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- IV

Branch Name:	B. Com.
Program Code:	**CM101**
Course Title:	Cost Accounting - II
Course Code:	14-COM212-2C
Pre-requisite Course:	Basic knowledge of Cost Accounting, Material Cost and Labour Cost, Overheads Accounting, and Unit Costing

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 Operating Costing, Process Costing, Job and Batch Costing.
3. To enhance the basis of cost accounting through the preparation of Contract Costing.

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	--	-	4	50	50	-	-	100

Cource Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Operating Costing (Service Costing):** (1) Definition of Operating Costing, (2) Selection of Cost Unit in Operating Costing, (3) Application of Operating Costing (4) Practical Examples of (i) Transport Costing, (ii) Hotel Costing, and (iii) Hospital Costing (5) Practical Problems	13	25
2	**Contract Costing:** (1) Definition of Contract costing; (2) Features of Contract costing; (3) Special Concept of Contract Costing: - Work certified, Work uncertified and Retention money; Treatment of ordinary plant and Special Plant; Method of valuation of work in progress; Guideline for Profit on incomplete contracts and Complete Contract; (4) Accounting entries; Preparation of relevant ledger accounts (Contract Account, Work in Progress Account, Contractee's Account) and Final Accounts of a Contractor; (5) Brief introduction of AS-7, Escalation Clause and De-Escalation Clause (6) Practical Problems	13	25
3	**Process Costing:** (1) Meaning of Process Costing, (2) Essential Characteristics of Process Costing, (3) Business in which process costing is applicable, (4) Procedure of Process Costing and Determination of Process Cost, (5) Treatment of Normal Loss, Abnormal Loss and Abnormal Gain and its Accounts, (6) Inter Process Profit (7) Practical Problems	13	25
4	**Job and Batch Costing** (1) Meaning and objectives of Job Costing, (2) Job Costing Procedure, (3) Job Cost Sheet, (4) Business where job costing is used, (5) Practical problems of Job costing.(6) Meaning and objectives of Batch Costing, (7) Batch Costing Procedure, (8) Business where Batch Costing is used, (9) Distinction between Job and Batch Costing (10) Practical problems of Batch costing.	13	25

Text Books:

1. Rana T.J. and Dalal, "Cost Accounting-2", Sudhir Prakashan, Ahmedabad.

Reference Books:

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.
6. Tulsian P.C. "Cost Accounting." Sultan Chand Publishing, New Delhi.

List of Open Source Software/learning website:

1 https://youtu.be/UpQAnfpjxJg?si=ElKISTnDOntWk6Vl

2 https://youtu.be/kbFedJHpTpg?si=9je3X1OtkGXcuAVs

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 Operating Costing, Contract Costing, Process Costing and Job and Batch Costing.	2 Understanding 1 Remembering
CLO2	Students should be equipped with the knowledge and skills necessary to apply Operating Costing principles in service industries. They should be proficient in selecting appropriate cost units, providing practical examples, solving problems, and using Operating Costing information for managerial decision-making in transportation, hotel, and hospital sectors.	2 Understanding 3 Applying
CLO3	Students should be proficient in applying Contract Costing principles, understanding the specialized concepts and accounting treatments involved in construction contracts. They should also possess problem-solving skills, critical thinking abilities, and effective communication skills to analyze, interpret, and communicate complex information related to Contract Costing.	3 Applying 4 Analyzing
CLO4	Students should be proficient in applying Process Costing principles to continuous production scenarios. They should possess problem-solving skills, critical thinking abilities, and effective communication skills to analyze, interpret, and communicate complex information related to Process Costing. Students should also understand the specific challenges and nuances of accounting for continuous processes in various industries.	3 Applying 2 Understanding
CLO5	To applying Job and Batch Costing principles, understanding the specific characteristics and procedures associated with each method. They should possess problem-solving skills, critical thinking abilities, and effective communication skills to analyze, interpret, and communicate complex information related to Job and Batch Costing. Students should also recognize the industries where these costing methods are most relevant and understand the distinctions between Job and Batch Costing.	3 Applying
CLO6	To Recognize and describe the types of businesses in which Process Costing is applicable, such as industries involving continuous production like chemicals, textiles, and food processing.	2 Understanding 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	1			2		1		2		1			2		1	1		1
CLO2			1				1		1		1			1			2	
CLO3	1				1								2			2		1
CLO4		2					2					1		1			1	
CLO5			1		1			2			2				1			2
CLO6	2	1					1			1				1		1	2	

1: High, 2: Medium, 3: Low

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Elements of Taxation- II
Course Code:	14-COM213-2C
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 direct and indirect Tax.
2. Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
3. Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.

