



Programme: B Com Semester: IV
Ability Enhancement Course

Course Code	UB04AECOM01	Title of the Course	Commercial Communication II
Total Credits of the Course	02	Hours per Week	02

Course Objectives:	The programme has been designed to acquaint the learner with the creative use of the English language commercial communications. It also introduces the learner to the basic concepts and practices of business writing with essentials of writing effectively in the English Language.
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Course Content		
	Description	Weightage
1.	Text: A collection of short stories Name of the Text: GEMS OF WISDOM: An Anthology of Short Stories 1. The Model Millionaire by Oscar Wilde 2. Too Dear by Leo Tolstoy 3. The Ant and the Grasshopper by W S Maugham (text-based short questions may be asked)	50%
2.	Agency Correspondence (Letters concerning: Application for obtaining Agency (solicited and Unsolicited), Reply to application, Better terms for agency at initial stage, appointment of an agent, appreciating the agent for better performance, reprimanding agent for poor sales, reply to reprimand from an agent, surrendering the agency, termination of agency)	50%

Teaching-Learning Methodology	Learner-centered Instructional methods Direct method, quiz, assignments, interactive sessions, seminars, visual presentations, group discussions, project based learning, use of e-resources, including films
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Course Outcomes: After completion of the course, the learner	
1.	<ul style="list-style-type: none">• Develops proficiency in Communicative English• Interprets the language with enriched vocabulary• Employs the basic concepts of the English language for practical purposes..





Sr. No.	References
	<ul style="list-style-type: none">• Essentials of Business Communication – Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)• Principles and Practice of Business Communication – Rhoda A Doctor & Aspi H Doctor (AR Sheth& Company, Mumbai)• Business Communication – U S Rai& S M Rai (Himalaya Publishing House, Mumbai)• Developing Communication Skills – Krishna Mohan & Meera Benerji (Macmillan)• Effective Business Communication – Asha Kaul (Prentice Hall – Economy Edition)• Business Communication – Asha Kaul (Prentice Hall of India Pvt Ltd, New Delhi)• Effective Business Communication – M V Rodriques (Concept Publishing House)• Writing with a purpose – Champa Tickoo and Jaya Sasikumar (Oxford University Press, Mumbai)• Business Communication and Report Writing – R P Sharma and Krishna Mohan (Tata Mcgraw Hill 2002)• Communication Skills – Sajaykumar, Pushplata (OUP 2011)

On-line resources to be used as and when required.





Bachelor of Commerce (B.Com.)
Semester - IV

Course Code	UB04MACOM01	Title of the Course	Advanced Accounting-V
Total Credits of the Course	04	Hours per Week	04

Course Objectives	To enable students to gain the knowledge of Redemption of Redeemable Preference Shares, Issues and Redemption of Debentures, Accounting Standards and Accounting Ratios and their Interpretation
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Course Content		
Unit	Description	Weightage (%)
1.	Redemption of Redeemable Preference Shares (Theory and Examples) Procedure & Provision of The Companies Act regarding Redemption of Redeemable Preference Shares, Sources of Bonus Shares Examples based on: Redemption of Redeemable Preference Shares excluding Bonus to convert partly paid up Equity Shares into fully paid up) (Preparation of Balance Sheet as per The Companies Act, 2013 Revised Schedule III only)	25 %
2.	Issue and Redemption of Debentures (Theory and Examples) Meaning and Types of Debentures, Procedure of Issuing Debentures, Methods of Redemption of Debentures Examples based on: Journal Entries regarding Issue and Redemption of Debentures under various circumstances (Excluding Own Debentures from Open Market) Debenture Redemption Fund Method	25 %
3.	Accounting Standards (Only Theory) Concept and Meaning of Accounting Standards, Ind AS, IFRS Utilities of Accounting Standards Accounting Standard (AS) 9 Revenue Recognition Accounting Standard (AS) 10 Property, Plant & Equipment	25 %
4.	Ratio Analysis (Theory and Examples) 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 Ratios	25 %

Teaching-Learning Methodology	Lecture Method Online Lecture Group Discussion Practical Problem Solving
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes

1.	To understand how to redeem preference shares as per The Company Act Section 80
2.	To learn how to issue and redemption Debentures under various circumstances and to know various method to redemption of Debentures
3.	To know the concept of Accounting Standards, Ind AS and IFRS
4.	To gain the knowledge of various Accounting Ratios and their interpretation

Suggested References

1.	Advanced Accountancy by Shukla M.C./ Grewal T.S. & Gupta S.C.. Publisher, S. Chand Publishing
2.	Modern Accountancy by Mukharjee and Hanif, McGraw-Hill Education (India) Pvt Limited
3.	Advanced Accountancy by P. C. Tulsian, Tata McGraw-Hill Publication
4.	Principles of Management Accounting by Maheshwari S. N., Sultan Chand & Sons
5.	Management Accounting by Dr. S. P. Gupta, Sahitya bhavan Publication
6.	Students' Guide to Accounting Standards by Dr. D. S. Rawat, Taxmann publication

On-line resources to be used if available as reference material

On-line Resources

<https://www.youtube.com/watch?v=3ywMj6LFN6g&t=1036s>

Swayam- https://onlinecourses.swayam2.ac.in/cec24_mg11/preview



Bachelor of Commerce (B.Com.)
Semester - IV

Course Code	UB04MACOM02	Title of the Course	Advanced Accounting-VI
Total Credits of the Course	04	Hours per Week	04

Course Objectives	To help students to gain basic principles of Auditing like Vouching and Internal Check, Internal Audit, Internal Control and Investigation
	To enable students to acquire the conceptual knowledge of Capital Reduction and Liquidation of Company

Course Content		
Unit	Description	Weightage (%)
1.	Vouching Introduction, Definition, Meaning and Importance of Vouching, Points to be considered in Vouching Vouching the Receipts Side of Cash Book Cash Sales, Collection from Debtors, Income from Interest and Dividend Vouching the Payment Side of Cash Book Cash Purchase, Payment to Creditors, Payment of Wages and Salaries	25 %
2.	Internal Check, Internal Audit, Internal Control and Investigation Definition, Characteristics, Objectives, Advantages and Limitations of Internal Check, Types of Internal Check Difference between Internal Check, Internal Control and Internal Audit Investigation Definition, Characteristics of Investigation, Difference Between Investigation and Audit	25 %
3.	Capital Reduction (Theory and Examples) Introduction, Meaning and Reasons for Capital Reduction, Provisions of The Companies Act regarding Capital Reduction Examples based on: Accounting Entries for Reducing Share Capital and Preparation of Balance Sheet as per The Companies Act, 2013 Revised Schedule III	25 %
4.	Liquidation of Company Introduction, Circumstances and Mode of Voluntary Winding up, Duties of Liquidator, Secured and Unsecured Creditors, Preferential Creditors Examples based on: Preparation of Liquidator's Final Statement of Receipts and Payments including calculation of Liquidator's Remuneration, Interest on Debentures, Preference Share Dividend, Preferential Creditors and Capital Deficiency	25 %



Teaching-Learning Methodology	Lecture Method Online Lecture Group Discussion Practical Problem Solving
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes

1.	To enable students to learn the Basic Principles and Concept of Auditing
2.	To help students to understand Accounting Treatment of Capital Reduction of Company
3.	To help students to gain the knowledge of Liquidation of Company

Suggested References

1.	Practical Auditing by BN Tandon, S. Chand Publishing, 2006
2.	Auditing by DS Rawat, Taxmann Publication Private Limited
3.	Principles and Practice of Auditing by Dinkar Pagare , Sultan Chand & Sons ,2020
4.	Corporate Accounting by P. C. Tulsian , S. Chand Publishing
5.	Corporate Accounting by Dr. Alok Kumar, Shiksha Sagar Publisher & Distribution



