B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June - 2026

Bachelor of Commerce (B. Com.)

Semester – V

Course Code	UBO5MACOMO1	Title of the Course	Advanced Accounting - VII
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To understand and explain the concept, classification, utility, and limitations of accounting ratios and analyze financial performance using ratio analysis and Z- Score. 2) To apply accounting knowledge for the preparation and interpretation of Fund Flow Statements to evaluate changes in financial position. 3) To apply and analyse Cash Flow Statements as per Indian Accounting Standard-7 and differentiate between Cash Flow and Fund Flow Statements. 4) To analyse and evaluate managerial decision-making problems such as key factor, product mix, make or buy decisions, dropping of products, and acceptance of special offers using marginal costing techniques.

Course Content		
Unit No.	Description	Weightage (%)
1	Performance Analysis Through Ratios and Z -Score • Meaning, Advantages and Limitations of Accounting Ratios • Classification of Ratios (Traditional and Functional Classification) • Examples for Computation and Interpretation of the following Ratios (based on Two Years Balance Sheet as per The Companies Act, 2013 Revised Schedule-III): • (1) Liquidity Ratios (2) Leverage Ratios (3) Efficiency/ Solvency Ratios (4) Profitability Ratio • Z- Score for Financial Distress	25%
2	Fund Flow Statement (Vertical Form) • Meaning of Fund Flow Statement • Uses of Fund Flow Statement	25%

	• Importance of Fund Flow Statement • Examples: Fund Flow Statement	
3	Cash Flow Statement • Meaning of Cash Flow Statement • Importance of Cash Flow Statement • Uses of Cash Flow Statement • Difference between Cash Flow Statement and Fund Flow Statement • Examples: Cash Flow Statement (Based on Ind AS-7)	25%
4	Decision Making Examples On: • Key Factor, • Product Mix, • Dropping of Product, • Make or Buy • Acceptance of Special offer	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Analyze financial statements using accounting ratios and Z- score to evaluate Profitability, Liquidity, Solvency, Operational Efficiency and Financial Distress of a business organization.
2)	Apply accounting concepts to prepare Fund Flow Statements and interpret sources and applications of funds for assessing changes in financial position.
3)	Apply and analyze Cash Flow Statements as per Indian Accounting Standard-7 and evaluate cash movements for effective financial planning and control.

4)	Analyze and evaluate managerial decision situations such as key factor analysis, product mix decisions, make or buy decisions, dropping of products, and acceptance of special orders using marginal costing techniques.

Sr. No.	Suggested References:
1)	Jain, S. P., & Narang, K. L. (n.d.). Advanced cost accounting. Kalyani Publishers.
2)	Arora, M. N. (n.d.). A textbook of cost and management accounting. Vikas Publishing House.
3)	Khan, M. Y., & Jain, P. K. (n.d.). Cost accounting. McGraw Hill Education.
4)	Kishore, R. M. (n.d.). Cost accounting and financial management. Taxmann Publications.
5)	Maheshwari, S. N., & Maheshwari, S. K. (n.d.). Problems and solutions in advanced accounting. Vikas Publishing House.
6)	Nigam, B. M. L., & Sharma, G. L. (n.d.). Advanced cost accountancy. Himalaya Publishing House.
7)	Kishore, R. M. (n.d.). Advanced management accounting. Taxmann Publications.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://onlinecourses.nptel.ac.in/noc25_ec10/preview?utm
2)	https://www.classcentral.com/course/youtube-management-managerial-accounting-47546?utm
3)	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb24_mg65
4)	https://www.udemy.com/course/ratio-analysis/?utm

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Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Commerce (B. Com.)
Semester – V

Course Code	UB05MACOM02	Title of the Course	Advanced Accounting-VIII
Course Credits	04	Hours per week	04

Course Objectives:	1) To understand the legal provisions on company auditors, including their qualifications, appointment, removal, duties, rights and liabilities. 2) To understand the audit procedures for share capital and dividends. 3) To understand the verification and valuation of assets and the classification of capital, revenue and deferred revenue expenditure. 4) To understand the basics of audit reports, their types, and the calculation of divisible profit.

Course Content		
Unit No.	Description	Weightage (%)
1	Company Auditor Qualification and Disqualification of Company Auditor, Appointments and Removal of Company Auditor. Duties, Rights and Liabilities of Company Auditors	25%
2	The Company Audit 1. Audit of Share Capital • General Program for verification of Share Capital. • Verification of Shares Issued for Cash and other than Cash • Shares issued at Premium and Discount. • Issue and Redemption of Preference Shares. • Issue of Bonus Shares. 2. Audit of Dividends Verification of Dividend and Interim Dividend	25%
3	Verification & Valuation of Assets • Capital and Revenue Expenditure • Capital Expenditure, Deferred Revenue Expenditure • Verification of Assets • General Principles, Valuation of Assets • Verification of Specific Assets Land and Buildings, Leasehold Property, Goodwill, Plant and	25%

