

Kadi Sarva Vishwavidyalaya Gandhinagar

(A University established vide Gujarat State Government Act 21 of 2007 in May 2007 and approved by UGC (ref F. 9-18/2008(cpp-1) March 19,2009))



Faculty of Commerce Bachelor of Commerce (BCOM)

Semester – II
**Syllabus Structure, Syllabus, Subjects Basket,
Marking Scheme, SEE Scheme and CCE Scheme
for
Scheme of Teaching and Evaluation for BCOM
Programme (Basic/Honors) aligning to NEP - 2020
as per Government of Gujarat Dated 11/07/2023**

W. E. F.
Academic Year 2023-24

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Semester – II

BCOM - Semester - II (First Year)

Course Code	Title of the Paper	Category	Duration in Hours		Credits	Maximum Marks		Total
			Theory	Practical		CCE (Formative)	SEE (Summative)	
COM205-1C	Corporate Accounting - 1	Major	60	-	4	50	50	100
COM206-1C	Corporate Accounting - 2	Major	60	-	4	50	50	100
COE203-1C	Human Resource Management	Minor	60	-	4	50	50	100
MDC233-1C	Macro Economics	MDC	60	-	4	50	50	100
AEC204-1C	Communication Skills	AEC	30	-	2	25	25	50
SEC233-1C	Digital Trend and Technology in Commerce	SEC	-	60	2	25	25	50
VAC231-1C	National Service Scheme	VAC	-	60	2	25	25	50
Total			270	120	22	275	275	550

Exit 1: Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for next NCrF credit level.

Please Note:

1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CCE) = 50 % and Semester End Evaluation (SEE) = 50 %.
2. Passing Percentage for each subject is 36%.
3. The subject "Digital Trend and Technology in Commerce" With Practical Mode (Lab Work, Computer based Activity)

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
CORPORATE ACCOUNTING-1
SUBJECT CODE: COM205-1C**

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II COM205-1C

Corporate Accounting - 1

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

1. It will Students to learn the applications of basics of accounting into corporate accounting.
2. To learn in-depth procedure of issuing shares and debenture.
3. Students will learn how to Alteration of Share Capital and refers to the changes in the existing capital structure of the firm.
4. Understand the process of internal reconstruction.
5. Understand the accounting transitions, accounts and important words used in bank.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1.	Share Capital Transaction	15	25%
2.	Alteration Of Share Capital	15	25%
3.	Internal Reconstruction	15	25%
4.	Bank Account	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM205-1C	Corporate Accounting - 1	MAJOR	4	4	-	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),

10 Marks – Assignment,

10 Marks - Active Learning & Attendance.

Proposed Practical Assignment:

1. Prepare and collect the document required to issue of share of any company. Process of issuing shares through IPO / FPO in the current financial year.
2. Visit any Public sector/Private Sector/Cooperative bank & discuss with the branch manager about Preparation and the functions like opening of different accounts, granting different types of loan, Collection of check, clearing house process, check return memo etc. of bank with necessary documents like dummy forms.
3. Select a company where internal reconstruction done in current financial year and List out legal provisions in respect of internal reconstruction.
4. Any other activities, which are relevant to the course.

[C] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	APPROX. WEIGHT AGE In %
1.	Share Capital Transaction: Introduction-Concepts related to shares (Section 43-70)- Share Capital Types (Section 43)-Basic Requirements (Section 46)- Rights and Variation of Rights (Section 47 & 48)-Calls and Incidental Matters (Section 49 to Section 51)-Issue of Shares at Premium or Discount(Section 52 to Section 55)-ASBA(Application Supported By Blocked Amount) -Concept of Demat Shares, Sweat Equity Shares, Employee Stock Option Scheme (ESOS) [In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.]	15	25%
2.	Alteration Of Share Capital: Alteration in Share Capital (Section 61-68)-Issue of Bonus Shares (Section 63)-Notice to be given to registrar for Alteration of Share Capital (Section 64)- Reduction of share capital (Section 66)- Restriction on purchase by company or giving of loans by it for purchase of its shares (Section 67)- Buy Back of Securities (Section 68-70), Accounting Treatment.	15	25%
3.	Internal Reconstruction: Reconstruction, Distinction between Internal and External Reconstruction, Legal Provisions, Reduction of Share Capital, Surrender of Shares, Dissenting Shareholders, Reconstruction Scheme, Accounting Treatment.	15	25%

