

Faculty of Commerce
University College of Commerce and Management Studies
Mohanlal Sukhadia University, Udaipur



Course Curriculum of
Bachelor of Commerce Programme
(Semester Scheme)
According to NEP-2020

B. Com. (Three Years Degree Programme)
B. Com. (Honours): (Four Years Degree Programme)

w.e.f. Session 2023-24

Bachelor of Commerce (III and IV Semester)

Structure of Course Curriculum

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
Third Semester (July to November)											
6	DCC	ABS6002T	Cost Accounting – I	6	6	5	0	1	90	20	80
	DCC	BBE6002T	Banking and Insurance	6	6	5	0	1	90	20	80
	DCC	BDM6002T	Company Law	6	6	5	0	1	90	20	80
	SEC	SEC6306T	Communicative English	2	2	2	0	0	30	20	80
Fourth Semester (December to April)											
6	DCC	ABS6003T	Income Tax – I	6	6	5	0	1	90	20	80
	DCC	BBE6003T	Macro Economics	6	6	5	0	1	90	20	80
	DCC	BDM6003T	Marketing Management	6	6	5	0	1	90	20	80
			Pick any one								
	SEC-1	SEC6300P	Practical MS Excel	2	2	0	2	0	60	20	80
			OR								
		SEC6334P	Microsoft Office Lab	2	2	0	2	0	60	20	80

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
			OR								
		SEC6367P	Practical Documentation	2	2	0	2	0	60	20	80
Exit with Diploma in Commerce											

ABS	-	Accountancy and Business Statistics	DCC	-	Discipline Centric Course
BBE	-	Banking and Business Economics	SEC	-	Skill Enhancement Course
BDM	-	Business Administration	AECC	-	Ability Enhancement Course in Commerce

DETAILED COURSE CURRICULUM

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS6002T
Title of the Course	Cost Accounting – I
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To impart knowledge among students about the concepts of cost and cost accounting and various cost elements and their calculation.
Learning Outcomes	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Understand the basic concepts of costs and fundamentals of cost accounting. • Equipped with the calculation of cost of material, labour and overhead. • Understand the accounting for employee cost and Overheads. • Understand the basic concept of ABC costing
SYLLABUS	
UNIT-I	Cost Accounting: Meaning, evolution, Nature, Scope and Objectives, Cost Accounting Methods and Techniques, Cost Accounting standard-1 (Revised): Classification of cost
UNIT -II	Accounting for Material: Material Control, Purchase of Material, Valuation of material at the time of receipt and issue as per CAS-6, Material Storage, Inventory Control Techniques: EOQ, Levels, ABC, Inventory Turnover Ratio, Input-Output Ratio. Treatment of material losses: Waste, Scrap, Spoilage and Defective.
UNIT-III	Accounting for Employee Cost: Timekeeping and Time booking, labour turnover, Idle time and overtime, Methods of wage payment and Incentive schemes (Individual and group both). Determination of employee cost as per CAS-7, Treatment of Specific items of employee cost
UNIT-IV	Accounting for Overhead: Meaning, Classification, codification, Accounting for production overhead: Primary and Secondary Distribution, Allocation, Apportionment and Absorption. Accounting of Administration overheads and Selling Overheads, Under and Over absorption of overheads. CAS-3 (Revised 2015): Definition, Principal of measurement and Assignment.
UNIT-V	Methods of Costing: Unit Costing Activity Based Costing: Comparison of ABC and traditional product cost, meaning, stages in ABC, Determination of cost.
Suggested Readings	<ol style="list-style-type: none"> 1. Bhanawat Shurveer S., "Cost Accounting", R.B.D. Publication, Jaipur-New Delhi 2. Rao, N.S.; Gupta, S.L. and Mundra, M.D.: Cost Accounting (Hindi) Apex