SARDARPATELUNIVERSITY
Vallabh Vidyanagar, Gujarat (Reaccredited with 'A' Grade by NAAC (CGPA 3.11)
Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025

Bachelor of Commerce (B.Com)

Semester-IV

CourseCode	UB04MACOM03	Title of the Course	Business Management- V (Financial Management – I)
Total Credits of the Course	04	Hours per Week	04

CourseObjectives	<ul style="list-style-type: none">• To develop the basic understanding of Financial Management.• To know the various Sources of Finance.• To learn about Indian Financial System .• To understand the concept of Capital Budgeting.
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CourseDescription		
Unit	Description	Weightage
1.	Financial Management: Meaning & Importance of Financial Management, Objectives of Financial Management, Scope of Financial Management, Finance Function, Role of Financial Manager, Evolution of Financial Management	25%
2.	Sources of Finance: Financial Needs, Sources of Finance: Long Term Sources, Medium Term Sources, Short Term Sources, Venture Capital Financing : Meaning, Characteristics and Methods	25%
3.	Indian Financial System: Structure of Indian Financial System, Constitution of Indian Financial System, Capital Market: Concept & Functions, Money Market: Indian Money Market & Instruments.	25%
4.	Capital Budgeting: Concept of Capital Budgeting, Importance of Capital Budgeting, Process of Capital Budgeting. Capital Budgeting Appraisal Methods: Discounted Cash inflow, Net Present Value and Profitability Index	25%

*Units will have the same Weightage in three evaluations as suggested in the course outline.

Teaching- Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion
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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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand the basics of Financial Management and its evolution.
2.	Comprehend the financial needs of the business, sources of finance and concept of Venture Capital Financing.
3.	Get insights into Indian Financial System and its instruments.
4.	Apply various Capital Budgeting Appraisal Methods.

Suggested References:	
Sr.No.	References
1	Financial Management: By I. M. Pandey.
2	Financial Management : By S. N. Maheshwari.
3	Financial Management: By Prasanna Chandra
On-Line Resources available that can be used as Reference Material	
Subject : Financial management	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/392	
https://www.icai.org/post.html?post_id=19152	

**SARDAR PATEL UNIVERSITY**

Vallabh Vidyanagar, Gujarat (Reaccredited with 'A' Grade by NAAC (CGPA 3.11)
Syllabus as per NEP2020 with effect from the Academic Year 2024 -2025

Bachelor of Commerce (B.Com)**Semester-IV**

CourseCode	UB04MACOM04	Titleof theCourse	Business Management- VI (Financial Management – II)
Total Credits of the Course	04	HoursperWeek	04

CourseObjectives	<ul style="list-style-type: none"> • To develop the understanding of Working Capital Management. • To learn about Cash Management. • To understand Inventory Management. • To get insight of Management of Accounts Receivable..
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CourseDescription		
Unit	Description	Weigh tage
1.	Working Capital Management: <ul style="list-style-type: none"> • Meaning and Concept of Working Capital, • Significance of Working Capital, • Types of Working Capital Determinants of Working Capital (Examples), • Estimating Working Capital Needs, Operating or Working Capital Cycle 	25%
2.	Management of Cash <ul style="list-style-type: none"> • Meaning of Cash and the need for cash, • objectives of cash management, • elements of Cash Budget (examples), • cash management models, • recent development in cash management 	25%
3.	Management of Inventories: <ul style="list-style-type: none"> • Kinds of Inventories, • Meaning, Concept and Objectives of Inventory Management, • Benefit of Holding Inventories, • Risks and Costs associated with inventories, • Techniques of Inventory Management: EOQ, Inventory Level and ABC (examples) 	25%
4.	Management of Accounts Receivable: <ul style="list-style-type: none"> • Meaning of Receivables and Receivable Management, • Purpose of Receivables, • Cost of maintaining Receivables, • Factors affecting the size of receivables, • Policies for managing receivables, • factors determining credit policy, • Innovation in Receivable Management 	25%

*UnitswillhavethesameWeightageinthreeevaluationsassuggestedinthe courseoutline.

Teaching- LearningMet hodology	<ul style="list-style-type: none"> • LectureMethod • OnlineLectures • GroupDiscussion
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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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand the working capital needs of the business and Working Capital Cycle.
2.	Analyze the cash management models and its recent development.
3.	Scrutinize the benefits and risks associated with inventories and its techniques.
4.	Comprehend the concept of Receivable Management and its recent innovation.

Suggested References:	
Sr. No.	References
1	Financial Management: By I.M. Pandey.
2	Financial Management: By S.N. Maheshwari.
3	Financial Management : By Prasanna Chandra
On-Line Resources available that can be used as Reference Material	
Subject : Financial management	
https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/392	
https://www.icai.org/post.html?post_id=19152	



Bachelor of Commerce (B. Com.)
Semester - IV

Course Code	UB04MACOM05	Title of the Course	Advanced Banking V
Total Credits of the Course	04	Hours per Week	04

Course Objectives	To provide the knowledge about concept International as well as national Banking institutions
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Course Description		
Unit	Description	Weightage
1.	Co-operative Banking in India <ul style="list-style-type: none">➤ Meaning and Development of Co-operative banking in India➤ Primary Co-operative banks Credit Societies.➤ District Co-operative banks,➤ State Co-operative banks their management, functions and limitations,➤ Peoples Co-operative bank its management, functions and limitations.	25%
2.	Scheme of Banking Development <ul style="list-style-type: none">➤ Lead bank, Deposit Insurance Scheme,➤ Modernization of Banking industry➤ Mutual Funds, Type of Mutual funds, Merits and Demerits of Mutual funds, Development of Mutual fund scheme in India.	25%
3.	Nationalization of Banks in India <ul style="list-style-type: none">➤ Achievements and Problems after Nationalization,➤ Privatization,➤ Private and Multinational banks.	25%
4.	International Banking <ul style="list-style-type: none">➤ Foreign Banks in India➤ BRICS Bank➤ World Bank	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving
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*Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to

- Analyze cooperative banking sector in India
- Assess the modernization of banking industry.
- Compare nationalization and privatization of banks in India
- Outline the basic concept of international Banking.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr.No	References
1.	Elements of Banking & Insurance New popular Prakashan, Surat.
2.	Indian Banking & Monetary management by New popular prakashan surat.
3.	Reserve Bank of India and Monetary Management by G.P. Gupta.
4.	Fundamentals of Banking Theory and Practice by A.K. Basu.



