



Bachelor of Commerce
(Three/ Four years Honors/ Honors with Research Degree Programme)


STRUCTURE OF SECOND YEAR


Semester	Major (Core) Course (4 Credits)	Multidisciplinary (MDC) / Minor Course ((4 Credits)	Ability Enhancement Course (AEC) (2 Credits)	Skill Enhancement Course (SEC) (2 Credits)	Value Added Course(VAC) /Indian Knowledge System (IKS) (2 Credits)	Research Project (RP)/On-the- Job Training (OJT)	Total Credits	Qualification /Certificate
1	Income Tax	(MDC) Corporate Accounting	Practical Accounting Reporting (Workbook) OR Digital Marketing OR Budget Communication for Beginners OR Co-operative Philosophy and Ethics OR Insurance Literacy OR English for Entrepreneurship	Human Resource Management	IKS-1 History of Finance & Taxation OR Art of Being Happy: Satchit- Ananda OR Ancient Wisdom to ViksitBharat	----	22	
	Principles of Management							
	Micro Economics for Business							
2	Cost Accounting	(Minor) Introduction to Money and Banking	Computerised Accounting OR Critical Thinking and Problem Solving OR Economics for Competitive Examinations OR Innovation in Rural Entrepreneurship OR Banking Literacy OR English for Digital and Virtual Communication	Marketing Management	VAC-1 Income Tax Return Preparation	----	22	UG Diploma in Commerce
	Entrepreneurship & Small Business Management							
	Fundamentals of Macro Economics							

	The Maharaja Sayajirao University of Baroda Faculty/College of Commerce, Department of Accounting and Financial Management Lokmanya Tilak Road, Sayajigunj, Vadodara – 390 002 Ph. (+91) – 0265 -2795557, 2780014	ACADEMIC YEAR 2024 -2025					
Bachelor of Commerce (Honors)							
FS B.COM II	MAJOR COURSE INCOME TAX		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">CREDIT</td> <td style="width: 50%; text-align: center;">04</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">60</td> </tr> </table>	CREDIT	04	HOURS	60
CREDIT	04						
HOURS	60						
OBJECTIVES:	<ol style="list-style-type: none"> 1. To make students understand the background of the Income Tax Law 2. To make students understand the computation of Taxable income & Tax liability of an Individual 						
COURSE CONTENT / SYLLABUS							
UNIT-I	Introduction: Historical background- Definitions- Meaning of various important terms Residential Status and Incidence of Tax: Determination of Residential Status -Incidence to Tax on the basis of Residential Status of an Assessee and Basis of charge		15 hrs.				
UNIT-II	Taxation of Income under the head ‘Salaries’: Determination / Taxation of income under the head ‘Salaries’-Income includible in ‘Salaries’- Taxable and Exempted perquisites- Amount deductible from ‘Salaries’-Professional Tax. Exempted Incomes		15 hrs.				
UNIT-III	Taxation of Income under the head ‘House Property’: Determination / Taxation of income under the head ‘House Property’- Deductions available and not available from Income from ‘House Property’ Carry Forward and Set Off of losses under the head Income from ‘House Property’ Taxation of Income under the head ‘Capital Gains’. Taxation of Income under the head ‘Income from Other Sources’: Determination / Taxation of income under the head ‘Income from Other Sources’–Deductions available and not available from ‘Income from Other Sources		15 hrs.				
UNIT-IV	Taxation of Income under the head ‘Profits and Gains from Business or Profession for Sole Proprietorship/Firm Computation of Total Income (Including selected deductions from Gross Total Income- Under Chapter VI-A) Computation of Tax Liability		15 hrs.				
REFERENCE BOOKS							
1.	Dr. Vinod K. Singhanian and Ms. Monica Singhanian: Students Guide to Income Tax–TAXMANN Publication						
2.	Dr. Girish Ahuja and Dr. Ravi Gupta: Systematic Approach to Income Tax - BHARAT Publication						
3.	CA T. N. Manoharan: Direct Tax Laws– SNOW WHITE Publication						
4.	Study Material issued by ICAI on Direct Taxes.						

 <p>THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA सत्यं विद्यं सुन्दरम्</p>	<p>The Maharaja Sayajirao University of Baroda Faculty/College of Commerce, Department of Commerce and Business Management Lokmanya Tilak Road, Sayajigunj, Vadodara – 390 002 Ph. (+91) – 0265 -2795557, 2780014</p>	<p>ACADEMIC YEAR 2024-2025</p>				
Bachelor of Commerce (Honors) NEP-2020						
FS B.COM II	PRINCIPLES OF MANAGEMENT	<table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">CREDIT</td> <td style="text-align: center;">04</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">60</td> </tr> </table>	CREDIT	04	HOURS	60
CREDIT	04					
HOURS	60					
<p>OBJECTIVES:</p> <ol style="list-style-type: none"> 1. Understand the basics of management and applications of the functions of management through the various plans by the effective and efficient planning. 2. Analyze how organizations adapt to an uncertain environment and decode decision making techniques that managers' uses to influence and control the internal environment of business developing critical and problem solving skills. 3. Develop skills in motivating and inspiring teams/employees to achieve organizational goals and applying resources optimization through monitoring and corrective actions. 4. Introducing to the organizational structure in the digital era, and the importance of the interdependence through authority delegation. 5. Identify and understand the concept for inculcating the quality conscious and impact of the management decisions on the stakeholders' contribution to the society by developing social responsible organizations. 6. Understand and appreciate the changing dynamics of management practices and to recognize the challenges for managers in 21st centuries and contemporary issues in the Management. 						
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>An Introduction to Management and Managerial Functions – I (Planning and Decision Making) An Introduction to Management: Concept, Definitions, Functions Managerial Roles and Managerial Skills Concept and Meaning of Plan and Planning, Nature and Process of Planning, Types of Plan and Planning, Forecasting Concept and Definition of Decision Making, Types of Decisions, Bounded Rationality</p>	15 hrs.				
UNIT-II	<p>Managerial Functions (Organizing and Directing) Organization Structure, Virtual Organization Structure Span of Management Authority: Concept and Definition, Features Delegation and Decentralization of Authority Blocks to Effective Delegation of Authority Motivation: Concept and Definition, Nature of Motivation, Theories of Motivation – Maslow, Herzberg Leadership: Concept and Definition, Leadership Styles</p>	15 hrs.				
UNIT-III	<p>Managerial Functions (Controlling), Management of Change Controlling: Concept and Definitions, Features, Types of Control based on Control and Stages of Control Controlling Techniques- Budgetary and Non-Budgetary Control Techniques, Use of Computers and IT in Management Control Organizational Change</p>	15 hrs.				
UNIT-IV	<p>Contemporary Issues in Management Definitions of Quality Total Quality Management Definition, Process of TQM, Principles of TQM, Concept and Definitions of Social Responsibility, Social Responsibility towards various Stakeholders Value-Oriented Holistic Management Management Challenges in the 21st Century Case studies on Management</p>	15 hrs.				
REFERENCE BOOKS						

1.	Stephen P. Robbins & Mary Coulter, "Management", 10th Edition, Prentice Hall (India) Pvt. Ltd., 2009.
2.	JAF Stoner, Freeman R.E and Daniel R Gilbert "Management", 6th Edition, Pearson Education, 2004.
3.	Stephen A. Robbins & David A. Decenzo & Mary Coulter, "Fundamentals of Management" 7th Edition, Pearson Education, 2011.
4.	L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons
5.	Venkatesh Ganapati; Modern Day Retail Marketing Management; Bookboon E-Bbook Company
6.	Dr. Pradeep Kumar, Management- Principles and Applications, 3rd Edition, Sultan Chand & Sons.
7.	Rao, V. S. P. (2020). Management Principles and Applications. Taxmann Publications
8.	Tulsian, P. C., & Pandey, V. (2021). Business Organisation & Management. Pearson Education, India
9.	Mitra, J. K. (2018). Principles of Management Oxford University Press

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Bachelor of Commerce (Honors)						
FS B.COM II	MAJOR COURSE (Core) MICRO ECONOMICS FOR BUSINESS	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">CREDIT</td> <td style="text-align: center;">04</td> </tr> <tr> <td style="text-align: center;">HOURS</td> <td style="text-align: center;">60</td> </tr> </table>	CREDIT	04	HOURS	60
CREDIT	04					
HOURS	60					
OBJECTIVES:	<p>On successful completion of the B Com. Hons. in Business Economics, the students should be able to interpret and demonstrate</p> <ol style="list-style-type: none"> 3. Understanding of the theories, concepts, terminologies, and methodologies in the concerned subject area 4. To make students understand various contemporary issues and developments in the concerned research field. 5. Enhanced understanding of the subject with the ability to contextualize the knowledge and findings with national, regional and global perspectives, including the ability to evaluate and analyze implications for sustainable development and ethical obligations. 6. Scientific temperament by extending the acquired knowledge in addressing complex economic issues and challenges that leads to diagnostic and prescriptive conclusions and real world experience and knowledge. 					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>CONSUMER BEHAVIOR:</p> <ol style="list-style-type: none"> a) Definitions and Basic Concepts b) Utility Analysis c) Demand Analysis and Elasticity 	15 hrs.				
UNIT-II	<p>PRODUCER BEHAVIOR:</p> <ol style="list-style-type: none"> a) Profit Maximization and Isoquants b) Organization of Firms c) Law of Variable Proportions & Returns to Scale 	15 hrs.				
UNIT-III	<p>COST & REVENUE ANALYSIS:</p> <ol style="list-style-type: none"> a) Short Run and Long Run Cost Curves b) Supply and Elasticity c) Revenue Analysis 	15 hrs.				
UNIT-IV	<p>MARKET STRUCTURES & THEORY OF DISTRIBUTION:</p> <ol style="list-style-type: none"> a) Perfect Competition, Monopoly and Monopolistic Competition b) Oligopolistic Market c) Theory of Distribution 	15 hrs.				
REFERENCE BOOKS						
1.	Micro Economics: Robert Pindyck, Daniel Rubinfeld					
2.	Principle of Micro Economics: H.L. Ahuja					
3.	Micro Economics For Managers: David M. Kreps					
4.	Micro Economics: R. Glen Hubbard, Anthony Patrick O' Brien					
5.	Micro Economics: N. Gregory Mankiw					
6.	Microeconomic theory: W. Nicholson and C. Snyder					