4.	<p>Banks Accounts: Legal Provisions (Concepts only)-Banking Regulation Act,1949-Business carried on by banks-Non-Banking Assets and its disposal-Management of banks-Share Capital-Creation of Floating charge on properties-Statutory Reserves-Cash Reserves and Statutory Liquidity Reserve-Restriction on Acquisition of Shares in other companies-Restriction on Loan and Advances-Non-Performing Assets (NPA)-Preparation of Final Accounts*</p> <p>* Note: (1) Only Simple adjustments to be asked. (2) Income Statement OR Balance sheet to be asked with relevant schedules. Combined question of final account is not expected.</p>	15	25%
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[D] References:

1. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxman, New Delhi
2. Dr. Bharal, S. K. and P. K. Dr. Jain. Corporate Account Tata McGraw Hill Publications. New Delhi: Ramesh Book Depot, New Delhi
3. Dr. Maheshwari, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd., New Delhi
4. Dr. Paul, S. Kr. Central's Corporate Accounting. London: New Central Book Agency (P) Ltd., New Delhi
5. Goyal, V. K. Corporate Accounting. New Delhi: Excel Books, New Delhi
6. Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultan Chand & Sons, New Delhi
7. M.C. Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand And co., New Delhi
8. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi
9. Nirmal Gupta, Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd
10. S. N. Maheshwari and S. K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi
11. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication
12. Tulsian, P. C., & Tulsian, B. Corporate Accounting. (Rev. Ed.). New Delhi: S. Chand Publishing.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF CORPORATE ACCOUNTING-2 SUBJECT CODE: COM206-1C

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II COM206-1C

Corporate Accounting –2

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

1. Understand the treatment of underwriting of shares.
2. To understand the treatment of redemption of debentures.
3. To prepare the vertical balance sheet and can compare the difference with horizontal balance sheet.
4. This will help the students to understand the basics of Accounting Standards its applications and utility of it in practice up to extent of AS- 3, 6, and 20 only.
5. Students will know IFRSs as a set of global reporting standards and the standard setting process.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1.	Underwriting Commission	15	25%
2.	Redemption of Debentures	15	25%
3.	Final Accounts of Company	15	25%
4.	Accounting Standards and IFRS	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COM206-1C	Corporate Accounting - 2	MAJOR	4	4	-	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),

10 Marks – Assignment,

10 Marks - Active Learning & Attendance.

Proposed Practical Assignment:

1. Determine Underwriters' Liability in case of an IPO, with imaginary figures. • Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures.
2. Prepare and explain a chart on Methods of Redemption of Debentures. -the process of redemption of Shares and Debentures apply in a company through annual report.
3. Collect annual report of a Company and List out its assets and Liabilities according to Company's act 2013, Schedule – III of the Companies Act.
4. With help of Annual report, a company shows IFRSs Convergence and adoption.
5. Any other activities, which are relevant to the course.

[C] COURSE CONTENT:

UNIT NO.	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE In %
1.	Underwriting Commission: Meaning, SEBI Guidelines 2000 for underwriting shares and Debentures, Underwriting, Commission, Underwriting Agreement, Brokerage, Marked and Unmarked Application, Full and Partial Underwriting, Joint Underwriting, Firm Underwriting, Determination of Underwriters' Liability.	15	25%
2.	Redemption of Debentures: Debenture redemption with premium, at par and at discount, conversion of debentures into shares, Debenture redemption Reserve, sinking Fund, Debenture redemption Fund, Writing of Debenture discount. Purchase From Open Market.	15	25%
3.	Final Accounts of Company: Preparation and Presentation of Final Accounts, according to Company's act 2013, Schedule – III of the Companies Act with practical examples. (Only vertical Presentation, Calculation of Managerial remuneration is not expected)	15	25%
4.	Accounting Standards and IFRS: (Basic Theory of AS is Expected) Introduction of IFRS-Brief history of International Standard Setting Body- IFRSs Convergence and adoption. Accounting Standard (AS) 3: Cash Flow Statements Accounting Standard (AS) 6: Depreciation Accounting Standard (AS) 20: Earnings Per Shares	15	25%

[D] References:

1. Dr. Bharal, S. K. and P. K. Dr. Jain. Corporate AccountTata McGraw Hill Publications. New Delhi: Ramesh Book Depot, New Delhi
2. Dr. Maheshwari, S. N. Advance Accountancy. Vols. Vol-1 and Vol-2. New Delhi: Vikash Publisher House Pvt. Ltd., New Delhi
3. Dr. Paul, S. Kr. Central's Corporate Accounting. London: New Central Book Agency (P) Ltd., New Delhi
4. Goyal, V. K. Corporate Accounting. New Delhi: Excel Books, New Delhi
5. Jagadish R. Raiyani,International Financial Reporting Standards (Ifrs) and Indian Accounting Practices,Ingram publisher
6. M.C. Shukla,T.S.Grewal and S.C.Gupta, Corporate Accounting , S.Chand And co., New Delhi
7. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi
8. Nirmal Gupta,Chhavi Sharma, Corporate Accounting theory and practice, Ane books pvt Ltd
9. S.N.Maheshwari and S.K.Maheshwari , Corporate Accounting, Vikas Publication, New Delhi
10. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra
11. CA Kamal Garg,Practical Guide to Ind AS & IFRS,bharat law house; 7th edition
12. Dam, B. B., & Gautam, H. C. Corporate Accounting. Guwahati: Gayatri Publications.
13. Gupta, R. L. Advance Accountancy. Vols. vol-1 and vol-2. New Delhi: Sultanchand & Sons, New Delhi
14. Jain, S. P., & Narang, K. L. Corporate Accounting. New Delhi: Kalyani Publishers
15. Kumar, A. Corporate Accounting. (7th Ed.). New Delhi: Singhal Publications

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF

**HUMAN RESOURCE
MANAGEMENT**

SUBJECT CODE: COE203-1C

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II COE203-1C

Human Resource Management

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAMME

1. To get the awareness about the fundamental concepts of Human Resource management and role of HR Manager in the organization.
2. To get knowledge about various managerial skills to be required in the field of Human Resource management in routine life.
3. To explore the ideas about the importance of Human Resource Management.
4. The course will give deep understanding about various Human resource functions such as recruitment, selection, promotion, demotion, training and development,
5. Concept of job design and job analysis and stress Management etc.

[B] SCHEME OF TEACHING AND ASSEMENT

UNIT	TOPIC	HOURS	APPROX. WEIGHTAGE(%)
1	Human Resource Management and Planning	10	20
2	Recruitment, Selection, Training & Development	15	20
3	Performance Appraisal, Promotion, Demotion and Transfer, Quality of Work Life (QWL)	15	30
4	Job Design and Job Analysis, and Stress Management	20	30
	TOTAL	60	100

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
COE203-1C	Human Resource Management	Minor	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),

10 Marks – Home Assignment,

10 Marks - Active Learning & Attendance.

[C] COURSE CONTENT

UNIT NO.	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE In %
1.	<p>HUMAN RESOURCE MANAGEMENT & HUMAN RESOURCE PLANNING</p> <p>Meaning, Importance, Scope (Significance) And Functions – Difference Between Personnel Management and HRM, Meaning, Process of HR Planning. Environment of HRM (External and Internal)</p>	10	20
2.	<p>RECRUITMENT, SELECTION, TRAINING AND DEVELOPMENT</p> <p>Meaning, Sources of Recruitment (Internal and External), Steps in Selection Process - Placement and Induction, Meaning of Training and Development, Need for Training and Development. Gap in Training. Training and development as source of competitive advantage. The training processes. – Proforma of Appointment letter and other HR Documentation for demonstration to students.</p>	15	20
3.	<p>PERFORMANCE APPRAISAL, PROMOTION, DEMOTION AND TRANSFER</p> <p>Meaning & Need – Job Evaluation, Incentive Payment system, Methods of Promotion (Merit Based Promotion and Seniority Based Promotion), Demotion and Transfer.</p> <p>QUALITY OF WORK LIFE (QWL)</p> <p>Meaning, Characteristics, Importance, Elements, Strategies, Advantages, Limitation, Principles and Recommendations of 1981 Seminar.</p>	15	30

