information, and possess the skills necessary to apply cost accounting techniques in practical business situations. They should also develop a holistic understanding of the advantages, limitations, and essential components of cost accounting systems.	2 Understanding 1 Remembering
CLO6	To applying practical challenges in cost management.	3 Applying

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	**Programme Outcomes (POs)**																**Programme Specific Outcome (PSOs)**	
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**PSO1**	**PSO2**
CLO1		1		3				2			1		2		1		2	2
CLO2		1			3		3			2								1
CLO3	1		2						2					3	1		2	
CLO4		3		1		2				1	2		2				3	2
CLO5					1									3				
CLO6	1		3				3	3				2				2	1	3

1: High, 2: Medium, 3: Low

SANKALCHAND PATEL UNIVERSITY
।। अथातो ज्ञानजिज्ञासा ।।

Faculty of Commerce
B.Com (Semester - 3)
In Effect from Academic Year 2023-24

Branch Name:	B.Com
Program Code:	CM101
Course Title:	Elements of Taxation-1
Course Code:	13-COM210-2C
Pre-requisite Course:	Basic knowledge of Indian tax system

Course Objectives:

1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax.
2. To enable the students to determine the residential status of an individual and scope of total income.
3. To enable the students to compute income under various heads namely income from salaries, house property.

Teaching and Examination Scheme:

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

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Introduction and Definitions to the income tax** Objective of Income tax, the history of Income tax, brief introduction of the following Direct and Indirect tax laws: Income tax, Custom Duty, excise Duty and introduction to the GST, methods of assessing tax, Definitions, Income tax, Income, Assesses, assessment year, previous year, Person, Dividend, company, Gross total Income, Total Income, Casual Income, agriculture income, Tax Evasion, Tax Avoidance and Tax Planning	13	25
2	**Introduction to Income tax authority and Residential status** Income Tax Authority (section 116 to 120) and 124, Central Board of Direct Taxes, commissioner of Income tax, powers to the assessing officer, Income tax Inspector, appellate Tribunal, high court, supreme court, settlement Commission The Residential status of the of an assesses, Introduction, Classification of the assessee on the basis of residence, Incidence of Tax, time and Place Where Income is Earned.	13	25
3	**Income under the Head ‘salaries and its computation’ [Section 15 to 17]** Heads of Income [Section 14], Salary Income – Introduction, Items included in salaries, Years of Chargeability, Bonus, Commission & Overtime Payments, Allowances, valuation of different perquisites, Treatment of Pension, Gratuity, Provident Fund and Leave Encashment, Profit in Lieu of Salary, Deduction from Salaries, Deduction under section 80C	13	25
4	**Income under the Head ‘Income from House property and its Computation’ [Section 22 to 27]** Introduction, Chargeability Section, Certain Incomes from House Property, Meaning & Determination of Gross Annual Value under different cases, Annual Value of Self Occupied Property, Property owned by Co-owners, Deduction Allowed under House Property, Income from House Property Exempted from Tax	13	25

Text Books:

1. Taxation-1: Sudhir Prakashan.

Reference Books:

1. Income Tax Act, 1961
2. Income Tax Rules, 1962
3. Sighania V.K. and Dr. Singhania Monica *Students' Guide to Income Tax* By Dr., Taxmann's Publication.
4. Mehrotra H.C.: Income tax & account, Sahitya bhavan, Agra.
5. Rana T.J. and Other Taxation -1, Sudhir Prakashan, Ahmedabad
6. Dr. Ahuja Girish & Dr. Gupta Ravi *Direct & Indirect Taxes*, Bharat Law Publication

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=l-r2TCuRjpEs
2. https://www.youtube.com/watch?v=o-JDOWX_7vc

LAB/Practical

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom'sTaxonomyLevel
CLO1	Students would identify the technical terms related to Income Tax.	2 Understanding
CLO2	Students would compute income from salaries, house property,	2 Understanding 3 Applying
CLO3	Students would determine the residential status of an individual and scope of total income.	4 Analyzing 2 Understanding
CLO4	Enables the students to insights the basics of Income Tax Act and its implications in computing tax liability of an individual.	2 Understanding 3 Applying,
CLO5	Understand the concept of exempted incomes.	2 Understanding 3 Applying
CLO6	Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals	2 Understanding 5 Evaluating