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CORPORATE ACCOUNTING


Year	II	Bachelor of Commerce (Honours) (As per NEP 2020)	CREDIT	04
Semester	I		HOURS	60


COURSE CONTENT/SYLLABUS

Unit 1	<p>Introduction to Company Accounts, Books of Account, Statutory Records, Shares, Types of shares, Issue of shares, Underwriting of the Shares, Issue of Bonus Shares, Buy-Back of the Shares, Right Issue Redemption Of Debentures: Various Methods Including Debenture Redemption Reserve, Debenture Redemption Fund, Purchase of Debenture from Open Market, Conversion of Debentures into Shares</p>	15 Hours
Unit 2	<p>Accounting for Plant, Property and Equipment (as per relevant Accounting standard) Accounting for Valuation of Inventories (as per relevant Accounting standard)</p>	15 Hours
Unit 3	<p>Final Account of Joint Stock Company: Preparation and Presentation of Final Accounts in Compliance with Companies Act 2013</p>	15 Hours
Unit 4	<p>Preparation of Cash Flow Statement (as per relevant Accounting Standard) Valuation of Shares: Needs for valuation, Methods of Valuation of Shares</p>	15 Hours

REFERENCES


1	Dr. S.N. Maheshwari: Advanced Accounting Vol. I & II – Vikas Publishing House
2	Ashok Sehgal: Advanced Accounting – Taxmann Publication
3	M.C. Shukla and T.S.Grewal: Advanced Accounting – Sultan Chand Publication
4	Hanif and Mukherjee: Modern Accounting Vol. I & II – Tata MacGraw Hill Publication
5	R.L. Gupta and M. Radhaswamy: Advanced Accounting Vol. I & II – S. Chand Publication
6	D.S. Rawat: Student's Guide To Accounting Standards – Taxmann Publication
7	Relevant Study Materials Issued By ICAI, ICMAI & ICSI


 <p>THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA सर्वज्ञं शिवं सुन्दरम्</p>	<p>The Maharaja Sayajirao University of Baroda Faculty/College of Commerce, Department of Accounting and Financial Management Lokmanya Tilak Road, Sayajigunj, Vadodara – 390 002 Ph. (+91) – 0265 -2795557, 2780014</p>	<p>ACADEMIC YEAR 2024 -2025</p>					
<p>Bachelor of Commerce (Honors)</p>							
<p>FS B.COM II</p>	<p>AEC - 2 PRACTICAL ACCOUNTING REPORTING (WORKBOOK)</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">CRE DIT</td> <td style="text-align: center;">02</td> </tr> <tr> <td style="text-align: center;">HO URS</td> <td style="text-align: center;">30</td> </tr> </table>	CRE DIT	02	HO URS	30
CRE DIT	02						
HO URS	30						
<p>COURSE CONTENT / SYLLABUS</p>							
<p>UNIT-I</p>	<p>i. Introduction, Understanding Accounting Terms, Rules for ascertaining Debit or Credit, Understanding of Capital and Revenue, Accounting cycle, Double-entry book keeping principles ii. Accounting frame work : concepts, conventions, policies and standard iii. Voucher Preparation : Definition and purpose of vouchers, Understanding of source documents, Types of vouchers (cash, bank, journal, etc.) Documentation requirements for vouchers</p>	<p>6 hrs.</p>					
<p>UNIT-II</p>	<p>Recording Financial Transactions : Understanding transaction analysis, Legal implications and compliance considerations, Journal entry preparation and posting to ledgers, Subsidiary books, stock register GST : Introduction, Concepts, ITC, Invoicing and Documentation</p>	<p>9 hrs.</p>					
<p>UNIT-III</p>	<p>Preparation of financial statement : Trial balance and Preparation of financial statements of sole proprietor (Trader, Manufacturer and Service provider) (case study)</p>	<p>9 hrs.</p>					
<p>UNIT-IV</p>	<p>Compliance with regulatory standards and reporting obligations : GST and Income Tax : Registration, Structure, Returns & Filing</p>	<p>6 hrs.</p>					
<p>Teaching Methods: Lectures, Hands-on Session, Assignment & Case Studies, Guest Speakers, Project Work, Online Resources etc.</p>							
<p>REFERENCES</p>							
<p>1.</p>	<p>Financial Accounting Text & Illustrations, Bhushan Kumar Goyal, H.N. Tiwari, TAXMANN Publication</p>						
<p>2.</p>	<p>Financial Accounting, by M Hanif, A Mukherjee, Mc GROW HILL</p>						
<p>3.</p>	<p>Fundamentals of Financial Accounting by Dr. Ashok Sehgal, Dr. Deepak Sehgal TAXMANN Publication</p>						
<p>4.</p>	<p>Financial Accounting, by S.N. Maheshwari, S.K. Maheshwari, Sharad K. Maheshwari, VIKAS Publication</p>						
<p>5.</p>	<p>Students' Guide to Income Tax Including GST By Vinod K. Singhania, Monica Singhania TAXMANN Publication</p>						


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Bachelor of Commerce (Honors) NEP-2020						
FS B.COM II	ABILITY ENHANCEMENT COURSE [AEC] DIGITAL MARKETING	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">CREDIT</td> <td style="width: 50%; text-align: center;">04</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	04	HOURS	30
CREDIT	04					
HOURS	30					
<p>OBJECTIVES:</p>	<ol style="list-style-type: none"> 1. To develop a comprehensive understanding of digital marketing principles and practices. 2. To focus on analyzing the various components and structure of a successful digital marketing strategy. 3. To evaluate the impact of digital transformation on business models and consumer behavior. 4. To develop skills to execute both intent-based campaigns and brand-based campaigns. 5. To enhance ability to leverage new marketing models like influencer marketing and social commerce. 6. To develop an ability to analyze campaign performance and calculate ROI. 7. To develop strategies to manage revenue generated through digital marketing activities. 8. To identify and address challenges encountered during digital marketing implementation. 					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>INTRODUCTION TO DIGITAL MARKETING</p> <ul style="list-style-type: none"> - Meaning and Introduction of Digital marketing, - Evolution of digital marketing - Internet Marketing: Underlying Technology and Frameworks - Digital marketing framework 	07 hrs.				
UNIT-II	<p>DIGITAL MARKETING STRATEGY DEVELOPMENT</p> <ul style="list-style-type: none"> - Value Chain Digitization - Digital Marketing Business Models - Evolution of Consumer Behavior Models - Digital Marketing Objectives Planning 	08 hrs.				
UNIT-III	<p>DIGITAL MARKETING EXECUTION</p> <ul style="list-style-type: none"> - Basic Elements of Digital Campaign Management - Implementing Intent-Based Campaigns (Search Execution) - Implementing Brand-Based Campaigns (Display Execution) - Campaign Execution for Emerging Marketing Models - Campaign Analytics and Marketing ROI (Basics of Web Analytics, Understanding KPIs) 	07 hrs.				
UNIT-IV	<p>DIGITAL MARKETING EXECUTION ELEMENTS</p> <ul style="list-style-type: none"> - Managing Digital Marketing Revenue - Managing Service Delivery and Payment - Managing Digital Implementation Challenges - Digital Marketing—Emerging Trends and Concepts - Building a Career in Digital Marketing 	08 hrs.				

REFERENCE BOOKS

1.	Fundamentals of Digital Marketing: Puneet Singh Bhatia, Pearson Publication
2.	Digital Marketing : Seema Gupta, Mc Graw Hill Education(India) Pvt Ltd
3.	Marketing4.0: Moving from Traditional to Digital : Philip Kotler,Hermawan Kartajaya, Iwan, Setiawan
4.	Digital Marketing:Cases from India : Rajendra Nargundkar and Romi Saniy,Notion Press Inc.

