

SARVAJANIK UNIVERSITY

Sarvajanik College of Commerce & Computer Application

Proposed Structure of

S.Y.B.Com. Sem -3 and 4 as per New NEP 2023-24


Sr. No.		Title	Subject Code	Credit
1.	Major	Human Resource Management	BCAC21303	4
2.		Cost Accounting 1	BCAC21301	4
3.		Corporate Accounting	BCAC21302	4
	Minor	-	-	-
4.	Multidisciplinary	Statistical Techniques 1 / Macro Economics 1	BCAC23304/ BCAC23305	4
5.	AEC	Business Communication Skill 3	BCAC24306	2
6.	VAC	Health & Wellness	BCAC26309	2
7.	SEC	Life skill for Professional Development 1/ Banking Law and Practice 1	BCAC25307/ BCAC25308	2

Sr. No.		Title	Subject Code	Credit
1.	Major	Marketing Management	BCAC21403	4
2.		Cost Accounting 2	BCAC21401	4
3.		Income Tax	BCAC21402	4
	Minor	Statistical Techniques 2 / Macro Economics 2	BCAC22404/ BCAC22405	4
4.	Multidisciplinary	-	-	-
5.	AEC	Business Communication Skill 4	BCAC24406	2
6.	VAC	Logic Reasoning	BCAC26409	2
7.	SEC	Life skill for Professional Development 2/ Banking Law and Practice 2	BCAC25407/ BCAC25408	2




Course Curriculum
Bachelor of Commerce


Course Curriculum for Bachelor of Commerce (Sem I & II) proposed and drafted by Academic and Curriculum Committee of Commerce under the Faculty of Commerce in the meeting held on 13/4/2024 and recommended to BOARD OF STUDIES for approval.

Mr. (Cons): Joshi Chairman, Academic & Curriculum Committee Commerce	Place of the meeting Sarvajanik University Office	 Sign
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The proposed Course Curriculum was approved by Board of Studies, Commerce under the Faculty of Commerce in the meeting held on 16/4/2024 and was recommended to the FACULTY for approval.

Prof. Heming Adhvaryu Chairman, Board of Studies- Commerce	Place of the meeting Sarvajanik University Office	 Sign
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The Course Curriculum approved by the Faculty of Commerce in the meeting held on 20/4/2024 and was recommended to 'ACADEMIC COUNCIL for approval.

Prof. Heming Adhvaryu Chairman & Dean, Board of Studies- Commerce	Place of the meeting Sarvajanik University Office	 Sign
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The Course Curriculum approved by the 'Academic Council of Sarvajanik University' in the meeting held on 27/4/2024.

Prof Persi Engineer Chairman, Academic Council & Hon'ble Provost, Sarvajanik University	Place of the meeting Sarvajanik University Office	 Sign
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The approved curriculum (B.Com – Sem I & II) is with effect from the Academic year 2022-23 and to be reviewed before 2024-25



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Sarvajanic College of Commerce & Computer Applications						
Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC25308	Course Name	Banking Law and Practice I			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
2	2	-	2	25	25	50
Course Objective This course facilitates the Students to explore broad idea of banking law and practice.						
Course Learning Outcomes On successful completion of the course, the Students will be able to						
<ol style="list-style-type: none"> 1. Understand legal relation of banker and customer. 2. Recognize the special relationship of banker and customer in the capacity of debtor and creditor. 						
Units	Content					Weight/ Teaching Hours
1	Banker and Customer Definition of a banker - what constitutes a customer general relation - Legal relation of Banker and Customer - Duration aspect - Banker as a borrower - A debt by a banker vs. an ordinary commercial debt - Law of limitation and deposits - cases and position of a banker, Role of the banker as a trustee, an agent and a Bailee.					50% 15 Hours
2	Banker Customer -Special Relationship: Banker's lien - Appropriation of payment - Banker's right to set off - Banker's right to charge interest and commission. Banker's obligation to maintain secrecy of the customer's accounts - Garnishee order. Termination of relation between banker and customer.					50% 15 Hours

Suggested Reference Books:

1. Dr. H.P. Gupta: Banking Law: Publisher: Central Law Agency 2016
2. "Banking Theory and Practice" by K C Shekhar and Lekshmy Shekhar
3. Banking & Negotiable Instruments - Law & Practice: P. Vasantha Kumar : 2020



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC24306	Course Name	Business Communication Skill 3			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
2	2	-	2	25	25	50
<p>Course Objective The course aims to create an understanding of the importance of business communication and develop knowledge of soft skills. By the end of the course students should be able to:</p> <ol style="list-style-type: none"> 1. Apply business communication theory to solve workplace communication issues. 2. Demonstrate the communication skills required in the workplace. 3. Understand complex ideas in written and spoken formats. 4. Express complex ideas accurately in written and spoken formats. 5. Manage resources effectively and efficiently in an academic context. 6. Use e-mails effectively and efficiently. 						
<p>Course Learning Outcomes On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> 1. To acquire good communication skills and develop confidence. 2. Speak confidently in personal and professional contexts 3. Learn and practice professional writing for various purposes 4. Incorporate business communication and correspondence skills in day to day lives for personal and professional growth. 5. To develop ability to communicate effectively with the help of electronic media 						
Units	Content					Weight/Teaching Hours
1	<p>SOFT SKILLS:</p> <ul style="list-style-type: none"> • Introduction & Importance of Soft Skills for a successful career. • Soft skills verses hard skills • Can soft skills be cultivated? <p>GOAL SETTING</p> <ul style="list-style-type: none"> • Introduction and types • SMART GOALS • Useful guidelines for goal setting <p>WRITING SKILLS:</p> <ul style="list-style-type: none"> • Parts of speech • Characteristics of effective writings 					25% 15 Hours
2	<p>EMPLOYABILITY SKILLS: CORRESPONDANCE AT WORK</p> <ul style="list-style-type: none"> • Seven C's of communication 					25% 15 Hours



	<ul style="list-style-type: none"> • Writing effective emails • Personal touch in business communication <p>REPORT WRITING</p> <ul style="list-style-type: none"> • Types of report • Characteristics of report • Format of a report 	

Suggested Reference Books:

1. Ashley, A (1992) A Handbook of Commercial Correspondence, Oxford University Press.
2. Kaul, Asha: Business Communication: Prentice-Hall of India, Delhi
3. Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication. Sharma, Krishna Mohan, Business Correspondence and Report Writing



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC26309	Course Name	Health & Wellness			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
2	2	-	2	25	25	50
Course Objective This course facilitates the Students to understand the concept of health and wellness and its relevance in daily life						
Course Learning Outcomes On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Co-relate the relation between mind-body and its relevance and to create awareness of various life style related diseases Help understand the importance of a healthy lifestyle. 						
Units	Content					Weight/Teaching Hours
1	Ayurveda Definition of Health Physical and Psychological aspects Concept of Wellness The Seven Dimensions of Wellness Behavior that contribute to Healthy Lifestyle Dynacare Daily Regimen for health and Wellness Physical Activity, Health and Quality of Life Sitting Disease: A 21-Century Chronic Disease Activity Daily Physical Activity Log					25% 10 Hours
2	Fitness Benefits of a Comprehensive Fitness Program Yoga way of life Relevance to Health and Wellness Physical Activity and Exercise Defined Types of Physical Fitness The four states of existence/ consciousness The five layered consciousness of individuals Sleep and Food-impact on health Nutrition Concept of Nutrition Sources of Nutrients - Carbohydrates, Fats (Lipids), Proteins, Vitamins, Minerals, Water, Nuts, Soy Products, Probiotics Unprocessed, Processed, and Ultra-Processed Foods A Healthy Diet					75% 20 Hours



Achieving a Balanced Diet Choosing Healthy Foods Benefits of Food Vegetarianism Nutrient Supplementation Proper Nutrition: A Lifetime Prescription for Healthy Living	
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Suggested Reference Books:

1. Lifetime Physical Fitness & Wellness-A Personalized Program, Hoeger, Werner W.K. Hoeger ,Sharon Hoeger ,Cherie I. Meteer,Andrew D, Cengage Publication.
2. Nutrition and Dietetics (With Indian Case Studies) Joshi, Shubhangina A McCraw Hill Education.