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1		1		3				2					2		1		2	2
CLO2		1			3		3											1
CLO3			2						2					3			2	
CLO4		3		1							2		2				3	2
CLO5					1									3				
CLO6	1		3				3					2				2	1	3

1: High, 2: Medium, 3: Low

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Fundamental of Auditing-1
Course Code:	13-COM211-2C
Pre-requisite Course:	

Course Objectives:

1. To provide fundamental knowledge of Auditing.
2. To be aware about organizing audit work and its types, vouching, valuation and verification of assets and liabilities.
3. To provide knowledge regarding internal check, internal control and internal audit.

Teaching and Examination Scheme:

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

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**1) AUDIT- AN INTRODUCTION** (1) Definition (2) Characteristics (3) Origin and Development of auditing (4) Scope of auditing (5) Principles and Techniques of auditing (6) Book- keeping, Accountancy, Auditing and investigation (7) Difference between Accountancy and Auditing (8) Accountancy Necessity, while Auditing a luxury (9) Advantages of Auditing (10) Limitations of auditing **2) OBJECTIVES OF AUDIT** (1) Introduction (2) Objectives of Audit (3) Detection and prevention of errors (4) Effects of errors on Agreement of a trial Balance (5) Detection of errors when trial balance does not agree (6) Detection and prevention of Frauds (7) Embezzlement of cash (8) Misappropriation of goods (9) Manipulation of Accounts (10) position of auditor as regards Detection of Frauds and errors (11) modern view on position of auditor as Regards Fraud (12) Other objectives of audit.	13	25
2	**1) TYPES OF AUDIT** (1)Introduction (2)types of Audit (A) From viewpoints of various forms of organization (i) Audit of Accounts of a sole trader (ii) Audit of Accounts of Partnership (iii) Audit of accounts of joint stock company (iv) Audit of accounts of trust (v) Audit of accounts of co-operative society (B) From viewpoint of law (i) Statutory Audit (ii) Voluntary audit (C) On the basis of time (i) interim Audit (ii) Annual Audit (C) On the basis of continuity (i) continuous Audit (ii) Complete audit (iii) Partial Audit (iv) Auditing in Depth (D) On the basis of scope of Audit (i) Internal Audit (ii) External Audit (iii) Branch Audit (E) Special types of Audit (i) Cost Audit (ii) Efficiency Audit (iii) Propriety Audit (iv) Management Audit (v) Government Audit (vi) Special Audit **2) ORGANIZING AUDIT WORK** (1) Introduction (2) Organizing Audit Work (3) Keeping note of Appointment (4) Audit Programme (5) Division of work amongst Audit Assistants (6) Audit Note Book (7) Auditor’s Working papers (8) Determining Audit Procedure: (a) Tick mark (b) Routine Checking (c) Test Checking (d) surprise checking	13	25

3	**1) INTERNAL CHECK, INTERNAL CONTROL AND INTERNAL AUDIT** (1) Introduction (2) Meaning of internal Control (3) scope of internal control (4) Definition of internal check (5) Characteristics of internal check (6) Objectives of internal check (7) Advantages of internal check (8) Limitations of internal check system. (9) Types of internal check (10) Characteristics of good internal check system (11) Basic principles of internal check system (12) Auditor's Duty in regard to internal check system (13) Ascertainment of efficiency of internal check (14) Difference between internal check and internal audit (15) Internal check for cash (16) Internal check for wages payment (17) Internal audit (18) Difference between internal and statutory audit (19) Difference between internal check and internal audit. **2) VOUCHING** (1) Introduction (2) definition (3) Meaning (4) Characteristics (5) Objectives (6) Importance (7) points to be considered in vouching (8) vouching and Auditor's Duties. (9) vouching the receipts side of cash book (10) Vouching the payment side of cash book	13	25
4	**VALUATION AND VERIFICATION OFASSETS AND LIABILITIES** **Valuation of assets and Liabilities** (1) Meaning (2) Difference between Verification and Valuation (3) Classification of Assets (4) Auditors' duties Regarding valuation (5) Valuation of various Assets and liabilities **Verification of assets and liabilities** (1)Meaning (2) Objectives (4) Important or advantages (5) General principal (6) auditor's duties and Liabilities with regards to verification (7) Difference between verification and vouching.	13	25