Bachelor of Commerce (B. Com)
Semester - IV

Course Code	UB04MACOM06	Title of the Course	Advanced Banking VI
Total Credits of the Course	04	Hours per Week	04

Course Objectives	➤ The objective is to give a board idea of law and practice of banking with special reference to India
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Course Description		
Unit	Description	Weightage
1.	Payment Banking ➤ Introduction, Meaning, Need ➤ Working of Payment Banks, ➤ Objective, Scope, Use of funds of Payment banks ➤ Effect of Payment Banks on existence banks.	25%
2.	Ethics and Corporate Social Responsibility of Banks ➤ Ethics in Banks ➤ Corporate Social Responsibilities in Banks ➤ Corporate Governance in Banks ➤ Advantages and disadvantages of banking ethics	25%
3.	The banking Ombudsman Scheme-2006 ➤ Appointment, Qualification, Scope, Rights and duties, ➤ Procedure for settlement of complaints, ➤ Consumer Protection Act ➤ Appeal before appellate authority.	25%
4.	Bank Advances- Recovery of Bank Loans and Legal steps. ➤ General Principles of sound lending, ➤ Liquidity vs Profitability, ➤ Classification of Advances ➤ Forms of Advances Loan, Cash credit and Overdraft, Commitment charges, secured and Unsecured Loan.	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving
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*Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to

- Assess the payment banking system
- Outline banking ethics and social responsibility
- The banking ombudsman scheme for settlement of complaints
- Gain deep understanding of general principles of sound lending Liquidity and profitability in banking

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr.No	References
1.	Banking Law and practice by new popular prakashan, surat
2.	Practice and law of banking by H.P. Sheldon
3.	Banking Law and practice in India by Dhirubhai Velwan
4.	Banking and Financial System, vasant Desai
5.	Banking Law and practice in India by M.C. Tannan



Bachelor of Commerce(B.Com.)
Semester - IV

Course Code	UB04MACOM07	Title of the Course	Computer Applications-V
Total Credits of the Course	04	Hours per Week	02(Theory) + 02(Practical per batch per week)

Course Objectives	To develop advance skill of computerized accounting among the commerce students.
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Course Content		
Unit	Description	Weightage (%)
1.	Features (F11) & Configurations (F12) : <ul style="list-style-type: none">• Company Features (F11)• Accounting Features• Inventory Features• Statutory & Taxation Features Company Configuration (F12) <ul style="list-style-type: none">• General• Numeric Symbols• Accts / Inventory information• Voucher Entry• Invoice / Order Entry• Payroll Configuration	25 %
2.	Accounts with Inventory: <ul style="list-style-type: none">• Need & Importance of Inventory Management• Stock item, Stock Group, Categories• Unit of Measure• Godown and Stock item• Transaction of Inventory of Business• Display and reporting of inventory Statement – Accounting and inventory reports in Tally• Display, Alter, Delete- Option for above	25 %
3.	Advance Tally GST <ul style="list-style-type: none">• GST Fundamentals• GST Entry Using Tally• GST Reports Tax Deducted at Source (TDS) <ul style="list-style-type: none">• TDS Fundamentals• TDS Entry Using Tally• TDS Reports	25 %





4.	Advance Tally: Payroll <ul style="list-style-type: none"> • Payroll fundamentals • Payroll entry using tally • Payroll Reports Important Features of Tally: <ul style="list-style-type: none"> • Export to Excel • Split company • Data Backup / Restore • Gujarati Entry in Tally 	25 %
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Teaching-Learning Methodology	Theory (50%) + Practical (50%) Practicals :Practicals are based on above Units.(Weightage 50%) – Two Practical periods per week per batch. Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes	
1.	Tally Setting through F11 & F12
2.	Inventory management module of Tally
3.	GST & TDS Module of Tally
4.	Payroll & Miscellaneous functions of Tally





Suggested References	
Sr. No.	References
1	Learning Tally ERP 9 with GST, Kindle Edition, Sajee Kurian
2	TALLY ERP 9 TRAINING GUIDE - 4TH REVISED & UPDATED EDITION, PBPPublications, Ashok K Nandhoni
3	Tally ERP 9 Advance With GST Gujarati Medium Book, Shah And Company Gujarat
4	Tally ERP 9 with GST in Gujarati, Computer World
5	Tally ERP 9 Advance With GST Gujarati Medium Book, Paperback, Gujarati, TanumatiParmar and Sukani

On-line resources to be used if available as reference material

On-line Resources:

<https://www.youtube.com/watch?v=xwpJ5QX9WEU>

<https://www.youtube.com/watch?v=vH9Q-EUJvw8>

<https://www.youtube.com/channel/UCMI9GGeRPvyonHiXcsQxbA>

<https://www.youtube.com/watch?v=zzFE58Ueo5A&list=PLZPPXOnsE2tOXDleoqVN74ck3CTOE0tLz>





Bachelor of Commerce(B.Com.)
Semester - IV

Course Code	UB04MACOM08	Title of the Course	Computer Applications-VI
Total Credits of the Course	04	Hours per Week	02(Theory) + 02(Practical per batch per week)

Course Objectives	<ol style="list-style-type: none">1. To develop computer skill in commerce students required by industries.2. Computer skill helps commerce students to meet the needs of modern business.3. To develop the skill of DBMS for business, commercial and financial purpose.
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Course Content		
Unit	Description	Weightage (%)
1.	Data Processing and Data Model: Concepts of Data Processing – An Important Aspect of any Business, Limitation of Manual Data Processing. Data and Information, Data / Information Processing and Databases, Data Types. File system, Disadvantage of File system, Database system, Data Model (Hierarchical, Network, Relational, Object-oriented). Advantages and disadvantages of each Data Model.	25 %
2.	Introduction to DBMS: Character, Field, Record, File, Table, Database, Types of Databases, Database Management system, Objectives of DBMS, Components of DBMS, Advantages and Disadvantages of Database Management System Normalization: Normalization, First, Second, Third Normal form, BCNF Introduction to DBMS Package (Microsoft Access - 2010):Introduction of Microsoft Access database, creating a database (Using Wizard, & Design) and Objects, Fields and data types, creating a table, Field Properties, Save and Close a Table, Add and Save Records, Edit Records and Close a Table, modify fields in a Table, Modify Columns and Rows in Data Sheet, Validation rule to a Field and Its Properties, Primary key, Foreign key, Relationship between table, types of relationship, Import – Export from other file format.	25 %
3.	Data Manipulations in DBMS through SQL: Introduction of SQL, Creating, Modifying and Saving a Query, Insertion of data into a Table (INSERT), Modify the Contents of a Table (UPDATE), Display Records from a Table (SELECT), Remove Records from a Table (DELETE), Ordering and Filtering Records of a Table, Use of Relational (Comparison), Operators (<,>, <=, >=, #, <>) and Logical Operators (AND, OR, NOT) in Query. Use of Aggregate (Group) Functions: AVG(), COUNT(), MAX(), MIN(), SUM(), Character Functions: LCASE(),UCASE(), LEN(), STR(), MID(), LEFT(), RIGHT(), Date Functions: DATE(), HOUR(), DAY(), MONTH(), YEAR().	25 %





4.	Creating and Customizing Forms, Reports, Labels: Introduction of Form, Creation with Form Wizard, View, Add, Delete and Save Records, Save and Close a Form, Change Form Design, Select, Resize, Move and Delete controls, Change Fonts, Size and Color of Text, showing data from more than one table, Introduction of Report, create a report, Preview, print and save a report, Report in design view Types of Reports and Forms. Create Label	25 %
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Teaching-Learning Methodology	Theory (50%) + Practical (50%) Practicals : Practicals are based on above Units.(Weightage 50%) – Two Practical periods per week per batch. Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Internal and / or External Examination Evaluation

Course Outcomes

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%)
University Examination (%)		50 (100%)	25 (100%)

1.	Understand database concepts and structures and database models.
2.	Analyse the basic elements of a relational database management system.
3.	Design entity relationship and convert entity relationship diagrams into RDBMS and formulate SQL queries on the respective data into RDBMS and formulate SQL queries on the data.
4.	Create and customize Forms and Reports.