	Machinery, Inventory, Book Debts, Cash on hand and Cash at Bank	
4	Audit Report & Divisible Profit Audit Reports and Divisible Profits (A) Audit Reports: • Basic elements of Auditor's Report, Format of Audit Report, Companies (Auditor's Report) Order2003 • Types of Audit Reports • Clean Report • Qualified Audit Report (B) Divisible Profits: • Meaning of Divisible Profit. Short Examples on calculation of Divisible Profit	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
	Total Internal (%)	50 (100%)	25 (100%)
	Final Examination (%)	50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1	To understand Company Auditor, their Qualification, Disqualification, Appointments, Removal, Duties, Rights and liabilities of company auditors.
2	Students will be able to audit share capital transactions and verify dividend-related records accurately.
3	Students will be able to classify expenditures and verify and value different assets accurately.
4	Students will be able to prepare and interpret audit reports and calculate divisible profits correctly.

Sr. No.	Suggested References:
1	Practical Auditing by B. N. Tandon
2	Auditing by D. S. Rawal
3	Auditing by R. Shranisan
4	Tulsian's Cost Accounting for C. A. Final CA, (Dr.) P. C. Tulsian & CA Bharat Tulsian ,S. Chand Publication

5	Advanced Accounting-II Sehgal Ashok and Sehgal Deepak
6	Advanced Management Accounting – A Self-Study Text Book (Dr.) P. C. Tulsian S. Chand Publication
7	Advanced Accounting- Shukla M. C. and Grawal T. S.
8	Problems and Solution in Advanced Accounting – Gupta R. L.

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Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Commerce
Semester – V

Course Code	UB05MACOM07	Title of the Course	Business Taxation-I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To Understand and explain fundamental concepts of income tax including types of taxes in India, key definitions, PAN, tax slabs, and comparison between old and new tax regimes. 2) To Analyze residential status and scope of total income, and evaluate exempted incomes and deductions under various sections (80C, 80D, 80E, 80EE, 80EEA, 80U). 3) To Apply provisions of income tax law to compute income from salary by considering allowances, perquisites, and allowable deductions. 4) To Compute income from house property by determining annual value and applying relevant provisions for self-occupied, let-out, and deemed let-out properties.

Course Content		
Unit No.	Description	Weightage (%)
1	Basic Concepts of Income Tax Law: (Theory Only) • Taxes and Types of Taxes in India • Definitions: Assessment Year, Previous Year, Person, Assessee, Company, Dividend, Income, Agriculture Income, Total Gross income & Total Taxable Income • Permanent Account Number (PAN) • Tax slabs for Individuals • Old Tax Regime V/s New Tax Regime	25%
2	Residential Status, Exempted Incomes & General Deductions: • Residential Status of an Individual (Examples Only) • Incidence of Tax i. e. Scope of Total Income (Theory only) • Exempted Income U/s 10 (Theory Only) General Deduction available under section 80 C, 80 D, 80 E, 80 EE, 80EEA and 80 U (Theory and Examples)	25%

3	Income from Salary: (Examples only) • Basis of Charge • Allowances and their taxability • Perquisites and their valuation • Deductions from Salary	25%
4	Income from House Property (Examples Only) • Basis of Charge • Annual Value • Valuation of Self Occupied, Let-out and Deemed to be Let Out Properties (Deductions allowed)	25%

Note: (Provisions as amended and made applicable to current Assessment Year will be considered to be part of the syllabus. Accordingly, for academic year 2026-27 provisions relevant to A.Y. 2026-27 will apply and so on).

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Explain fundamental concepts of income tax law, including types of taxes, basic definitions, PAN, tax slabs, and differences between old and new tax regimes.
2)	Analyze residential status and determine taxable income by applying provisions related to scope of total income, exempted incomes, and deductions under relevant sections.
3)	Compute income from salary by applying rules related to allowances, perquisites, and deductions.
4)	Compute income from house property by determining annual value and applying provisions for different types of properties and allowable deductions.

Sr. No.	Suggested References:
1)	Ahuja, G., & Gupta, R. (Year). Systematic approach to income tax. Bharat Law House.
2)	Singhania, V. K., & Singhania, K. (Year). Direct taxes law & practice. Taxmann Publications.

3)	Singhania, V. K., & Singhania, M. (Year). Students' guide to income tax. Taxmann Publications.
4)	Manoharan, T. N., & Hari, G. R. (n.d.). Students' handbook on taxation. Snow White Publications Pvt. Ltd.
5)	Mehta, N. V. (n.d.). Income tax ready reckoner. Shri Kuber Publishing House.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://www.incometaxindia.gov.in for relevant provisions of Act and Rules applicable to concerned assessment year.
2)	https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/293
3)	Swayam Courses on Direct Tax – Laws and Practice

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Semester – V

Course Code	UB05MACOM03	Title of the Course	Business Management-VII (OB - I)
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To impart knowledge in the area of Organizational Behaviour 2) To identify the components of individual behaviour & its models. 3) To understand the behaviour of individuals & groups in organizations 4) To analyse organizational behavioural issues in the context of theories, & concept of personality.

