



DR. D. Y. PATIL VIDYAPEETH

PIMPRI, PUNE – 411 018

**GLOBAL BUSINESS SCHOOL AND
RESEARCH CENTRE**

TATHAWADE, PUNE

**SYLLABUS FOR
BACHELOR OF COMMERCE (HONORS)
(B.COM HONORS)**

Academic Year 2023-24

About Global Business School & Research Centre

Global Business School & Research Centre (GBSRC) situated at Tathawade, Pune is the flagship Institute of Dr. D Y Patil Vidyapeeth, Pune. It was established in 2006. In a span of 16 years, the Institute has carved a name for itself among the top business schools in the country.

The idea of setting up this Institute is to offer ‘Commerce and Management Education’ to aspiring leaders of tomorrow. From this Institute, students can pursue their under graduation, post-graduation and Ph.D programs in commerce and management. GBSRC offers 2 years full time MBA program which is approved by AICTE, Government of India, New Delhi. It also offers 4 years full-time BBA Honors program, 4 years full-time B. Com Honors program, and a Ph.D programme in management.

The main mission of DPU is to groom students who can turn into intelligent leaders. After they pass out from the Institute, they in turn will be able to source information from diverse resources and administer it for the benefit of business and society at large.

Bachelor of Commerce, B Com (Hons.) at GBSRC is one of the top commerce course in Pune. It is a full-time undergraduate commerce programme, approved by University Grant Commission (UGC), and offered by Dr. D. Y. Patil Vidyapeeth (Deemed-to-be-university).

The B Com (Hons) programme at GBSRC raising a platform to develop a positive attitude and increase in overall performance of the student. It is amongst the most preferred commerce colleges amongst India and Pune for its culture, academic rigor, and overall development of a student inculcating administrative ability, critical thinking, logical reasoning aspects, decision making ability, and the aptitude.

The teaching-learning process at GBSRC focuses and practices various methods including Case Study competitions, national and international business plan competitions, internships, presentations, projects, industry interface, guest lectures and workshops which enlist GBSRC among the best commerce colleges in India. Students are also an integral part of national immersion programmes to contribute to society through CSR activities.

The B Com programme at DPU GBSRC covers all aspects of commerce, business, finance and management. The curriculum covers theory, project work, problems solving skills and critical thinking needed by professionals in today’s business world. It is designed by Industry experts and academicians. The programme helps the students to achieve corporate goals. By the end of the programme a students will be able to exhibit strong business orientation and knowledge, execute ethical practices and demonstrate adequate high-end skills.

This programme is designed to cater the changing needs of the corporate world and to gain excellence, making the students well versed with the concepts of Accounting, Management, Economics, and Taxation etc.

Students have the flexibility to choose their specialization from a bouquet of 04 specializations. To offer any of the following specialization minimum 10 students are required to be enrolled for the specific specialization.

The 04 specializations are listed below.

Available specializations

- 1) Cost & Works Accounting (A)
- 2) Banking & Finance (B)
- 3) Business Administration (C)
- 4) Marketing Management (D)

GBSRC B.COM SYLLABUS

**BACHELOR OF COMMERCE (B. Com Honors)
PROGRAM STRUCTURE (CBCS Pattern)
From Academic Year 2023- 24 onwards**

Semester I								
Sr. No.	Course Code	Course Name	Type	Credits	Int. marks	Ext marks	Total marks	
Compulsory	1	BC101	Financial Accounting I	DSC	3	50	50	100
	2	BC102	Business Economics I (Micro)	DSC	3	50	50	100
	3	BC103	Business & Technology I	DSC	3	50	50	100
	4	BC104	Management Accounting	DSC	3	50	50	100
	5	BC105	Business Mathematics	MDC-1	4	50	50	100
Elective	6	BC106A	Basics of Cost Accounting	DSE (Any 1)	3	50	50	100
		BC106B	Indian Banking System					
		BC106C	Principles of Management					
		BC106D	Principles of Marketing					
7	BC107	Soft Skills	SEC-1	2	50	50	100	
8	BC108	Physical Fitness (Yoga/ Zumba/Physical Training) Any 1	VAC-1	1	NA	NA	NA	
Total Credits				22	350	350	700	

The Pattern of Examination: The 'Evaluation Scheme' comprises of

- A) Continuous Internal Evaluation
- B) University (External) Evaluation

The 'Assessment and Evaluation Scheme' is as follows: -

Sr. No.	Course	Continuous Internal Evaluation	University Evaluation
		A	B
1	3 Credits & Above	50%	50%
2	2 Credits	50%	50%
3	2 Credits	100%	No Evaluation
4	1 Credit	No Evaluation	No Evaluation

- Note:** 1) Refer Program Structure for better understanding of which 2 credit courses have both internal & external evaluation, only internal evaluation or NO evaluation.
2) ONE credit is equivalent to approximately 15 contact hours.