Suggested References	
Sr. No.	References
1	Data base Management Systems, Raghu Ramakrishnan, Johannes Gehrke, McGraw Hill Education (India) Private Limited, 3rd Edition.
2	Introduction to Database Systems, C.J.Date, Pearson Education

On-line resources to be used if available as reference material :

On-line Resources:

https://onlinecourses.nptel.ac.in/noc18_cs15/preview

<http://nptel.ac.in/courses/106106093/>

<http://nptel.ac.in/courses/106106095/>

Video Source:

<https://www.youtube.com/watch?v=EUzsy3W4I0g>

<https://www.youtube.com/playlist?list=PL52484DF04A264E59>

SWAYAM- https://onlinecourses.swayam2.ac.in/nou24_cs10/preview

SWAYAM- https://onlinecourses.swayam2.ac.in/cec24_cs18/preview





Bachelor of Commerce (B.Com.)
Semester - IV

Course Code	UB04MACOM09	Title of the Course	ADVANCED STATISTICS – V
Total Credits of the Course	04	Hours per Week	04

Course Objectives:	The objective of the course is to understand the emerging role of business analytics in Organizations and its fundamental concepts and tools in statistics.
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Course Content		
Unit	Description	Weightage* (%)
1.	Mathematical Expectation : Joint probability distribution of two variables X and Y, their marginal probability distributions, expected values of X+Y and X·Y and their properties, covariance between X and Y, properties of variance for dependent and independent variables, Examples related to these property and its applications.	25%
2.	Discrete Probability Distribution - 1 Probability mass function of Binomial distribution, simple applications, deriving mean and variance of Binomial distribution, properties of Binomial distribution, fitting of Binomial distribution and its applied examples. Probability mass function of Poisson distribution as a limiting case of Binomial distribution (without proof), simple applications, deriving mean and variance of Poisson distribution, properties of Poisson distribution, fitting of Poisson distribution	25%
3.	Discrete Probability Distribution - 2 Probability mass function of Negative Binomial distribution and Geometric distribution, simple applications, deriving mean and variance of these distributions, and their properties and simple examples, Probability mass function of Hyper-geometric distribution, properties of Hypergeometric distribution and simple applications,	25%
4.	Continuous Probability Distribution : Probability Density Function of Normal distribution, deriving mean and variance of Normal distribution, properties of Normal distribution, examples based on it and applied problems of Normal distribution.	25%

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars, Content- Focused Methods and Interactive / Participative Methods.
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having completed this course, the learner will be able to

1.	Use the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events.
2.	Translate real-world problems into probability models.
3.	Derive the probability density function of transformation of random variables
4.	Calculate probabilities, and derive the marginal and conditional distributions of bivariate random variables.

Suggested References:

Sr. No.	References
1.	Goon. Gupta, Dasgupta : "An outline of Statistical Theory" Vol-1 and II. World Press, Calcutta
2.	Sancheti & Kapoor : Business Statistics. Sultan Chand & Sons, New Delhi.
3.	S.C. Gupta: "Fundamentals of Mathematical Statistics" Sultan Chand & Sons, New Delhi.
4.	Levin and Rubin: "Statistics for Management", Prentice Hall of India Pvt. Ltd. New Delhi
5.	Parimal Mukhopadhyay : "Mathematical Statistics" Books & Allied (P) Ltd.

On-line resources to be used if available as reference material

On-line Resources

<https://www.youtube.com/watch?v=8XFviYOwZGI>

<https://www.youtube.com/watch?v=CTt4y8bokWs>

<https://www.youtube.com/watch?v=6x1pL9Yov1k>

SWAYAM-https://onlinecourses.swayam2.ac.in/cec21_ma02/preview



Bachelor of Commerce(B.Com.)
Semester - IV

Course Code	UB04MACOM10	Title of the Course	ADVANCED STATISTICS – VI
Total Credits of the Course	04	Hours per Week	04

Course Objectives:	The objective of the course is to provide essential knowledge of the Basics Statistics for interpreting Business information and their business application for decision making in Statistics.
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Course Content		
Unit	Description	Weightage* (%)
1.	Assignment Problem (AP) and Replacement Problem (RP) Meaning of balanced Assignment problem (AP), its mathematical form, Hungarian method for solving A.P. in the cases of minimization and maximization problem Meaning of Replacement Problem, simple examples of Replacement Problem when the units are deteriorating with time and the value of money remains unchange	25%
2.	Simplex Method Definition of slack and surplus variables and other basic terms like basic solution, basic feasible solution, initial basic feasible solution, Standard form of L.P.P., Introduction to Simplex Method, Simplex algorithm for solving LPP, Simple Simplex Algorithm (Problems with constraints “ \leq ” and “ $=$ ” types only).	25%
3.	Arithmetic Progression and Geometric Progression Introduction of arithmetic progression and geometric progression, sum of series in arithmetic progression, arithmetic mean, geometric mean, sum of series in geometric progression. Its application based examples	25%
4.	PERT and CPM Techniques Meaning and characteristics of PERT, explanation of basic terms like activity, event, dummy activity, optimistic time, pessimistic time, most likely time, expected time. Fulkerson’s rules for numbering the events, meaning of Critical Path Method (CPM), differences between PERT and CPM, earliest start time ,earliest finish time, latest start time, latest finish time, total float time of activity ,uses and limitations of PERT and CPM and simple examples on the basis of all above	25%



Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars, Content- Focused Methods and Interactive / Participative Methods.
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having completed this course, the learner will be able to

1.	Uses of operation research in assignment problem and simplex method.
2.	Identify the transportation and assignment problem and solution.
3.	Use of Pert and CPM in real life situation and project management.

Suggested References:

Sr. No.	References
1.	Loomba & N. Paul : Linear Programming Tata Mc Graw Hill, New Delhi.
2.	Gass S. I.: Linear Programming Methods & Applications, Mc Graw Hill.
3.	J.K.Sharma : O.R. Theory and Applications, Macmillan India Ltd.
4.	Anderson, Sweeney, Williams, An Introduction to Management Science Quantitative Approach to Decision Making, Cengage Learning India Pvt. Ltd. New Delhi
5.	Barry Render, Ralph M. Stair , Michael E. Hanna, Quantitative Analysis for Management, Pearson Education(Singapore) Pte. Ltd

On-line resources to be used if available as reference material

On-line Resources

- <https://www.youtube.com/watch?v=BUGIhEecipE>
- <https://www.youtube.com/watch?v=L8zx2xjdHEM>
- <https://www.youtube.com/watch?v=zm1Whli1e14>



Bachelor of Commerce(B.Com.)
Semester - IV

Course Code	UB04MACOM11	Title of the Course	Cost and Management Accounting - II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	To help students to acquire conceptual knowledge of Cost and Management Accounting and to impart skills to make the apportionment and absorption of expenses by various bases of apportionment and to analyse the importance of budgeting and standard costing.
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Course Content		
Unit	Description	Weightage (%)
1.	Overhead Cost <ul style="list-style-type: none">• Meaning of Overheads• Classification of Overheads• Allocation and Apportionment of Overheads• Methods of Absorption of Overheads• Examples on:<ul style="list-style-type: none">- Apportioning overhead expenses over various departments- Re-apportionment of service department overheads over production departments under repeated distribution method- Examples on Machine Hour Rate	25%
2.	Unit Costing <ul style="list-style-type: none">• Examples on Cost Sheet and Estimated Cost Sheet	25%
3.	Budget and Budgetary Control <ul style="list-style-type: none">• Meaning and Definition of Budget and budgetary control• Objectives of Budgetary Control• Advantages & Limitations of Budgetary Control• Preparation of Cash Budget	25%
4.	Standard Costing <ul style="list-style-type: none">• Meaning and definition of Standard Costing• Difference between Standard Costing & Budgetary Control• Examples on Material Cost Variances and Labour Cost Variances	25%

Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving
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Course Outcomes	
1.	Segregate the expenses upon various overheads by using different basis.
2.	Use various costing methods for different types of costing.
3.	Prepare Cash budget and be able to compare with actual cost.
4.	Prepare standard costing and realize the importance of variance analysis.

Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

Suggested References	
Sr. No.	References
1	Cost and Management Accounting – Ravi M. Kishore, Taxmann's Publication
2	Cost and Management Accounting – M. N. Arora, Himalaya Publishing House
3	Advanced Cost and Management Accounting – V. K. Saxena & C.D. Vashist
4	Cost and Management Accounting – P. C. Tulsian's, S. Chand

On-line resources to be used if available as reference material

On-line Resources -

https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

SWAYAM- https://onlinecourses.nptel.ac.in/noc24_mg114/preview





Bachelor of Commerce (B.Com.)
Semester - IV

Course Code	UB04MICOM01	Title of the Course	Macro Economics (Public Finance)
Total Credits of the Course	04	Hours per Week	04

Course Objectives	To make students familiar with the concepts and impact of Public Finance and aspects of National Economy.
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Course Content		
Unit	Description	Weightage (%)
1.	Public Finance <ul style="list-style-type: none">- Meaning and scope of public finance- Budget: Main features of budget, Concept of balanced budget- Current Budget: Key features of budgetFiscal policy: main instruments of fiscal policy	25 %
2.	Public Revenue <ul style="list-style-type: none">- Sources of public revenue- Taxes: Classification of taxation, Direct and Indirect taxes, social and economic objectives of taxation- Current tax policy- Characteristics of a good tax system- Role of taxation in developing economies	25 %
3.	Public Expenditure <ul style="list-style-type: none">- Causes of increase in public expenditure, Current Govt. Expenditure- Classification of expenditure: revenue and capital expenditure, development and non-development expenditure- Effects of public expenditure on production, distribution, income and employment- Role of public expenditure in developing economy	25 %
4.	Public debt <ul style="list-style-type: none">- Classification of public debt.- Growth of public debt- Purpose of public debt, methods of debt redemption- Burden of public debt: burden of internal and external debt- Role of public borrowing in a developing economy Effects of public debt on production, distribution, consumption, level of income and employment	25 %



Teaching- Learning Methodology	Lecture Method Online Lecture Group Discussion Practical Problem Solving
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having completed this course, the learner will be able to know the following

- To have conceptual clarity of public expenditure and revenue theories;
- To apply the principle of optimal taxation in analyzing various governments tax policies;
- To know the application of public economics in analyzing various energy policies;
- To comprehend various types of public goods and its real-world application;
- To apply and integrate Equity and Efficiency Economics principles to analyze Energy consumption

Suggested References:

Sr. No.	References
1	Money, Banking, Trade and Finance. – K. P. M. Sundaram
2	Advance Economic theory – K. K. Dewat
3	Public Finance – D. M. Mithani

On-line resources to be used if available as reference material

On-line Resources:

<https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=JVkwqv+HM+natE9SiF7CZA>

<https://www.economicdiscussion.net/>

www.econlib.org



B. COM. SEMESTER IV
SKILL ENHANCEMENT COURSE

Course Code	UB04SECOM01	Title of the Course	COMMUNICATION SKILLS IV
Total Credits of the Course	02	Hours per Week	02
Course Objective:	The paper is designed to enhance the communicative skills of the students. It focuses on some theories and detailed tips to improve usage of language effectively.		

Course Content		
Unit	Description	Weightage* (%)
1.	Group Discussion <ul style="list-style-type: none">• Introduction• Difference between Group Discuss and Debate• Personality Traits to perform well in GD• GD as a part of selection process.• Importance of Verbal and Non-Verbal Communication in a GD• Dos and Don'ts of GD	50
2.	Interview Skills <ul style="list-style-type: none">• Introduction• Objectives of Interviews• Process of an Interview• Types of Interviews• Importance of Verbal and Non-Verbal Communication in an Interview• Dos and Don'ts of an Interview	50

Teaching-Learning Methodology	Direct Teaching Method, ICT enabled Teaching, Q&A sessions, Problem Solving Activities, Collaborative & Co-operative Learning, Project, Class Seminar.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Evaluation / Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance	25 marks
3.	University Examination	25 marks





Course Outcomes: Having completed this course, the learner will be able to...

1.	Equip with effective communicative strategies.
2.	Build up self esteem and confidence as a genuine language user.
3.	Develop the professional ability to communicate information clearly and effectively in all kinds of environment and contexts.
4.	Increase effective listening ability and reading/comprehending capacity.
5.	Enhance skills of business communications.

Suggested References:

Sr. No.	References
1.	Business Communication: Techniques and Methods by. Om P. Juneja and Aarti Mujumdar, Orient Blackswan
2.	Technical Communication: Principles and Practice by Meenakshi Raman and Sangeeta Sharma, OUP
3.	Communication Skills by Sanjay Kumar and Pushp Lata, OUP

On-line Resources

<http://nptel.ac.in/course.php>

Question Paper Format for Semester- end University Exam:

Q.1 MCQs Unit 1&2	05 Marks
Q.2 Question based on Unit 1 Format: Question A OR Question B	10 Marks
Q.3 Question based on Unit 2 Format: Question A OR Question B	10 Marks





Bachelor of Commerce(B.Com.)
Semester - IV

Course Code SEC	UB04SECOM02	Title of the Course	Computer Skills-IV
Total Credits of the Course	02	Hours per Week	2 Practical per week per batch

Course Objectives	1. To develop computer skill among commerce students.
	2. To meet the needs of modern business.
	3. To develop the skill of using spreadsheet package to share views and ideas with the people.

Course Content		
Unit	Description	Weightage (%)
1.	Generally used spreadsheet functions Calculations in Worksheet: Objectives, Basic Properties of a Formula, Order of Precedence of Operators. Entering, Editing a Formula. Functions: Statistical Functions: AVG(), MIN(), MAX(), COUNT() Mathematical / Trig Functions: ROUND(), ABS(), FACT(), INT(), SQRT(), EXP(), CEILING(), EVEN(), ODD(), MOD(), POWER(), SUM() Logical Function: IF() & NESTED IF(), AND(), OR(), NOT(). Financial Function : DDB(), FV(), PMT()	50 %
2.	Functions: Date Function: DATE(), DAY(), DATEVALUE(), MONTH(), NOW(), YEAR(), WEEKDAY(). String / Text Functions: LEFT(), CONCATENATE(), RIGHT(), LOWER(), UPPER(), EXACT(), FIND(), SUBSTITUTE(). Introduction to Data Analysis Tools: Pivot Table, Goal Seek, Scenarios. Printing Features: Print Preview, Page setup, Page, Margin, Header / Footer	50 %

Teaching-Learning Methodology	Practical (100%) Practicals : Practicals are based on above Units.(Weightage 100%) – Two Practical periods per week per batch.
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes

1.	<ul style="list-style-type: none">Learn to use basic functions and formulas.
2.	<ul style="list-style-type: none">Work with pivot tables and charts.Import and export data

Suggested References

Sr. No.	References
1	MicrosoftOffice2010 byBittuKumar V &SPublishers
2	Preparation Of PowerPoint Presentation Based On Research, Insertion Of Graphs, Charts & figures In Presentationby Deepak Shrivastava

On-line resources to be used if available as reference material

On-line Resources:

<https://ptgmedia.pearsoncmg.com/images/9780735626966/samplepages/9780735626966.pdf>

<https://www.youtube.com/watch?v=fUkh3yWm3d4>(VIDEO)

<https://www.guru99.com/excel-tutorials.html>

[https://edu.gcfglobal.org/en/topics/office2010/\(Tutorials\)](https://edu.gcfglobal.org/en/topics/office2010/(Tutorials))

SWAYAM- https://onlinecourses.swayam2.ac.in/nou24_cm16/preview





Bachelor of Commerce (B.Com.) Semester - IV

Course Code	UB04SECOM04	Title of the Course	Disaster Management
Total Credits of the Course	02	Hours per Week	02