4	<p>JOB DESIGN AND JOB ANALYSIS AND STRESS MANAGEMENT:</p> <p>Job Design, Approaches to Job Design, Meaning and Utility of Job Rotation, Job Enlargement, Job Enrichment; Job Analysis, Job Description, Job Specification, Uses of Job Analysis.</p> <p>Stress Management: Meaning, Characteristics, Causes, Classification, Stress at work. Guidelines of effective stress management.</p>	20	30
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[D] RECOMMENDED BOOKS AND REFERENCE MATERIALS

- Edwin Flippo: Principles Of Personnel Management
- Dale Yoder: Personnel Management and Industrial Relations: Premice - Hall Of India New India
- K. Aswathappa: Human Resource and Personnel Management, Tata Mcgraw Hill Publishing Company Limited, Delhi
- Dr, Ramkumar Balyan & Suman Balyan, Himalaya Publication, 2015 edition.

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF MACRO ECONOMICS SUBJECT CODE: MDC233-1C

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2023– 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II MDC233-1C

Macro Economics

[A] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn about uses, problems and measurement of important economic concepts.
2. Understanding empirical and facts analysis
3. Connecting theoretical knowledge with Government policies.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1.	National Income	12	15
2.	Inflation and Business cycle	12	25
3	Demand of Money and Supply of Money	18	30
4	Theory of Consumption, Saving and Investment	18	30
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
MDC233-1C	Macro Economics	MDC	4	4	0	4	50	50	100

[Internal Evaluation: 30 Marks – Class Test (Best 2 out of 3),

10 Marks – Assignment,

10 Marks - Active Learning & Attendance.

[C] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE IN %
1	<p>National Income</p> <ul style="list-style-type: none"> • Different concepts of national income • Significance of national income accounting • Measurement methods of National Income- Product, Income and expenditure 	12 hours	15
2.	<p>Inflation and Business Cycle</p> <ul style="list-style-type: none"> • Types on the basis of rate and causes of inflation • Effects of Inflation on different section and economy <p>Business Cycle</p> <ul style="list-style-type: none"> • Meaning of Business Cycle • Features and phases of Business Cycle 	12 hours	25
3.	<p>Demand of Money and Supply of Money</p> <ul style="list-style-type: none"> • Evolution and functions of Money • Fishers (equation) quantity theory of money • Cambridge (equation) quantity theory of money • Keynes Monetary theory • Friedman's quantity theory of money <p>Supply of Money</p> <ul style="list-style-type: none"> • Concept of money supply and its measurement • Four measures of money supply • Determinants of Money supply (High Power Money and Money Multiplier) 	18 hours	30
4	<p>Theory of Consumption, Saving and Investment</p> <ul style="list-style-type: none"> • Technical attributes and factors affecting to consumption function • Technical attributes and factors affecting to saving function • Types of investment • Marginal Efficiency of Capital 	18 hours	30

[D] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. Macroeconomics by H.L. Ahuja
2. Macroeconomics by M.L. Jhingan
3. Macroeconomics by D.M. Mithani
4. Macroeconomics by Dwivedi

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF COMMUNICATION SKILLS SUBJECT CODE: AEC204-1C

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II AEC204-1C

Communication Skills (BCA, BBA, B.COM and B.Sc. Semester 1/2)

[A] Learning Outcome:

At the end of the subject the students shall have learnt the following:

1. Basic concepts of the communication process.
2. Elements enhancing effective communication.
3. Various skills involved during communication.
4. Oral and written communication in practice.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	APPROX. WEIGHTAGE (%)
1	Fundamentals of Communication	7	30%
2	Types of Communication	11	30%
3	Professional Communication in Practice	12	40%
	TOTAL	30	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
AEC204-1C	Communication Skills	SEC	2	2	0	2	25	25	50

[Internal Evaluation: 15 Marks – Class Test (Best 2 out of 3)

