SANKALCHAND PATEL UNIVERSITY
।। अथातो ज्ञानजिज्ञासा ।।

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

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Management Accounting-II
Course Code:	16-COM308-3C
Pre-requisite Course:	Basic knowledge regarding Management Accounting-1

Course Objectives:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business
2. To enable the learners to understand, develop and apply the techniques of Material and Labour Variances in the decision making in the business corporate.
3. Acquaint with basic concepts of Marginal Cost and Costing and Absorption costing.

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

Course Contents:

Sr.No	Topic	Total Hours	Weightage (%)
1	**Budgating-2** (A) Cash Budget: (1) Meaning of cash budget, (2) Advantages and limitation of cash budget, (3) Methods of preparing cash budget, (4) Practical examples of cash budget by receipts and payment methods only. (B) Flexible Budget: (1) Meaning of flexible budget, (2) Classification of cost on the basis of behavior, (3) Methods of constructing a flexible budget, (4) Utility of flexible budget and (5) Practical examples of preparation of Flexible budget.	13	25
2	**Standard Costing-1** (Material and Labour Variances): (1) Meaning of Standard, standard cost and standard costing, (2) Standard cost & estimated cost, (3) Standard costing and Budgetary control, (4) Applicability of standard costing, (5) Advantages and limitations of standard costing. (6) Examples based on Material Variance and Labour Variance:- Material Cost Variance, Material Price Variance, Material Usage Variance, 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 ,Material Mix Variance, Material Sub-usage Variance, Labour Cost Variance, Labour Rate Variance, Labour Efficiency Variance, Labour Idle Time Variance, Labour Mix Variance, Revised Labour Efficiency Variance etc.	13	25
3	**Standard Costing – 2 (Overheads and Sales Variance):** (1) Meaning of overhead, (2) Meaning of overhead variance, (3) Classification of overhead variances, (4) Practical examples of fixed overheads and variable overheads variances:- Fixed Overhead Cost Variance, Fixed Overhead Expenditure Variance, Fixed Overhead Volume Variance, Fixed Overhead	13	25

	Efficiency Variance, Fixed Overhead Capacity Variance, Fixed Overhead Calendar Variance, Variable Overhead Cost Variance, Variable Overhead Efficiency Variance, Variable Overhead Expenditure Variance (6) Sales Variance meaning and useful terms, (7) Computation of sales variance on the basis of sales volume and price:- Total Sales Value Variance, Sales Price Variance, Sales Volume Variance, Sales Mix Variance, Sales Sub-Volume Variance.		
4	**Cost-volume Profit Analysis** (1)Meaning of Marginal (variable) cost and marginal costing, (2) Characteristics of marginal costing, (3) Basic assumptions of marginal costing, (4) Advantage and Disadvantages of marginal costing, (5) Break- even analysis, profit volume ratio, Margin of safety, Product mix key factors, simple break even chart (6)Meaning of the following terms relating to "Decision making process" (only objective type theoretical questions are expected) Relevant cost, Sunk cost, opportunity Cost, Incremental Cost, Avoidable common cost, Unavoidable common cost, Traceable Cost, Joint Cost, Step cost	13	25

Text Books:

1. Arora M.N., A Textbook of Cost and Management Accounting, (10th revised edition 2012) Vikas Publishing House Pvt. Ltd., New Delhi

Reference Books:

1. Tulsian P.C., Cost Accounting, (3rd revised edition 2014), Sultan Chand Publishing, New Delhi
2. Maheshwari S.N. and Maheshwari S.K., Corporate Accounting, Vikas Publishing House Pvt. Ltd., New Delhi
3. Rana T.J. and others, Advanced Accounting & Auditing (Management Accounting -2), Sudhir Prakashan Ahmedabad
4. Jawaharlal, Management Accounting, Himalaya Publishers, Mumbai.
5. Kishor Ravi M. "Cost and Management Accounting." Taxmann Publications Pvt. Ltd., New Delhi.
6. Maheswari, S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=2mWxO6kK8Ps
2. https://www.youtube.com/watch?v=geJg9yy7nGM
3. https://www.youtube.com/watch?v=BnBRmU8K3rI
4. https://www.youtube.com/watch?v=Wi2Ud3IseJY