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC21303	Course Name	Human Resource Management			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective						
This course facilitate the students to know about the importance of Human Resources as well as to impart them understandings of various aspects of the Human Resources Management.						
Course Learning Outcomes						
On successful completion of the course, the Students will be able to						
<ol style="list-style-type: none"> 1. Understand the framework, importance & scope of human resources management. 2. Outline the human resources planning, recruitment & Selection process. 3. Analyze the different types of training & development methods in the present context. 4. Identify the Strength and weakness of different performance appraisal techniques & Compensation policies as well as to know the global scenario of HRM. 						
Units	Content					Weight/ Teaching Hours
1	Introduction to HRM <ul style="list-style-type: none"> ➤ Definitions, importance of Human Resource Management, ➤ Nature of HRM, Scope of HRM, Functions of HR Manager, ➤ Emerging trends in HRM due to globalization and technological advancement, ➤ HR practices in Indian Organization, ➤ Issues and challenges in HRM. 					25% 15 Hours
2	Human Resources Planning <ul style="list-style-type: none"> ➤ Meaning, Definitions, need and importance of Human resource planning ➤ Objectives of Human resource planning, ➤ Factors affecting Manpower requirement, ➤ Process of HRP, ➤ Succession planning, ➤ Exit interviews as feedback and learning. 					25% 15 Hours
3	Training and Development <ul style="list-style-type: none"> ➤ Training:-meaning, methods of training, advantages of training, ➤ Development:-concept, needs, process of career planning, prerequisites of success in career planning. 					25% 15 Hours



4	Performance Appraisal & Compensation Management <ul style="list-style-type: none"> ➤ Performance Appraisal: - Introduction, Concepts, purpose of performance appraisal, Techniques of performance appraisal. ➤ Compensation Management:-Introduction, definitions, nature and purpose of compensation management, components, types, objectives of compensation and reward, methods of compensation, compensation structure. ➤ Meaning and objectives of Global Human Resource Management. 	25% 15 Hours
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Suggested Reference Books:

1. Gupta, C.B, (2008), Human Resource Management, Sultan Chand & Sons, Eleventh revised edition.
2. Gary Dessler. A Framework for Human Resource Management. Pearson Education, 7th Edition.
3. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
4. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
5. Ivancevich, John M., Human Resource Management. McGraw Hill.
Wreather and Davis, Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson., Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, Human Resource Management, PHI Learning.



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC25307	Course Name	Life Skills For Professional Development 1			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
2	2	-	2	25	25	50
Course Objective This course facilitates the Students how to organize their time in a best possible way.						
Course Learning Outcomes On successful completion of the course, the Students will be able to 1. Prepare time management framework in real life situation. 2. Learn how to identify the talent as well as to retain them successfully in the organization and achieve Effective employee engagement.						
Units	Content					Weight/ Teaching Hours
1	Time Management Mind Management Introduction - benefits of time management - techniques of time management, tackling time robbers, planning workload Time management in corporates.					50% 15 Hours
2	Talent Management Talent Management Strategy Aligning Workforce to Business Needs Key Levels for Talent Management Technology Infrastructure & Digital Transformation for Talent Management					50% 15 Hours

Suggested Reference Books:

1. Time management by Shankar Digambar Badge, Himalaya publication
2. Talent management by Dr. Anand Vyas.



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC23305	Course Name	Macro Economics 1			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective						
To provide basic understanding of theoretical aspects of macroeconomics.						
Course Learning Outcomes						
On successful completion of the course, the Students will be able to						
1. Understand various concepts of macroeconomics.						
2. Able to assess behaviour of macroeconomic forces.						
3. Link macroeconomic factors and its implications in real world.						
Units	Contents					Weight/Teaching Hours
1	Introduction to macroeconomics Major issues of macroeconomics, Role of government, Basic Concepts of National Income, Measurement of National Income					20% 12 Hours
2	Money Meaning, Functions, Demand and Supply of Money – Views of Classical & Keynes, Components of money supply, Factors affecting them, Quantity theory of money - Fisher, Pigou and Keynes versions.					30% 18 Hours
3	Inflation Meaning, Causes and Measurement, Types, Effects, Inflationary Gap, Anti-Inflationary Policies, Phillips Curve, Natural Rate of Unemployment, Deflation, Stagflation.					25% 15 Hours
4	Credit Control Central Bank & its functions, Structure of money market in India, Tools of credit control, IMF – Objectives & functions, World Bank – Objectives & functions.					25% 15 Hours