Text Books:

1. Rana T.J. Others, Auditing-1, Sudhir Prakashan, Ahmedabad

Reference Books:

1. Basu Sk. Auditing principles & Techniques,
2. Batra & Bagadia: Text Book of Auditing ; Taxman Publication New Delhi
3. Emile Woolf Et al Mcdonald& Evans Advanced Auditing & Investigation, U.K.
4. Emile Woolf, Auditing Today Prentice Hall
5. Gupta Karnal : Contemporary Auditing ; Tata McGraw – Hill, New Delhi,
6. Pagare Dinkar : Principles and Practice of Auditing; Sultan Chand, New Delhi.
7. R. G. Saxena : Principle & Practicing Auditing ; Himalaya Publications.
8. S. V. Ghatalia : Practical Auditing ; Allied Publisher.
9. Sharma T. R : Auditing Principles and Problems; Sahitya Bhawan, Agra

List of Open Source Software/learning website:

1 https://www.youtube.com/watch?v=Nwx3FwkvQeI
2 https://www.youtube.com/watch?v=0_oFJayrSsk

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom'sTaxonomyLevel
CLO1	Apply auditing principles, techniques, and procedures in practical scenarios.	3 Applying
CLO2	To understand critical thinking in evaluating the advantages, limitations, and ethical considerations of auditing.	2 Understanding
CLO3	Communicate effectively, both in writing and verbally, about auditing concepts and findings.	5 Evaluating
CLO4	Develop the ability to plan, organize, and execute audit work, including creating audit programs and maintaining audit documentation.	6 Creating
CLO5	Analyze and interpret financial statements, identifying potential errors, frauds, and areas for improvement in internal controls.	1 Remembering 4 Analyzing
CLO6	To understanding and remembering about auditing, objectives of audit, types, organizing audit work, internal check, internal control and internal audit, vouching, valuation and verification of different assets and liabilities..	1 Remembering 2 Understanding

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1					2						3						2	
CLO2	1		2										1					1
CLO3				1				1							2		1	3
CLO4						2				2				3		1	2	
CLO5		3					3					3						2
CLO6			1						3				2				3	

1: High, 2: Medium, 3: Low

Faculty of Commerce
B. Com. (Semester - III)
In Effect from Academic Year 2023-24

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Green Marketing Management
Course Code:	13-MDC253-2C
Pre-requisite Course:	Basic knowledge of Green Marketing Management

Course Objectives:

1. Explain green marketing and its importance to the environment from the perspective of consumers and businesses.
2. Describe the current state of the environment resulting from the past and presentϖ practices of the human consumption.
3. Understand the opportunities, challenges, and issues in designing and implementing in green marketing strategies.
4. Demonstrate evidence of emerging green consumer segments and how marketersϖ are addressing those needs.

Teaching and Examination Scheme:

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

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Fundamentals of Green Marketing** Meaning & Concept & Evolution of Green Marketing, Types of Green Marketing, Difference in between Marketing & Green Marketing, Green Product - Green Marketing – Importance of Green Marketing - Benefits of Green Marketing Adoption of Green Marketing- Green Marketing Mix – Strategies to Green Marketing.	13	25
2	**Segmentation of Green Marketing** Green Spinning – Green Selling – Green Harvesting – Enviropreneur Marketing - Compliance Marketing – Green Washing – Climate Performance Leadership Index Promotional Channels of Green Marketing.	13	25
3	**Environmental Consciousness:** Introduction to Environment Consciousness, Types of Environmental Consciousness - Importance of environmentalism - Environmental movement - Benefits of green environment to the society - E-waste exchange - Extended Producer Responsibility Plan - Guidelines for Collection and Storage of E-Waste - Guidelines for Transportation of E-Waste - Guidelines for Environmentally Sound Recycling of E-Waste.	13	25
4	**Purchase Decision:** Meaning of Purchase decision – Factors affecting Purchase decision - Steps in the decision making process - Five stages of consumer buying decision process - Models of buyer decision-making	13	25

Text Books:

1. Green Marketing Management by Robert Dahlstrom, Cengage Learning India. Latestϖ Edition.
2. Green Marketing - Concepts, Literatures and Examples. M.Meera. Evincepubϖ Publishing. Latest Edition.