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

CLO	Description	Bloom's Taxonomy Level
CLO1	Prepare and evaluate cash budgets using receipts and payment methods, and understand their advantages and limitations.	2 Understanding 1 Remembering
CLO2	Construct flexible budgets by classifying costs based on behavior and apply them for decision-making.	3 Appling 1 Remembering
CLO3	Understand the concept and applicability of standard costing and calculate material and labor variances effectively.	2 Understanding 1 Remembering 3 Appling
CLO4	Analyze fixed and variable overhead variances and compute sales variances for performance evaluation.	4Analyzing 1 Remembering 3 Appling
CLO5	Apply cost-volume-profit analysis techniques such as break-even analysis, profit-volume ratio, and margin of safety.	3 Appling 1 Remembering 2 Understanding
CLO6	Differentiate between various cost concepts like relevant cost, sunk cost, and opportunity cost in decision-making scenarios.	4Analyzing 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					1	1
CLO2									2						2		3	
CLO3			2				3			1			2					2
CLO4					2						1					3	2	3
CLO5						3											1	
CLO6		3						2				3		2				2

1: High, 2: Medium, 3: Low

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Corporate Accounting-II
Course Code:	16-COM309-3C
Pre-requisite Course:	Basic knowledge regarding corporate accounting of sem-5

Course Objectives:

1. Understand amalgamation, absorption, and AS-14 for mergers and purchases.
2. Learn banking accounts, regulations, and final account preparation.
3. Grasp financial reporting objectives, importance, and regulations.
4. Study Indian and international standards for inventories and depreciation.
5. Apply accounting concepts to real-world financial statement preparation.

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

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Amalgamation and Absorption:** Meaning of Amalgamation, Absorption and external reconstruction, Provisions of Accounting Standard (AS)- 14 issued by ICAI, Amalgamation in nature of Merger and Amalgamation in nature of Purchase, Examples based on accounting treatment in the books of new company. Examples based on Intercompany holding related issues are not expected.	13	25
2	**Banking Companies Accounts:** Meaning of Bank and Banking business, Functions of Bank, Important Provisions of Banking Regulation Act, 1949, Book-Keeping of Banks, Main Books of Accounts, Explanation of important term: Cash Reserve Ratio (CRR), Statutory Liquid Ratio (SLR), Performing Asserts (PA) and Non performing Assets (NPA), Examples based on Preparation of Final Accounts (only simple adjustments are expected, Income Statement OR Balance Sheet with relevant schedules)	13	25
3	**Financial Reporting:** Meaning of financial reporting, Importance of financial reporting, objective of financial reporting, Types of financial reports, uses financial reports, Regulatory of financial reporting, Disclosures in the Financial reporting.	13	25

4	**Accounting Standards:** Meaning and Need of Accounting Standard, Indian and International Accounting Standard, Indian Accounting Standards of inventories (IndAS-2), Indian Accounting Standards of Depreciation (IndAS-16) and Indian Accounting StandardsofProperty,PlantandEquipment(IndAS-16)Internationalfinancial Reporting Standard (IFRS).	13	25

Text Books:

1. Maheshwari S.N. and Maheshwari S.K., Corporate Accounting, (fifth revised and enlarged edition) Vikas Publishing House Pvt. Ltd., New Delhi

Reference Books:

1. Mukhaerjee Amithabh and Hanif Mohammed, Modern Accountancy Volume two, Tata McGraw hill Private Limited, New Delhi
2. Rana T.J. and Others, Corporate Accounting, Sudhir Prakashan, Ahemedabad
3. Rana T.J. and Others, Financial Accounting-2, Sudhir Prakashan, Ahemedabad
4. Tulsian P.C., Corporate Accounting for B.com (Hons.), A Self- Study Text Book (2014), S. Chand Publishing, New Delhi.