5 Marks – Assignment,

5 Marks - Active Learning & Attendance.

[C] COURSE CONTENT

Unit	Content	Total Hours	Suggested Reference book
1	Fundamentals of Communication		
1.1	Meaning of communication	1	Effective Technical Communication By: M Ashraf Rizvi, MC Graw Hall Publication
1.2	Process of communication	1	-as above-
1.3	Seven C's of communication	1	Communicative English by Prakash khuman, Bhupesh Gupta, Books India Publications.
1.4	Barriers to effective communication: interpersonal, intrapersonal and organizational barriers	2	Technical communication: principles and practice By; Meenakshi Raman and Sangeeta Sharma.
1.5	Listening: difference between hearing and listening, importance of listening in communication, reasons for poor listening, active VS passive listening, types and barriers to listening	2	Technical communication: principles and practice By; Meenakshi Raman and Sangeeta Sharma.
2	Types of Communication		
2.1	Verbal communication: oral and written communication, its advantages and disadvantages	1	Communicative English by Prakash Khuman, Bhupesh Gupta. Books India Publications
2.2	Forms of non-verbal communication: kinesics, proxemics, chronemics and paralanguage	3	Communication Skills By: Sanjay Kumar and Pushpa Lata, Oxford University Press Publication
2.3	Speaking skills: telephonic skills, do's and don'ts of telephonic skills, etiquettes.	1	Technical communication: principles and practice By; Meenakshi Raman and Sangeeta Sharma
2.4	Conversations: purposes of general conversation, features of a good conversation, tips for improvement, 3 samples and points to observe	3	Communication Skills By: Sanjay Kumar and Pushpa Lata, Oxford University Press Publication
2.5	Reading comprehension: Purpose, reasons for poor	3	Technical communication: principles and practice By;

	comprehension, ways to improve them, techniques for good comprehension		Meenakshi Raman and Sangeeta Sharma
3	Professional Communication in Practice		
3.1	Presentation skills: Defining Purpose, analysing audience and locale, organizing content, preparing outline, visual aids, mode of delivery, body language	3	Technical communication: principles and practice by; Meenakshi Raman and Sangeeta Sharma
3.2	Group discussion: organizational (three techniques) as a part of selection process (Characteristics, evaluation components, tips)	3	As above
3.3	Email writing: reasons for popularity, common pitfalls, guiding principles, common etiquettes	3	Communication Skills By: Sanjay Kumar and Pushpa Lata, Oxford University Press Publication
3.4	Meetings: purpose, preparation, notices, agenda and minutes	3	Technical communication: principles and practice by Meenakshi Raman and Sangeeta Sharma

[D] REFERENCE BOOKS

- Business Communication, Meenakshi Raman & Sangeeta Sharma, Oxford University Press Publication
- Effective Technical Communication By: M Ashraf Rizvi, MC Graw Hall Publication
- Communicative English by Prakash Khuman, Bhupesh Gupta (Books India Publications)

Communication Skills By: Sanjay Kumar and Pushpa Lata, Oxford University Press Publication

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF DIGITAL TRENDS AND TECHNOLOGIES IN COMMERCE

SUBJECT CODE: SEC233-1C

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II SEC233-1C

Digital Trends and Technologies in Commerce

[A] LEARNING OUTCOME:

1. Student will be able to understand Google Technologies like Forms, Drive.
2. To get the understanding of the basics of E-commerce.
3. This syllabus will help students to understand Digital transactions.
4. This will also provide introduction of Digital Locker.

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNIT	TOPIC	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE In %
1	Digital Technologies like Google web Applications; Digital Transactions; Digital Locker	30	50 %
2	Social Media Marketing	15	25 %
3	Ecommerce Technologies	15	25 %
	Total	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
SEC233-1C	Digital Trends and Technologies in Commerce	SEC	2	0	4	4	25	25	50

[Internal Evaluation: 10 Marks – Lab Work Assessment & Journal (Best 4 out of 5),

10 Marks – Viva Voce (Best 4 out of 5),

5 Marks - Attendance.

Proposed Practical Assignment:

- 1) Prepare journal.
- 2) Any other activities, which are relevant to the course.

[C] COURSE CONTENT:

UNIT NO.	Learning Objective	Content	INSTRUCTIONAL HOURS	APPROX. WEIGHTAGE In %
1	Digital Technologies and Services; Digital Transactions; Digital Locker	<ul style="list-style-type: none">• Internet, World Wide Web and Search Engines• Google Search Engine• Search Techniques• Google forms• Google Drive• You tube• Gmail• Google translates• Bank Transfer (NEFT)• Digital Wallets• Bhim• Digital Profile Locker like Digi Locker --• Government Program	30	50 %
2	Social Media Marketing	<ul style="list-style-type: none">• Different social media like Facebook, WhatsApp, LinkedIn, Twitter• Facebook Profile and Page• Twitter profile• Linked in Profile• Google Blog	15	25 %
3	Ecommerce Technologies	<ul style="list-style-type: none">• Ecommerce• Ecommerce Sites• Ecommerce Seller Account,• Ecommerce Buyer Account	15	25 %