A) Internal & External Evaluation scheme:

Internal / External	Particulars	No. of Evaluations	Marks Out of	Passing	% (Weightage)
Continuous Internal Evaluations (Out of 100 Marks to be converted into 50 marks)	1) Mid Term Examination	1 for each Semester	20 marks per course	Minimum 40%	50%
	2) Any one activity best suit to evaluate the subject Performance from the Category 1*	1 Per Course Per Semester	15 marks per course per activity		
	3) Any one activity best suit to evaluate the subject Performance from the Category 2*	1 Per Course Per Semester	15 marks per course per activity		
	4) Term End Examination	1 for each Semester	50 marks per course		
External Evaluation	5) University Examination	1 per course for each Semester	50 marks per course	Minimum 40%	50%
			100 Marks		100%

***Category 1: Any one activity best suit to evaluate the subject Performance from the list below:**

- a) Assignment
- b) Open Book Test
- c) Group Discussion
- d) Subject Specific MCQ Test/Quiz
- e) Poster Making/Model Making
- f) Movie /Newspaper Article/Book/Research Article Review
- g) Debate/Elocution
- h) Presentations

***Category 2: Any one activity best suit to evaluate the subject Performance from the list below:**

- a) Project Based Activity
 - 1. Live Project/Desk Project
 - 2. On field visit/Survey report
 - 3. Study Tour/Industrial Visit report
 - 4. Preparing Business Plan / Research Report/ Environmental Projects
- b) Case study/Case let classroom discussion or Case report
- c) Simulation/demonstration/ Role Play
- d) Research Paper writing, presentations
- e) Subject based Viva
- f) Podcast/Academic Blog/Digital Stories

B) University (External) Examination:

Sr. No.	Evaluation Particulars	Schedule	Examination Weightage	Passing
1	University Examination	At the end of the respective Semester	50%	40 %

Passing Criteria: The passing criteria comprise of the following:

Passing Marks: The student should score 40% marks in internal evaluation and 40% marks in external evaluation to pass a particular course.

If the student fails in Semester I and Semester II, such students are NOT allowed to take the admission for 3rd year.

GRADUATE ATTRIBUTES

Management Graduates are expected to have the following attributes:

1. Professional with comprehensive knowledge of Management Sciences and competence in business sustainability, profitability, entrepreneurship and commercializing new business/products.
2. Problem solver with critical thinking and decision-making skills to identify, analyze and solve complex business problems.
3. Effective communicator with professional colleagues and society at large.
4. Researcher with ability to conduct management research of highest standards and make significant contribution to innovative management practices.
5. Ethical and professional in conduct of research and accountability towards community and profession.
6. Leader who works in teams, exhibits leadership qualities, soft skills and technical skills to enhance business performance, including multidisciplinary settings.
7. Socially responsive with ability to recognize and respond to community problems and need for improving management practices, particularly healthcare/agricultural/corporate sectors.
8. Action oriented and active contributor to environment conservation and sustainability practice through innovation and best practices.
9. Lifelong learner who learns new knowledge and skills in a continuous self directed manner and as per need of the time.

PROGRAMME OUTCOMES (POs)

The management graduates will be able to:

POs	Attributes	Statement/Definition
1	Knowledge and Skills	Acquire managerial knowledge and skills for effective decision making.

POs	Attributes	Statement/Definition
2	Planning and Problem-Solving abilities	Exercise planning for accomplishing organizational goals and develop problem solving abilities in the functional areas of management.
3	Communication	Develop effective business communication with the use of advanced technology.
4	Research Aptitude	Develop research aptitude for developing solutions to business problems.
5	Professionalism and Ethics	Acquire professional approaches and understand ethical responsibilities in business organizations.
6	Leadership	Demonstrate leadership qualities that maximize the use of diverse skills of team members towards attainment of the goals.
7	Societal Responsibilities	Learn and accept social responsibilities and working for the welfare of the society at large.
8	Environment and Sustainability	Understand the effect of organizational interventions in environmental contexts and the acquaintance for sustainable development.
9	Lifelong Learner	Engage in life-long learning in order to upgrade self-knowledge, skills and experience for enhancement of outcomes.

PROGRAM SPECIFIC OUTCOMES (PSOs)

The management graduates will be able to:

PSOs	Attributes	Statement/Definition
1	Proficiency	Demonstrate proficiency in specialized areas of management such as a) Cost & Works Accounting b) Banking & Finance c) Business Administration d) Marketing Management
2	Multidisciplinary Knowledge	Inculcate the ability for acquisition of multidisciplinary knowledge through simulated problems, case studies, projects-based learnings, internships, corporate sessions, seminars, conferences and choice based credit system.

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8	BC106C	Principles of Management	24
9	BC106D	Principles of Marketing	26
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11	BC108 (Any 1)	Physical Fitness (Yoga)	30
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GBSRC B.COM SYLLABUS



**GLOBAL BUSINESS SCHOOL AND RESEARCH CENTRE
DR. D. Y. PATIL VIDYAPEETH, PUNE**

(Accredited (3rd Cycle) by NAAC with a CGPA of 3.64 on four point scale at 'A++' grade)
(An ISO 9001:2015 & 14001 :2015 Certified University)