Course Content		
Unit No.	Description	Weightage (%)
1	Introduction to Organizational Behaviour Meaning and definition, Elements of OB, Nature and Scope of OB, Models of OB, Challenges faced by management, need for studying OB, Contributing discipline to OB.	25%
2	Personality Concept, Types of personality, Theories of personality Shaping, Determinants of personality, how to measure personality, Personality Development	25%
3	Perception Introduction, Concept, Importance, Perceptual Process, Factors influencing Perception, Perception Improvement, Perception and its application in OB, Impression Management, Process, Strategies.	25%
4	Group Behaviour Introduction, Definition, Characteristics of Group, Importance of Group, Types of groups, Stages of Group Development, Group decision making Group Norms, Group Cohesiveness, Group Role	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Get familiarity with the core concepts of organizational behaviour.
2)	Get conceptual knowledge about Personality, Perception and Group Behaviour.
3)	Analyze the behaviour of individuals and groups in organizations.
4)	Analyze themselves with different personality traits.
5)	Understand perception process, its determinants and concept of impression management.

Sr. No.	Suggested References:
1)	Organizational behaviour by Dr. S. S. Khanka, S chand Publication.
2)	Organizational Behaviour by Stephen Robbins
3)	Human Behaviour at work by Davis and Newstorm
4)	Organizational Behaviour by Uma Sekaran
5)	Organizational Behaviour by Fred Luthans

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/229
2)	https://onlinecourses.swayam2.ac.in/cec20_mg03/preview
3)	https://ugcmoocs.inflibnet.ac.in/assets/uploads/67/331/15317/et/M06%20Organisational%20Behaviour%20Models20062606060606064444.pdf

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Semester – V

Course Code	UB05MACOM04	Title of the Course	Business Management – VIII (OB – II)
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To identify the components of individual behaviour. 2) To understand the concept of learning, attitudes and values. 3) To impart knowledge of managing stress and emotions at the workplace. 4) To know the concept of group & teamwork & team building process.

Course Content		
Unit No.	Description	Weightage (%)
1	Learning and Emotions Learning: Meaning, Definition, Determinants, Learning theories- Behaviourism, Cognitivism, Constructivism, Social Learning Theory, Humanistic Theory. Learning Principles. Emotions: Introduction, Types, Sources, Components (Daniel Goleman Model) of Emotional Intelligence.	25%
2	Attitude, Value and Job Satisfaction Attitude: Concept, Formation of Attitude, Types of Attitudes, Measurement of attitude. Value: Concept, Formation of Value, Types of Values, Values and behaviour, How to develop Values. Job Satisfaction: Concept, Determinants of Job Satisfaction and Effects of Job Satisfaction.	25%
3	Stress Management Meaning, Types, Sources, Consequences, prevention and management of stress, Symptoms of Stress, Key Aspects of Balancing Work and Life.	25%
4	Team Building Introduction, Importance, Types of teams, Team building Process, Difference between group and Team, causes of team failure, criteria for Successful Team	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Analyze the relationship between learning theories and emotional intelligence to assess their impact on individual learning behaviour.
2)	Evaluate how attitudes and values influence job satisfaction and workplace behavior in organizational settings.
3)	Develop strategies to manage stress effectively by analyzing its sources, symptoms, and consequences.
4)	Design effective team-building processes by evaluating factors affecting team success and failure.

Sr. No.	Suggested References:
1)	Organizational behaviour by Dr. S. S. Khanka, S chand Publication.
2)	Organizational Behaviour by Stephen Robbins
3)	Human Behaviour at work by Davis and Newstorm
4)	Organizational Behaviour by Uma Sekaran
5)	Organizational Behaviour by Fred Luthans
6)	Organizational Behaviour by k. Aswathappa
7)	Organizational Behaviour by L.M. Prasad
8)	Human Behaviour at work by Keith Davis

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/229
2)	https://onlinecourses.swayam2.ac.in/cec20_mg03/preview

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Bachelor of Commerce (B. Com.)
Semester – V

Course Code	UB05MACOM05	Title of the Course	Advanced Banking - VII
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To understand various organizational structures of banks such as unit banking, branch banking, subsidiaries, and correspondent banking, along with their advantages and disadvantages. 2) To identify and classify different types of bank customers, including general and special customers like minors, married women, firms, companies, and institutions. 3) To analyze the nature of the relationship between banker and customer, including general and legal relationships and their special features. 4) To examine the various modes of termination of banker-customer relationships and understand the legal implications of events such as death, insolvency, and account closure.