Course Objectives	<ol style="list-style-type: none"> 1. To acquaint students with the concepts of Disaster.
	<ol style="list-style-type: none"> 2. To understand the disaster management cycle

Course Content

Unit	Description	Weightage (%)
1.	Fundamentals of Disaster Meaning, Nature of Disaster, Types of Disasters (Natural & Non Natural Disasters and Manmade Disasters), Concept of Hazard, Risk and Vulnerability. Disaster Management Cycle: Mitigation, Preparedness, Response & Recovery.	50%
2.	Disaster Management in India Disaster Management Policy of India, Institutional Framework of Disaster Management in India. National Disaster Management Authority- Nodal Agencies- State, District and Local Authorities, Stakeholders in Disaster Management, Disaster Relief.	50%

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Guest speaker • Practical Problem Solving
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)



Course Outcomes Having completed this course, the learner will able to.....	
1.	Get familiarity with Fundamentals and Management of Disaster
2.	Understand about Disaster Management in India
3.	Get exposure to Institutional framework of Disaster Management in India

Suggested References	
Sr. No.	References
1	Goel SL and Ram Kumar, Disaster Management, Deep & Deep Publications, NewDelhi
2	Goel, S.L. Encyclopedia of Disaster Management, Deep and Deep Publications, New Delhi,2006
3	Chakraborty, S.C., Natural Hazards and Disaster Management, Pragatishil Prakashak, Kolkata,2007.
4	Sinha, P.C. (Ed.): Encyclopedia of Disaster Management; Anmol Publications, New Delhi,1998
5	Monappa, K.C., Disaster Preparedness Akshay Public Agencies, New Delhi
6	Modh Satish Citizens Guide to Disaster Management: How to Save your own life and help others, Mcmillan India2006.

On-line resources to be used if available as reference material

On-line Resources:

<https://www.mha.gov.in/sites/default/files/NPDM-101209.pdf>



Bachelor of Commerce (B.Com.)
Semester - IV

Course Code	UB04SECOM05	Title of the Course	STATISTICAL ANALYSIS-I
Total Credits of the Course	02	Hours per Week	02

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

Course Content

Unit	Description	Weightage (%)
1.	Sampling (Theory Only) (a) Terminology: Population, Sample, Parameter, Statistics (b) Characteristics of ideal sample (c) Population Survey V/s Sample Survey (d) Concept of Sampling errors and Non-Sampling Errors (e) Sampling Methods: Procedure, Merits, Demerits :Simple Random Sampling, Stratified random Sampling, Systematic Sampling , Cluster	50 %
2.	Probability (a) Terminology: Event, Sample space, Mutually exclusive, equally likely, exhaustive, joint, dependent, independent events (b) Definitions: Mathematical, Statistical and Axiomatic (c) Additional and multiplication rules of probability for two and three events respectively (d) Mathematical Expectation: Meaning and properties. Examples on $E(x)$; $V(x)$	50 %

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars, Mooc videos, Content- Focused Methods andInteractive / Participative Methods.
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Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)



Course Outcomes

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.

Suggested References

Sr. No.	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

On-line resources to be used if available as reference material

On-line Resources

<https://www.youtube.com/watch?v=CXBwRv-DGxI>

<https://www.youtube.com/watch?v=Dse4I0SHL8Y>

SWAYAM - https://onlinecourses.swayam2.ac.in/cec24_ma04/preview



BCom. : Business Studies
(B.COM) (Programme Name) Semester (IV)

Course Code	UB04VACOM01	Title of the Course	NCC Army – II
Total Credits of the Course	2	Hours per Week	2
Course Objectives:	To impart basic knowledge of Social Awareness and Community development, social skills, health and Sanitation, Yoga, and Exercises.		
Course Content			
Unit	Description		Weightage* (%)
1.	Social Awareness & Community Development: Basics of Social Service, Contribution of Youth towards Social Welfare, Family Planning, Counter Terrorism, Corruption, Social Evils, Causes & Prevention of HIV/ AIDS, Civic Responsibilities, NGOs: Role & Contribution. Social Skills: Introduction, Etiquette: Meaning, Types of Etiquettes Mannerisms: Meaning, Bad Manners, Improving Social Skills.		50%
2.	Hygiene And Sanitation: <i>Hygiene:</i> Introduction, Personal Hygiene, Water Supply and Its Purification, Food Hygiene. <i>Sanitation:</i> Definition, Types Of Waste Products / Refuse, Sources of Refuse, Disposal of Waste Products /Refuse, Disposal of Human Waste, Disposal of Sewage. Yoga and Exercises: Introduction, Historical perspective and purpose of Yoga, Potential benefits of Yoga, Potential problems of Yoga.		50%

Teaching-Learning Methodology	Teacher- learner-Centered, Focused, Interactive /Participative.
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Internal and/or 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%)
University Examination (%)		50 (100%)	25 (100%)





Course Outcomes: Having completed this course, the learner will be able to

1.	To make NCC as an important part of the society.
2.	To teach positive thinking and attitude to the youths.
3.	To develop a sense of social harmony among the students and to inform them about the ways to remove them by giving information about social evils.
4.	To prepare good citizens who are useful to the society.
5.	To explain the importance of hygiene for a healthy life.
6.	To explain the importance of exercise and yoga in personal life.

Suggested References:	
Sr. No.	References
1.	Cadet's Hand Book Common Subject, All Wings, By DGNCC, New Delhi.
2.	Cadet's Hand Book Specialized Subject, Army, By DGNCC, New Delhi.
On-line Resources available that can be used as reference material:	
1.	Indiancc.nic.in
2.	DGNCC Training App





Course Code	UB04VACOM02	Title of the Course	Integrated Personality Development
Total Credits of the Course	02	Hours per Week	02

Course Name: IPDC-2

Recommended Credit: 2

Course Duration: 30 Hours

The Integrated Personality Development Course – An Introduction

The Integrated Personality Development Course (IPDC) has been designed, by the BAPS Swaminarayan Sanstha, to enhance student awareness of India's glory and global values and create citizens who contribute to their families, college, workforce, community, and nation. This course supports the requirements of the National Education Policy (NEP), to "build character, enable learners to be ethical, rational, compassionate, and caring, while at the same time prepare them for gainful, fulfilling employment".

Easily integrated into the university syllabus, IPDC effectively teaches essential Indian values, develops character, strengthens morality, and nourishes constructive and creative thinking. Through this course, students can enjoy, understand, and practise priceless lessons, giving them the tools to prepare for a brighter future towards nation-building.

Introductory Resources:

<u>IPDC Intro</u> <u>IPDC-YouTube</u>	<u>Lecturer Glimpse</u> <u>IPDC - YouTube</u>	<u>IPDC Impact - 1</u> <u>IPDC - YouTube</u>
		

Type of Course:

Value-Based Holistic Personality Development Course for University Students.

Rationale / Scope:

IPDC aims to prepare students to become ideal citizens of India, promoting fortitude in the face of failures, Indian values like seva, pride for the Indian heritage, self-discipline amidst distractions and many more priceless lessons. The course enables students to become self-aware, sincere, and successful in their many roles – as ambitious students, reliable employees, caring family members, and contributing Indian citizens.

Course Outcomes/Objectives:

- To enhance awareness of India's glory and global values, and to create considerate citizens who strive for the betterment of their family, college, workforce, communication, and nation.
- To provide students with a holistic value-based education that will enable them to succeed academically, professionally, and socially.
- To give the students the tools to develop effective habits, promote personal growth, and improve their well-being, stability, and productivity.
- To allow students to establish a stronger connection with their family through critical thinking and the development of qualities such as unity, forgiveness, empathy, and effective communication.
- To provide students with soft skills that complement their hard skills, making them more marketable when entering the workforce.
- To inspire students to strive for a higher sense of character by learning from Indian role models who have lived principled, disciplined, and value-based lives.