Name of the Programme : B.COM

Name of Semester : SEMESTER I

GBS

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC101	Financial Accounting- I	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> The syllabus for Financial Accounting introduces the fundamentals of the regulatory framework relating to accounts preparation and qualitative characteristics of useful information. The syllabus then covers drafting financial statements and the principles of accounts preparation, recording, processing, and reporting business transactions and events. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
101.1	Remembering	Define the basic principles of financial accounting for different types of organizations.	
101.2	Understanding	Explain the underlying concepts relating to financial accounting	
101.3	Applying	Demonstrate a complete overview of how IFRS standards are developed and impart the skills to apply the IFRS standards.	
101.4	Analyzing	Analyze double-entry accounting to prepare & present various financial statements	
101.5	Evaluating	Evaluate the accounting process of amortization of intangible assets.	
101.6	Creating	Develop standalone financial statements and consolidated financial statements based on IFRS	
Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Financial Accounting	Financial reporting, identify, and define types of business entities, identify users of the financial statements and their needs, identify the purpose of the financial statements, and components of financial statements, and define the elements of financial statements i.e., asset, liability, equity, income & expenses. Role of financial reporting regulatory systems, understand the role of IFRS standards, explain the concept of corporate governance, and discuss the duties and responsibilities of company directors	Developing underlying concepts relating to financial accounting	8+1
II Qualitative characteristics of financial statements and accounting records	Concepts of relevance, faithful presentation, materiality, substance over form, going concerned, business entity, accruals, consistency, comparability, verifiability, understandability, and timeliness. Prime books and subsidiary books, main data sources for accounting, understanding different business documents e.g., sales order, purchase order, goods received a note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers	Ability to understand different concepts and Conventions in Accounting	8+1
III Double-entry bookkeeping, recording of transactions, and ledger preparation	Main forms of business transactions and source documents, identify, and explain the main forms of accounting records, and understand and apply concepts of duality, double entry, and the accounting equation. Record sales, purchases, returns, discounts, and sales tax, and understand the concept of inventory valuation, and other methods to ascertain the cost of inventory. Use of journals and the posting of journals into ledger accounts and learn to balance and close a ledger account	Ability to understand the importance of business transactions and main forms of accounting records	8+1

Unit No.	Sub-unit	Skills/Competencies	L+T+P
IV Tangible and Intangible Assets	<p>Non-current assets, explain, and discuss the difference between capital and revenue expenditure, explain the purpose of an asset register, prepare the ledger entries to record the acquisition of non-current assets, and define and learn the accounting treatment of depreciation charges.</p> <p>Ledger entries record the disposal of non-current assets, record the profit and loss on disposal, record the revaluation of non-current assets, and record the profit and loss on disposal of the revalued asset.</p> <p>Difference between tangible and intangible non-current assets, define and explain the treatment of research cost and development cost, understand the amounts to be capitalized or expenses about research and development, and learn the accounting process of amortization of intangible assets.</p>	Ability to understand the accounting process of amortization of intangible assets	8+1
V Accruals, prepayments, receivables, and capital structure and finance cost	<p>Understand the application of matching concepts concerning accruals and prepayments, identify and learn the adjustments and record the appropriate adjustments.</p> <p>Understand, and explain the receivables, understand the purpose of aged receivables, and learn to record the irrecoverable debt and allowance for receivables adjustments in the ledger accounts.</p> <p>Understand the capital structure of a limited liability company, record movements in share capital and share premium, treatment of bonus issues, rights issues, dividends, and income tax.</p>	Ability to understand the application of matching concepts concerning accruals and prepayments	8+1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1		ACCA Kaplan Study		Kaplan Publications
2	Bhushan Kr Goyal, H N Tiwari	Financial Accounting	2022	Taxmann Publications
3	M. N Arora, K. V Achalpathi, S. Brinda	Financial Accounting	2022	Taxmann Publications
4	P. C Tulsian	Financial Accounting	2002	Pearson Publications
5	S. N Maheshwari, Suneel K. Maheshwari,	Financial Accounting	2018	Vikas Publications

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC102	Business Economics I (Micro)	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To gain knowledge of basic economic terms and concepts. To understand the usage of the various concepts and techniques To interpret the meaning of different business situations using economic concepts 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
102.1	Remembering	State the basic concepts of Microeconomics	
102.2	Understanding	Explain the meaning and context of the usage of microeconomic concepts	
102.3	Applying	Demonstrate the usage of different concepts in various situations and conditions	
102.4	Analyzing	Analyze the appropriateness of the usage of techniques of microeconomics	
102.5	Evaluating	Evaluate the impact of microeconomic variables on business functioning	
102.6	Creating	Formulate a probable solution to daily business situations using the concepts and techniques learned	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction and Concept	Meaning, Scope, and Importance of Business Economics, Concept of Microeconomics, Household, Consumer, Firm, Plant, and Industry, Economic and Non-Economic Goals	Developing managerial thinking skills and cultivating business sense.	8+1
II Demand and Supply	Concept of Demand & Determinants of Demand, Law of Demand and Supply, Elasticity of Demand, Income Elasticity of Demand, Concept of Supply, Equilibrium of Demand and Supply	Ability to understand different approaches to management philosophy and thinking	8+1
III Analysis of Production	Concept of Production Function, Economies and Diseconomies of Scale, Law of Variable Proportions, Law of Utility	Ability to understand the importance of functions of management and their roles.	8+1
IV Cost and Revenue	Cost Concept, Types of Cost, Cost Sheet, Cost Curve, Concept of Total Cost, Revenue Cost, Variable Cost, Average, and Marginal Cost.	Comprehend the importance of functions of organizing and their roles & Ability to organize various programs and events	8+1
V Pricing	Marginal Productivity, Factors of Pricing in Perfect and imperfect market conditions, Wages, types of wages, determinants of wages, Pricing strategies for the domestic and global market	Aware of how business is changing and what themes are driving it	8+1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	H.L. Ahuja	Principles of Microeconomics	2010	S. Chand, New Delhi
2	Mithani D M	Managerial Economics	2000	Himalaya Pub House
3	Dwivedi D	Microeconomics (Theory and Applications)	2006	Pearson Education