Course Content		
Unit No.	Description	Weightage (%)
1	Organizational Structure of Banks: • Unit Banks: Advantages and Disadvantages. • Branch Banking: Advantages and Disadvantages • Subsidiaries: Advantages and Disadvantages • Correspondent Banks: Advantages and Disadvantages • Basel Norms • CRR (Cash Reserve Ratio and SLR (Statutory Liquidity Ratio)	25%
2	Types of Bank Customers: • Definition of Bank Customers • Types of Bank Customers: (i) General (ii) Special: Minors Married, Women, Partnership Firms, Joint Stock Companies, Non- Commercial Institution.	25%
3	Banker and Customer Relationship: • Definition of a Banker • General Relation of Banker and Customer	25%

	• Legal Relation of Banker and Customer • Special Features of the Relationship	
4	Termination of Banker and customer Relationship: • Introduction, Method of Termination of Relationship: • Termination by Customer (ii) Termination by Banker (iii) Stopping and Closing of Account of Banker. • Death of Customer, Insanity of customer, Insolvency of Customer, Closure of Business, Garnishee Order, Assignment of Ownership, Protection of Banker's Interest.	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Learning Outcomes: Having completed this course, the learner will be able to
1)	Students will be able to explain different organizational structures of banks and evaluate their advantages and disadvantages.
2)	Students will be able to classify various types of bank customers and understand their legal and operational characteristics.
3)	Students will be able to analyze the legal and general relationship between banker and customer and interpret its special features.
4)	Students will be able to evaluate different modes of termination of banker-customer relationships and apply legal provisions in practical situations.

Sr. No.	Suggested References:
1)	Choudhry, M. (2022). The principles of banking (2nd ed.). John Wiley & Sons.
2)	Shekhar, K. C., & Shekhar, L. (2022). Banking theory and practice (21st ed.). Vikas Publishing House.
3)	Varshney, P. N. (2022). Banking law and practice. Sultan Chand & Sons.
4)	Gupta, S. N. (2026). Banking law: In theory and practice (7th ed.). LexisNexis
5)	Shah, B. S. (n.d.). Elements of banking and insurance. B. S. Shah Publication.
6)	New Popular Publication. (n.d.). Elements of banking and insurance. New Popular Publication.

7)	Srivastava, P. K. (n.d.). Banking theory and practice. Himalaya Publishing House.
8)	Basu, A. K. (n.d.). Fundamentals of banking theory and practice. (13th ed.).
9)	Saurashtra University Banking Association. (n.d.). Banking law and function. Saurashtra University.
10)	Bhattacharya, K. M., & Agrawal, O. P. (n.d.). Basics of banking and finance. Himalaya Publishing House.
11)	Satyanarayana, P. V. V. (n.d.). Banker and customer relationship. Discovery Publishing House Pvt. Ltd.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	Government of India. (n.d.). Banking and financial markets: A risk management perspective. SWAYAM. https://swayam.gov.in
2)	Government of India. (n.d.). Introduction to banking and financial intermediation. SWAYAM. https://swayam.gov.in
3)	National Securities Depository Limited. (n.d.). Investor awareness programs and financial education. https://nsdl.co.in
4)	National Securities Depository Limited. (n.d.). Financial literacy materials. https://nsdl.co.in

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Semester –V

Course Code	UB05MACOM06	Title of the Course	Advanced Banking- VIII
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) Students will be able to understand and explain modern trends in banking such as tele banking, home banking, inter-linking branch banking, online banking, and computerization in banking operations. 2) Students will be able to explain and analyze the concept, principles, infrastructure, transactions, and benefits of core banking systems in modern banking organizations. 3) Students will be able to understand and apply the concepts, types, legal requirements, and methods of Electronic Fund Transfer systems in digital financial transactions. 4) Students will be able to analyze and evaluate modern banking functions such as development banking, merchant banking, investment banking, agency and advisory services, leasing, hire purchase, and factoring activities.

Course Content		
Unit No.	Description	Weightage (%)
1	Modern Trends in Banking: • Introduction • Tele Banking • Home Banking • Inter-Linking Branch Banking • Digital Banking, • Computerization in Banking.	25%
2	Core- Banking: • Introduction • Meaning and Importance of Core Banking • Principles of Core- Banking • Infrastructure of Core-banking • Core-Banking Transaction and Business Components	25%

	• Benefits of Core-Banking • Essential of Core-Banking	
3	Electronic Fund Transfer (EFT): • Meaning and definition of EFT • Types of EFT • Consumer's activated system and non-consumer's activated system • Legal requirement for EFT • Methods of EFT	25%
4	Modern Functions of Bank: • Development Banking • Merchant Banking and Investment Banking • Agency Functions • Advisory Functions • Leasing, Hire Purchase, Factoring Agencies	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audi Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E-Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation/Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15(30%)	10 (40%)
2	Quiz (at least one)	15(30%)	05(20%)
3	Active Learning	05(10%)	----
4	Home Assignment	05(10%)	05(20%)
5	Class Assignment	05(10%)	----
6	Attendance	05(10%)	05(20%)
Total Internal (%)		50(100%)	25(100%)
Final Examination (%)		50 (100%)	25(100%)

Sr. No.	Course Learning Outcomes: Having completed this course, the learner will be able to
1)	Students will demonstrate knowledge and understanding of technological developments and modern banking practices used in the banking industry.
2)	Students will apply technological and banking concepts to understand integrated banking operations and digital banking services.
3)	Students will apply digital financial skills and electronic payment systems for efficient and secure banking transactions.
4)	Students will evaluate diversified banking services and their contribution to financial management and economic development.