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

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the concepts of amalgamation, absorption, and external reconstruction.	2 Understanding 1 Remembering
CLO2	Apply accounting treatments for amalgamation in the books of the new company.	2 Understanding 3 Applying 1 Remembering
CLO3	Explain the functions of banks and key provisions of the Banking Regulation Act, 1949.	3 Applying 4 Analyzing 1 Remembering
CLO4	Prepare financial statements for banks with simple adjustments.	3 Applying 2 Understanding 1 Remembering
CLO5	Understand financial reporting, its objectives, and required disclosures.	2 Understanding 4 Applying 1 Remembering
CLO6	Apply Indian Accounting Standards (IndAS) and IFRS in financial reporting.	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
CLO2		1				3						2		3			3	2
CLO3	2						1				3							
CLO4				1				2							2		2	3
CLO5		3							2			1				3	1	
CLO6			1		2								1					1

1: High, 2: Medium, 3: Low

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Business Law-II
Course Code:	16-COM310-3C
Pre-requisite Course:	To provide fundamental knowledge of business law

Course Objectives:

1. To gain knowledge of the branches of law which relate to business transaction.
2. To understand the application of these laws to practical commercial situations.
3. Awareness of the global business laws and its impacts on businesses.

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

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Negotiable Instrument Act, 1881** (1) Definitions, Features (2) Parties to a Negotiable Instrument (3) Types of Negotiable Instrument (4) Acceptance and Negotiation (5) Dishonor and discharge of negotiable instrument.	13	25
2	**The Companies Act, 2013** (1) Introduction (2) Memorandum of Association (3) Articles of Association (4) Prospects (5) Directors	13	25
3	**Factories Act, 1948** (1) Introduction and Definitions : Manufacturing process, Factory, Worker, Occupier of a Factory, Certifying Surgeon (2) Registration (3) Provisions relating to Women Health , Safety, Welfare (4) Working Hours of Adults (5) Women worker, Child worker	13	25
4	**Consumer protection Act, 1986** (1) Definitions (2) Consumers & Rights of Consumer (3) Consumer Protection Councils (4)Redressal Agencies	13	25

Text Books:

1. Business Laws : Kumar Praksahan, Ahmedabad

Reference Books:

1. Business Laws : Rana, Desai and others : Sudhir Prakashan, Ahmedabad
2. Kuchal M.C., Business Law, Vikas Publishing House, New Delhi.
3. Law of contract and specific relief- by : Avatar singh published by :Eastern Book Company

List of Open Source Software/learning website:

1. https://www.google.co.in/search
2. https://www.google.co.in/search

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

CLO	Description	Bloom's Taxonomy Level
CLO1	Define and explain the key features, parties, and types of negotiable instruments under the Negotiable Instruments Act, 1881.	2 Understanding 1 Remembering
CLO2	Define the fundamental principles of company law, including the Memorandum and Articles of Association, as per the Companies Act, 2013.	2 Understanding 1 Remembering
CLO3	Understand the provisions of the Factories Act, 1948, regarding worker safety, health, welfare, and specific regulations for women and child workers.	2 Understanding 1 Remembering
CLO4	Apply the concepts of consumer rights and dispute resolution mechanisms under the Consumer Protection Act, 1986.	3 Appling 1 Remembering
CLO5	Analyze the process of acceptance, negotiation, dishonor, and discharge of negotiable instruments in legal and business contexts.	4Analyzing 1 Remembering
CLO6	Discuss the roles, responsibilities, and legal provisions concerning company directors and prospectus issuance.	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					3				
CLO2				3				2				3					3	1
CLO3	1					2				2					2			2
CLO4				2													2	
CLO5		2					3						1			3	1	3
CLO6					1						3							