Online Resources:

Online Resource No.	
1	https://www.khanacademy.org/economics-finance-domain/microeconomics
2	https://langara.libguides.com/ECON/microeconomics
3	https://ocw.mit.edu/courses/14-01sc-principles-of-microeconomics-fall-2011/

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Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC103	Business & Technology I	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To provide basic knowledge of business organizations, and how they are managed and controlled. To provide an overview of the factors affecting the organization and explain the best practices guidelines and codes of good corporate governance. To examine the structure and functions of business, focusing on corporate governance and the specific accounting-related roles in this process, particularly in financial reporting, assurance, control, and compliance. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
103.1	Remembering	Identify the different types of business organizations and their stakeholders	
103.2	Understanding	Explain the factors that affect a business	
103.3	Applying	Illustrate the roles and functions of departments within organizations	
103.4	Analyzing	Analyze the ethical responsibilities of a business	
103.5	Evaluating	Assess the relationship between accounting and other business functions	
103.6	Creating	Develop strategies to prevent fraud and fraudulent behavior in business	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I The business organization and its stakeholders	The purpose and type of organization, the definition of business organizations, common features of business organizations, an Outline of how business organizations differ, and different types of business organization. Definition of stakeholders and the agency relationship, internal, connected, and external stakeholders, main stakeholder groups and the objectives of each group, power, and influence of various stakeholder groups.	Identify the business organization, its types, and its stakeholders.	8+1
II The external environment	Political and legal factors affect business, macroeconomic factors, microeconomic factors, social and demographic factors, technological factors, environmental factors, and competitive factors.	Understand the external business environment and appreciate the influence of it on business organizations.	8+1
III Business organization, structure, function, and governance	The formal and informal business organization, business organizational structure and design, Roles and functions of the main departments, the role of marketing in an organization, organizational culture in business, Governance and social responsibility in business, committees in business organizations	Analyze the business organizational structure, functions, and governance.	8+1
IV Accounting and reporting systems	The relationship between accounting and other business functions, accounting and finance functions within the business, Principles of law and regulation governing accounting and audit, and the sources and purpose of internal and external financial information, provided by business.	Obtain an understanding of the various functions in an organization and analyze the relationship between them.	8+1
V Technology, Compliance, and	Financial systems, procedures, and related IT applications -internal controls, authorization, security, and compliance within the business, Fraud	Recognize the various technologies in finance,	8+1

Unit No.	Sub-unit	Skills/Competencies	L+T+P
Control	and fraudulent behavior and their prevention in business, the impact of Financial Technology (Fintech) on accounting systems.	control systems, and compliance aspects.	

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	ACCA	ACCA Study Material	2022	Kaplan
2	ACCA	ACCA Study Material	2022	BPP
3	Vasishth, Neeru	Business Organization	2013	Taxmann
4	Thelma J. Talloo	Business Organization and Management	2007	Tata McGraw Hill Education
5	P. C. Tulsian	Business Organization	2002	Pearson Education

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Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC104	Management Accounting	
Type of Course	Credits	Evaluation	Marks
DSC	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control. To apply the cost accounting methods & techniques to various business contexts. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
104.1	Remembering	Define the basic concepts and principles of cost and management accounting.	
104.2	Understanding	Explain the accounting concepts for cost calculation	
104.3	Applying	Demonstrate the skills required for different types of costs and cost accounting techniques	
104.4	Analyzing	Analyze the methods of cost from the organization's perspective	
104.5	Evaluating	Evaluate the various types of budgets in management	
104.6	Creating	Develop strategies to improve financial performance measurement in an organization	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Information for Management	Sources of data (internal & external), the concept of cost, cost classification based on nature of expenses, function, variability, cost behavior with the use of graphs, the concept of cost objects, cost units & cost centers, Data analysis and statistical techniques	Concept of cost, cost function, cost behavior	8+1
II Accounting for Costs- Material & Labour	Accounting for material costs, ordering, receiving & issuing material, methods of valuing purchases and issues (FIFO & Weighted Average methods only), EOQ, inventory levels, Accounting for labor, direct & indirect cost of labor, remuneration methods (individual & group), labor turnover, overtime & idle time, labor efficiency, capacity & volume ratios	Material cost, labor cost, FIFO, EOQ, and related ratios	8+1
III Accounting for costs- Overheads	Accounting for overheads, allocation of overheads to production & nonproduction departments, apportioning service overheads to production departments, production overhead absorption rates, entries for accounting of material, labor & overhead cost	Overheads and its accounting, allocation of overheads	8+1
IV Methods of Costing	Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), and service costing, understanding the differences between absorption & marginal costing	Tools, techniques, and methods of costing	8+1
V Budgeting & Standard Costs	Understand the use of budgets and standard costs for planning & control, flexible budgets, reconciliation of budgeted profits with actuals, meaning & calculation of standard costs, computation of simple variances v/s budgets & standards, Capital Budgeting-Performance measurement	Budgets, types of budgets, budget preparation	8+1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	ACCA	ACCA Study Material	2022	Kaplan
2	Dr. S. N. Maheshwari	Management Accounting and Financial Analysis	2022	Sultan Chand & Sons
3	Prof. Jawaharl Lal	Strategic Cost Management	2015	HPH