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF NATIONAL SERVICE SCHEME SUBJECT CODE: VAC231-1C

For Bachelor of Commerce: Semester-II

Effective from the Academic Year: 2023 – 2024 as per NEP-2020

KADI SARVA VISHWAVIDYALAYA

B.COM SEMESTER II VAC231-1C

National Service Scheme

[A] COURSE LEARNING OUTCOME

After completing this course, the students will be able to:

1. Understand the Objectives of NSS.
2. Describe The Organizational Structure, Roles and Responsibilities of Various NSS Functionaries
3. Describe The Issues, Challenges and Opportunities for Youth
4. Explain National Youth Policy
5. Understand Youth Crime
6. Describe Entrepreneur

[B] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	APPROX. WEIGHTAGE (%)
1.	Introduction NSS	15	25%
2.	Youth of NSS	15	25%
3.	NSS Programs and Activities	15	25%
4	NSS in Various Sectors	15	25%
	TOTAL	60	100%

COURSE CODE	TITLE OF COURSE	SUBJECT CATAGORY	CREDITS	TEACHING HOURS PER WEEK			EVALUATION SCHEME		
				TH	PR	TOTAL	CCE (%)	SEE (%)	TOTAL
VAC231-1C	National Service Scheme	VAC	2	0	4	4	25	25	50

[Internal Evaluation: 15 Marks - Project Evaluation (Best 3 out of 5)]

5 Marks – Participation in Discussion,

5 Marks - Active Learning & Attendance.

- The class will be taught by using lectures and demonstration, seminars, classroom discussion, videos, charts and presentations method.

[C] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUC TIONAL HOURS	APPROX. WEIGHTAGE In %
1.	Introduction NSS <ul style="list-style-type: none"> o History, Philosophy, aims, & Objectives of NSS o Emblem, flag, motto, song, badge etc. o Organizational structure, roles and responsibilities of various NSS functionaries 	15	25%
2.	Youth of NSS <ul style="list-style-type: none"> o Definition, profile of youth, categories of youth o Issues, challenges and opportunities for youth Youth as an agent of social change	15	25%
3.	NSS Programs and Activities <ul style="list-style-type: none"> o Concept of regular activates, special camping, day camps o Basis of adoption of village/slums, methodology of conducting survey o Financial pattern of the scheme o Other youth program/schemes of GOI 	15	25%
4.	NSS in Various Sectors <ul style="list-style-type: none"> o Coordination with different agencies o Maintenance of the dairy o National Youth Policy o Youth devilmnt programs at the National Level, State Level and Voluntary sector 	15	25%

[D] EVALUATION SCHEME:

Project work/viva will be given to students.

Name of proposed projects:

1. Cleanness
2. Adopted Village
3. Tree plantation
4. Literacy to Slum area students

KADI SARVA VISHWAVIDYALAYA

BCOM - SUBJECTS OFFERED UNDER NEW EDUCATION POLICY [Credit Framework]

Option -1 [Accountancy/Commerec] -[Offered for 2023-24]

		MAJOR (4 Cr.)	ELECTIVE / Minor (4 Cr.)	MULTI DISCIPLINARY (4 Cr.)	ABILITY ENHANCEMENT (2 Cr.)	SKILL ENHANCEMENT (2 Cr.)	VALUE ADDED COURSE (2 Cr.)					
BCOM SEM 1	1	Financial Accounting -1 *	1	Business Organisation and Management *	1	Micro Economics *	1	Basic Course in English Language *	1	Basics of Computer and Computerised Accounting *	1	Introduction to IKS *
	2	Financial Accounting -2 *					2	Reading of Financial Statement				
BCOM SEM 2	1	Corporate Accounting - 1 *	1	Human Resource Management *	1	Macro Economics *	1	Communication Skills *	1	Digital Trend and Technology in Commerce *	1	National Service Scheme *
	2	Corporate Accounting - 2 *									2	Basics of Physical Fitness
											3	Sarva Netrutva
OPTION -2 [accountancy/Economics]												
BCOM SEM 1	1	Financial Accounting -1 *	1	Micro Economics *	1	Business Organisation and Management *	1	Basic Course in English Language *	1	Basics of Computer and Computerised Accounting *	1	Introduction to IKS *
	2	Financial Accounting -2 *							2	Reading of Financial Statement		
BCOM SEM 2	1	Corporate Accounting - 1 *	1	Macro Economics *	1	Human Resource Management *	1	Communication Skills *	1	Digital Trend and Technology in Commerce *	1	National Service Scheme
	2	Corporate Accounting - 2 *									2	Basics of Physical Fitness
											3	Sarva Netrutva