	<p>Publishing House, Udaipur</p> <ol style="list-style-type: none"> 3. Arora M. N: Cost Accounting - Principles and Practice; Vikas, New Delhi. 4. Horngren, Charles, Foster and Datar: Cost Accounting -A Managerial Emphasis: Prentice-Hall of India, New Delhi. 5. Jain S.P. and Narang K. L: Cost Accounting; Kalyani, New Delhi. 6. Kaplan R.S. and Atkinson A. A.: Advanced Management Accounting; Prentice India International. 7. Khan, M.Y. and Jain, P.K.: Management Accounting. Tata McGraw Hill. 8. Maheshwari, S.N.: Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi. 9. Tulsian, P.C.: Practical Costing. Vikas, New Delhi 10. Van Home J.C.: Financial Management and policy, Prentice Hall of India, New Delhi
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icai.org/post/study-material-nset • https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf • https://www.icai.org/post.html?post_id=17759
Notes	At least 50% weightage shall be given in the examination for numerical problems.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Second Year	
Third Semester	
Subject – Banking and Business Economics	
Code of Course	BBE6002T
Title of the Course	Banking and Insurance
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand concepts of development, analyze the banking and insurance.
Learning Outcomes	Students will acquire knowledge of <ul style="list-style-type: none"> • banking and insurance industry their functioning • key elements of their operations
SYLLABUS	
UNIT – I	Origin of banking Definition and function of banks, banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India, India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.
UNIT – II	Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), e-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines
UNIT – III	Loans and Advances Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Impact of NPA on Banking Sector, Insolvency and Banking Code 2016 - Objectives & Features.
UNIT – IV	Concept of Insurance, Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.
UNIT – V	Life and Non-Life Insurance Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulation

Suggested Readings	<ol style="list-style-type: none">1. Bhasin, N. Indian Financial System: Evolution and Present Structure, New Century Publication.2. Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons.3. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Second Year	
Third Semester	
Subject - Business Administration	
Code of Course	BDM6002T
Title of the Course	Company Law
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To enlighten the students on the Provisions governing the Company Law and To make the students aware on the recent amendments to Companies Act
Learning Outcomes	After the successful completion of the course, students will be able to learn, <ul style="list-style-type: none"> • a comprehensive framework for regulating companies in India • make it easier for Indian companies to start and operate their businesses.
SYLLABUS	
UNIT – I	Indian Companies Act 2013:Nature &Kinds of Companies, Formation, Memorandum of Association – Contents; Articles of Association – Contents; Prospectus – Contents and types
UNIT – II	Share Capital and Debentures: Meaning of Shares, Kinds of Shares, voting rights, Issue of shares at a Premium and Discount, partly paid shares, Bonus Shares, Rights shares, Sweat Equity Shares. Debentures – Meaning and Types.
UNIT – III	Managerial Personnel Directors - Women Directors, Independent Directors, Director Identification Number, Other Key Managerial Personnel.
UNIT – IV	Meetings- Statutory Meeting, Annual General Meeting, Extraordinary General Meeting, Board of Directors Meeting Notice of Meeting, Quorum, Proxy, Resolutions- Ordinary and Special Resolutions, Minutes of the Meeting
UNIT – V	Winding up of Company- Members voluntary winding up, Creditors voluntary winding up, Winding up by the Court, National Company Law Appellate Tribunal.
Suggested Readings	<ol style="list-style-type: none"> 1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi. 2. Sreenivasan,M.R. Business Laws, Margam Publications, Chennai. 3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi. 4. Avatar Singh, Company Law, Eastern Book Company 5. Shukla, M.C. & Gulshan, S.S., Principles of Company Law 6. BadriAlam, S & Saravanavel, Company Law, Himalaya Publications 7. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co. 8. Gaffor &Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Third Semester	
Subject- English	
Code of the Course	
Title of the Course	Communicative English
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 30. The 30 lectures for content delivery and diagnostic assessment, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	<ul style="list-style-type: none"> To equip the learner with the basic knowledge of the English Language To sharpen the learner's communicative skills- Listening, Speaking, Reading, Writing (LSRW) To combine classroom procedures like individual work, pair work, small group work, and whole class work, to ensure that each student acquires the skills taught
Learning Outcomes	At the end of the course, the learner will be able to: <ul style="list-style-type: none"> Ability to Communicate in English Writing and Speaking correct English Readiness to take Jobs that require use of English Language
SYLLABUS	
UNIT-I	Introduction Definition of communication; Verbal and Non-Verbal communication; Barriers to communication; Formal and Informal communication
UNIT -II	Active Listening Definition of active Listening; Understanding other Viewpoints; Suspending Judgement; Listening for hidden meaning; Grasping non-verbal signals; Barriers and filters in listening Activities and Tasks: Listening Comprehension; Quizzes
UNIT-III	Fluent Speaking Understanding Formal and Informal styles of Speech; Removing grammatical errors; Learning fluent speaking, using fillers, pauses Personality Building Activities: Extempore, Just-a-Minute(JAM), Debate, Group Discussion
UNIT-IV	Reading and Writing Reading comprehension; Skimming and Scanning Activities: Reading aloud practice; Comprehension passages with focus on Current Affairs, Social issues, Environmental concerns Writing Skills: Paragraph writing; Precis writing; Writing the title/heading; Writing letters/emails (Invitations/Enquiries/Complaints/Thanks and responding to them)
UNIT-V	Grammar in Context Common errors in grammar and Remedial exercises; Homonyms and Homophones; One-word substitution
Suggested Readings	1. Allen, Stannard. <i>Living English Structure</i> . 5 th edition, Pearson India,