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Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC105	Business Mathematics	
Type of Course	Credits	Evaluation	Marks
MDC- 1	04	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To introduce the basic concepts in Finance and Business Mathematics. To familiarize the students with applications of Mathematics in Business. To acquaint students with some basic concepts in Mathematics. To learn some elementary Mathematical methods for the analysis of data. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
105.1	Remembering	Identify the Present value & Future value of various financial instruments.	
105.2	Understanding	Describe types of metrics & determinants	
105.3	Applying	Calculate percentage, interest, ratio, EMI & dividend.	
105.4	Analyzing	Distinguish between equity shares, Preference shares, and debentures.	
105.5	Evaluating	Assess optimism solution by using a linear programming problem.	
105.6	Creating	Develop a family budget.	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Ratio, Proportion, Percentage & Interest	Ratio & Proportion: Introduction, simple and compound ratio, proportion. Percentage: Use of percentage in business Interest: Simple interest & compound interest Annuity: Types of annuities, present and future value of the annuity.	Demonstrate competency in the calculation of ratio, proportion, percentage & interest	8+1+1
II Progression	Progression: Introduction & types Arithmetic Progression (AP): Definition, examples of AP in business. Geometric Progression (GP): Definition, examples of GP in business. Harmonic Progression (HP): Definition, examples of HP in business.	Demonstrate competency in the calculation of AP, GP & HP	8+1
III Profit, Loss & Shares	Profit & Loss: Introduction & formulae. Examples on trade discount, cash discount, cost price, selling price, commission & brokerage. Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems.	Demonstrate skills in the calculation of profit and loss	14+1
IV Matrices and Determinants	Matrices and Determinants (up to order 3 only) Introduction, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.	Demonstrate skills in the calculation of matrix problems	10+1
V Linear Programming Problem (LPP)	Introduction to Linear Programming Problems, objective functions, decision variables, and constraints. Formulation & solution of LPP (two variables), feasible and optimal solution. Graphical method.	Demonstrate skills in formulation & solution of LPP	14+1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	S. M. Shahidul Islam	Business Mathematics	2004	Abir Publications, Dhaka, Bangladesh
2	Jean-Paul Olivier	Business Math: A Step-by-Step Handbook	2021	Lyryx
3	Andre Francis	Business Mathematics & Statistics	2008	Southwestern Cengage Learning
4	S. M. Shahidul Islam	Business Mathematics	2004	Abir Publication

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Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course-Code	Course Title	
I	BC106A	Basics of Cost Accounting	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To introduce the conceptual framework of Cost and work accounts. To equip the students to seek suitable careers in CWA and Entrepreneurship. To develop communication and analytical skills among students through self-learning. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
106A.1	Remembering	Define the concept of cost, costing, and cost accounting	
106A.2	Understanding	Explain the scope, objectives, significance, and relationship with financial and Works accounting.	
106A.3	Applying	Demonstrate the role of a cost accountant in an organization	
106A.4	Analyzing	Analyze a cost sheet for Tender and Quotation	
106A.5	Evaluating	Evaluate the different methods of inventory control	
106A.6	Creating	Develop strategies for better cost management in an organization	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Basics of Cost Accounting	Origin of Cost Accounting, Definition, scope, objectives, Nature and Significance of Cost, Limitations of Financial Accounting. Its relationship with Financial Accounting and Works Accounting. Concept of Cost, Classification of Cost, Costing, Cost Accounting, and Cost Accountancy. Role of Cost and Works Accountant. Importance of Standardization, Cost Accounting Standard Board, Number of Cost Accounting Standards	Cost accounting, classification, standardization of costing	8+1
II Cost Bookkeeping	Cost Accounting Records, Ledgers and Cost Statements, Items excluded from cost and normal and abnormal items/cost, Integral accounts, Reconciliation of cost accounting records with financial accounts, Infrastructure, Educational, Healthcare, and Port services.	Cost accounting, cost statements, reconciliation of accounting records	8+1
III Material Cost	Introduction to "Material Cost" (CAS-6), Objective, Requisites and Importance, Purchase Procedure and purchase documents and Scientific purchase procedure, Material Issue methods, Stock levels, EOQ, ABC Analysis. Types of stores organization, Stores location, and layout, Classification, and codification of Material, Pricing of Issue of material and stock valuation as per FIFO, LIFO, Weighted Average and Simple Average methods Inventory Control Meaning, Methods, and Recent Trends	Material cost, purchase, stock levels, FIFO, LIFO, methods of costing	8+1
IV Labour Costing	Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time – Overtime – Labour Turnover - Meaning, Causes and Measurement.	Direct and indirect labor, wages, payments	
V Overheads Costing	Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads	Classification of overheads, apportionment of	8+1

Unit No.	Sub-unit	Skills/Competencies	L+T+P
	Distribution Statement – Hour Rate – Computation of Machine Hour Rate.	overheads, and preparation of overhead statement	

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Jawahar Lal	Cost Accounting	2008	Tata McGraw Hill
2	Bhattacharyya A. K.	Principles & Practice of Cost Accounting	2012	PHI
3	Ravi Kishore	Cost & Works Accounting	2019	Taxmann Allied Service
4	Satish Inamdar	Cost Accounting	2020	Everest publication