Reference Books:

1. Green Marketing and Environmental Responsibility in Modern Corporations, Esakkiϖ and Thangasamy, IGI Global, 2017. Latest Edition.
2. Green Marketing: Challenges and Opportunities for the New Marketing Age,ϖ Jacquelyn A. Ottman, NTC Business Books, 1993. Latest Edition.
3. The New Rules of Green Marketing, Jacquelyn A. Ottman,Berrett-Koehler Publishers,ϖ 2011. Latest Edition.

List of Open-Source Software/learning website:

1. https://www.youtube.com/watch?v=tpEk9IE8NP0
2. https://www.youtube.com/watch?v=n_kf7bpOk00

LAB/Practical

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Students should aware about the concepts of green marketing compared to traditional marketing and Identify the specificities of green green marketing in relation to 'traditional' marketing.	1 Remembering 2 Understanding
CLO2	To critically analyze the strategic context (external and internal) influencing the marketing strategies of companies and organizations.	1 Remembering
CLO3	Build integrated and grounded marketing decisions focused on issues / products / services with a strong environmental component.	2 Understanding
CLO4	Understanding and aware about the topics of purchase decision and its process while purchasing any kind of products as well as Develop marketing plans.	2 Understanding
CLO5	Understand and explain the environmental importance of green marketing from consumer and business perspective.	1 Remembering
CLO6	Have a broader understanding of evolving consumer choices and personal effect influence on their purchase behavior.	1 Remembering 2 Understanding

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1		1		2		1				1			2			1		1
CLO2			1						1								2	
CLO3	1												2					1
CLO4							2					1		1			1	
CLO5			1		1			2			2							2
CLO6		1					1			1				1		1	1	

1: High, 2: Medium, 3: Low

Faculty of Commerce
B. Com. (Semester - III)
In Effect from Academic Year 2023-24

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Corporate Communication-1
Course Code:	13-AEC213-2C
Pre-requisite Course:	Basic knowledge of Communication.

Course Objectives:

1. Develop proficient English communication skills for business contexts, emphasizing effective usage in professional settings
2. Cultivate oral communication skills, including presentation, group discussion, and interview techniques
3. Acquire fundamental listening and reading skills for effective communication in business scenarios

Teaching and Examination Scheme:

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

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	• **Communication in English for Business** Role of English in business, Differences between General English and Commercial English, Importance of body language in business communication. • **Report writing in business communication** Definition, Features, characteristics of a good business report.	10	34
2	**Productive Language Skills: (Oral communication)** • **Presentation skills** Definition of presentation, components of presentation, planning to prepare an effective presentation, Preparing Presentations. • **Group Discussion** Definition and Nature of group discussion, Characteristics of group discussion, Do's and don'ts in group discussion, Group discussion sessions in classroom. • **Interview skills** Definition, Types, Some Tips for interview, Do's and Don'ts, Preparing for interviews in classroom.	10	33
3	**Receptive Skills: Listening and Reading:** • **(A) Basic Communication skill I– Listening** Importance of listening as a language skill; Basic listening skill; Types of listening;BarrierstoListening;StrategiesforEffectivelistening;Listening practice • **(B) Basic Communication Skill II–Reading** Importance of Reading as a language skill; Reading strategies; skimming; scanning, Intensive Reading; Extensive Reading; Strategies for Effective Reading Comprehension, Reading Practice	10	33

Text Books:

1. Business Communication Today–Bovee and Thill: Tata McGraw Hill

Reference Books:

1. Effective Business Report Writing: by Mary Kaye and Julie Hageman
2. Effective Presentation Skills-Robert Dilts, Meta Publication
3. Group Discussion: A Practical Guide to Participation and Leadership" by Andrew P. Van Schaack
4. Knock 'Em Dead Job Interview: How to Turn Job Interviews Into Job Offers by Martin Yate
5. New International Business English by Jones& Alexander(Oxford University Press)
6. Listening in the Language Classroom: by John Field
7. Critical Reading and Writing: A Bedford Textbook: by Andrew E. MacDonald

List of Open Source Software/learning website:

1 https://youtu.be/_C9DE8ZeP6U?si=8g7hgZB-XIuagG2D
2 https://youtu.be/vuPMFQ9fKvY?si=1oz39rxZU-tvbkQM

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom'sTaxonomyLevel
CLO1	Students will understand the role of English in business and recognize its significance in global business communication	2 Understanding
CLO2	Students will recognize the importance of body language in business communication and apply effective non-verbal communication skills in a professional setting.	3 Applying
CLO3	Students will define presentations and identify their components.	4 Analysing
CLO4	Students will evaluate and apply the do's and don'ts of group discussions.	5 Evaluating
CLO5	Students will find and overcome barriers to effective listening.	1 Remembering
CLO6	Students will plan and prepare effective presentations, incorporating appropriate content and visual aids.	6 Creating

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1	1			2		1		2		1			2		1	1		1
CLO2			1						1		1						2	
CLO3	1												2					1
CLO4		2					2					1		1			1	
CLO5			1		1			2			2				1			2
CLO6		1					1			1				1		1	2	

1: High, 2: Medium, 3: Low

SANKALCHAND PATEL UNIVERSITY
॥ अथातो ज्ञानजिज्ञासा ॥

Faculty of Commerce
B. Com. (Semester - III)
In Effect from Academic Year 2023-24

Branch Name:	B. Com.
Program Code:	**CM101**
Course Title:	Vedic Mathematics
Course Code:	13-IKS102-2C
Pre-requisite Course:	

Course Objectives:

1. To understand the basic concept of Subtraction by Mental Calculation.
2. To understand the concept of Multiplication by Mental Calculation.
3. To be able to understand the Mental Calculation and Questions of Reasoning.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
				Theory (Marks)		Practical (Marks)		
Lecture (L)	Tutorial (T)	Practical (P)	Credit	University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	Total (Marks)
-	--	4	2	-	-	25	25	50

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	Complement, Subtraction and Multiplication by specific numbers. • Complement of number • Starting Complements from the Middle of the Sum. • Leaving Complements in the middle of the Sum. • Some special and general case of subtraction. • Multiplication by 11 & 12 & 9 **Key Words**: Subtraction, Complement, Multiplication.	30	50
2	Multiplication and Working Base Multiplication • Base Multiplication. • Multiplication of Numbers more than the Base. • Multiplication of One more and one less than the base number. • Working Base Multiplication. • Multiplication of 2, 3, 4 Digit number. Key Words: Multiplication, Base, Working base.	30	50

Reference Books:

1. Vedic Mathematics for All Ages by Vandana Singhal: Motilal Banarsidass Publisher private limited-Delhi,2008.
2. Vedic Mathematics by Bharti KrishnaTirthjiMaharaj : Motilal Banarsidass Publisher private limited-Delhi,1965.

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=eyLsbv8E4Kg&list=PLVLoWQFkZbhUFSIAjbWPVv_mlAAX8BBD1
2. https://www.youtube.com/watch?v=X98-TJRMZRk&pp=ygUzc3VidHJhY3Rpb24gYW5kIG11bHRpcGxpY2F0aW9uIGJ5IHZlZGljIG1hdGhlbWF0aWNz

Branch Name:	B. Com.
Program Code:	**CM101**
Course Title:	Tally-I
Course Code:	13-SEC233-2C
Pre-requisite Course:	Basics knowledge of Tally, MS PowerPoint, MS Access & MS Excel.

Course Objectives:

1. To make the students aware regarding basic concepts of Tally Accounting and MS Excel.
2. To enable the students to have thorough knowledge of Tally Program Components Ledger, Voucher and Reports.
3. To enable the students to have thorough knowledge of different Formulas in Ms Excel Program.
4. To provide basic conceptual knowledge about Ms Access Program & MS PowerPoint.