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	**Income under the Head 'Profit and Gain of Business and Profession andits computation'** Computation of Taxable Profit under the Head (section28,29,30,31,32,34,35,36,37,and 40).	13	25
2	**Income under the Head 'Capital gain Income and its Computation'**Computation of taxable Capital profit under the head(section 45,47, 49to51,54,54B,54EC, 54F, 55) **Income under the Head 'Income under other sources and its Computation'** Computation of taxable Income under the Head (section 56to59).	13	25
3	**Computation of total income of Individuals and Deduction and Reliefs** Introduction, income of the other persons Included in assessee's total Income, concealed or unexplained Income, set-off and Carry Forward of losses:(1) set-off (2) Carry Forward. Deduction to be made in Computing Total Income of an individual assessee (sec 80C,80CCC, 80CCD, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80QQB,80PRB, 80TTA and 80U).	13	25
4	**Goods & Service Tax (GST)** Introduction of GST, GST Concept, Silent Features of GST, Advantages of GST, Types of GST, Exemptions under GST, Broad Idea about Rates of Goods & Service Tax, Definitions under CGST/SGST Act: aggregate turnover, business, capital goods, assessment and taxable person.	13	25

Text Books:

1. Taxation-2: Sudhir Prakashan.

Reference Books:

1. Sighania V.K. and Dr. Singhania Monica *Students' Guide to Income Tax* By Dr.,Taxmann's Publication.
2. Dinker Pagare : Income tax law and practice; S. Chand.
3. Mehrotra H.C., *Income tax & account*, Sahitya bhavan, Agra.
4. V.S. Datey: *Indirect taxes*; Taxman.
5. Dr M Govindrajan – GST A Practical Guide – CENTAX Publication PVT LTD

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 business and profession,	2 Understanding 3 Applying
CLO3	Compute short term and long term capital gains of an Individual Assessee.	4 Analyzing 2 Understanding
CLO4	Compute gross total income of an Individual Assessee after taking into account deduction u/s 80.	2 Understanding 3 Applying,
CLO5	Illustrate the mechanism of carry forward and set off of an Individual Assessee who is involved in Business and Profession.	2 Understanding 3 Applying
CLO6	To understand the Importance of Indirect taxes (GST) in the Indian and Global Economy and Its contribution to the economic Development.	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			2			2		3			2			1	1	2
CLO2		1			3		3											
CLO3			2						2					3			2	2
CLO4		3		1							2		2				3	
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- II
Course Code:	14-COM214-2C
Pre-requisite Course:	Basic knowledge of Fundamental of Auditing-1

Course Objectives:

1. To provide fundamental knowledge of company audit.
2. Its requirement in the company form of organization and make students familiar with requirements of company audit according to Companies act 2013.
3. Incorporating all latest amendments and rules concerning company 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	**Audit and Auditors (with Provisions of Companies Act 2013):** **Company Auditor** Appointment of auditors at AGM [Sec.139 (1)]; Rotation of auditors [sec 139(2) and vacancy in the office of auditors.{sec 139(8)] Eligibility , qualifications and disqualification (sec 139(4)]; Appointment of first auditors [sec 139(6) and sec139(7)]; Filling of casual of auditors. Removal resignation of auditor and giving of special notice. Powers and duties of auditors. Branch audit[section 143(8)]; Auditor not to render certain services. Auditors to attend general meeting; Punishment for contravention (sec 147).	13	25
2	**Company Audit** Importance of Memorandum, articles, prospectus, minute book, preliminary contract; Issue of shares at premium and at discount, issue of right shares, issue of bonus shares, issue of shares for the consideration other than cash; Redemption of preference shares and debentures, conversion of debentures in to shares, forfeiture of shares ; Audit of share transfer	13	25
3	**(a) Auditor Report and Certificate** Importance, legal requirements, difference between audit Report and Certificate, Clean and Qualified Report. Specimen of qualified report, Use of words" True and Fair" in the report **(b) Divisible profit** Meaning and importance of profit Determination of profit and it's problem Debatable points regarding divisible profit (Depreciation, capital gain, capital loss, past revenue lost, past profit and transfer to reserve) Auditor's duty regarding divisible profit	13	25
4	**(a) Investigations:** Meaning and need, Difference between Audit and Investigation, Investigation in following cases: (1) For purchase of Business (2) In case of declining Profit (3) For Granting of a lone **(b)Audit Program :** 1) Educational Institutions 2) Branch of a Commercial Bank 3) Manufacturing Companies	13	25