GBSRC B.COM SYLLABUS

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC106B	Indian Banking System	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> To enhance the understanding of students towards various banking concepts and operations. To make the students aware of banking business and practices. To provide knowledge on current trends in banking operations. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Bloom's Level	Course Outcomes	
106B.1	Remember	Recall various concepts of the banking system	
106B.2	Understand	Explain ideas that were historical and currently in trend now	
106B.3	Apply	Interpret the current changes that are happening in the banking sector	
106B.4	Analyze	Distinguish between banking ideas and products	
106B.5	Evaluate	Critique the latest developments in the industry	
106B.6	Create	Investigate the additions to the services offered by various banks	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Introduction to Banking	Meaning and definition of Banking, History of the Banking Sector in India including pre-reform development, Role of Banking in India, Financial Inclusion, and Financial Literacy.	Role of Banking in India, Financial Inclusion	8+1
II Bank Types	Reserve Bank of India, History, Objective, Functions, Types of Banks, Important financial institutions: NABARD, EXIM, NHB, HUDCO, HDFC, IDBI, IFCI, ICICI, SIDBI, IDFC, DICGCPFC, LIC, UTI, SBI	Objective, Functions, Types of Banks, and Important financial institutions	8+1
III Banking Services	Retail Banking: Scope, Products, Features, and Opportunities, Wholesale Banking- Meaning, Products, Wholesale Banking in India, International Banking, Factoring, Forfeiting, Off balance sheet Items.	Retail banking and wholesale banking	8+1
IV Technology in Banking	Impact of technology in the banking sector, Payment and Settlement systems in banks, Electronic Funds Transfer, scope, and Benefits, Electronic clearing services, MICR clearing, Centralized banking solutions, and Cheque truncation, RBI is a regulator in payment systems.	Emerging technologies in the banking sector and RBI guidelines	
V Risk Management in Banking	Risk Management in Banks, Types of risks in banks, Base Committee on banking supervision, non-performing assets definition, impact	Risk, types of risks, and risk management in banks	8+1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Abhinash Kumar Mandilwar	Principles and Practices of Banking	2022	
2	Vijayaragavan Iyengar	Introduction to Banking	2007	
3	K C Shekar, and Lekshymy Shekhar	Banking Theory and Practice	2021	

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC106C	Principles of Management	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100

Course Objectives:

- To familiarize students with basic concepts of management.
- To explain the evolution of Management and its principles.
- To discuss the functions of management and their importance in business.
- To propose the application of the principles of management in an organizational setup

Course Outcomes:

At the successful completion of the course, the learner will be able to

CO No.	Blooms Level	Course Outcomes
106C.1	Remembering	Recall the fundamental functions of management and their significance.
106C.2	Understanding	Summarize the interrelationships between different management functions.
106C.3	Applying	Make use of concepts of planning and decision-making.
106C.4	Analyzing	Analyze the role of leadership and motivation from the organization's perspective
106C.5	Evaluating	Evaluate the ethics and recent trends in management
106C.6	Creating	Develop strategies to improve organizational effectiveness by applying PODSCOB

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Management	Meaning, Nature, Scope and Importance, Functions and Principles of Management., Levels of Management, Managerial Roles, Managerial Skills and Activities, Difference between Management and Administration, Evolution of Management: Theories and Approaches- Classical or Traditional Approach, Behavioral or Neo-Classical Approach, Modern Approach.	Ability to understand different approaches to management philosophy and thinking	12+1
II Concepts of PODSCORB	Planning-Meaning, significance, and nature of planning, Planning premises, levels in planning, and types of planning., Forecasting- Meaning and Techniques, Decision Making-Meaning, Importance, Process, Techniques of Decision Making, Management by Objectives (MBO), and Management by Execution (MBE)	Ability to understand the importance of functions of management and their roles.	8+1
III Planning	Concept of planning, objectives, Nature, Types of the plan, Stages involved in planning, Characteristics of a good plan, Importance, Limitations of planning, Making planning effective, Strategic planning in Indian Industry. Concept of Decision making, characteristics of decisions, Types of decisions, Steps Involved in decision making, Importance of decision making, Methods of decision making	Comprehend the importance of functions of planning.	8+1
IV Directing	Concept, Nature, Process & Methods, Leadership-Meaning, Styles, & Qualities of a Good Leader, Coordination as an Essence of Management, Controlling-Meaning, Process, & Techniques, Motivation at Workplace-Concept of Motivation.	Comprehend the importance of functions of directing.	8+1
V Business Ethics	Meaning & Importance of Ethics in Business, Corporate Social Responsibility, Green Management - Meaning, Green Management Actions	Aware of how business is changing and what themes are driving it	4 +1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	L. M. Prasad	Principles and Practice of Management	2016	Sultan Chand and Sons
2	T. Ramasamy	Principles of Management	2015	Himalaya Publishing House, Mumbai.
3	Harold Koontz & Heijn Wehrich	Essentials of Management	2015	Tata Mc Graw-Hill Education, New Delhi.
4	P. C. Tripathi, P. N. Reddy	Principles of Management	2016	McGraw hill companies New Delhi

Online Resources:

Resource No.	Website address
1	https://www.coursera.org/browse/physical-science-and-engineering/environmental-science-and-sustainability
2	https://onlinecourses.swayam2.ac.in/cec21_ge21/preview

GBSRC B.COM SYLLABUS

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC106D	Principles of Marketing	
Type of Course	Credits	Evaluation	Marks
DSE	03	IE (50) + UE (50)	100
Course Objectives:			
<ul style="list-style-type: none"> Develop a comprehensive understanding of marketing concepts and principles, including the marketing mix, market segmentation, and consumer behavior, to lay a strong foundation for effective marketing strategies. Analyze various marketing strategies employed by businesses in different industries, evaluating their strengths, weaknesses, and overall impact on consumer behavior and market dynamics. Apply marketing knowledge to create well-designed marketing plans for specific products or services, considering target-audience preferences, competitive positioning, pricing, and promotional strategies. Evaluate the ethical implications of marketing practices and assess the importance of socially responsible marketing, considering the impact on consumers, society, and the environment. 			
Course Outcomes:			
At the successful completion of the course, the learner will be able to			
CO No.	Blooms Level	Course Outcomes	
106D.1	Remembering	Define the basic concepts in marketing, including need, want, demand, customer, consumer, exchange, and markets.	
106D.2	Understanding	Understanding traditional and extended marketing mix components and their relevance considering modern marketing trends at the understanding level.	
106D.3	Applying	Develop a marketing plan, analyze the marketing environment (macro and micro), and assess its components at the application level.	
106D.4	Analyzing	Analyze market segmentation, targeting, and positioning concepts and criteria, demonstrating analytical and creative thinking	
106D.5	Evaluating	Evaluate an innovative new product strategy and problem-solving	
106D.6	Creating	Create a comprehensive and innovative marketing strategy for a new product, demonstrating advanced critical thinking, problem-solving	

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Marketing Fundamentals	Meaning, significance, Basic Concepts in Marketing, Need, Want, Demand, Customer, Consumer, Exchange, Markets, Marketing Segmentation, Marketing channels, Competition, Customer Value, Customer Satisfaction, Customer Delight, Market meaning and classification, Marketing Orientation towards Market Place, Production Concept, Product Concept, Selling Concept, Marketing Concept, Societal Marketing, Relationship Marketing, Holistic Marketing	Customer-Centric Marketing: Segmentation, Value, and Relationships	12+1
II Modern Marketing	Concept of Marketing Mix, Traditional Marketing Mix- 4P's and 4C's, Extended Marketing Mix- 7P's, Trends in Marketing, Viral Marketing, Digital Marketing, Green Marketing, Social Marketing, Marketing for the 21 st Century, The New Marketing Realities.	Marketing Mix, Trends, 21 st Century Marketing	8+1
III Strategic Marketing Planning	Marketing Planning Process, Purpose, and Scope of Marketing Environment Analysis, Concepts of Macro and Microenvironment, Components of Macro environment, Components of Microenvironment.	Marketing Planning: Macro & Micro Analysis	8+1
IV Segmentation & Positioning	Definitions- Segmentation, Market Targeting, and Positioning, Market Segmentation: Need and Bases for Market Segmentation, Geographic, Demographic, Psychographic, and Behavioral, Effective Segmentation	Marketing Fundamentals: Segmentation, Targeting,	8+1

Unit No.	Sub-unit	Skills/Competencies	L+T+P
	Criteria, Evaluating and Selecting the Market Segments, Market Targeting: Target Market Selection, Market Targeting Strategies, Positioning: Differentiation and Positioning, USP, POP, POD.	Positioning	
V Innovation & Success: New Product Development	Concept and Need for New product development, The New Product Development Process, Idea Generation to Commercialization, Principles of Success, Product Differentiation, and Positioning Strategies.	New Product Development: Concepts to Commercialization	4+1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Philip Kotler & Kevin Lane Keller	Marketing Management	2014	Pearson India
2	V. S. Ramaswamy, S. Namakumari	Marketing Management: Indian Context Global Perspectives	2018	Sage Publication India Pvt. Ltd.
3	S. A. Sherlekar & R. Krishnamoorthy	Marketing Management-Concepts and Cases	2015	Himalaya Publishing House
4	Dr. R. B. Rudani	Basics of Marketing Management (Theory & Practice)	2010	S. Chand Publication

Online Resources:

Resource No.	Website address
1	https://ipsedu.in/downloads/MBABooks/principles-of-marketing-philip-kotler.pdf

MOOCS:

Resource No.	Website address
1	https://www.udemy.com/course/marketing-fundamentals-course/
2	https://www.coursera.org/learn/marketing-foundations
3	https://onlinecourses.swayam2.ac.in/nou21_cm01/course
4	https://www.coursera.org/learn/neuromarketing
5	https://www.coursera.org/learn/wharton-marketing

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24

Semester	Course Code	Course Title	
I	BC107	Soft Skills	
Type of Course	Credits	Evaluation	Marks
SEC- 1	2	IE (50) + UE (50)	100

Course Objectives:

- To develop a wide variety of soft skills starting from communication, to working in different environments, developing emotional sensitivity, and learning creative and critical decision making.
- Groom students for the workplace by bridging the gaps through effective interpersonal communication skills.
- To make the student an effective manager with adequate soft skills required for any organization.