1: High, 2: Medium, 3: Low

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Indian Economy-II
Course Code:	16-COE311-3C
Pre-requisite Course:	Basic knowledge regarding macroeconomic aspects of Economy

Course Objectives:

1. To Understand the working of Central Bank to regulate money supply
2. To understands the Impact of various demographic elements and its impact.
3. Understand and analyse role of different Industries in Indian Economy

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

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Reserve Bank of India and its functions:-** History and organization structure of RBI. Function of RBI, Objective of monetary policy, Instruments of monetary policy and credit control, concept of Statutory liquidity Ratio(SLR) Cash reserve Ratio(CRR) Prime Lending rate(PLR),	13	25
2	**Credit Cards and Debit Cards: -** Meaning and definition of credit card. Types of Credit card, Advantages and Disadvantages of credit card- Concept of Kishan credit cards scheme (KCC Scheme) Debit card and its types – Benefits of Debit cards.	13	25
3	**Indian population and Population Problem:-** The Theory of demographic transition, size and growth rate of India's populations as per the estimates of census 2011 Causes of rapid Growth of Population in India, effects of population on Indian economy. New Population policy in India,	13	25
4	**Agricultural sector in Indian Economy:-** Importance, Agricultural development in India, causes of lower productivity in India. Institutional and Technological changes in agriculture. Meaning and importance of land-reforms in India, Technological changes in agriculture, Defaults of agricultural Marketing, steps taken to Improve marketing of Agriculture produce.	13	25

Text Books:

1. Money and Financial system and Indian Economy-2: Sudhir Prakashan
2. Money, Banking, International TRADE & public Finance: D.M. Mithani –2003 Himalaya Public House Mumbai

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Reference Books:

1. Banking & Finance: Gupta 2007-08 Ramesh book depot. Jaipur.
2. Banking & Finance-2009 Dr. N.K.Sharma Sunrise publication & Distributors.
3. Co-operative banks in India: Amit Basak -2010 New century Publication, New, Delhi.
4. Indian Banking & Financial system –B.P. Gupta.2005, Jaipur.
5. Indian Banking –S Natarajan -2001 –S.Chand & company LTD. New, Delhi.
6. Indian Banking System- Prof. I.V.Trivedi 2007 -08 Ramesh book depot, Jaipur.
7. The Indian economy S.K. Ray 2007 prentice hall of India private limited, New Delhi.

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=CnF_M050g4o
2. https://www.youtube.com/watch?v=T8tTUVk_fAE

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

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the history, structure, and functions of the Reserve Bank of India (RBI).	2 Understanding 1 Remembering
CLO2	Explain the objectives of monetary policy and the instruments of credit control like SLR, CRR, and PLR.	2 Understanding 3 Applying 1 Remembering
CLO3	Define and analyze the different types of credit cards and their advantages and disadvantages	3 Applying 4 Analyzing 1 Remembering
CLO4	Understand the concept of Kisan Credit Cards (KCC Scheme) and the benefits of debit cards.	3 Applying 2 Understanding
CLO5	Evaluate India's new population policy and its potential impact.	3 Applying 1 Remembering
CLO6	Analyze the role of land reforms, technological changes, and agricultural marketing improvements in India.	2 Understanding 1 Remembering 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		2						1				3					1	2
CLO2	1			2					2						3			1
CLO3						3					2						3	
CLO4		3					1			3			2			2	2	2
CLO5			1															1
CLO6					2			2						2			1	

1: High, 2: Medium, 3: Low

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

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Indian Financial System
Course Code:	16-COE312-3C
Pre-requisite Course:	Basic knowledge regarding Financial System.

Course Objectives:-

1. To make the students aware about the various financial concept of Indian financial system and to enhance the practical knowledge of the students in the stock market and relevant areas
2. Explore the components of the financial system: financial institutions, financial markets, financial instruments, and financial service.
3. Understand the impact of the financial system on economic growth, poverty alleviation, and wealth distribution.