Text Books:

1.Batra & Bagadia *: Text Book of Auditing* ; Taxman Publication

Reference Books:

1. Basu Sk. Auditing principles & Techniques,
2. Emile Woolf Et al Mcdonald& Evans,Advanced Auditing & Investigation U.K.
3. Gupta Karnal : Contemporary Auditing ; Tata McGraw – Hill, New Delhi,
4. Pagare Dinkar : Principles and Practice of Auditing; Sultan Chand, New Delhi.
5. R. G. Saxena : Principle & Practicing Auditing ; Himalaya Publications.
6. Rana T.J. Others, Auditing-2, Sudhir Prakashan, Ahmedabad
7. Rick Stephan Hayes, Roger Dassen, Arnold Schilder, Philip Wallage Principles of Auditing.
8. S. V. Ghatalia : Practical Auditing ; Allied Publisher.
9. Sharma T. R : Auditing Principles and Problems; Sahitya Bhawan, Agra.
10. Today Emile Woolf, Auditing Prentice Hall

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=93YchFPirSQ
2. https://www.youtube.com/watch?v=Og3dJDuTAKI

LAB/Practical

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

CLO	Description	Bloom'sTaxonomy Level
CLO1	Understand and apply the provisions of the Companies Act 2013 related to auditors and company audits. Demonstrate knowledge of the eligibility, appointment, and duties of auditors.	2 Understanding 1 Remembering
CLO2	Analyze financial statements and issue appropriate audit reports. Evaluate the legality and accuracy of share issuances, transfers, and other related matters.	5 Evaluating 4 Analysing
CLO3	Apply auditing principles in specific scenarios such as educational institutions, bank branches, and manufacturing companies. Differentiate between audits and investigations and conduct investigations for various purposes.	5 Evaluating 2 Understanding
CLO4	Demonstrate proficiency in preparing audit programs for different types of organizations. Understand the importance of maintaining auditor independence and complying with ethical standards in auditing.	2 Understanding
CLO5	Interpret and apply legal requirements related to auditor reports and certificates.	3 Applying
CLO6	Apply the concept of divisible profit and assess its impact on financial reporting.	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		2				2				3					1	2
CLO2					3						2			1				2
CLO3			3			1				1					2		3	
CLO4		2						1				1		3			1	3
CLO5				1					3				2					1
CLO6			2				2				3				1		2	

1: High, 2: Medium, 3: Low

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Economic Policy- I
Course Code:	14-COE215-2C
Pre-requisite Course:	To understand the concepts of Economics.

Course Objectives:

1. To provide knowledge of the environment in which businesses operate, the economic operational and financial framework
2. To give students an understanding of the various constituents of the local and global business environments.
3. To have a critical study of liberalization, privatization and globalization.
4. To study the procedural aspects of various forms of Business Organizations in India

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	Business and its Environment- An Introduction Meaning of Business Environment, Nature, significance and components of Business environment, Factors influencing Business Environment, Internal Environment and External Environment,	13	25
2	(A) Demographic Environment: Meaning of Demographic Environment, Compositional characteristics of Indian population, population projections and their significance for business. (B) Political and Legal Environment: Indian constitution, fundamental rights, and directive principles of state policy. Political and Legal Environment of India affecting business environment political institutions, reasons for state interventions.	13	25
3	(A) Economic Environment: Meaning, Factor affecting Economic environments, Money and capital markets, Role of agriculture Industry in Economic envelopment, Industrial sickness: causes and remedies, Monetary and Fiscal Policy, FEMA, New economic policy. (B) Socio- cultural Environment : Introduction of Socio- cultural Environment ,Social stratification, socio cultural fabric and lifestyles: customs, taboos, tastes and preferences and their impact on business	13	25
4	(A) Technology Environment: Significance of technology in business, choice of technology - Capital intensive and labour intensive. (B) International Environment: Introduction, definition, Multinationals Corporations (MNC's), Importance of International Environment, Advantages and disadvantages of MNC's, International Environment Issues.	13	25

Text Books:

1. Business Environment by Paleri and P , Cengage Learning

Reference Books:

1. Agrawal A.N., Indian Economy and Society, S. Chand Publication NewDelhi.
2. Hedge Ian, Environment Economics, Macmillan, Hampshire Sinha V.C., Business Environment, Sahitya Bhavan Publisher, Agra.
3. Khan Faruk A., Business & Society, S. Chand Publication New-Delhi
4. Sundaran & Black, The International Business Environment, Prentice Hall, New-Delhi
5. Swami H.R.Gupta, B.P. Vaishnaw B.L., Economic & Business Environment, Ramesh Book Depot , New- Delhi
6. Adhikary, M., Economic Environment of Business, Sultan Chand and Sons, New Delhi.
7. Aswathappa K., Essentials of Business Environment, Himalaya publishing House, Bombay.
8. Bauer P.T. , Indian's Economic Policy and development, popular Prakashan, Bombay.

List of Open Source Software/learning website:

1. 1 https://www.youtube.com/watch?v=8F2E3D0g6no
2. https://www.youtube.com/watch?v=ETdtNW4CkVU

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

CLO	Description	Bloom's Taxonomy Level
CLO1	Students would be acquainted with business objectives, dynamics of business and environment, various types of business environment and its analysis & Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.	1 Remembering 2 Understanding
CLO2	Students would describe and discuss Corporate Social Responsibility, Corporate Governance and Social Audit.	1 Remembering
CLO3	Analyze the relationships between Government and business and understand the political, economic, legal and social policies of the country.	2 Understanding
CLO4	The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business.	2 Understanding
CLO5	Recognise the legal aspects of the business environment in India. As well as Distinguish between micro and macro environmental factors	1 Remembering
CLO6	Understanding various environment like Explain political, economic, social, and technological environments in India	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			1			2				1			2		2	
CLO2				2		1								1				1
CLO3					1			1			2				2		1	
CLO4										1			1					2
CLO5		1						1			1						2	
CLO6	1			2			1		1					1				

1: High, 2: Medium, 3: Low

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Fundamentals of Human Resource Management
Course Code:	14-COE216-2C
Pre-requisite Course:	Basic knowledge of Human resource Management

Course Objectives:

1. To understand basic concepts of Human resource, objectives of HR department and qualities of HR Managers.
2. The functions, systems, policies and applications of Human Resource Management in organizations.
3. An overview of theoretical foundations of key areas associated with HR development in the organizations,
4. HR skills and their ability to assess the constraints and opportunities associated with managing employees in different socio-economic and political context.

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	**Human Resource Management (HRM):** ▪ Definition of Human Resource Management. ▪ Features of Human Resource Management. ▪ Difference between Personnel Management and Human Resource Management. ▪ Objectives of Human Resource Management. ▪ Functions (Managerial Functions and Operative Functions) of Human Resource Management. ▪ Qualities of Human Resource Manager. **Human Resource Planning in a Corporate Sector (HRP):** ▪ Definition of Human Resource Planning. ▪ Objectives of Human Resource Planning. ▪ Process of Human Resource Planning	13	25
2	**Recruitment, Selection and Training:** ▪ Definition of Recruitment. ▪ Sources of Recruitment (Internal and External). ▪ Definition of Selection. ▪ Selection Process. ▪ Definition of Training. ▪ Importance of Training. ▪ Training Methods.	13	25
3	**Promotion and Demotion** ▪ Definition of Promotion. ▪ Basis of Promotion (Seniority v/s Merit). ▪ Advantages and Disadvantages of Seniority and Merit. ▪ Definition of Demotion. ▪ Causes of Demotion. ▪ Guiding principles of Demotion.	13	25
4	**Ethics in HRM** ▪ Nature of Ethics, Myths about Ethics Why is Ethics Important? ▪ Ethical Dilemmas, HR Ethical Issues ▪ Managing Ethics: Code of Conduct, Ethics Committees, and Ethics Training Programmes. ▪ Different ways of Resolving Ethical Issues in general	13	25

Text Books:

1. Human Resource Management, Dr. C.B. Mamoria, S.V. Gankar

Reference Books:

2. **1** Human Resource Management, K.Aswathappa, Tata Mc Graw Hill.
3. Human Resource Management (Text and Cases), Dr. Ram Kumar Balyan & Dr. Jayshree Thakore.
4. Human Resource Management, C.B. Memoria, Himalaya Publishing House, Mumbai.
5. Personnel and Human Resource Management, P.Subha Rao- Himalaya Publishing.
6. Human Resource Management by Kumar Prakashan, Ahmedabad.