 <p>The Maharaja Sayajirao University of Baroda Faculty/College of Commerce, Department of Business Economics, Lokmanya Tilak Road, Sayajigunj, Vadodara – 390 002 Ph. (+91) – 0265 -2795557, 2780014</p>			ACADEMIC YEAR 2024 -2025				
Bachelor of Commerce (Honors)							
FS B.COM II	Ability Enhancement Course (AEC) BUDGET COMMUNICATION FOR BEGINNERS		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">CREDIT</td> <td style="text-align: center;">02</td> </tr> <tr> <td style="text-align: center;">HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02						
HOURS	30						
OBJECTIVES:	<p>On successful completion of the B Com. Hons. in Business Economics, the students should be able to interpret and demonstrate</p> <ol style="list-style-type: none"> 1. Understanding of the theories, concepts, terminologies, and methodologies in the concerned subject area. 2. The purpose of this course is to give an understanding of the role of state in fostering the economic activities via budget and fiscal policies. 3. Students get a chance to know about the financial position of the country 4. This course enables the students to understand the various issues between Central and State Governments. 						
COURSE CONTENT / SYLLABUS							
UNIT-I	OVERVIEW OF GOVERNMENT BUDGET: a) Introduction to Budget b) Expenditure Analysis c) Perspective of Government Revenues		07 hrs.				
UNIT-II	COMPOSITION AND STRUCTURE OF BUDGET: a) Reading of Government Budget b) Analysis Government Deficit c) Growth of Fiscal Deficit		08 hrs.				
UNIT-III	FINANCING OF FISCAL DEFICIT a) Pattern of Finance b) Internal Borrowings c) External Borrowings		07 hrs.				
UNIT-IV	POLICY PERSPECTIVE: a) Consumption and Investment related Issues b) Financial market related Issues c) Overall Policy Analysis		08 hrs.				
REFERENCE BOOKS							
1.	Ministry of Finance: Budget Document (Centre and State)						
2.	Indian Economy: Datt and Sundharam						
3.	Indian Economy: V. K. Puri and S.K. Mishra						
4.	Public Finance: HL Bhatia						

 <p>सत्यं विद्यं सुन्दरम्</p>	The Maharaja Sayajirao University of Baroda Faculty of Commerce Department of Co-operative Management and Rural Studies Faculty of Commerce, Sayajigunj, Vadodara- 390002, Contact details: 02652975768	ACADEMIC YEAR 2024- 2025	
CPR:- CO-OPERATIVE PHILOSOPHY AND ETHICS			
Sub-Course	ABILITY ENHANCEMENT COURSE		CREDIT 02
			HOURS 30
YEAR: II SEMESTE R: III			
COURSE CONTENT / SYLLABUS			
UNIT-I	Introduction to Cooperatives: Concept, Definition and Characteristics of Cooperative Form of Organization, Cooperatives and Other Forms of Business Organizations, Significance of Cooperation	08 hrs.	
UNIT-II	Principles of Cooperation: Rochdale's Principles, Schulze-Delitzsch and Raiffeisen Principles, Principles of Cooperation by ICA, Co-operative Management-Meaning, Features and Importance.	07 hrs.	
UNIT-III	Genesis and growth of Co-operative Movement in India during pre-, post- independence and after 1991, Department of Co-operation - its structure, functions and autonomy; Co- operative Structure in India; Gujarat State Co-operative Council – Gujarat State Co- operative Union	08 hrs.	
UNIT-IV	Registration of Cooperative Societies, Power and Functions of Registrar of Cooperative Societies, Powers and Functions of Board of Directors, National Co-operative Union of India (NCUI)	07 hrs.	
REFERENCES			
1.	K Ravichandran - Theory of Cooperation		
2.	G R Madan - Cooperative Movement in India		
3.	T.N. Hajella - Principles, Problems & Practice in Cooperation		
4.	B.S. Mathur – Co-operative Movement in India.		
5.	L.P. Singh – Co-operative marketing in India		

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Bachelor of Commerce (Honors)

FS B.COM II	Ability Enhancement Course: INSURANCE LITERACY	CREDIT	02
		HOURS	30

OBJECTIVES:	<ol style="list-style-type: none"> 1. Gain complete clarity on the career paths available in the Insurance industry in India. 2. Learn about various insurance exams like probationary officer, assistant development officer, assistant multipurpose manager, etc. 3. Develop an understanding of careers in both nationalized and private insurance companies. 4. Get trained on abilities needed to crack professional exams in Insurance. 5. Learn about the classification of Insurance Products in Life Insurance, Non-life Insurance, and Miscellaneous Insurance. 6. Learn about the Regulatory Aspects of Insurance and various Government Programs for Inclusive Insurance Products. 7. Develop an understanding of the Current Scenario in the Insurance Industry. 8. Gain confidence in abilities required to appear in and crack the Insurance competitive exams.
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COURSE CONTENT / SYLLABUS

UNIT-I	CAREER OPPORTUNITIES IN INSURANCE INDUSTRY: Overview of various Placement Opportunities in the Insurance Industry; Examination Structure; Syllabus and Eligibility Criteria; Basics of Reasoning, Quantitative Aptitude, General Knowledge, Computer Awareness for the Insurance Exams; and hands-on exercises of Multiple-Choice Questions.	8 hrs.
UNIT-II	INSURANCE INDUSTRY IN INDIA: Classification of Insurance Products – Life Insurance, Non-life Insurance, and Miscellaneous Insurance; their Products; and hands-on exercises of Multiple-Choice Questions	7 hrs.
UNIT-III	REGULATORY ASPECTS IN INSURANCE: IRDA – Functions, Powers, Duties, Amendments; and various Government Programs for Inclusive Insurance Products - Pradhan Mantri Suraksha Bima Yojana, Pradhan Mantri Jivan Jyoti Bima Yojana, Ayushman Bharat Yojana, Gujarat Government Scheme - Maa Card; and hands-on exercises of Multiple-Choice Questions.	8 hrs.
UNIT-IV	CURRENT SCENARIO IN INSURANCE INDUSTRY: Insurance Penetration; GDP Contribution; Merger and Acquisition in the Insurance Industry; Innovation in Insurance; Technology in Insurance; e-insurance; Cyber Insurance; and hands-on exercises of Multiple-Choice Questions.	7 hrs.

REFERENCE BOOKS

1.	Quantitative Aptitude by Dr. R. S. Agrawal, Sultan Chand Publication
2.	A Modern Approach to logical Reasoning by Dr. R. S. Agrawal, Sultan Chand Publication
3.	IC-38 Handbook by IRDA
4.	General Insurance Companies Administrative Officer by R. Gupta, RPH Editorial Board
5.	OICL AO by R. Gupta, RPH Editorial Board
6.	Detailed Recruitment Notification for Probationary Officer, Assistant Development Officer,

	Assistant Multipurpose and Manager Grade Exam by NIACL, LIC, OICL, UIIC and IRDA
7.	Newspaper articles with special reference to Insurance Current Affairs
8.	General Knowledge by Lucent Publication

 <p>THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA सत्यं शिवं सुन्दरम् Established in 1949 Accredited Grade 'A' by NAAC</p>		<p>The Maharaja Sayajirao University of Baroda Faculty of Commerce</p> <p>Department of English</p> <p>Vadodara, Gujarat.</p> <p>Contact Details : head-eng@msubaroda.ac.in</p>		<p>Effective From the Academic Year 2024-2025</p>	
		<p>B. Com. Honors Programme</p> <p>Bachelor Programme: As per NEP 2020</p>			
Year	II	AEC: 03		Credit	02
Semester	I	ENGLISH FOR ENTREPRENEURSHIP		Hours	30

COURSE OUTLINE:

This two-credit, third-semester course for second-year students is tailored to integrate English language skills with entrepreneurial practices. Covering 30 hours of teaching, the course aims to prepare students for the linguistic demands of the entrepreneurial world, focusing on communication strategies, business writing, and presentation skills essential for startups and business interactions.

OBJECTIVES:

Upon completion of this course, students will be able to:

- **Master Business Communication:** Develop the ability to communicate effectively in English within various business contexts, enhancing negotiation, networking, and persuasive skills.
- **Enhance Professional Writing and Speaking:** Acquire and refine skills in writing business proposals, emails, and reports, as well as improving public speaking and pitch presentation abilities.
- **Understand Entrepreneurial Vocabulary:** Learn specific vocabulary and expressions related to entrepreneurship and business operations.
- **Apply English in Real-World Scenarios:** Use English proficiently in simulations and real-life scenarios such as business meetings, investor pitches, and marketing campaigns.

This course not only enhances the students' English language skills but also equips them with the communication tools necessary for successful entrepreneurial ventures. By integrating practical business scenarios, the course ensures that students are ready to use their language skills in a business environment effectively.

Unit	COURSE CONTENT / SYLLABUS	Teaching Hours
Unit : 1	<p data-bbox="325 215 804 248">Core Business Communication Skills</p> <ul data-bbox="373 304 991 528" style="list-style-type: none"> <li data-bbox="373 304 975 338">• Fundamentals of Business Communication <li data-bbox="373 371 970 405">• Techniques in Negotiation and Persuasion <li data-bbox="373 439 922 472">• Customer Communication and Service <li data-bbox="373 506 991 539">• Effective Team Collaboration and Feedback 	10
Unit : 2	<p data-bbox="325 584 791 618">Professional Communication Skills</p> <ul data-bbox="373 674 1182 898" style="list-style-type: none"> <li data-bbox="373 674 1174 707">• Writing Business Proposals and Executive Documentation <li data-bbox="373 741 1182 775">• Crafting Professional Emails and Business Correspondence <li data-bbox="373 808 884 842">• Report Writing and Documentation <li data-bbox="373 875 954 909">• Creating Executive Summaries and Briefs 	10
Unit : 3	<p data-bbox="325 949 940 983">Effective Presentation and Interpersonal Skills</p> <ul data-bbox="373 1039 1027 1263" style="list-style-type: none"> <li data-bbox="373 1039 1027 1072">• Presentation Skills and Technology Integration <li data-bbox="373 1106 826 1140">• Public Speaking and Eloquence <li data-bbox="373 1173 948 1207">• Leadership and Cultural Communication <li data-bbox="373 1240 871 1274">• Conflict Resolution and Diplomacy 	10

TEACHING METHODOLOGY:


- **Lectures and Readings:** Traditional lecturing combined with assigned readings to provide foundational knowledge and context.
- **Lecture Method Combined with Discussion:** Utilize traditional lectures supplemented by interactive class discussions to enhance understanding and engagement.
- **Use of Audio-visual Aids and Internet Resources:** Integrating multimedia tools such as videos, podcasts, and online databases to enrich the learning experience and provide diverse perspectives on literary topics.
- **Supervising Projects, Presentations, and Items for Self-Study:** Oversee individual and group projects that culminate in presentations, encouraging deep exploration of literature and promoting independent learning.