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

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Overview of Indian financial system:-** • Introduction of Indian financial system • Meaning of Indian financial system • Role & functions of financial system, • Structures of Indian financial system (organized - unorganized), • Pre-post liberalization position of Indian financial system, • Components/Elements of financial system – ▪ Financial Market(money& capital), ▪ Financial instrument ▪ Financial institutions/intermediaries, ▪ Financial Services	13	25
2	**Financial markets in India:** **(1)Capital market:-**Meaning, functions, overview of capital market **Primary market:-** Meaning/Definition of Primary Market, • Features of New issue Market, • Functions of Primary Market, • Objectives of primary market, • Modes/Methods of procuring long term fund:- Public issue, right issue, bonus issue, placement, offer for sale etc. **Secondary market:-**Meaning of Secondary Market • Functions of Secondary Market, • Characteristic of stock exchange**,**	13	25

	• Major stock exchanges in India, • Membership of stock exchange, • Benefits to community-investors–companies, • Listing of securities-Objectives, merits and its limitations. • Difference between Primary market v/s secondary market **(2)Money market:-**Definitions/Meaning of Money Market • Structures of Indian money markets, constituents or players, • organized and unorganized money market**,** • Instruments of money market, • Difference between capital market v/s money market		
3	**Financial instrument:-** **(a) Capital market instrument:-** • Equity shares, • Preference share, • Debenture and bond & others instrument **(b) Money market instrument:-** • Treasury bill, • Commercial paper, Commercial bills, • Certificate of deposits, • call money, • Inter-bank participation certificate, Inter corporate deposits.	13	25
4	**Financial institutions/Intermediaries:-** **(a) Commercial banking:-** Meaning , functions, nationalization **(b) Non banking finance companies(NBFC):-**Meaning, functions& Types of NBFCs Services, **(c). Insurance:-** Introduction to LIC, meaning, characteristics of insurance, Types of Insurance:-Life Insurance, Health Insurance & General Insurance Public & Private insurance companies **(d). Mutual Funds:-**Meaning, concept, advantage–limitations, History of Mutual fund in India	13	25

Text Books:

1. ChandraPrasanna,‘FinancialManagement’-,TataMcGrawHill
2. DesaiVasant,‘TheIndianFinancialSystemandDevelopment’,HimalayaPublishingHouse
3. Dr.GurusamyS. FinancialMarketsandInstitutions-,TataMcGraw Hill.

Reference Books:

1. Dr.Pathak,Bharti,‘TheIndianFinancialSystem’PearsonEducation
2. KhanM..Y.‘IndianFinancialSystem’,Mc.Graw Hill
3. KumarPrakashan(EducationalPublishers),IndianfinancialManagement, Ahmedabad

List of Open Source Software/learning website:

1. https://www.youtube.com/watch?v=UwpBRmLG44&list=PLJRRZUk2U_9dOV1HLSMVxXqYqUS_kH6ZC
2. https://www.youtube.com/watch?v=ZKUVu0VuAkA

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

CLO	Description	Bloom's Taxonomy Level
CLO1	Understand the structure, components, and role of the Indian financial system.	1 Remembering 2 Understanding
CLO2	Differentiate between organized and unorganized financial sectors in India.	1 Remembering 2 Understanding
CLO3	Analyze the functioning and differences between primary, secondary, and money markets.	1 Remembering 4 Analyze 3 Applying
CLO4	Understand various financial instruments in capital and money markets	1 Remembering 2 Understanding 3 Applying
CLO5	Explore the functions and types of financial institutions, including banks, NBFCs, insurance, and mutual funds.	1 Remembering 2 Understanding
CLO6	Examine the evolution and significance of India's financial markets pre- and post-liberalization.	1 Remembering 2Understanding 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											1	1
CLO2							3							2				
CLO3		2									2		3					3
CLO4				2					2						3		2	
CLO5			1					1				1					3	
CLO6					1					2						1		2