Teaching and Examination Scheme:

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

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Introduction to GST** • What is GST?, Dual GST,GST Council, Advantages of GST, Types of GST, GST Rate **Computerized Accounting System** • Advantages of computerized accounting system, Tally as an Accounting Software, Features of Tally Software, Starting Tally software, Gateway of Tally, Button Toolbar, Creating a Company, Ledger and Groups, Opening an existing company, Shutting an Opened company, Exiting Tally software	9	30
2	**VoucherEntry** • Concept of Voucher, Activate Voucher Entry screen, • Types of Vouchers- Purchase, Sales, Payment, Receipt, Contra, Journal • Debit Note and Credit Note, Editing and Deleting voucher entry **Reports** • Ledger, Trial Balance, Profit and Loss statement, Balance Sheet • Ratio Analysis, Cash and Fund Flow statement • Day Book, Bank Book • Purchase - Sales and journal Register	9	30
3	**Basic PowerPoint– 2013** • Creating a Presentation using Templates, Opening an Existing Presentation, Saving a Presentation, Applying a Design Template, Changing Color Schemes of Design Templates, Adding Slides to Presentation, Using Background Styles/Changing Background, Changing Text Formats/Using WordArt, Using Bulleted Lists, Inserting Graphics, Re-coloring Graphics, Viewing a Slide Presentation, Print Preview, Print, WordArt, Using Bulleted Lists, Inserting Graphics **Basic MS Access – 2013** • What is Database? How to insert Table in Access Database. Exploring Access, Creating Tables, Working with Tables, Editing Tables, Creating Relationships, Using Simple Queries **Basic MS Excel – 2013**	12	40

	• What is Excel?, starting Excel 2013,The Excel Screen ,What is a worksheet or spreadsheet, Usage of a worksheet • Some basic concepts-worksheet, Column, Row, Cell, Active Cell, Cell Address, Range, Workbook • What is an Electronic worksheet? Advantages of using an Electronic Worksheet • Active cell movement keys • Entering information in a worksheet, entering numbers(Value), Entering Formula • Advantages of Using formula Saving a worksheet, opening an existing worksheet file • Moving and Copying Data, Undoing the Last Action • Inserting cell, Rows and Columns, Erasing a part of the Worksheet, • Deleting Rows and Columns • Insert sheet, delete sheet, rename sheet, moving or copying sheet, protect sheet • creating a Series Resaving a worksheet file • closing a worksheet file, creating a New worksheet File **Function of MS Excel – 2013** • If statements, Text functions, Date and time • Financial functions, Mathematical functions • Statistical Functions, Database Function, Look up Functions		

Text Books:

1. Learning Tally ERP 9 with GST.
2. Microsoft Excel 2019 Bible by Wiley.

Reference Books:

1. Tally.ERP 9 with GST in Simple Steps by DT Editorial Services
2. Learn Tally Prime With GST Book by Gaurav Agrawal
3. PowerPoint2013Bible
4. Microsoft PowerPoint 2013 Step by Step by Joan Lambert
5. Microsoft Office Home and Student 2013 Step by Step by by Beth Melton , Mark Dodge
6. Excel 2013 Bible by John Walkenbach
7. http://bookboon.com/en/microsoft-office-excel-ebook

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=s-xF7RJKcrg
2. https://www.youtube.com/watch?v=gOmL4-sUJ2g
3. https://www.youtube.com/watch?v=q85n1RQBjno
4. https://www.youtube.com/watch?v=T5TYdcsXXVY

LAB/Practical

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom’sTaxonomyLevel
CLO1	Enable students for **understanding** the importance of MS Excel Program & Tally Program in business.	2 Understanding
CLO2	**Illustrate** the different types of Tab option in MS Excel and Computerized Accounting System option in Tally Program.	3 Applying
CLO3	**Compare** about the various Voucher of Tally Program and various Functions of MS Excel Program.	4 Analyzing
CLO4	Develop an idea about to **create** all kind of Transactions in Tally Program.	6 Creating
CLO5	**Understanding** the concepts of Reports in Tally Program.	2 Understanding
CLO6	To **describe** basic Access concepts like Table, Relationships and Queries and basic MS PowerPoint concepts	1 Remembering

Mapping of CLOs with POs & PSOs

Course Learning Outcomes	Programme Outcomes (POs)																Programme Specific Outcome (PSOs)	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	PSO1	PSO2
CLO1	2						2			1				3	1		3	2
CLO2		1			3				2			2				3	1	2
CLO3			3			1				3	2					2	2	3
CLO4		3		3				2					3	2			1	1
CLO5					2		3		2							3	3	2
CLO6	1											3			2		2	3

1: High, 2: Medium, 3: Low