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=zAy6xT8Rvaghttps://www.youtube.com/watch?v=o-JDOWX_7vc
2. https://www.youtube.com/watch?v=1GDyRMebKEQ

LAB/Practical

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

CLO	Description	Bloom'sTaxonomyLevel
CLO1	To understand concepts of HR Managers, HR Departments become aware about functions and qualities required of HR managers and also Understand and apply Human Resource Management Perspective	2 Understanding
CLO2	Ability to recruit Select and interview job candidates as well as Ability to train using various methods of Training	2 Understanding 1-Remebering
CLO3	To evaluate various concepts of seniority and merits based promotion and demotion for better understand of students.	4 Analyzing 2 Understanding
CLO4	Applying and understanding concepts of Code of Conduct, Ethics Committees, and Ethics Training Programmes.	2 Understanding 3 Applying,
CLO5	Be aware of current international HRM trends, explain how human resource management practices can support organizational strategy – especially in a global environment.	2 Understanding 1-Remebering
CLO6	Conduct a basic job analysis and apply this understanding of job requirements to other human resource management systems such as selection, performance appraisal, and compensation.	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		3		2			1				1			1	1	2
CLO2			2		3			1			3		2					
CLO3	1			1			2			1		1		1	1	2	2	1
CLO4		2	3			1			3		1		2					
CLO5	1			1			2					3			1		1	1
CLO6			1		2				2		2			1				2

1: High, 2: Medium, 3: Low

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

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Corporate Communication- II
Course Code:	14-AEC214-2C
Pre-requisite Course:	Basic skills of Communication.

Course Objectives:

1. To make the students aware of the communication in organizations and modern modes of communication.
2. Ability to make quality speeches to improve their employability skills.

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	**Drafting Resolutions** • What is a resolution, types of resolution, How to draft a resolution, **Auction Notice** • What is an auction, Types of auction, conditions for an auction, How todraft a notice for auction **Tender notice** • What is a tender, Types of tenders, Conditions of a tender, How to draft a tender	9	30
2	**Productive Language skills: (Written Communication)** • **E-mail and memorandum** What is an e-mail, Guidelines and drafting an email, introduction of amemo, guidelines for drafting a memo • **Preparing press reports** What is a press report, parts of a press report, matters to keep in mind while drafting a press reports, Preparation of press reports on college activities • **Drafting speeches** What is a speech, preparation before delivering a speech, things to consider while delivering a speech, Speech by students in classroom • **Advertisement drafting** Introduction, Definition and importance of advertisement in business, Parts of an advertisement, Drafting advertisement contest	9	30
3	**Productive Skill: Writing and Speaking:** • **Basic Communication Skill – III- Speaking:** Importance of Speaking as a language skill; Basic Speaking Skills; Paralanguage for Effective speaking ; Strategies for oral Communication; Extempore and Public speaking • **Basic Communication Skill – IV – Writing:** Importance of writing as a language skill; process of writing; Pre Writing; Drafting, Revision, Editing, Publication. Sentence construction- Complex, Compound, Paragraph development.	12	40

Text Books:

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

Reference Books:

1. Commercial Communication-I
2. Commercial Communication-II
3. Commercial Communication-III

List of Open Source Software/learning website:

1. https://youtu.be/sCZKM-Wzvto?si=EdLEG09xT0g8kWnr
2. https://www.youtube.com/live/zqePEoEr3M8?si=3ldOwSsVZwzCP4oV

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

CLO	Description	Bloom'sTaxonomyLevel
CLO1	Students will understand the purpose and components of a press report.	2 Understanding
CLO2	Students will analyze and apply the principles involved in drafting resolutions for various contexts.	3 Applying 4 Analysing
CLO3	Students will apply the conditions necessary for conducting an auction.	3 Applying
CLO4	Students will define the purpose and components of a speech.	5 Evaluating
CLO5	Students will able to find strategies for oral communication, including extempore and public speaking.	1 Remembering
CLO6	Students will create complex and compound sentences and develop paragraphs effectively.	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				2		1				1			2	1	1	1		1
CLO2	1		1						1		1	1					2	
CLO3	1							2					2					1
CLO4		2					2					1		1			1	
CLO5			1		1			2			2				1			2
CLO6		1					1			1						1	2	

1: High, 2: Medium, 3: Low

SANKALCHAND PATEL UNIVERSITY
।। अथातो ज्ञानजिज्ञासा ।।

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

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Environmental Science
Course Code:	14-VAC202-2C
Pre-requisite Course:	Basic knowledge of Environmental topic