Sr. No.	Suggested References:
1)	Shah, B. S. (n.d.). Elements of banking and insurance. B. S. Shah Publication.
2)	New Popular Publication. (n.d.). Elements of banking and insurance. New Popular Publication.

3)	Srivastava, P. K. (n.d.). Banking theory and practice. Himalaya Publishing House.
4)	Basu, A. K. (n.d.). Fundamentals of banking theory and practice. Himalaya Publishing House.
5)	Bhattacharya, K. M., & Agrawal, O. P. (n.d.). Basics of banking and finance. Himalaya Publishing House.
6)	Prasada Rao, S. S., & Radhika, R. (n.d.). Trends in modern banking. B S Publications.
7)	Rakesh, S., Sharma, G., & Kapoor, K. (n.d.). Emerging trends in banking and finance. Bloomsbury Publication.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://www.classcentral.com/course/swayam-introduction-to-commercial-banking-and-fintech-503015?utm
2)	https://onlinecourses.swayam2.ac.in/e-learning/preview/cec24_mg06
3)	https://www.classcentral.com/course/swayam-introduction-to-banking-and-financial-markets-17654?utm
4)	https://klnce.digimat.in/nptel/courses/video/109104076/L37.html?utm

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Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Commerce (B. Com.)
Semester – V

Course Code	UB05MICOM01	Title of the Course	Marketing Management
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To understand the fundamental concepts, philosophies, and scope of marketing management, including the marketing mix and distinction between selling and marketing. 2) To develop knowledge of product planning and pricing strategies, including product life cycle, new product development, and various pricing methods. 3) To analyze distribution channels and promotional tools, and understand their role in delivering value and communicating with target markets. 4) To examine consumer buying behaviour and apply market segmentation techniques for effective targeting and positioning.

Course Content		
Unit No.	Description	Weightage (%)
1	Conceptual Foundation: • Nature and Concept of Marketing Management • Core Concepts of Marketing • Philosophies of Marketing • Importance of Marketing • Scope of Marketing • Selling V/S. Marketing • Marketing Mix	25%
2	Product and Price decisions: **(A)** Product Decision • Introduction, Meaning and Concept • Levels of Product (The customer value hierarchy) • Product Classification • Product Mix • Product Life Cycle & Strategies	25%

	• New Product Development Process • Concept of Packaging, Branding and Labelling **(B)** Price Decision: • Introduction, Meaning and Concept of Price • Objectives of Pricing Decision • Factors affecting Pricing Decision • Methods of Pricing	
3	Place and Promotion decisions: **(A)** Place (Distribution) • Concept of distribution • Types of channels of distribution • Factors affecting channels of distribution **(B)** Promotion decision • Concept of Promotion • Tools of promotion • Kinds of media of advertising	25%
4	Consumer Behaviour and Market Segmentation: **(A)** Consumer Behaviour • Introduction, Importance • Major Factors Influencing Consumer Behaviour • Types of Buying Decision Behaviour and Stages in Buying Decision Process. **(B)** Market Segmentation • Concept of Market Segmentation • Bases of Market Segmentation • Segmentation Process	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Students will be able to explain the basic concepts, scope, and philosophies of marketing management and understand the marketing mix.

2)	Students will be able to apply product planning and pricing strategies in business decision-making.
3)	Students will be able to analyze distribution channels and promotional tools used in marketing.
4)	Students will be able to evaluate consumer behaviour and implement market segmentation techniques for target marketing.

Sr. No.	Suggested References:
1)	Kotler, P., & Keller, K. L. (2016). Marketing management (15th ed.). Pearson Education Limited.
2)	Kotler, P., & Armstrong, G. (2004). Principles of marketing (10th ed.). Pearson Education Inc.
3)	Kazmi, S. H. H., & Batra, S. K. (2009). *Advertising and sales promotion*. Excel Books.
4)	Majumdar, R. (2010). *Marketing research: Text, applications and case studies*. New Age International Publishers.
5)	Stanton, W. J., Etzel, M. J., & Walker, B. J. (1994). *Fundamentals of marketing* (10th ed.). McGraw-Hill.
6)	Ramaswamy, V. S., & Namakumari, S. (2018). *Marketing management: Indian context global perspective* (6th ed.). SAGE Publications India.
7)	Saxena, R. (2009). *Marketing management* (4th ed.). Tata McGraw-Hill Education.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg16
2)	https://onlinecourses.nptel.ac.in/noc26_mg66/preview
3)	https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg101
4)	https://onlinecourses.nptel.ac.in/noc26_mg69/preview

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Syllabus as per the NEP 2020 with effect from June – 2026
Bachelor of Commerce (B. Com.)
Semester – V

Course Code	UB05MICOM02	Title of the Course	Business Economics-III
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To develop an understanding of the fundamental concepts, nature, scope, and role of managerial economics in business decision-making. 2) To explain the concept, types, and measurement of elasticity of demand and its relevance in pricing and business decisions. 3) To familiarize students with techniques and methods of demand forecasting for effective planning and decision-making. 4) To provide knowledge about the business environment and its components affecting business operations and strategy.