- **Socratic Seminars:** Facilitating dialogues where students engage in critical discussions about literary texts, fostering deeper understanding through inquiry.
- **Group Discussions:** Organizing students into small groups to discuss themes, characters, and literary devices, promoting collaborative learning.
- **Dramatic Readings and Performances:** Utilizing in-class readings or performances to bring literature to life and explore its dramatic potential.
- **Multimedia Presentations:** Use of film, audio, and digital media to complement traditional texts and offer varied perspectives on literary works.
- **Creative Writing Workshops:** Encouraging creative expression by having students write their own pieces inspired by the themes and styles studied in class.
- **Online Discussion Forums:** Utilization of online platforms for ongoing discussions outside of class, enabling students to respond to prompts and share additional resources.

Combining these readings, activities, and methodologies will provide a dynamic and comprehensive educational experience, preparing students effectively for entrepreneurial challenges by enhancing their English communication skills in business contexts.

RECOMMENDED READING:

1. Business Communication: Building Critical Skills by Kitty O. Locker and Stephen Kyo Kaczmarek
2. The Entrepreneur's Guide to Business Writing and Speaking by Tom Gorman
3. HBR Guide to Persuasive Presentations by Nancy Duarte
4. Writing That Works; How to Communicate Effectively in Business by Kenneth Roman and Joel Raphaelson
5. Talk Like TED: The 9 Public-Speaking Secrets of the World's Top Minds by Carmine Gallo


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<p>Bachelor of Commerce (Honors) NEP-2020</p>							
<p>FS B.COM II</p>	<p>HUMAN RESOURCE MANAGEMENT</p>		<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">CREDIT</td> <td style="width: 50%; text-align: center;">02</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02						
HOURS	30						
<p>OBJECTIVES:</p> <ol style="list-style-type: none"> 1. Understand basic nature and importance of Human Resource Management. 2. Analyze the current theory and practice of Recruitment, Selection and Placement. 3. Understand role of Training and Development and challenges of changing workforce. 4. Understand basic motivation theories and their implications in the organization. 5. Realize the importance of Performance appraisal system and its method. 6. Understand the concept of Performance Management and its difference with appraisal 7. Understand basic concept compensation and Wage and Salary administration. 8. Understand the recent trends in HRM 9. Skill Enhancement through practical exercises 							
<p>COURSE CONTENT / SYLLABUS</p>							
<p>UNIT-I</p>	<p>AN INTRODUCTION TO HUMAN RESOURCE MANAGEMENT Meaning and Definition; Nature and Scope; Objectives and Importance HRM; Roles of HR Manager, HRP Definition and Process. Practical Exercises</p>		<p>7 hrs.</p>				
<p>UNIT-II</p>	<p>RECRUITMENT, SELECTION & PLACEMENT Recruitment - Introduction – Definition - Sources of Recruitment Selection - Introduction & Significance of Selection Process – Interview and Selection Tests Induction & Placement Training: Training VS Development, Training Methods Practical Exercises</p>		<p>8 hrs.</p>				
<p>UNIT-III</p>	<p>MOTIVATION AND PERFORMANCE MANAGEMENT & APPRAISAL Motivation Concept; Theories Performance Management Performance Appraisal: Meaning & Techniques of Performance Appraisal Practical Exercises</p>		<p>8 hrs.</p>				
<p>UNIT-IV</p>	<p>COMPENSATION Definition of Compensation, Wage and Salary Administration: Wage concepts – Factors Influencing Wage, Fringe benefits: Meaning & Types of Fringe benefits of HRM . Recent Trends in HRM Practical Exercises</p>		<p>7 hrs.</p>				
<p>REFERENCE BOOKS</p>							
<p>1.</p>	<p>V.S.P Rao (2010) 3rd Edition ; Human Resource Management ; Excel Books , Reprint 2011</p>						
<p>2.</p>	<p>K. Aswathappa (2010) 6th Edition ; Human Resource Management ; Tata McGraw Hill Private Ltd , Reprint 2011</p>						
<p>3.</p>	<p>Decenzo & Robbins (2009) 6th Edition; Essentials of Human Resource Management; Prentice Hall of India, (2009)</p>						
<p>4.</p>	<p>Prasad L.M. (2009); Managing Human Resources; Sultan Chand Publication, Reprint 2009</p>						
<p>5.</p>	<p>Aswathappa K.; Human Resource Management – Text & Cases; 5th Edition; Tata McGraw Hill.</p>						
<p>6.</p>	<p>P. Subba Rao (2010); 4th Revised Edition; Personnel and Human Resource Management; Himalaya Publishing House Pvt. Ltd</p>						
<p>7.</p>	<p>C.B. Mamoria, S.V. Gankar (2010); 7th Edition; A Text Book of Human Resource Management; Himalaya Publishing House Pvt. Ltd</p>						
<p>8.</p>	<p>Rajesh Vishvanathan (2010); 1st Edition; Strategic Human Resource Management; Himalaya Publishing House Pvt. Ltd</p>						
<p>9.</p>	<p>Subba Rao, P. (2009); Personnel and Human Resource Management — (Text and Cases); Himalaya Publishing House Pvt. Ltd.</p>						

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Bachelor of Commerce (Honors)						
FS B.COM II	Minor Paper: HISTORY OF FINANCE AND TAXATION	<table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">CREDIT</td> <td style="text-align: center;">02</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02					
HOURS	30					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>Evolution of Financial Systems in India</p> <ul style="list-style-type: none"> • Introduction to Ancient Financial Systems (Barter system, Cowrie shells, and early forms of money, Role of trade, agriculture, and craftsmanship in the economy) • Financial Institutions in Ancient India (Temples as financial centres, Indigenous banking systems: Shroffs and Hundis) • Economic policies and administration under the Mauryan Empire. • Financial innovations during the Gupt Empire. • British Colonial Financial Policies (Impact of colonial rule on traditional financial systems) • Pre-Independence Financial Developments (Nationalist Movement and Financial Institutions, Swadeshi movement and indigenous banks Role of cooperative banks) • Post-Independence Financial Reforms 	08 hrs.				
UNIT-II	<p>History and evolution of Indian Stock Markets and Mutual fund industry in India</p> <ul style="list-style-type: none"> • Introduction and Historical Background • Evolution of Stock Exchanges in India • Regulatory Framework and Reforms • Mutual Funds in India – Origins and Growth • Regulatory Environment for Mutual Funds • Key Milestones and Current Trends • Challenges and Opportunities • Case Studies and Practical Insights 	07 hrs.				
UNIT-III	<p>Introduction to Taxation</p> <ul style="list-style-type: none"> • What is tax? • Why does the government impose taxes? • Principles of taxation • Traditional concepts • Modern principles • Tax legislation • Tax assignment • Writing of tax laws • Ideal tax design • Categories of taxes 	08 hrs.				
UNIT-IV	<p>Taxation in Ancient India</p> <ul style="list-style-type: none"> • Introduction 	07 hrs.				


	<ul style="list-style-type: none"> • Refernces in Ramayana and Mahabharata • Kautilya and his taxation system • Gupta era taxation system • Taxation under the Mughals • Taxation in pre-Independence period • Taxation in post-Independence period. 	
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REFERENCES

1.	Niall Ferguson: The Ascent of Money: A Financial History of the World
2.	Bharti V. Patahk : Indian Financial System -Pearson
3.	Jonathan Valk & Irene Soto Marin : Ancient Taxation: The Mechanics of Extraction in Comparative Perspective (ISAW Monographs, 11) (ISAW/NYU Press)
4.	Dr. M M Sury -History of Taxation in India: Ancient India to Modern Times


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Bachelor of Commerce (Honors) NEP-2020						
FS B.COM II	Core – The Art of Being Happy: Sat- Chit – Ananda.	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">CREDIT</td> <td style="width: 50%; text-align: center;">02</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02					
HOURS	30					
OBJECTIVES: <ol style="list-style-type: none"> 1. To acquaint the students about basic aspects of happiness, Physical, emotional and psychological wellbeing for happiness. 2. To sensitize students about Theories of Happiness. 3. To equip students about Culture and happiness and interpersonal relationship. 4. To orient students for local and global perspective of happiness. 						
COURSE CONTENT / SYLLABUS						
UNIT-I	HUMAN ECOLOGY AND HAPPINESS <ul style="list-style-type: none"> - Meaning, Definition of Happiness - Factors of Happiness: Environmental and Social. - Physical, Emotional and Psychological Well-being for happiness. - Coping with Stress: A life saving Skill. - Physiological and Hormonal basis of happiness. 	7 hrs.				
UNIT-II	INDOLOGICAL THEORIES OF HAPPINESS <ul style="list-style-type: none"> - Panch Kosh Theory & Idea of Well being - Idea of Self and other - Hierarchy and Stages of Happiness. 	8 hrs.				
UNIT-III	HAPPINESS: CROSS-CULTURAL CONTEXTS <ul style="list-style-type: none"> - Culture and Happiness - Interpersonal Relationship: Comparative Perspective - Towards Self-actualization 	8 hrs.				
UNIT-IV	LOCAL AND GLOBAL PERSPECTIVE OF HAPPINESS Measuring Happiness: Key Indicators Happiness Index India in Global Happiness Indices	7 hrs.				
REFERENCE BOOKS						
1.	Banavathy, Vinayachandra & Choudry, Anuradha. (2013). Understanding Happiness: A Vedantic Perspective, Psychological Studies.					
2.	Leontiev, Dmitry. (2012). Anthropology of Happiness: the state of well- being and the way of joy. In Social Sciences, Vol 43, No 2 P 93-104.					
3.	Snyder. C.r.s.j. Lopez & J.T.Pedrotti. (2015). Positive Psychology (The Scientific and Practical Explorations of Human Rights): Sage Publication. (Chapter-5: The Science of Happiness and Life Satisfaction, Page 63 to 73)					
4.	World Development Indicators 2016. Unites States: World Bank Publications.					
5.	Baumgardner , S & Crothers, M. (2014). Positive Psychology. New Delhi: Pearson Education, India.					
6.	Goleman,D. (2007). Social Intelligence: The new science of human relationships.					
7.	Mathews, Gorden and Carolina Izquierdo. (eds). 2010. Pursuits of Happiness: Well-being in Anthropological Perspective. Berghan Books					
8.	Sri Aurobindo, The Synthesis of Yoga, Part Three: The Yoga of Divine Love, Chapter 7, The Ananda Brahman, PP. 569-570					
9.	Seligman, M. (2002). Authentic happiness: Using the new positive psychology to realize your potential for lasting fulfillment. New York: Free Press.					