	<p>2009.</p> <ol style="list-style-type: none"> 2. Bhatia, H.S. and P.S. Bhatia. <i>Spoken and Communicative English</i>. Ramesh Publishing, 2021. 3. Bhatnagar, R. P., Rajul Bhargava. <i>English for Competitive Examinations</i>. Macmillan, 2021. 4. Lee, W.R. <i>English at Home</i>. OUP, 1966. 5. Leech, Geoffrey and Jan, Swartvik. <i>A Communicative Grammar of English</i>. Routledge, 2002. 6. Leech, Geoffrey, Margaret Deucher and Robert, Hoogenarad. <i>English Grammar for Today</i>. Springer, 1982. 7. Mittens et al. <i>Attitude of English Uses</i>. OUP, 1970. 8. Quirk, Randolph & Sidney Greenbaum. <i>A University Grammar of English</i>. ELBS, 1973. 9. Sharma, R.C. and Krishna Mohan. <i>Business Correspondence & Report Writing</i>. McGraw Hill, 2017. 10. Shreedharan, Josh. <i>The Four Skills for Communication</i>. Cambridge UP, 2014. 11. Suresh Kumar, E. and P. Sreehari. <i>Communicative English</i>. Orient Blackswan, 2007. 12. Thomson & Martinet. <i>Practical English Grammar</i>. OUP, 1997. 13. Tickoo C. & Sasikumar. <i>Writing with a Purpose</i>. OUP, 1997
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS6003T
Title of the Course	Income Tax – I
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop the understanding of basic provisions of Income Tax Act, 1961 relating to different heads of income.
Learning Outcomes	Students will be able to: <ol style="list-style-type: none"> 1. Understand the basics of income tax. 2. They will be able to determine residential status of an assessee and 3. Compute income under the heads Salaries, House Property, Other Sources and Capital Gains.
SYLLABUS	
UNIT-I	Basic Concepts of Income Tax Law: Definitions – Previous Year, Assessment Year, Assessee, Person, Gross Total Income, Agricultural Income, Income. Residential Status and Scope of Tax: Determination of the residential status of different persons and the scope of income to be included in their total income based on residential status.
UNIT -II	Head of Income: Computation of Income under the head Salaries
UNIT-III	Head of Income: Computation of Taxable Income under the head Income from House Property
UNIT-IV	Head of Income: Profits and gains of Business or Profession including Depreciation
UNIT-V	Head of Income: Computation of Taxable income under the head Capital gains and Income from other sources
Suggested Readings	<ol style="list-style-type: none"> 1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhanian, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	<ul style="list-style-type: none"> • http://www.incometaxindia.gov.in • https://incometaxindiaefiling.gov.in • https://www.icaai.org/post.html?post_id=17878 • https://www.icsi.edu/media/webmodules/TLP.pdf