OPTION -3 [Commerece / Accountancy]							
	MAJOR (4 Cr.)	ELECTIVE / Minor (4 Cr.)	MULTI DISCIPLINARY (4 Cr.)	ABILITY ENHANCEMENT (2 Cr.)	SKILL ENHANCEMENT (2 Cr.)	VALUE ADDED COURSE (2 Cr.)	
BCOM SEM 1	1 Business Organisation and Management *	1 Financial Accounting - 1 *	1 Micro Economics *	1 Basic Course in English Language *	1 Basics of Computer and Computerised Accounting *	1 Introduction to IKS *	
	2 Fundamentals of Marketing				2 Reading of Financial Statement		
BCOM SEM 2	3 Human Resource Management *	1 Corporate Accounting - 1 *	2 Macro Economics *	2 Communication Skills *	3 Digital Trend and Technology in Commerce *	1 National Service Scheme *	
	4 Basics of financial Management					2 Basics of Physical Fitness	
						3 Sarva Netrutva	
OPTION -4 [Commerece / Statistics]							
BCOM SEM 1	1 Business Organisation and Management *	1 Descriptive Statistics	1 Micro Economics *	1 Basic Course in English Language *	1 Basics of Computer and Computerised Accounting *	1 Introduction to IKS *	
	2 Fundamentals of Marketing				2 Reading of Financial Statement		
BCOM SEM 2	3 Human Resource Management *	1 Fundamentals of Statistics	1 Macro Economics *	1 Communication Skills *	1 Digital Trend and Technology in Commerce *	2 National Service Scheme*	
	4 Basics of financial Management					3 Basics of Physical Fitness	
						4 Sarva Netrutva	

Semester – II

BCOM Semester - II (First Year)																			
S. N.	Course Code	Title of the Paper	Category	Credits	Teaching Hours per Week			Duration in Hours		Assessment Type		Continuous and Comprehensive Evaluation Scheme (CCE)		Semester End Evaluation (SEE) Scheme			Grand Total Marks		
					Th.	Pr.	Total	Th.	Pr.	Th.	Pr.	Th./Passing	Pr./Passing	Exam Hours	Th/Passing	Pr./Passing	Th.	Pr.	Overall/Passing
1	COM205-1C	Corporate Accounting - 1	Major	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
2	COM206-1C	Corporate Accounting - 2	Major	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
3	COE203-1C	Human Resource Management	Minor	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
4	MDC233-1C	Macro Economics	MDC	4	4	-	4	60	-	T	-	50/18	-	2.5	50/18	-	100	-	100
5	AEC204-1C	Communication Skills	AEC	2	2	-	2	30	-	T	-	25/9	-	2	25/9	-	50	-	50
6	SEC233-1C	Digital Trend and Technology in Commerce	SEC	2	-	4	4	-	60	-	P	-	25/9	2	-	25/9	-	50	50
7	VAC231-1C	National Service Scheme	VAC	2	-	4	4	-	60	-	P	-	25/9	2	-	25/9	-	50	50
Total				22	18	8	26	-	-			-	-	-	-	-	450	100	550

Please Note:

1. The marks distribution is mainly divided into two components named Continuous and Comprehensive Evaluation (CCE) = 50 % and Semester End Evaluation (SEE) = 50 %.
2. Passing Percentage for each subject is 36%.
3. The subject "Digital Trend and Technology in Commerce" With Practical Mode (Lab Work, Computer based Activity)

Exit 1: Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for next NCrF credit level.

- The below Table 8.1 shows the CCE Scheme for various types of Subjects like Theory, Practical and Project work.