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Bachelor of Commerce (Honors)						
FS B.COM II	Indian Knowledge System (IKS) ANCIENT WISDOM AND VIKSIT BHARAT	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">CREDIT</td> <td style="text-align: center;">02</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02					
HOURS	30					
<p>OBJECTIVES:</p>	<p>Course Objective:</p> <ol style="list-style-type: none"> 1. To introduce students to Ancient India’s Economic Prosperity 2. To understand the role of ancient economic wisdom for Society and Environment 3. To understand the origin of co-operative movement in India 4. To know the pre-requisites for Viksit Bharat <p>Course Outcomes (COs)</p> <p>CO1: To understand the ancient economic wisdom among students and its applications</p> <p>CO2: To make socially inclusive and sustainable economic ideas</p> <p>CO3: To know various co-operative economic models</p> <p>CO4: To understand the role of youth in achieving \$ 30 trillion economy</p>					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>ANCIENT WISDOM: IDEAS PROMOTING ECONOMIC PROSPERITY</p> <ol style="list-style-type: none"> a) Glimpses of the economic prosperity of ancient India b) Ancient wisdom for today and tomorrow 	08 hrs.				
UNIT-II	<p>SOCIAL PROGRESS, ENVIRONMENT & SUSTAINABILITY:</p> <ol style="list-style-type: none"> a) Ancient wisdom on religion, Wealth, State and Public finance b) Holistic approach to environment and ecology 	07 hrs.				
UNIT-III	<p>CO-OPERATIVE MOVEMENT AND CASE STUDIES:</p> <ol style="list-style-type: none"> a) Origin of co-operative movement in India b) Case study of agriculture & allied activities 	07 hrs.				
UNIT-IV	<p>VISION OF VIKSIT BHARAT</p> <ol style="list-style-type: none"> a) Pre-requisites to achieve the vision of “Viksit Bharat” b) Roadmap for \$ 30 trillion economy 	08 hrs.				
REFERENCE BOOKS						
1.	Ancient Wisdom for Today and Tomorrow: Indian’s Presidency at G20 by Amrita Narlikar					
2.	Glimpses of Economic Prosperity of Ancient India by Dr. Gauri Shankar Gupta, POTHEY KAN					
3.	Indian economic thought: A less-understood and misunderstood legacy by Satish Deodhar					
4.	Ancient Indian Economic Thought: Relevance for Today by Ratan Lal Basu and Raj Kumar Sen					
5.	Cooperation Principles, Problems and Practice by T N Hajela					
6.	Co-operation in India by Dr. B. S. Mathur					
7.	India@2047 by Ranen Banerjee					


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Bachelor of Commerce (Honors)						
SS B.COM II	Major Paper: COST ACCOUNTING	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">CREDIT</td> <td style="text-align: center;">04</td> </tr> <tr> <td style="text-align: right;">HOURS</td> <td style="text-align: center;">60</td> </tr> </table>	CREDIT	04	HOURS	60
CREDIT	04					
HOURS	60					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>Introduction: Meaning, scope, objectives and advantages of cost accounting, Difference between financial and cost accounting, Cost Concepts, Introduction to Cost Accounting Standards, Cost Classification (CAS 01), Application of Cost Records.</p>	15 hrs.				
	<p>Material Cost: (CAS 06) Procurement of Materials, Inventory Management and Control, Inventory Accounting and Valuation, Physical Verification, Slow and Non-moving Stock and Treatment of Losses, Scrap, Spoilage, Defectives and Wastages</p>					
UNIT-II	<p>Employee Costs: (CAS 07) Time Keeping, Time Booking and Payroll, Principles and Methods of Remuneration and Incentive Schemes, Overtime and Idle Time, Employee Cost Reporting, Labour Turnover and Remedial Measures.</p>	15 hrs.				
	<p>Direct Expenses: (CAS 10) Overheads: (CAS – 03)</p>					
	<p>Collection, Classification, Apportionment and Allocation of Overheads, Absorption and Treatment of Over or Under Absorption of Overheads, Reporting of Overhead Costs</p>					
	<p>Single Output Costing-Preparation of Cost Sheet Cost Accounting Book-Keeping Systems: Integrated and Non-integrated, Reconciliation of Cost and Financial Accounts Specific Order Costing: Determination of Cost in Job and Batch Costing)</p>					
UNIT-IV	<p>Process Costing: Process losses, Concept of work-in-progress, joint and by-products</p>	15 hrs.				
	<p>Service Costing Meaning, Definition, Application, Identification of Cost Unit, Cost Determination and Cost Control</p>					
	<p>Contemporary Issues and Developments</p>					
REFERENCES						
<ol style="list-style-type: none"> 1. 2. 3. 4. 5. 6. 7. 8. 	<p>M.N Arora: A Text book of Cost Accounting (Vikas Publishing House Ltd.) M.N Arora: Cost Accounting – Principles and Practice (Vikas Publishing House Ltd.) Ravi M. Kishore : Cost & Management Accounting (Taxman Publications) Jawaharlal Lal & Seema Srivastava: Cost Accounting (Tata McGraw-Hill Publishing Co. Ltd) P.C Tulsian: Cost Accounting (Tata McGraw-Hill Publishing Co. Ltd) CMA, Study Material-Intermediate: Cost Accounting (The Institute of Cost Accountants of India) ICAI, Study Material- Intermediate: Cost & Management Accounting (The Institute of Chartered Accountants of India) ICSI, Study Material- Intermediate: Cost & Management Accounting (The Institute of Company Secretary of India)</p>					


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<p>Bachelor of Commerce (Honors) NEP-2020</p>			
<p>SS B.COM II</p>	<p>Entrepreneurship & Small Business Management</p>		<p>CREDIT 04</p>
			<p>HOURS 60</p>
<p>OBJECTIVES:</p> <ol style="list-style-type: none"> 1. Conceptual understanding of the terms entrepreneur and intrapreneur as well as perspectives of entrepreneurship. 2. Recognize and compare the conceptual difference between entrepreneur and intrapreneur. 3. Identify the characteristics and skills of being successful entrepreneur, along with the barriers to entrepreneurship. 4. Describe and Outline the importance of Creativity and the legal issues in entrepreneurship. 5. Understanding and developing of the Business plan for new venture creation. 6. Recognize and describe the sources of financing for the venture. 7. Understand various dimensions of managing, growing and ending the venture. 8. Understand, Outline and assess the Human Resource Issues, Marketing issues and growth management issues. 			
<p>COURSE CONTENT / SYLLABUS</p>			
<p>UNIT-I</p>	<p>Fundamentals of Entrepreneurship: Nature & Importance of Entrepreneurs Entrepreneur—Manager—Intrapreneurs Types of Entrepreneurs Characteristics of an Entrepreneur Functions of an Entrepreneur Contribution of Entrepreneurs in Economic Development</p>		<p>15 hrs.</p>
<p>UNIT-II</p>	<p>Creating & Managing the Venture: Creativity and Innovation Source of Business Ideas Developing the Business Plan Growth and Exit Strategies</p>		<p>15 hrs.</p>
<p>UNIT-III</p>	<p>HAPPINESS: CROSS-CULTURAL CONTEXTS Culture and Happiness Interpersonal Relationship: Comparative Perspective Towards Self-actualization Financing the New Venture Sources of Capital Venture Capital Angel Investors Bank Loans and Lending Decisions</p>		<p>15 hrs.</p>
<p>UNIT-IV</p>	<p>Contemporary Issues in Entrepreneurship Social and Ethical Entrepreneurship Entrepreneurship and Sustainable Development Managing Family Business</p>		<p>15 hrs.</p>
<p>REFERENCE BOOKS</p>			
<p>1.</p>	<p>Thomas W. Zimmer and Norman M. Scarborough; Essentials of Entrepreneurship and Small Business Management; (PHI), 4th Edition.</p>		
<p>2.</p>	<p>Robert Hisrich, Michael Peters and, Dean Shepherd; Entrepreneurship; TATA McGraw Hill.</p>		
<p>3.</p>	<p>Donald Kuratto and Richard Hodgetts; Entrepreneurship; 6TH Edition.</p>		
<p>4.</p>	<p>Madhurima Lall and Shikha Sahai; Entrepreneurship; Excel Books.</p>		
<p>5.</p>	<p>David Holt; Entrepreneurial Development; (PHI).</p>		
<p>6.</p>	<p>Vasant Desai (2011); 1st Edition; Entrepreneurship & Management of Small and Medium Enterprises; Himalaya Publishing House Pvt. Ltd</p>		