Notes	<ol style="list-style-type: none">1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.2. Current Financial Year shall be Previous Year for even semesters and Assessment Year for odd semesters.3. At least 50% weightage shall be given in examination for numerical problems.
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Second Year	
Fourth Semester	
Subject- Banking and Business Economics	
Code of the Course	BBE6003T
Title of the Course	Macro Economics
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Baking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To provide understanding of macroeconomics and its scope, types, limitations, and national income concepts.
Learning Outcomes	Students will gain knowledge of <ul style="list-style-type: none"> • key macroeconomic concepts including national income measurement, • theories of employment and income, monetary and fiscal policy, investment multiplier, trade cycles • economic growth and development.
SYLLABUS	
UNIT-I	Nature and importance of Macro Economics: Meaning & Definition Scope, Types/ or Forms, Limitations and Problems, Difference between Micro and Macro Economics.
UNIT-II	National Income- Concept, Components, GNP, NNP, NP, PP, DP and Per capita Income, Methods of Measurements, National income and Economic welfare.
UNIT-III	Theory of Employment and Income- Classical theory and Keynesian theory, Comparison of Classical and Keynesian Models- Consumption Function- Average and Marginal Propensity to Consume, Factor Influencing Consumption Expending.
UNIT-IV	An overview of Inflation and Deflation- Meaning, Types and Causes, Philips curve Effects and measures to control Inflation in India Monetary policy, Fiscal policy.
UNIT-V	Investment Multiplier – Meaning, Process, Types, Assumptions Criticisms of concept of Multiplier Trade Cycle- Nature and Features. Keynes and Hicks Theory. Measures to Control Trade Cycle. Concept of Economics Growth and Economics Development.
Suggested Readings	<ol style="list-style-type: none"> 1. "Macroeconomics: Theory, Policy, and Indian Experience" by S.P. Gupta (Publisher: Vikas Publishing House) 2. "Macroeconomics: Theory and Applications" by M.C. Vaish (Publisher: Vikas Publishing House) 3. "Indian Economy: Performance and Policies" by Uma Kapila (Publisher: Academic Foundation) 4. "Modern Macroeconomics" by K. K. Dewett and M. H. Navalur (Publisher: S. Chand & Company Ltd.)

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Second Year	
Fourth Semester	
Subject: Business Administration	
Code of Course	BDM6003T
Title of the Course	Marketing Management
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	The objective of this course is to help students to understand the concept of marketing and its applications.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • identify the scope and significance of Marketing in Domain Industry • examine marketing concepts and phenomenon to current business events in the industry • coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms
SYLLABUS	
UNIT – I	Introduction- Nature, Scope, functions and importance of marketing, Evolution of Marketing Marketing Concepts- Traditional vs. Modern, selling vs. marketing Marketing Environment- Concept, importance and components (Economic, Demographic, Technological, Natural, Socio-economic and Legal)
UNIT – II	Marketing management- Meaning, Nature, functions, features and Importance of marketing management, Difference between marketing and marketing management Marketing Research- Importance, Process, Scope.
UNIT – III	Marketing Mix– Meaning and Scope, Product- Basic concept, Types of products and importance, Product development process, Product life cycle, difference between product and service Price- Concept, Significance, Factors affecting price of a product Place – Channels of distribution, Wholesaling and retailing, e-services Promotion- Nature and Importance, Types of promotion- Personal selling, Advertising, sales promotion and public relations
UNIT – IV	Consumer Behaviour- Nature, Scope, Consumer buying- process, Factors affecting consumer behaviour, Significance of studying consumer behaviour, Market Segmentation, Market Targeting, Product Positioning- Introduction and importance in marketing
UNIT – V	Recent Trends in marketing – Directing marketing, societal marketing, Green Marketing, consumer relationship marketing Rural marketing, digital marketing, Assignment- Presentation on contemporary examples of companies with best marketing strategies