Course Outcomes:

At the successful completion of the course, the learner will be able to

CO No.	Blooms Level	Course Outcomes
107.1	Remembering	Define basic concepts and terminologies related to the development of soft skills
107.2	Understanding	Understanding business etiquette, listening skills, persuasion skills & importance of teamwork.
107.3	Applying	Make Use of body language, Empathy, and Rapport in enhancing personal effectiveness.
107.4	Analyzing	Analyze and apply interpersonal skills with peers' interaction.
107.5	Evaluating	Evaluate the prerequisites of problem-solving and decision-making of your peers.
107.6	Creating	Design personal branding and personality development strategies to be applied to your career development.

Unit No.	Sub-unit	Skills/Competencies	L+T+P
I Business Etiquettes & Listening Skills	Get the first impression well- Greet others & introduce yourself, Body language- speak well, Dressing sense- appeals to others, Telephone Etiquettes-Dining etiquettes, Art of effective listening, barrier to effective listening.	Imbibe business etiquette and listening skills	5+1
II Public Speaking	Persuasion, Speaking Skills, Delivery, Visual Communication, Interpersonal & Technical Skills	Develop public speaking skills	5+1
II Personal Branding	Understanding personal branding, how to sell yourself - appearance, voice modulation, Emotional intelligence, Empathy and Rapport, Image building, Designing your future strategy	Understand personal branding and design future strategies	5+1
IV Teamwork	Importance of teamwork, Stages of team, Teamwork skills, Tips for better teamwork	Develop teamwork skills	5+1
V Problem Solving & Decision Making	Understanding problem solving, developing effective problem statements, Importance, and necessity of decision Making, Process and practical way of Decision Making, Weighing Positives & Negatives, Six-Hat thinking	Understand and develop problem-solving and decision-making abilities	5+1

Reference Books:

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
1	Bovee, Courtland L, John V. Thill & Barbara E. Schatzman	Business Communication Today	2010	Prentice Hall
2	Kratz, Abby Robinson	Effective Listening Skills	1995	Irwin Professional Publishing
3	Lesikar, Raymond V and Marie E. Flatley	Basic Business Communication	2002	Tata McGraw-Hill

Sr. No.	Name of the Author	Title of the Book	Year of Edition	Publisher
4	Barun K. Mitra	Personality Development and Soft Skills	2016	Oxford University Press

GBSRC B.COM SYLLABUS

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC108	Physical Fitness: (any 1 from Yoga/ Zumba/ Physical Training) YOGA	
Type of Course	Credits	Evaluation	Marks
VAC- 1	01	Not Applicable	Not Applicable
Course Objectives:			
<ul style="list-style-type: none"> To equip students with basic skills in the selected physical training activities. To motivate students to participate in physical training activities. To make positive contributions to students' physical fitness condition. To help students realize the benefits of exercise. 			
Course Outcomes:			
<p>At the successful completion of the course the learner will be able to:</p> <ul style="list-style-type: none"> Students will be able to demonstrate adequate knowledge and competencies needed for physical training activities. Students will be able to effectively apply knowledge and skills learned throughout the curriculum in real-world settings. Physical training activities increase body flexibility, muscle strength, respiration, and energy. 			
Methods of Instruction/Course Format/Delivery:			
<ul style="list-style-type: none"> Demonstration and return demonstration will be the primary method of instruction from a certified Physical Trainer. 			

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC108	Physical Fitness: (any 1 from Yoga/ Zumba/ Physical Training) ZUMBA	
Type of Course	Credits	Evaluation	Marks
VAC- 1	01	Not Applicable	Not Applicable
Course Objectives:			
<ul style="list-style-type: none"> The purpose of this course is to offer experience with a variety of Zumba techniques to provide a high-intensity cardio and muscular strengthening workout. 			
Course Outcomes:			
<p>At the successful completion of the course the learner will be able to:</p> <ul style="list-style-type: none"> To Understand the importance of Zumba in developing and living a healthy lifestyle. To Become more familiar with a variety of Zumba techniques. To Become more familiar with Zumba movement execution. 			
Methods of Instruction/Course Format/Delivery:			
Demonstration and return demonstration will be the primary method of instruction from a certified Zumba instructor			

GBSRC B.COM SYLLABUS

Programme: B. Com (Honors) CBCS Syllabus w.e.f. Academic Year 2023-24			
Semester	Course Code	Course Title	
I	BC108	Physical Fitness: (any 1 from Yoga/ Zumba/ Physical Training) Physical Training	
Type of Course	Credits	Evaluation	Marks
VAC- 1	01	Not Applicable	Not Applicable
Course Objectives:			
<ul style="list-style-type: none"> • To equip students with basic skills in the selected physical training activities. • To motivate students to participate in physical training activities. • To make positive contributions to students' physical fitness condition. • To help students realize the benefits of exercise. 			
Course Outcomes:			
<p>At the successful completion of the course the learner will be able to:</p> <ul style="list-style-type: none"> • Students will be able to demonstrate adequate knowledge and competencies needed for physical training activities. • Students will be able to effectively apply knowledge and skills learned throughout the curriculum in real-world settings. • Physical training activities increase body flexibility, muscle strength, respiration, and energy. 			
Methods of Instruction/Course Format/Delivery:			
Demonstration and return demonstration will be the primary method of instruction from a certified Physical Trainer.			