Course Objectives:

1. To provide students with a holistic education – focused on increasing their intelligence quotient, spiritual quotient, emotional quotient and physical quotient.
2. To provide students with hard and soft skills, making them more marketable when entering the workforce.
3. To educate students on their social responsibilities as citizens of India and have a greater sense of social responsibility.
4. To provide students with a value-based education which will enable them to be successful in their family, professional, and social relationships by improving their moral and ethical values?
5. To teach self-analysis and self-improvement exercises to enhance the potential of the participants.
6. To have a broader sense of self-confidence and a defined identity

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture (L)	Tutorial (T)	Practical (P)	Credit	Theory (Marks)		Viva voce (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	The Need for Values, **Remaking Yourself,** Restructuring Yourself, Power of Habit **Learning from Legends,** Tendulkar & Tata **From House to Home,** Listening & Understanding	20	34
2	**Facing Failures-** Welcoming Challenges, Significance of Failures **My India My Pride-** Glorious Past - Part 1, Glorious Past - Part 2 **Learning from Legends-** A.P.J. Abdul Kalam **Soft Skills -** Networking &Leadership, Project Management	20	33
3	**Remaking Yourself-** Handling Social Media **Facing Failures -** Power of Faith **From House to Home -** Bonding the Family **Selfless Service -** Seva	20	33

Text Books:

1. IPDC Workbook-1 (Presented by B.A.P.S. Swaminarayan Sanstha)

Reference Books:

1. Thomas Edison's factory burns down, New York Times Archives, Page 1, 10/12/1914
2. Playing It My Way: My Autobiography, Sachin Tendulkar, Hodder & Stoughton, 2014
3. The Rise of Civilization in India and Pakistan, Raymond Allchin, Bridget Allchin, Cambridge University Press, 1982
4. Seven Habits of Highly Effective Teens, Sean Covey, Simon & Schuster, 2012

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

CLO	Description	Bloom’sTaxonomy Level
CLO1	To provide students with a holistic value-based education that will enable them to be successful in their academic, professional, and social lives.	1 Remembering 2 Understanding 3 Applying
CLO2	To give the students the tools to develop effective habits, promote personal growth, and improve their wellbeing, stability, and productivity.	1 Remembering 2 Understanding 3 Applying
CLO3	To allow students to establish a stronger connection with their family through critical thinking and devolvement of qualities such as unity, forgiveness, empathy, and effective communication.	1 Remembering 2 Understanding 3 Applying
CLO4	To provide students with soft skills that complement their hard skills, making them more marketable when entering the workforce.	1 Remembering 2 Understanding 3 Applying
CLO5	To enhance awareness of India’s glory and global values, and to create considerate citizens who strive for the betterment of their family, college, workforce, and nation.	1 Remembering 2 Understanding 3 Applying
CLO6	To inspire students to strive for a higher sense of character by learning from role models who have lived principled, disciplined, and value-based lives.	1 Remembering 2 Understanding 3 Applying

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CLO1								1			1	1			1			
CLO2		1		2			1				1	2			2			
CLO3		1	2				1				2	2	1		2			
CLO4											3	1	2		1			
CLO5								2			1	2		3	2			
CLO6								1			2	3						

1: High, 2: Medium, 3: Low

Branch Name:	B. Com.
Program Code:	CM101
Course Title:	Tally- II
Course Code:	14-SEC234-2C
Pre-requisite Course:	Basics practical knowledge of Tally, MS PowerPoint, MS Access & MS Excel.

Course Objectives:

1. To make the students aware regarding basic practical concepts of Tally Accounting and MS Excel Program.
2. To enable the students to have thorough knowledge of Tally Program Components Ledger, Voucher and Reports.
3. To enable basic practical concept of Ms Access Program and MS PowerPoint Program.

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	2	-	-	25	25	50

Cource Contents:

LAB/Practical

There is total 13 Practical for the students that are based on Tally, MS Excel, MS PowerPoint and MS Access.

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

CLO	Description	Bloom's Taxonomy Level
CLO1	Enable students for **understanding** the importance of Tally and MS Excel in business.	2 Understanding
CLO2	**Illustrate** the different types of Voucher in Tally Program and various Formula of MS Excel 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 and database in MS Access and Slide in MS PowerPoint.	2 Understanding
CLO6	To **describe** basic Access concepts like Table, Relationships and Queries and basic MS PowerPoint concepts	1 Remembering

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	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