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Bachelor of Commerce (Honors)						
<p>SS B.COM II</p>	<p>Major (Core) FUNDAMENTALS OF MACRO ECONOMICS</p>	<table border="1" style="width: 100%;"> <tr> <td style="width: 80%;">CREDIT</td> <td style="width: 20%; text-align: center;">04</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">60</td> </tr> </table>	CREDIT	04	HOURS	60
CREDIT	04					
HOURS	60					
<p>OBJECTIVES:</p>	<p>On successful completion of the B Com. Hons. in Business Economics, the students should be able to interpret and demonstrate</p> <ol style="list-style-type: none"> 1. Developing critical understanding of macroeconomic theories, analytical skills, and policy implications essential for careers in business and related fields. 2. Exposure to classical, Keynesian, and post-Keynesian perspectives brings in understanding to evaluate the strengths and weakness of different approaches in explaining relationship between output, employment, and money. 3. Developing a nuanced understanding of how macroeconomic theory translates into real-world business policy decisions, enhancing their capacity to assess the effectiveness and implications of macroeconomic policies. 4. Scientific temperament by extending the acquired knowledge in addressing complex economic issues and challenges. 					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>INTRODUCTION AND BACKGROUND:</p> <ol style="list-style-type: none"> a) Basic Concepts and National Income Including Circular Flow b) Issues and Perspectives in Macroeconomic Analysis c) Aggregate Demand and Aggregate Supply 	15 hrs.				
UNIT-II	<p>CLASSICAL AND KEYNESIAN PERSPECTIVES:</p> <ol style="list-style-type: none"> a) Output, Employment, and Money in the Classical System b) Keynesian Analysis on Income and Employment c) Multipliers, Role of Government, and Open Economy Perspectives 	15 hrs.				
UNIT-III	<p>POST KEYNESIAN PERSPECTIVES ON OUTPUT AND EMPLOYMENT:</p> <ol style="list-style-type: none"> a) IS-LM Curve Analysis b) Supply Side Analysis c) Rational Expectation Models 	15 hrs.				
UNIT-IV	<p>TRADE CYCLE AND MONEY:</p> <ol style="list-style-type: none"> a) Determinants of Growth and Business Cycle b) Demand for Money c) Supply for Money 	15 hrs.				
REFERENCE BOOKS						
1.	Macro Economics Theory and Policy: H L Ahuja					
2.	Macro-Economics: M. Gregory Mankiw					
3.	Macro-Economics: G.S Gupta					
4.	Macro-Economic s–A European Perspective: Olivier Blanchard, Alessia Amighini, Francesco Giavazzi					


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Bachelor of Commerce (Honors)						
SS B.COM II	Minor (Elective) INTRODUCTION TO MONEY AND BANKING	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">CREDIT</td> <td style="text-align: center;">04</td> </tr> <tr> <td style="text-align: center;">HOURS</td> <td style="text-align: center;">60</td> </tr> </table>	CREDIT	04	HOURS	60
CREDIT	04					
HOURS	60					
<p>OBJECTIVES:</p>	<p>On successful completion of the B Com. Hons. in Business Economics, the students should be able to interpret and demonstrate</p> <ol style="list-style-type: none"> 1. It will help the students to understand different types and functions performed by money. 2. It will help the students to understand the various theories of money by different economists; its different functions and factors for liquidity preference. 3. Enhanced understanding of the subject with the ability to contextualize the knowledge and findings with national, regional and global perspectives, including the ability to evaluate and analyze implications for sustainable development and ethical obligations. 4. Scientific temperament by extending the acquired knowledge in addressing complex economic issues and challenges that leads to diagnostic and prescriptive conclusions and real world experience and knowledge 					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>MONEY AND FUNCTIONS OF MONEY:</p> <ol style="list-style-type: none"> a. Definitions of Money: Conceptual and RBI Definitions b. Role of Money in the Economy and Business c. Bank Money and E-Currencies 	15 hrs.				
UNIT-II	<p>VALUE AND MONEY:</p> <ol style="list-style-type: none"> a. Price level and Measurement of Inflation b. Construction of Price Indexes c. Purchasing Power, Price Level and Quantity of Money 	15 hrs.				
UNIT-III	<p>FINANCIAL INSTITUTIONS:</p> <ol style="list-style-type: none"> a. Banking and Non-Banking Financial Institutions b. Commercial Banks: Functions and Types c. Commercial Banks and Credit Creation 	15 hrs.				
UNIT-IV	<p>CENTRAL BANKING</p> <ol style="list-style-type: none"> a. Functions of Central Bank b. Methods of Credit Control c. Role of Central Bank for Financial Development 	15 hrs.				
REFERENCE BOOKS						
1.	Money, Banking, International Trade and Public Finance: DM Mithani					
2.	Money, Banking Trade and Finance: K.P.M. Sundharam					
3.	The Economics of Money, Banking and Financial Markets: Frederic S. Mishkin, Apostolos Serletis. 4 th Canadian Edition					
4.	Money, Banking, International Trade and Public Finance: M.L. Jhingan					


 <p>THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA सत्यं त्विदं सुदृश्यम्</p>	<p>The Maharaja Sayajirao University of Baroda Faculty/College of Commerce, Department of Accounting and Financial Management Lokmanya Tilak Road, Sayajigunj, Vadodara – 390 002 Ph. (+91) – 0265 -2795557, 2780014</p>	<p>ACADEMIC YEAR 2023 -2024</p>				
Bachelor of Commerce (Honors)						
SS B.COM II	Computerized Accounting	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">CREDIT</td> <td style="text-align: center;">02</td> </tr> <tr> <td style="text-align: center;">HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02					
HOURS	30					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>Introduction to Computerized Accounting Systems and Software</p> <p>Computerized Accounting: Introduction and significance of computerized accounting, Advantages over manual accounting, Real-world applications and benefits. Necessary requirements for setting up a computerized accounting system and emerging technologies.</p> <p>Accounting Software: Introduction and overview of popular accounting software in the market, Advantages and use cases of accounting software, Introduction of Tally, key features, download & installation and gateway of Tally components.</p>	6 hrs.				
UNIT-II	<p>Accounts Management in Tally</p> <p>Company Creation and Accounts Management: Creating a new company, Managing company information in Tally, Setting up Groups, Ledgers, and Voucher Types.</p> <p>Accounting Vouchers: Entry and management of various accounting vouchers: Contra, Receipt, Payment, Journal, Sales, Purchase, Debit Note, and Credit Note</p>	9 hrs.				
UNIT-III	<p>Inventory Management and GST in Tally</p> <p>Inventory Information Management: Setting up units of measures, stock groups, and stock items, Managing inventory vouchers including stock transfer, purchase, and sales procedures.</p> <p>Accounting Entries with GST: Understanding and entering GST-related transactions for traders and manufacturers</p>	9 hrs.				
UNIT-IV	<p>Report Generation and Advanced Features in Tally</p> <p>Generating Reports: Steps to generate various financial reports, Customizing reports in Tally, Bank Reconciliation Statement, Trial Balance, Profit & Loss Statement, Balance Sheet, Ratio Analysis</p> <p>Inventory Reports: Stock summaries, Group summaries, Sales order book, Purchase order book, Printing of various reports.</p> <p>Other Important Features of Tally: Export to Excel, Split Company Data, Remote Access, Audit Trail etc.</p>	6 hrs.				
<p>Applicable Software: Latest version of Tally Teaching Methods: Lectures, Hands-on Session, Assignment & Case Studies, Guest Speakers, Project Work, Online Resources etc.</p>						
REFERENCES						
1.	Tally Essential: by Tally Solutions Pvt Ltd					
2.	Tally Professional Vol 1 & Vol 2 by Tally Education Pvt Ltd					
3.	Tally Pro Volumes: by Tally Solutions Pvt Ltd					
4.	Official Guide to Financial Accounting using TallyPrime by Tally Education Private Limited					
5.	Information Technology in Accountancy – II by Verus D'Sa, (Manan Prakashan)					
6.	Financial Accounting using Tally by Namrata Agrawal (Dream Tech Publishers)					
7.	Implementing Tally By K.K.Nandini					
8.	GST & Taxation in Tally Prime by Tax Sarthi					
9.	Mastering Tally PRIME: Training, Certification & Job by Asok K Nadhani					