Course Content		
Unit No.	Description	Weightage (%)
1.	Introduction to Managerial Economics • Introduction, Meaning and Definition of Managerial Economics • Features and Significance of Managerial Economics • Nature and Scope of Managerial Economics • Theory of Decision Making and Forward Planning • Cost-Benefit Analysis • Role of Managerial Economics in Decision Making	25%
2.	Elasticity of Demand • Meaning and Definition of Elasticity of Demand • Factors Determining Elasticity of Demand • Importance of Price Elasticity of Demand • Price Elasticity: Meaning and Types • Income Elasticity: Meaning and Types • Cross Elasticity: Meaning and Types • Measurement of Elasticity	25%
3.	Demand Forecasting • Demand Forecasting- Meaning, Categories, Purpose of Demand Forecasting	25%

	• Steps Involved in Demand Forecasting • Determining scope of a Demand Forecasting • Methods of Demand Forecasting- Opinion Poll Method, Consumer Survey Method, Collective opinion Method, Expert's Opinion Method • Statistical Method – Trends Projection Method (Graphical and Least Square), Barometric Techniques, Regression Method	
4.	Business Environment • Meaning of Business Environment • Features of Business Environment • Importance of Business Environment • Components of Business Environment • Types of Business Environment - Internal Environment, External Environment • Micro Environment • Macro Environment (PESTEL analysis) • Interdependence of Business and Environment	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)
1	Class Test (at least one)	15 (30%)
2	Quiz (at least one)	15 (30%)
3	Active Learning	05 (10%)
4	Home Assignment	05 (10%)
5	Class Assignment	05 (10%)
6	Attendance	05 (10%)
	Total Internal (%)	50 (100%)
	Final Examination	50 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Students will be able to explain and apply the principles of managerial economics in decision-making and forward planning.
2)	Students will be able to analyse elasticity of demand and apply it in pricing and revenue-related decisions.
3)	Students will be able to apply various demand forecasting methods to estimate future demand in real-world business situations.
4)	Students will be able to analyze the business environment using tools like PESTEL and evaluate its impact on business decisions.

Suggested References:	
Sr. No.	References: (As per the APA Format)
1.	Advance Economic Theory and Operation Analysis- S.J. Baumol
2.	Economic Theory and Operation Analysis- S.J. Baumol
3.	Introduction to Managerial Economics- Savage and Small
4.	Managerial Economics - Samuel Paul
5.	Managerial Economics- D.C.Haque
6.	Managerial Economics- Gopal Krishna
7.	Managerial Economics- Thomas Maurice

Sr. No.	On-Line Resources available that can be used as Reference Material (As per the APA Format)
1.	https://egyankosh.ac.in/bitstream/123456789/7574/1/Unit-1.pdf
2.	https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA5104.pdf
3.	https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000023MA/P001405/M028278/ET/1521798107Q1.pdf
4.	https://ebooks.inflibnet.ac.in/mgmtp11/chapter/demand-estimation-and-forecasting/
5.	https://egyankosh.ac.in/bitstream/123456789/79458/1/Unit-1.pdf

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Semester – V

Course Code	UB05MICOM03	Title of the Course	Business Statistics - I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	1) To enhance analytical ability in students for processing data. 2) To familiarize students with applications of Statistical techniques in business decision Making.

Course Content		
Unit No.	Description	Weightage (%)
1	Discrete Probability Distributions Probability mass function of Hyper-Geometric distribution, properties and simple applications based on it, Probability mass function of Negative Binomial distribution and Geometric distribution, its properties, uses, and simple examples based on it.	25%
2	Theory of Games and Sequencing Problem Introduction, Assumptions of the Game. Two-person Zero-Sum Games, Pure Strategies (Minimax–Maximin Principles). Games with Saddle Point, Rules to Determine Saddle point, Mixed Strategies; Game without Saddle Point, Principles of Dominance, Solution method for Games without Saddle Point (Algebraic Method only). Sequencing: Introduction, Concept of Sequencing Problem, Processing of N jobs through two machines. Applications of Game theory and Sequencing problems.	25%
3	Demographic Statistics Meaning, definition and uses of demographic statistics. Methods of collecting demographic statistics – Registration Method, Census Method and Analytical Method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Crude birth rate C.B.R. Fertility rates pertaining to (i) GFR (ii) SFR (iii) TFR. Simple illustrations.	25%
4	Product Control Techniques Meaning of Product Control Technique and its advantages, Single Sampling Plan, Explanation of the terms: AQL and LTPD, Producer's risk, Consumer's risk, O.C. Curve, ATI, AOQ, AOQL. Simple examples based on Hyper-Geometric and Poisson distribution.	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Students can develop analytical ability for processing data.
2)	Students can use Statistical techniques in business decision Making.
3)	Critically evaluate the underlying assumptions of analysis tools.
4)	Understand and critically discuss the issues surrounding sampling and significance.