Course-Content / IPDC Syllabus:

IPDC-2 is distributed across one semester and consists of 15 topics. Each topic will be 2 lecture hours per week, and therefore a total of 30 hours.

IPDC-2			
	Module & Subject	Topic Description	Hrs
1	Module: Remaking Yourself Subject: Begin with the End in Mind	Students will learn to visualize their future goals and will structure their lives through smart goals to give themselves direction and ultimately take them to where they want to go.	2
2	Module: Remaking Yourself Subject: Being Addiction-Free	Students will explore the detrimental effects of addictions on one's health, personal life, and family life. They will learn how to take control of their life by becoming addiction free.	2
3	Module: Selfless Service Subject: Case Study: Disaster Relief	Students will apply previous lessons of seva, to analyze the case study of the Bhuj earthquake relief work.	2
4	Module: Soft Skills Subject: Teamwork & Harmony	Students will learn the six steps of teamwork and harmony that are essential for students' professional and daily life.	2
5	Module: My India My Pride Subject: Present Scenario	To implement the transformation of India from a developing country into a developed country it is necessary to have a value-based citizen. Students will see how the transformation to a greater India relies on the vision and efforts of themselves as youth.	2
6	Module: Learning from Legends Subject: Leading Without Leading	Students will explore a new approach to leadership, through humility.	2
7	Module: My India My Pride Subject: An Ideal Citizen – 1	Students will learn that to become value-based citizens, they must first develop good values in their lives. They start by exploring the values of responsibility and integrity.	2
8	Module: My India My Pride Subject: An Ideal Citizen – 2	Students will learn that by developing the values of loyalty, sincerity, and punctuality; they become indispensable and can leave a strong impression. They will start developing these values by trying to keep perfection in every small task and by looking at the bigger picture.	2

9	Module: Facing Failures Subject: Timeless Wisdom for Daily Life	Students will learn the role wisdom plays in finding long-term stability. They will use ancient wisdom to solve their modern-day challenges.	2
10	Module: From House to Home Subject: Forgive & Forget	Students will understand the importance and benefits that forgiveness plays in their personal and professional life. They will learn to apply this knowledge in realistic situations.	2
11	Module: Remaking Yourself Subject: Stress Management	Students will learn to cope with current and future causes of stress.	2
12	Module: Remaking Yourself Subject: Better Health Better Future	A healthy body prevents disease and stress; increases positivity, productivity, and brainpower. Students will learn to maintain good health through regular exercise, healthy eating habits, and regular and sufficient sleep.	2
13	Module: Learning from Legends Subject: Words of Wisdom	A panel of learned and experienced mentors will personally answer practical questions that students face in their daily life.	2
14	Module: Soft Skills Subject: Financial Planning	Students will develop a variety of practical financial skills that prepare them to become financially stable throughout their future careers.	2
15	Module: Remaking Yourself Subject: Impact of Company	Students will understand that the type of company that we keep has a crucial role in determining who we are and who we will become. They will develop the ability to create a positive environment around them.	2

Lecture Breakdown:

In accordance with the academic structure, each topic will span a duration of two hours, which can be divided into two distinct lecture hours, as elaborated below.

During the **first hour**, the focus will be on contextualizing the topic for the week. Students will commence with an introductory film to spark curiosity. This is followed by a lecture video (part A) that introduces essential concepts, followed by a class discussion aimed at fostering active participation and engagement. These activities aim to facilitate the comprehension of foundational aspects related to the subject matter.

During the **second hour**, the topic will be explored in greater depth. A second lecture video (part B) will build upon the foundational knowledge. Thereafter, interactive activities including workbook activities, group discussions, critical thinking exercises, case studies, and topic analysis enable students to apply their acquired knowledge, thereby fostering a more comprehensive understanding of the subject matter with emphasis on practical application.

By adhering to this format, the IPDC lectures aim to provide a conducive learning environment where students can effectively acquire knowledge, develop practical application skills, and enhance their overall academic performance.

Core Components:

The IPDC lectures will take place in college classrooms and will be hosted by a university-appointed course instructor/faculty. BAPS will provide the teaching resources, guidance, and training to effectively implement the four components shown below.

1. Introductory Film

Each lecture begins with a short film that introduces the topic through modern production. The original content displays relatable scenarios and visuals that captivate the students' attention and stimulates their curiosity to learn more.

2. Lecture Video

Students watch a lecture video presented by a dynamic speaker. The lecture reinforces the significance and necessity of fundamental principles and skills. The experience of the speaker, eloquence of presentation, and use of interactive visuals collectively create a profound impact on each student's mind and heart.

3. Student Interaction

These sessions promote stimulating discussion and conversation and help create safe spaces for the healthy exchange of ideas. Thus, each session provides a forum in which students can openly express their emotions and thoughts.

4. Workbook Activities

Workbooks assist students implement the values taught in the lecture into their personal lives. Reliable research, priceless experience, practical scenarios, and reflective questions are innovatively depicted, motivating students to contemplate and think creatively.

Preview the IPDC Workbook at the link - <https://www.youtube.com/watch?v=C09aqOszvY>

Teaching and Examination Scheme:

Teaching Scheme: Lecture – 2 hrs/week

Examination Scheme

The assessments can include both continuous evaluation and end-of-semester examinations. The assessment scheme should include student attendance, assignments, mid-term exams, viva, workbook submission, and end-of-semester examinations.

The IPDC team will provide a question-bank resource with answers for each subject of IPDC to assist the faculties in creating exams. Marks distribution in theory and practical exams depends on the respective system of the institute/university.

Course Material / Main Course Workbook:

The IPDC-2 Workbook will be the official course material for the study of IPDC-2. The workbook will be designed and presented by BAPS IPDC Team. The workbook will serve as a basis for study, submission, viva and exams for students.

IPDC References –

These are the reference material for the IPDC lectures. This is not compulsory reading for the students as the essential information is contained in the workbooks.