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<p>Bachelor of Commerce (Honors) NEP-2020</p>							
<p>SS B.COM II</p>	<p>AEC – Critical thinking & Problem Solving</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">CREDI T</td> <td style="text-align: center;">02</td> </tr> <tr> <td style="text-align: center;">HOUR S</td> <td style="text-align: center;">30</td> </tr> </table>	CREDI T	02	HOUR S	30
CREDI T	02						
HOUR S	30						
<p>OBJECTIVES:</p> <ul style="list-style-type: none"> • Engage the imagination to explore new possibilities. • Recognize explicit and tacit assumptions and their consequences. • Engage the imagination to explore new possibilities. • Reason toward a conclusion or application. • Understand the contributions and applications of associative, intuitive and metaphoric modes of reasoning to argument and analysis. • Analyze and draw inferences from numerical models. • Identify and define central and secondary problems. • Research and analyze data relevant to issues from a variety of media. • Identify and use appropriate technology to research, solve, and present solutions to problems. • Make a decision and take actions based on analysis. 							
<p>COURSE CONTENT / SYLLABUS</p>							
<p>UNIT-I</p>	<p>An Introduction To Critical Thinking: Thinking as a skill; Critical Thinking, Obstacles to Critical Thinking, Claims, assertions, statements; Argument ;Identifying & Analyzing arguments</p>		<p>7 hrs.</p>				
<p>UNIT-II</p>	<p>Applied Critical Thinking: Inference ; Explanation; Evidence; Credibility; Critical thinking and science ; Applying analysis skills; Critical evaluation; Responding with further argument</p>		<p>8 hrs.</p>				
<p>UNIT-III</p>	<p>Problem Solving: Basic Skills: What do we mean by a ‘problem’; How do we solve problems?; Selecting and using information; Processing data ; Finding methods of solution; Solving problems by searching</p>		<p>7 hrs.</p>				
<p>UNIT-IV</p>	<p>Advanced Problem Solving: Combining skills – using imagination; Developing models; Carrying out investigations</p>		<p>8 hrs.</p>				
<p>REFERENCE BOOKS</p>							
<p>1.</p>	<p>Critical Thinking, Logic & Problem solving By Joel Gruun</p>						
<p>2.</p>	<p>Problem Solving: Proven Strategies To Mastering Critical Thinking, Problem Solving And Decision Making By Thomas Recharads</p>						
<p>3.</p>	<p>Beginners Guide To Critical Thinking And Problem Solving By Pamela Hughes</p>						
<p>4.</p>	<p>Thinking Skills: Critical Thinking & Problem Solving By John Butterworth and Geoff Thwaites</p>						
<p>5.</p>	<p>Critical Thinking, Logic & Problem solving By Joel Gruun</p>						

	The Maharaja Sayajirao University of Baroda Faculty/College of Commerce, Department of Business Economics, Lokmanya Tilak Road, Sayajigunj, Vadodara – 390 002 Ph. (+91) – 0265 -2795557, 2780014	ACADEMIC YEAR 2024 -2025					
Bachelor of Commerce (Honors)							
SS B.COM II	Core Compulsory - CC ECONOMICS FOR COMPETITIVE EXAMINATION		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">CREDIT</td> <td style="width: 50%; text-align: center;">02</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02						
HOURS	30						
OBJECTIVES:	<ol style="list-style-type: none"> 1. To acquaint students with excelling competitive exams. 2. To aid students in understanding of economic concepts and theories 3. To familiarize students with topics of general knowledge related to economics 4. To train students in analytical reasoning and computing skills 						
COURSE CONTENT / SYLLABUS							
UNIT-I	INTRODUCTION TO COMPETITIVE EXAMINATIONS: <ol style="list-style-type: none"> a. Competitive exams: Scope, nature and types b. Criteria, content for competitive exams c. Preparation for competitive exams 		7 hrs.				
UNIT-II	BASIC CONCEPTS OF ECONOMICS FOR COMPETITIVE EXAMINATIONS: <ol style="list-style-type: none"> a. Basic Interdisciplinary concepts b. Fundamental economic concepts c. Branches of Economics 		8 hrs.				
UNIT-III	BASIC FEATURES/ISSUES OF INDIAN ECONOMY FOR COMPETITIVE EXAMINATIONS: <ol style="list-style-type: none"> a. Nature of the Indian economy b. Niti Ayog, Policies and Programmes of the Government c. India in the global economic order 		7 hrs.				
UNIT-IV	DATA AND GRAPH INTERPRETATION FOR COMPETITIVE EXAMS <ol style="list-style-type: none"> a. Basic skills for data interpretation b. Analytical and Reasoning abilities c. Computing skills d. Practice Exercises 		8 hrs.				
REFERENCE BOOKS							
1.	Micro and Macro Economics- H.L Ahuja						
2.	Economic Survey						
3.	Indian Economy: Jayant Parikshit						
4.	Dictionary of Economics						

 <p>THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA सत्यं शिवं सुन्दरम्</p>	The Maharaja Sayajirao University of Baroda Faculty of Commerce Department of Co-operative Management and Rural Studies Faculty of Commerce, Sayajigunj, Vadodara- 390002, Contact details: 02652975768	ACADEMIC YEAR 2024- 2025				
CPR : INNOVATION IN RURAL ENTREPRENEURSHIP						
Sub-Course	ABILITY ENHANCEMENT COURSE	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">CREDIT</td> <td style="text-align: center;">02</td> </tr> <tr> <td style="text-align: center;">HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02					
HOURS	30					
YEAR: II SEMESTER: IV						
COURSE CONTENT / SYLLABUS						
UNIT-I	Entrepreneurship in Rural India-An Introduction Rural Entrepreneurship-A Unique Emerging Concept Skills for Making Rural Entrepreneurship a Success Significance of entrepreneurship in Economic development & Barriers to entrepreneurship	08 hrs.				
UNIT-II	Rural Marketing – Definition Features, Significance, Scope and Limitations, Classification of rural markets, rural vs. urban markets, profile of rural marketing Marketing of agricultural produce: regulated markets, Government steps to improve Agriculture Marketing, Cooperative marketing	07 hrs.				
UNIT-III	Government Policies and Role of Ministry of Co-operation Co-operative Education and Training, Promotion of Rural Entrepreneurship; Government agencies & institution supporting small & medium enterprises Financial institutions supporting entrepreneur activities NABARD’s innovations in development Rural entrepreneurship - Export promotion policies	08 hrs.				
UNIT-IV	Dairy Cooperatives and Rural Development with Special Reference to Gujarat (AMUL Model), Khadi and Village Industries Commission (KVIC), Rural industrialization – Village & SSI – Handicrafts and handloom industries - Problems of artisans – Indian Farmers Fertilizers Co- operatives (IFFCO);	07 hrs.				
REFERENCES						
1.	G Jegadeesan: Entrepreneurship and Rural Development in India					
2.	G.S.Batra: Development of Entrepreneurship					
3.	Rural Marketing – C G Krishnamacharyulu, Lalitha Ramakrishnan – Pearson Education					
4.	Agricultural Marketing in India – S. S Acharya and N L Agarwal					
5.	Marketing, Pradeep Kashyap & Siddhartha Raut, Biztantra					

 <p>THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA सत्यं शिवं सुन्दरम्</p>	<p>The Maharaja Sayajirao University of Baroda Faculty/College of Commerce, Department of Accounting and Financial Management Lokmanya Tilak Road, Sayajigunj, Vadodara – 390 002 Ph. (+91) – 0265 -2795557, 2780014</p>	<p>ACADEMIC YEAR 2024 -2025</p>				
Bachelor of Commerce (Honors)						
SS B.COM II	Ability Enhancement Course: BANKING LITERACY	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">CREDIT</td> <td style="width: 50%; text-align: center;">02</td> </tr> <tr> <td>HOURS</td> <td style="text-align: center;">30</td> </tr> </table>	CREDIT	02	HOURS	30
CREDIT	02					
HOURS	30					
OBJECTIVES:	<ol style="list-style-type: none"> 1. Gain complete clarity on the career paths available in the Insurance industry in India. 2. Learn about various insurance exams like probationary officer, assistant development officer, assistant multipurpose manager, etc. 3. Develop an understanding of careers in both nationalized and private insurance companies. 4. Get trained on abilities needed to crack professional exams in Insurance. 5. Learn about the classification of Insurance Products in Life Insurance, Non-life Insurance, and Miscellaneous Insurance. 6. Learn about the Regulatory Aspects of Insurance and various Government Programs for Inclusive Insurance Products. 7. Develop an understanding of the Current Scenario in the Insurance Industry. 8. Gain confidence in abilities required to appear in and crack the Insurance competitive exams. 					
COURSE CONTENT / SYLLABUS						
UNIT-I	<p>CAREER OPPORTUNITIES IN BANKING INDUSTRY: Overview of various Placement Opportunities in the Banking Industry; Examination Structure; Syllabus and Eligibility Criteria; Advanced Reasoning, Quantitative Aptitude, General Knowledge, and Computer Awareness required for the Banking Exams; and hands-on exercises of Multiple-Choice Questions.</p>	8 hrs.				
UNIT-II	<p>REGULATORY ASPECTS IN BANKING INDUSTRY: Reserve Bank of India (RBI) Functions; Subsidiaries' Functions – DICGC, NPCI, NACH, and CTS; and hands-on exercises of Multiple-Choice Questions.</p>	7 hrs.				
UNIT-III	<p>INDIAN BANKING SYSTEM: Types of Banks – Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Small Finance Banks, Payment Banks, Post Payment Banks, Co-operative Credit Institutions, Non-Banking Financial Companies; and hands-on exercises of Multiple-Choice Questions.</p>	8 hrs.				
UNIT-IV	<p>CURRENT AFFAIRS IN BANKING INDUSTRY: Merger and Acquisition; Innovation in Banking – Innovation Hub, Regulatory Sandbox, and others; Financial Inclusion; Financial Literacy; Recent Issues and Challenges in Indian Banking; and hands-on exercises of Multiple-Choice Questions.</p>	7 hrs.				
REFERENCE BOOKS						
1.	Quantitative Aptitude by Dr. R. S. Agrawal, Sultan Chand Publication					
2.	A Modern Approach to Logical Reasoning by Dr. R. S. Agarwal, Sultan Chand Publication					
3.	General/ Banking/ Economy Awareness by Disha Publications					
4.	Banking Theory Laws and Practices by E. Gordon and K. Natarajan, Himalaya Publishing House					
5.	Detailed Recruitment Notification for Probationary Officer and Clerical Grade Exam by IBPS, SBI, IBPS-RRB, and RBI					
6.	Newspaper articles with special reference to Banking Current Affairs					
7.	General Knowledge by Lucent Publication					

 <p>THE MAHARAJA SAYAJIRAO UNIVERSITY OF BARODA सत्यं शिवं सुन्दरम् Established in 1949 Accredited Grade 'A' by NAAC</p>		<p>The Maharaja Sayajirao University of Baroda Faculty of Commerce Department of English Vadodara, Gujarat.</p> <p>Contact Details: head-eng@msubaroda.ac.in</p>		<p>Effective From the Academic Year 2024-2025</p>	
		<p>B. Com. Honors Programme Bachelor Programme: As per NEP 2020</p>			
Year	II	AEC: 04		Credit	02
Semester	II	English for Digital and Virtual Communication		Hours	30

COURSE OUTLINE:

This course is structured as a two-credit offering for one semester, comprising thirty hours of teaching, and learning activities. It is designed to equip students with the essential skills needed for effective communication in today's digital and virtual environments. The curriculum focuses on mastering various digital platforms, enhancing virtual collaboration, and developing professional communication strategies for diverse online interactions. Students will engage with practical tools and techniques to improve their digital literacy and adaptability in the rapidly evolving digital landscape.