Sr. No.	Suggested References:
1)	D. C. Sancheti & V. K. Kapoor: Statistics (Theory, Methods and Applications), Sultan Chand Publication, New Delhi.
2)	S C Gupta: Fundamentals of Statistics, Himalaya Publishing House.
3)	Prof. H. R. Vyas and Others, Business Statistics, B. S. Shah Prakashan. R. P. Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi.
4)	R. P. Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://www.youtube.com/watch?v=CXBwRv-DGxI
2)	https://www.youtube.com/watch?v=Dse410SHL8Y

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Syllabus as per the NEP 2020 with effect from June - 2026
Bachelor of Commerce (B. Com.)
Semester – V

Course Code	UB05MICOM04	Title of the Course	Business Law - I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	To acquaint students with the knowledge and application of Indian Contract act and its aspects

Course Content		
Unit No.	Description	Weightage (%)
1	Indian Contract Act-1872 Essential elements of valid contract Offer and acceptance Competency of parties' Free consent Consideration Legality of object Void agreement Contingent contract	25%
2	Performance of contract Discharge of contract Quasi contracts breach of contract Remedies for breach of contract.	25%
3	Special Contract of indemnity Contract of guarantee Difference of indemnity and guarantee Rights of surety Discharge of surety Contract of Bailment and pledge	25%
4	Contract of agency Meaning and elements of agency Kinds of agent Creation and termination of agency Rights and duties of principal and agent Ratification Delegation of authority	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Have core knowledge about Indian Contract Act 1872
2)	Get idea about various terms and conditions involved in the contract
3)	Get familiarity with key legal aspects of Indian Contract Act

Sr. No.	Suggested References:
1)	The Indian Contract Act-1872-S.N. Maheswari - Himalaya publishing House
2)	Mercantile law- N.D. Kapoor- Sultan Chand & Sons
3)	The Indian Contract Act-1872-Dr.R.K. Chopra
4)	Contract-Avtar Singh-Eastern Book Company
5)	Business law- N.D. Kapoor- Sultan Chand & Sons

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://ugcmoocs.inflibnet.ac.in/view_module ug.php/201

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Semester – V

Course Code	UB05SECOM01	Title of the Course	Professional Communication Skills
Total Credits of the Course	02	Hours per week	02

Course Objectives:	1) To enable learners to apply, analyze, and evaluate managerial communication skills by developing their speaking, listening, writing, and critical thinking abilities through structured and interactive activities such as public speaking, presentations, and professional communication tasks. 2) To develop learners' skills in crafting effective questionnaires for gathering information on diverse topics.

Course Content		
Unit No.	Description	Weightage (%)
1	Public Speaking and Oral Presentation Preparatory Steps, Structuring the Content, Audience Awareness, Modes of Delivery, Vocal Aspects, Time Management, Handling Questions, Meeting Unexpected Situations, Dos and Don'ts, Speeches for Special Occasions, Evaluating Speech and Oral Presentation.	50%
2	Drafting of Questionnaires to survey the following: • Marketability and Launching of a New Product • Habits and Attitudes of College Students • Socio-economic Conditions of a Particular Class of People (E.g. Factory Workers, Slum Dwellers, Primary Teachers etc.)	50%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Express their ideas clearly and confidently in spoken English, demonstrate improved comprehension and effectively participate in real life communication situations.
2)	Design effective questionnaires for gathering information on various topics such as marketability of new products, habits and attitudes of college students, and socio-economic conditions of specific demographic groups.

Sr. No.	Suggested References:
1)	Essentials of Business Communication - Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)
2)	Principles and Practice of Business Communication - Rhoda A Doctor & Aspi H Doctor (A R Sheth& Company, Mumbai)
3)	Business Communication - U S Rai & S M Rai (Himalaya Publishing House, Mumbai)
4)	Developing Communication Skills - Krishna Mohan & Meera Benerjee (Macmillan)
5)	Effective Business Communication - Asha Kaul (Prentice Hall – Economy Edition)
6)	Business Communication - Asha Kaul (Prentice Hall of India Pvt. Ltd, New Delhi)
7)	Effective Business Communication - M V Rodrigues (Concept Publishing House)
8)	Business Communication and Report Writing - R P Sharma and Krishna Mohan (Tata McGraw Hill2002)
9)	Contemporary Business Communication - Scot Ober (Biztantra)
10)	Communication Skills – Sanjay Kumar & Pushp Lata (OUP)
11)	Research Methodology Methods and Techniques C R Kothari (New Age International Publishers)
12)	Communication for Business: A Practical Approach Shirley Taylor (Pearson Education)
13)	Contemporary Short Stories Ed. L. A. Hill (Oxford University Press)

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	SWAYAM MOOC - Communication Skills https://onlinecourses.swayam2.ac.in/e-learning/preview/cec26_hs64
2)	SWAYAM MOOC - Speaking Skills https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg128
3)	https://youtu.be/0bLzI87APWM?si=tn-RlqaDS7nwBpJA
4)	https://youtu.be/eIho2S0ZahI?si=IMdpuKCT3w4VpFAf
5)	https://youtu.be/MT2q1YKZQPE?si=x0vIg7s-OAIFm6Iu
6)	https://youtu.be/yoD8RMq2OkU?si=HDLCD2cx8fUhITG4
7)	https://youtu.be/XPh7TjVTCso?si=ED_f0PJ51fBrdao-

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Semester – V

Course Code	UB05SECOM02	Title of the Course	Soft Skills
Total Credits of the Course	02	Hours per week	02

Course Objectives:	1) Learners will be able to identify and implement various soft skills, differentiate between hard and soft skills, understand their importance in career and daily life, and apply collaboration, decision-making, and critical thinking skills. 2) Learners will be able to understand the importance of emotional intelligence, manage emotions effectively, promote personal well-being, and practice mindfulness and emotional regulation techniques.