Table 8.1 CEE Evaluation Scheme

Continuous and Comprehensive Evaluation (CCE) Scheme

S. No.	Particular	Marks	Remarks
Theory Subject Credits 4 & Credit 2			
1	Class Test (Best 2 out of 3)	30	Subject Faculty
2	Assignment	10	Subject Faculty
3	Active Learning & Attendance	10	Subject Faculty & Mentor respectively
Total		50	
Theory subjects AEC201-1C & AEC204-1C			
1	Class Test	15	Subject Faculty
2	Assignment	5	Subject Faculty
3	Active Learning & Attendance	5	Subject Faculty & Mentor respectively
Total		25	
Practical			
1	Lab Work Assessment & Journal (Best 4 out of 5)	20	Subject Faculty
2	Viva Voce (Best 4 out of 5)	20	Subject Faculty
3	Attendance	10	Mentor
Total		50	
Project			
1	Project Evaluation (Best 3 out of 5)	30	Subject Faculty
2	Participation in Discussion	10	Subject Faculty
3	Attendance	10	Mentor
Total		50	

Kadi Sarva Vishwaidyalaya
BCOM Programme
Semester End Evaluation (SEE) Scheme

(Scheme of Teaching and Evaluation for BCOM Programme (Basic/Honors) aligning to NEP -
2020 as per Govt. of Gujarat Dated 11/07/2023)

The Question Paper Style is as follows.

Category 1: Credits 4 Subject

Category 2: Credits 2 Subject

Category 3: Credits 2 AEC Subject

Category 1: Credits 4 Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/V/VI/VII/VIII Examination, Month– Year

Subject Name : Date :
Subject Code : Time :
Total Marks : 50 Duration : 02 ½ Hours

Instructions:

- 1. Attempt all questions.*
 - 2. Make suitable assumptions wherever necessary.*
 - 3. Figure to the right indicate full marks.*
 - 4. Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1 OR Question 1 [10 Marks]

Question 2 OR Question 2 [10 Marks]

Question 3 OR Question 3 [10 Marks]

Question 4 OR Question 4 [10 Marks]

Question 5: One-liner/Short Questions (One Mark Each -All Compulsory) [10 Marks]

Please Note:

1. Question Paper must cover the entire syllabus in balanced manner including all the Units.
2. Question Number and Unit Distribution is as follows:

Question Number	Unit Number
Question 1	Unit – I
Question 2	Unit – II
Question 3	Unit – III
Question 4	Unit – IV
Question 5	All Units

1. Each question (Question No. 1 to Question No. 4) must be either of 5 marks or 10 marks only.

Category 2: Credits 2 Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/V/VI/VII/VIII Examination, Month– Year

Subject Name : Date :
Subject Code : Time :
Total Marks : 25 Duration : 02 Hours

Instructions:

- 1. Attempt all questions.*
 - 2. Make suitable assumptions wherever necessary.*
 - 3. Figure to the right indicate full marks.*
 - 4. Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1 OR Question 1 [10 Marks]

Question 2 OR Question 2 [10 Marks]

Question 3: One-liner/Short Questions (One Mark Each -All Compulsory) [05 Marks]

Please Note:

2. Question Paper must cover the entire syllabus in balanced manner including all the Units.
3. Question Number and Unit Distribution is as follows:

Question Number	Unit Number
Question 1	Unit – I
Question 2	Unit – II
Question 3	All Units

4. Each question (Question No. 1 to Question No. 4) must be either of 5 marks or 10 marks only.

Category 3: Credits 2 AEC Subject

Kadi Sarva Vishwavidyalaya Semester End Evaluation (SEE)

BCOM Semester-I/II/III/IV/VI Examination, Month– Year

Subject Name	:		Date	:	
Subject Code	:		Time	:	
Total Marks	:	25	Duration	:	02 Hours

Instructions:

1. *Attempt all questions.*
 2. *Make suitable assumptions wherever necessary.*
 3. *Figure to the right indicate full marks.*
 4. *Indicate clearly, the option you attempt along with its respective question number.*
-

Question 1: (a) OR (a)	[05 Marks]
(b) OR (b)	[05 Marks]
Question 2: (a) OR (a)	[05 Marks]
(b) OR (b)	[05 Marks]
Question 3: One liner/ TF/blanks/one-word etc. (All Questions Compulsory)	[05 Marks]

Please Note:

- Question Paper must cover the entire syllabus in balanced manner including all the Units.