OBJECTIVES:

Upon completion of this course, students will be able to:

- **Master Digital Communication Tools:** Learn to effectively use various digital platforms for communication, including social media, email, and content management systems.
- **Develop Virtual Collaboration Skills:** Acquire skills necessary for effective virtual teamwork, including remote collaboration tools and techniques.
- **Enhance Writing for Digital Media:** Understand and apply the principles of writing specifically for digital and virtual audiences, focusing on clarity, engagement, and appropriateness.
- **Understand Online Communication Etiquette:** Learn the norms and etiquette of digital communication to maintain professionalism in virtual interactions.

Unit	COURSE CONTENT / SYLLABUS	Teaching Hours
Unit : 1	Foundations of Digital Communication <ul style="list-style-type: none"> • Introduction to Digital Communication Platforms (Email, Social Media, Blogs) • Principles of Effective Online Writing and Content Creation • Understanding Audience Engagement and Analytics • SEO Basics and Content Optimization • Multimedia Content Development: 	10
Unit : 2	Virtual Collaboration and Teamwork <ul style="list-style-type: none"> • Tools and Technologies for Virtual Collaboration (Google Meet, Microsoft Teams, Zoom etc) • Best Practices for Virtual Meetings and Remote Team Management • Project Management Tools for Virtual Teams • Cross-Cultural Communication in Virtual Settings: 	10
Unit : 3	Professionalism and Etiquette in Digital Communication <ul style="list-style-type: none"> • Email Etiquette and Writing Skills • Social Media Do's and Don'ts for Professionals • Legal and Ethical Considerations in Digital Communication • Handling Online Conflict and Crisis Management • Building a Professional Online Presence 	10

SUGGESTED ACTIVITES:

- Discussions
- Projects and Presentations
- Assignments
- Tutorials
- Flipped Classroom
- Interactive Lectures
- Project-Based Learning


TEACHING METHODOLOGY:

- **Lectures and Readings:** Traditional lecturing combined with assigned readings to provide foundational knowledge and context.
- **Lecture Method Combined with Discussion:** Utilize traditional lectures supplemented by interactive class discussions to enhance understanding and engagement.
- **Use of Audio-visual Aids and Internet Resources:** Integrating multimedia tools such as videos, podcasts, and online databases to enrich the learning experience and provide diverse perspectives on literary topics.
- **Supervising Projects, Presentations, and Items for Self-Study:** Oversee individual and group projects that culminate in presentations, encouraging deep exploration of literature and promoting independent learning.
- **Socratic Seminars:** Facilitating dialogues where students engage in critical discussions about literary texts, fostering deeper understanding through inquiry.
- **Group Discussions:** Organizing students into small groups to discuss themes, characters, and literary devices, promoting collaborative learning.
- **Dramatic Readings and Performances:** Utilizing in-class readings or performances to bring literature to life and explore its dramatic potential.
- **Multimedia Presentations:** Use of film, audio, and digital media to complement traditional texts and offer varied perspectives on literary works.
- **Creative Writing Workshops:** Encouraging creative expression by having students write their own pieces inspired by the themes and styles studied in class.
- **Online Discussion Forums:** Utilization of online platforms for ongoing discussions outside of class, enabling students to respond to prompts and share additional resources.

RECOMMENDED READING:

1. Handley, Ann. *Everybody Writes: Your Go-To Guide to Creating Ridiculously Good Content*. Wiley, 2014.
2. Heath, Chip, and Dan Heath. *Made to Stick: Why Some Ideas Survive and Others Die*. **Random House, 2007.**
3. Handley, Ann, and C.C. Chapman. *Content Rules: How to Create Killer Blogs, Podcasts, Videos, Ebooks, Webinars (and More) That Engage Customers and Ignite Your Business*. Wiley, 2012.
4. Krug, Steve. *Don't Make Me Think, Revisited: A Common-Sense Approach to Web Usability*. New Riders, 2014.
5. Kawasaki, Guy, and Peg Fitzpatrick. *The Art of Social Media: Power Tips for Power Users*. Portfolio/Penguin, 2014.

 <p>सर्वं विद्यं सुन्दरम्</p>	<p>The Maharaja Sayajirao University of Baroda Faculty/College of Commerce, Department of Commerce and Business Management Lokmanya Tilak Road, Sayajigunj, Vadodara – 390 002 Ph. (+91) – 0265 -2795557, 2780014</p>	<p>ACADEMIC YEAR 2024- 2025</p>	
<p>Bachelor of Commerce (Honors) NEP-2020</p>			
<p>SS B.COM II</p>	<p>Skill Enhancement Course MARKETING MANAGEMENT(CBM)</p>	<p>CREDIT</p>	<p>02</p>
		<p>HOURS</p>	<p>30</p>
<p>OBJECTIVES : Students will be able to comprehend the dynamic nature of the marketing environment. Students will be able to analyse key factors influencing consumer decision-making processes that may influence consumer behaviour. Students will be able to evaluate product and differentiation strategies that can be used appropriately during various stages of product life cycles. Students will be able to understand the factors influencing pricing decisions in various market contexts. Students will be able to explore the significance of place and distribution channel functions, levels, and strategies for effective market reach. They will be able to analyse the objectives of marketing communication and the elements comprising the marketing communication mix.</p>			
<p>COURSE CONTENT / SYLLABUS</p>			
<p>UNIT-I</p>	<p>AN INTRODUCTION TO MARKETING MANAGEMENT: Meaning-definition-scope of marketing-Marketing Environment-Consumer Behaviour: Meaning-Factors Affecting Consumer Behaviour-Buying Decision Process-Basic Concepts only</p>	<p>7 hrs.</p>	
<p>UNIT-II</p>	<p>INTRODUCTION TO PRODUCT: Product: Meaning-product characteristics and classification-product differentiation-Concept of Product Mix-Product life cycle.</p>	<p>8 hrs.</p>	
<p>UNIT-III</p>	<p>INTRODUCTION TO PRICE: Price: Meaning-Definition-Factors affecting pricing decision-process of setting price. Pricing strategies and Methods.</p>	<p>7 hrs.</p>	
<p>UNIT-IV</p>	<p>INTRODUCTION TO PLACE AND PROMOTION: Place: Meaning and definition of place-Functions of distribution channel-Channel levels. Promotion: Meaning and objectives of Marketing communication. elements of Marketing communication mix-</p>	<p>8 hrs.</p>	
<p>REFERENCE BOOKS</p>			
<p>1.</p>	<p>Kotler, Keller, Koshy and Jha (2009) 13th Edition; Marketing Management A South Asian Perspective; Pearson Education.</p>		
<p>2.</p>	<p>V. S. Ramaswamy& S. Namakumari (2009) 4th Edition; Marketing Management: Macmillan India Ltd.</p>		
<p>3.</p>	<p>K.Karunakaran (2008) Revised & Enlarged Edition; Marketing Management, Himaliya Publication</p>		

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	Bachelor of Commerce (Honors)			
SS B.COM II	VALUE ADDED COURSE INCOME TAX RETURN PREPARATION		CREDIT	02
			HOURS	30
OBJECTIVES:	Equipping the students E-filing of Income Tax Return for an Individual and for filling of TDS Returns			
COURSE CONTENT / SYLLABUS				
UNIT-I	INTRODUCTION			6 hrs.
	Provisions of PAN - Registration of PAN: Online & Offline, Instant PAN Computation of GTI and TI of an individual - Overview of old tax regime and new tax regime considering set off & carry forward of losses.			
UNIT-II	ONLINE FILING OF RETURN OF INDIVIDUALS			9 hrs.
	Provisions relating to filing of Income Tax Returns - E-filing of Income Tax Returns and E-payment of Tax - Utility Available for Preparation of Return. Filing of various Returns for an Individual. Filing Returns with Digital Signatures and without Digital Signatures. Tax Credit Statement i.e. Form 26AS, if any. Financial Information statement i.e. AIS, TIS, if any.			
UNIT-III	TDS			9 hrs.
	Overview of TDS provisions related with TDS from salaries and Payments other than Salaries.			
UNIT-IV	TDS STATEMENTS			6 hrs.
	Application for TAN - E-payment of TDS - Utilities available for Preparation of TDS Statements - Preparation of TDS Statements - TDS Certificates - Case studies on TDS Statements.			
REFERENCES				
1.	Dr. Vinod K. Singhania – Dr. Kapil Singhania: Direct Taxes Law & Practice – TAXMANN Publication			
2.	Dr. Girish Ahuja: Direct Taxes Law & Practice – Dr. Ravi Gupta BHARAT Publication			
3.	CA T. N. Manoharan: Direct Tax Laws – SNOW WHITE Publication			