Course Content		
Unit No.	Description	Weightage (%)
1	Soft Skills: An Introduction • Understanding the Concept of Soft Skills, Hard Skills and Life Skills and Importance in Personal and Professional Life • Different Soft Skills and Their Types • Cognitive Skills: Critical Thinking and Decision Making • Social and Organisational Skills: Collaboration and Leadership	50%
2	Affective Skills: Managing Emotions and Personal Well Being • Concept and Importance of Emotional Intelligence • Techniques for Regulating and Controlling One's Own Emotions, Coping Mechanisms for Dealing with Negative and Mindfulness Practices and Relaxation Techniques • Concept of Physical, Mental and Emotional Well-being and Importance of Prioritizing Well-being for Overall Happiness. • 'ME' Moments: Developing Self-care routine	50%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Demonstrate a comprehensive understanding of soft skills, and their significance in personal and professional growth.
2)	Apply problem-solving abilities and practical management skills to organize work effectively and make responsible decisions in academic and professional situations.

Sr. No.	Suggested References:
1)	Cain, S. (2013). Quiet: The power of introverts in a world that can't stop talking. Broadway Books.
2)	Clear, J. (2018). Atomic habits: An easy & proven way to build good habits & break bad ones. Avery.
3)	Pink, D. H. (2018). Drive: The surprising truth about what motivates us. Riverhead Books.
4)	Lencioni, P. (2002). The five dysfunctions of a team: A leadership fable. Jossey-Bass.
5)	Duhigg, C. (2014). The power of habit: Why we do what we do in life and business. Random House.
6)	Dweck, C. S. (2006). Mindset: The new psychology of success. Random House.
7)	Sinek, S. (2017). Leaders eat last: Why some teams pull together and others don't. Portfolio.
8)	Patterson, K., Grenny, J., McMillan, R., & Switzler, A. (2012). Crucial conversations: Tools for talking when stakes are high. McGraw-Hill Education.
9)	Covey, S. R. (2013). The 7 habits of highly effective people: Powerful lessons in personal change. Simon & Schuster.
10)	Bradberry, T., & Greaves, J. (2009). Emotional intelligence 2.0. Talent Smart.
11)	Carnegie, D. (1998). How to win friends and influence people. Pocket Books.
12)	Sri Aurobindo. (1952). The science of living. In The Mother on education. Sri Aurobindo Ashram Press.

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://onlinecourses.nptel.ac.in/noc26_hs47/preview
2)	https://onlinecourses.swayam2.ac.in/e-learning/preview/ntr26_ed55

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Semester – V

Course Code	UB05SECOM03	Title of the Course	Indian Society & Economy
Total Credits of the Course	02	Hours per week	02

Course Objectives:	1) To enable candidates to acquire knowledge (information) and develop an understanding of facts, terms, concepts, conventions, trends, principles, generalizations, assumptions, problems, processes, basic concept of Indian Society and Economy.

Course Content		
Unit No.	Description	Weightage (%)
1	Structure of the Indian Economy, Poverty, and Unemployment • Basic Features, Natural Resources, Population • Size and growth rates, sex composition, rural • Urban migration, occupational distribution, population policy • Trends in Poverty and Unemployment in India, • Relative Poverty and Absolute Poverty, Causes of Poverty in India, Poverty Estimates, Poverty Alleviation Programmes, • Types and Causes of Unemployment in India, Policies for Employment Generation.	50%
2	National Income and Planning in India • National Income Growth performance, • Measures for growth performance, • National Income by industrial origin and occupational structure • Introduction to Planning in India • Role of economic planning in India. • Objectives, strategy, broad achievements, and failures of the Five-Year Plans in India • Current five-year plan - objectives, allocation and targets. (Niti Ayog)	50%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes,Assignments, Case Study and Browsing E- Resources.

Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Analyze the basic features of the Indian economy, including its natural resources and demographic aspects.
2)	Evaluate the size, growth rates, sex composition, rural-urban migration, and occupational distribution of India's population.
3)	Understand the growth performance of India's national income, including sectoral contributions by industrial origin and occupational structure.
4)	Understand the role and evolution of economic planning in India, including the objectives and strategy of the Five-Year Plans.
5)	Analyze the objectives, allocation, and targets of the current economic plan under Niti Aayog and its role in shaping India's economic strategy.

Sr. No.	Suggested References:
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