Suggested Reference Books:

1. Cauvery, R (2009). Monetary Economics, S. Chand & Sons.
2. Ahuja, H. L. (2011). Macro Economics Theory and Policy, S. Chand & Sons.
3. Mankiw, G. N. Principles of Economics, Cengage Learning.



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC21301	Course Name	Cost Accounting I			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective : The course aims to impart the knowledge about contemporary cost concepts and different approaches towards cost systems and cost ascertainment. The course also aims to provide awareness regarding numerous methods of cost determination under specific situation and its use for decision making purpose.						
Course Learning Outcomes : On successful completion of the course, the Students will be able to						
<ol style="list-style-type: none"> 1. Understand the meaning and importance of the subject. Further, various types of costs and its nature, costing system and concept of cost audit will be understood. 2. Know different methods to calculate Material and Labour. 3. Know the cost allocation and cost apportionment of indirect cost. 4. Calculate cost per unit and tender price also. 5. Understand advanced costing technique and its procedure. 						
Units	Content					Weight/ Teaching Hours
1	Introduction: Name and scope of cost accounting, Cost concept and classification, Methods and techniques, Installation of costing system, concept of cost audit					15% 4 Hours
2	Accounting for Material and Labour : Material control, concept and techniques, Pricing of martial issues, Treatment of material losses, Calculation of material turnover rate, Labour cost procedure , labour turnover, Idle time and overtime, Methods of wage payment- time and piece rates, Incentive Schemes					35% 18 Hours
3	Accounting for Overheads : Classification and departmentalization, Absorption of overheads, Determination of overhead rate, Under and over absorption and its treatment including machine hour rate					20% 12 Hours
4	Unit Costing					20% 12 Hours
5	Activity Based Costing : Introduction, Definition, steps in Activity Based costing and its advantages					10% 4 Hours



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC21302	Course Name	Corporate Accounting			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective : The course aims to help learners understand the concepts of corporate accounting system and its techniques in different situations.						
Course Learning Outcomes : On successful completion of the course, the Students will be able to						
<ol style="list-style-type: none"> 1. Know and apply the provisions of redemption of redeemable preference shares and the utilization of resultant reserve. Further, the detail information about bonus shares and its accounting treatment. 2. Prepare financial statements i.e. Profit and Loss Account and Balance Sheet as per Companies Act 2013. 3. Understand and prepare accounts of amalgamation of two companies as per Accounting Standard -14. 4. Understand objectives, benefits and accounting entries at the time of buy back of shares. 5. Acquaint themselves with the basic definition and meaning of certain terms as per Companies Act -2013 						
Units	Content					Weight/ Teaching Hours
1	Redemption of Redeemable preference Shares and issue of Bonus shares					20% 8 Hours
2	Final accounts: As per schedule III of the Companies Act, 2013, which is in line with revised schedule VI,(excluding computation of managerial remuneration and disposal of profit)					25% 15 Hours
3	Accounting for Amalgamation of companies as per Indian Accounting Standard- 14					25% 15 Hours
4	Buy Back of Shares					20% 8 Hours
5	Concepts under Companies Act, 2013					10% 4 Hours
	<ol style="list-style-type: none"> 1. Section 2(41) Financial Year 2. Section 2(50) Issued Capital 					



	3. Section 2(64) Paid up share capital	
	4. Section 2(71) Public Company	
	5. Section 2(62) One Person Company	
	6. Section 2(68) Public limited Company	

Suggested Readings:

1. Gupta R.L., Radhswamy M : Company Accounts; SultanChand and Sons,New Delhi
2. S. N, Maheshwari : Corporate Accounting ; Vikas Publishing House, New Delhi
3. Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting ; Mayur Paper Backs. Noida
4. Mukherjee & Hanif : Modern Accountancy ; Tata McGraw Hill
5. A.C. Tulsian : Advanced Accountancy ; Tata McGraw Hill



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Faculty	Commerce		Programme	BC		
Year	2		Version	2.0		
Semester	3		Effective From	June 2024		
Course Code	BCAC23304	Course Name	Statistical Techniques 1			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CCE	SEE	Total
4	4	-	4	50	50	100
Course Objective:						
<ul style="list-style-type: none"> The objective of this paper is to impart knowledge on the applications of Statistical Techniques in Business and Commerce Industries for decision-making To aware students of basic statistical techniques for decision making. To boost quantitative thinking and improve abilities for making optimal strategies in business and industries. To prepare counter to solve the problem of business and commerce by developing critical analysis skills with statistical reasoning. To educate the student's abilities to apply the statistical concepts to real-life problems in commercial Industries, management, economics, and social science 						
Course Learning Outcomes:						
On successful completion of the course, the students will be able to						
<ul style="list-style-type: none"> CO1: Students on successful course completion students will be familiar with the large sample as well as the small sample tests. CO2: Knowledge about formulating and testing a hypothesis, using critical values to conclude, and determining the probability of making errors in hypothesis tests. Knowledge about large sample tests and their applications and get an idea of order statistics with their applications. CO3: To Understand the operation of the acceptance sampling scheme and to select appropriate plans to meet particular conditions 						

Units	Content	Weight/ Teaching Hours
Unit 1	Testing of Hypothesis (Large sample): A: Statistical hypothesis (simple & composite), Test of a statistical hypothesis, null and alternative hypothesis, critical region, two types of errors, level of significance, and power of the test; some examples. B: Large Sample Tests for Variables: Testing the significance of single mean, difference between two means, difference between two standard deviations, correlation coefficient, single proportion, difference between two proportions	40% (20 Marks) 24 Hours
Unit 2	Testing of Hypothesis (Large sample): Large Sample Tests for Attributes: Testing the significance of a single proportion, the difference between two proportions	
Unit 3	Statistical Process Control:	30%



	<p>Concepts of Statistical Quality Control (SQC) for variables and Attributes. Theories of control charts, Specification limits, Modified control limits.</p> <p>Control Charts for Variable: \bar{X} And R chart</p> <p>Control Charts for Attribute: p, np, and C charts</p>	<p>(15 Marks) 18 Hours</p>
Unit 4	<p>Statistical Product Control (only single sample plan):</p> <p>Problem of product control and lot acceptance; Principle of acceptance sampling, Concept of good and bad lots, Concepts of A.Q.L., L.T.P.D., Producer's risk, Consumer's risk, Rectifying Inspection Plans, A.O.Q., A.O.Q.L., some examples.</p> <p>Sampling Inspection Plans: Single sampling plan, its O. C., ASN, and ATI curves; Double sampling plan, its A.S.N. and A.T.I. functions (no curve), some examples.</p>	<p>30% (15 Marks) 18 Hours</p>

Suggested Reference Books:

- Grant E.L.(1964); Statistical Quality Control; McGraw Hill.
- Duncan A.J. (1974); Statistical Control and Industrial Statistics; Treponemal and Sons.
- Murthy M.N. (1967); Sampling Theory and Methods; Statistical Publishing Society; Calcutta.
- Gupta S.P.: Statistical Method: S.chand & Co., New Delhi.
- Sancheti D.C. Kapoor V.K: Statistics: Sultan chand & sons, New Delhi.
- S Kalavathy: Operation Research: Vikash Publishing House Pvt. Ltd.
- J K Sharma: Preration Research: Theory and Applications, Trinity Press (An Imprint of Laxmi Publication Pvt. Ltd)
- Statistics for Management by Richard I. Levin & David S. Rubin (Latest Edition)
- Quantitative Techniques in Management by N. D. Vohra (Latest Edition)