Suggested Readings	<ol style="list-style-type: none">1.K.S. Chandrasekar, Marketing Management Text And Cases, Tata McGraw-Hill Publication, New Delhi.20102.Govindarajan, Marketing Management Concepts, Cases, Challenges and Trends, Prentice Hall of India, New DelhI. 20093.Philip Kotler, Marketing Management- Analysis Planning and Control, Prentice Hall of India, New Delhi,4.Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation and Control, Macmillan Business Books, New Delhi, 2002,
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	SEC6300P
Title of the Course	Practical MS Excel
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with MS Excel so that business problems may be solved with the help of MS excel.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Enter and edit data in Excel, • Modify a worksheet and workbook, work with cell references and • Learn to use functions and formulas.
SYLLABUS	
UNIT-I	MS-Excel: - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
UNIT -II	Data Linking: Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
UNIT-III	Reference Function: Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
UNIT-IV	Lookup Function: Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH
UNIT-V	Data Consolidation: Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, and Consolidating Data Using the SUM Function.
Suggested Readings	1. Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
Suggested E-resources	https://www.youtube.com/watch?v=-ujVQzTtxSg&list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Banking and Business Economics	
Code of the Course	SEC6334P
Title of the Course	Microsoft Office Lab
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Banking and Business Economics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with MS Office and DBMS so that business documents and presentations may be prepared.
Learning Outcomes	Students will be aware with: <ul style="list-style-type: none"> • Basic features of MS Office and MS Word • Basic Operations in MS Excel • Features of MS Powerpoint and DTP • Database Management Software
SYLLABUS	
UNIT-I	MS-Office , File Manager, Clip Board, OLE Introduction of MS-word-Features, component, creating, saving, and printing the document file, cut, copy ,paste, find , replace, Formatting the file , Insert picture and word art, header and footer, spelling and grammar checking , mail merge , macro, working with table.
UNIT -II	MS-Excel : - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, working with formula, creating graph and chart, using various types of function, filter.
UNIT-III	MS- PowerPoint : - Features, component and uses, creating the presentation, Inserting slide, various view of slide, slide master, slide show , creating animation and effect in slide, custom animation, slide transition.
UNIT-IV	DTP and Multimedia software - Concept of multimedia, elements of multimedia, overview of DTP. Overview of various multimedia software - Web Browser, Flash, Photoshop, CorelDraw, and FrontPage express.
UNIT-V	Database Software - Concept of DBMS, Attribute, table, primary key, foreign key, candidate key, super key, various constraints. Overview of various Database software - MS-Accesses, Oracle, My SQL, Sybase, SQL Server. Working with MS Access: - object in MS-Access, data types, creating table, creating key, apply various constraints
Suggested Readings	1. MS Office XP complete BPB Publication 2. MS Office for Beginners, Humphrey Publications
Suggested E-resources	1. https://edu.gcfglobal.org/en/subjects/office/
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Fourth Semester	
Subject-Business Administration	
Code of the Course	SEC6367P
Title of the Course	Practical Documentation
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Business Administration
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Familiar with the basic computer operations
Co-requisites	None
Objectives of the Course	To enhance the skills in the students in order to well verse with required documentation related to various forms of business organisation.
Learning Outcomes	Students will be able to prepare: <ul style="list-style-type: none"> • Sales deed, Lease deed, Gift Deed, Partnership Deed, Power of Attorney • Audit Certificates and Reports • Minutes of Board Meetings, Agenda, Business Letters.
SYLLABUS	
UNIT-I	Sale Deed, Lease Deed, Gift Deed
UNIT -II	Partnership Deed, Power of Attorney, Hire Purchase deed
UNIT-III	Audit Certificates, Directors and Auditors reports
UNIT-IV	AGM & EGM Agenda, Minutes of Board of Directors and Shareholder's Meeting
UNIT-V	Précis and Business Letter writing, Press release
Suggested Readings	1. Gogna, PPS. Law for CA-PCC/IPCC, S. Chand Publications, New Delhi
Suggested E-resources	1. https://cleartax.in/s/partnership-deed-format-download 2. https://www.indiafilings.com/learn/minutes-of-meeting/ 3. https://corporatelawreporter.com/board-resolution-for-authorisation-for-entering-into-lease-agreement/
Notes	1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.