1: High, 2: Medium, 3: Low

Branch Name:	B. Com
Program Code:	CM101
Course Title:	Commercial Communication
Course Code:	16-AEC311-3C
Pre-requisite Course:	Basic knowledge regarding Commercial Communication

Course Objectives:

1. To enable students to draft effective questionnaires for lifestyle studies, socio-economic conditions, and consumer research.
2. To familiarize students with secretarial correspondence related to corporate matters like shares, refunds, and dividends.
3. To provide knowledge on the purpose, types, and functioning of committees in an organization.
4. To introduce students to stock exchange terminology and trading practices.
5. To develop skills to handle shareholder queries and corporate communication professionally.

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

Course Contents:

Sr. No	Topic	Total Hours	Weightage (%)
1	**Drafting Questionnaires:** **[A] Lifestyle and Socio-economic Conditions of:** (i) Primary School Teachers (ii) Farmers (iii) Factory Workers (iv) Working Women **[B] College Students' Views or Habits:** (i) College Students' views on CBCS-Semester System (ii) College Students' views on participation in the Extra Curricular Activities (iii) College students' Study Habits (iv) College students' habits of using Social Media (v) Smoking and Tobacco chewing habits and Cancer Awareness among College students **[C] Consumer Market Research Survey:** (i) Consumers' Preference for a Tooth-paste (ii) Consumers' Preference for a Mobile Phone (iii)Consumers' Views on Online Shopping	13	30

2	**Secretarial Correspondence** 1. Non-allotment of shares 2. Reply to non-allotment of shares 3. Non-credit of refund of the application money 4. Reply to non-credit of refund of the application money 5. Non-credit of dividend 6. Reply to Non-credit of dividend 7. Non-receipt of annual report of the company 8. Reply to Non-receipt of annual report of the company 9. Shareholder's concern about declining profits of the company 10. Reply to Shareholder's concern about declining profits of the company	13	30
3	**Committees** • Introduction • Different types of committees • The advantages of forming committees • How to Make committees work Effectively	13	40

Text Books:

1. Business Communication – Asha Kaul – Prentice-Hall, New Delhi
2. Business Correspondence and Report Writing – Sharma & Mohan

Reference Books:

1. A Guide to Business Correspondence and Communication Skills – A.N. Kapoor – Sultan Chand & Sons, New Delhi
2. Business Communication – Homai Pradhan & N. S. Pradhan – Himalaya Publishing House, Mumbai
3. Effective Business Communication – Dr. S. K. Agrawal & Dr. P. K. Singh – Himanshu Publications, NewDelhi
4. Essentials of Business Communication – Rajendra Pal & J. S. Korlahalli – Sultan Chand & Sons, New Delhi

List of Open Source Software/learning website:

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

CLO	Description	Bloom's Taxonomy Level
CLO1	Draft questionnaires for lifestyle, socio-economic studies, and consumer surveys.	2 Understanding 1 Remembering
CLO2	Analyze college students' views and habits on various academic and social topics.	1Remembering 2 Understanding 3 Applying
CLO3	Understand secretarial correspondence related to shares and corporate communication.	3Applying 1Remembering
CLO4	Draft secretarial correspondence related to shares and corporate communication.	3 Applying 2Understanding 1Remembering
CLO5	Explain the purpose, types, and effective functioning of committees.	2 Understanding 3 Applying 1 Remembering
CLO6	Develop skills to address shareholder concerns and prepare effective replies.	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						2				2						1		1
CLO2		1										2		3			2	2
CLO3	1						1				3							
CLO4				2				3					1		2		2	2
CLO5		3							2			1					1	
CLO6			1		3								2					1

1: High, 2: Medium, 3: Low