No.	Module	References
1	Facing Failures	<ol style="list-style-type: none"> 1. Thomas Edison’s factory burns down, New York Times Archives, Page 1, 10/12/1914 2. Lincoln Financial Foundation, Abraham Lincoln's "Failures": Critiques, Forgotten Books, 2017 3. J.K. Rowling Harvard Commencement Speech Harvard University Commencement, 2008 4. Born Again on the Mountain: A Story of Losing Everything and Finding It Back, Arunima Sinha, Penguin, 2014 5. Failing Forward: Turning Mistakes Into Stepping Stones for Success, John C. Maxwell, Thomas Nelson, 2007 6. Steve Jobs: The Exclusive Biography Paperback, Walter Isaacson, Abacus, 2015 7. Failing Forward: Turning Mistakes Into Stepping Stones for Success, John C. Maxwell, Thomas Nelson, 2007
2	Learning from Legends	<ol style="list-style-type: none"> 1. Chase Your Dreams: My Autobiography, Sachin Tendulkar, Hachette India, 2017 2. Playing It My Way: My Autobiography, Sachin Tendulkar, Hodder & Stoughton, 2014 3. The Wit and Wisdom of Ratan Tata, Ratan Tata, Hay House, 2018 4. The Tata Group: From Torchbearers to Trailblazers, Shashank Shah, Penguin Portfolio, 2018 5. The Leader Who Had No Title, Robin Sharma, Jaico Publishing House, 2010 6. In the Joy of Others: A Life-Sketch of Pramukh Swami Maharaj, Mohanlal Patel and BAPS Sadhus, Swaminarayan Aksharpath, 2013
3	My India My Pride	<ol style="list-style-type: none"> 1. Rishis, Mystics, and Heroes of India, Sadhu Mukundcharandas, Swaminarayan Aksharpath, 2011 2. Physics in Ancient India, Narayan Dongre, Shankar Nene, National Book Trust, 2016 3. The Rise of Civilization in India and Pakistan, Raymond Allchin, Bridget Allchin, Cambridge University Press, 1982 4. The Āryabhaṭīya of Āryabhata: An Ancient Indian Work on Mathematics and Astronomy (1930), Walter Eugene Clark, University of Chicago Press, reprint, Kessinger Publishing, 2006
4	Remaking Yourself	<ol style="list-style-type: none"> 1. Power of Habit, Charles Duhigg, Random House Trade Paperbacks, 2014 2. Change Your Habit, Change Your Life, Tom Corley, North Loop Books, 2016 3. The Seven Habits of Highly Effective People, Stephen Covey, Simon & Schuster, 2013 4. Seven Habits of Highly Effective Teens, Sean Covey, Simon & Schuster, 2012 5. Atomic Habits, James Clear, Random House, 2018 6. How a handful of tech companies control billions of minds every day, Tristan Harris, TED Talk, 2017
5	From House to Home	<ol style="list-style-type: none"> 1. “What Makes a Good Life? Lessons from the Longest Study on Happiness”, R. Waldinger, Ted Talks, 2015 2. Long Walk To Freedom, Nelson Mandela, Back Bay Books, 1995 3. Outliers, Malcolm Gladwell, Back Bay Books, 2011
6	Soft Skills	<ol style="list-style-type: none"> 1. The 17 Indisputable Laws of Teamwork, John Maxwell, HarperCollins, 2013 2. Team of Teams: New Rules of Engagement for a Complex World, Stanley McChrystal, Portfolio, 2015 3. Predictably Irrational, Revised and Expanded Edition: The Hidden Forces That Shape Our Decisions, Dan Ariely, Harper Perennial, 2010
7	Selfless Service	<ol style="list-style-type: none"> 1. Open: An Autobiography, Andre Agassi, Vintage, 10 August 2010 2. The Physiological Power of Altruism [online], James Hamblin, The Atlantic, December 30, 2015, https://www.theatlantic.com/health/archive/2015/12/altruism-for-a-better-body/422280/ [last accessed June 10, 2020] 3. TBI Blogs: From Entrepreneurs to Doorkeepers, Everybody Serves with Love & Warmth at This Ahmedabad Café [online], The People Place Project, The Better India, May 29, 2017,

Basic Terms and Support Required from Institute:

Awarded Credits:

To ensure the full participation of the students, we insist the course be credit-based. The credits are according to the preference of the university.

Course Instructors:

As IPDC is about values and not just grades, an ideal candidate for teaching the course should be morally and ethically accomplished. The instructor should also be an effective communicator, well adept at conducting activities with the students. The required academic qualification for the instructor should be minimum graduation in any stream. We propose that all instructors appointed by your institute should attend an IPDC faculty workshop to get familiar with the style of the course. We are glad to inform you that BAPS is ready to provide this workshop.

Technical Requirements:

As elaborated in meetings and published in presentations, the foremost element of the course involves videos and interactive sessions which require a good level of audio/video amenities at the campus for students. A projector, laptop, internet connection, and basic audio-visual set-up are requisite for productive learning and positive outcome of the course.

IPDC Team will provide a digital portal to deliver all the IPDC video content. This platform allows smoothness in the learning and teaching process. IPDC Team will provide this digital system free of charge, and the University/Institute will approve and assist in implementing its use.

Approval of Teaching Mediums:

All the lecture videos and materials, alongside the teacher's guide, have been designed by BAPS and will be provided as discussed below.

The lecture videos will be provided through a web portal that runs on Windows devices or through a mobile app. This medium will be provided to all the registered teaching faculty, free of charge. The university should approve this medium and assist in the implementation of its use.

The IPDC workbook is an essential part of the course, as they provide the content and basis for the end-of-semester exams and the continuous assessments. The university should approve the use and purchase of this printed material for the students.

Registrations and Course-Beneficiaries Data:

To ensure the smooth implementation of the course, the university/institute will ensure that the students and faculties officially register with IPDC. For this purpose, the university/institutes will be required to provide the necessary information about the colleges, faculty members, and enrolled students in the course. Also, respective institutes need to provide enrolled students' final results in this subject for every batch in the format required by IPDC Team. IPDC Team will also offer a certificate to students upon completion of the course.

Fees/Charges:

BAPS Sanstha has always focused on social activities to empower the nation and its youth. This course focuses on moral and character development and is dedicated to providing holistic value-based education to the youth. So, as a noble service to society, we offer the course to your university/institute for free. All the following materials of all modules will be provided to end-users without any charges:

- Introductory Videos
- Main Lecture Videos
- Teacher's Guide
- IPDC Question Bank
- Exam Guide

However, the printed workbook for IPDC-2 is to be procured by students/institutes as per the printed price.

Copyrights/Intellectual Rights:

Copyright/IPR of all IPDC materials provided for the IPDC Course belongs to BAPS Swaminarayan Sanstha. Hence, the use of all these materials should be limited to the teaching of IPDC courses only.

For any further assistance please contact IPDC services.

Ph. 9099904146

E-mail: service.ipdc@in.baps.org

SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar Gujarat
(Reaccredited with 'A' Grade by NAAC (CGPA 3.11)
Syllabus with effect from the Academic Year 2024-2025

B.COM.: (BUSINESS STUDIES) SEMESTER -IV

Course Code	UB04VACOM03	Title of the Course	Rurban Development
Total Credits of the Course	02	Hours per Week	02

Course Objectives	The treatment of rural and urban areas in this chapter relates to the functions these areas perform and the specific strategies that are required for their development. The objectives are to enhance the efficiency of these areas through a professional approach to enhance the quality of development activities. In the rural areas, the bulk of employment and productive activities are related to the agriculture sector while the production base of the urban areas is in manufacturing and services. Enhancing the efficiencies of urban and rural areas requires a holistic approach, covering the entire socioeconomic spectrum, which involves not only the local governments but also the provincial and federal governments for those functional areas, including policy interventions and oversight, which still remain with them. A challenge, therefore, is to enhance the institutional interfaces, coordination and cooperation for integrated development activities, particularly in metropolitan areas and megacities, where there is extensive involvement of federal and provincial government agencies.
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Unit	Course Description	Weightage (%)
1.	Rural Development Concept of Rural Development, Size, Structure and Characteristics, Determinants of Rural Development, Gandhian model of Rural Development.	50%
2.	Urban Development Concept of Urbanization, Causes of Urbanization, Trends in Urbanization, Effects of Urbanisation, Urban informal Sector, Women in Informal Sector. Migration – Meaning, Types and Causes, Migration and development, Todaro's Migration Model.	50%

Internal and / or 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%)
University Examination (%)		50 (100%)	25 (100%)

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Teaching- Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion
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Course Out comes: Having completed this course,

On completion of this subject, students should be able to:

- Understand the key trends and interventions with regard to both rural and urban development;
- Develop a holistic perspective that treats rural and urban challenges as interconnected and considers the interlinkages between economic, ecological, social, political, cultural, gender, public health and other dimensions;
- Critically reflect on the fact that rural and urban development strategies, however sensible and necessary, almost invariably produce unforeseen and sometimes unwanted outcomes.

Suggested References:	
No.	References
1.	Michael P Todaro (2001), "Economic Development," Pearson Education.
2.	Mishra S K and Puri, "Economics of Development and Planning Theory & Practice," Himalaya Publications
3.	M L Jhingan, "Economics of Development and Planning," Vrinda Publications. www.rural-urban.org
4.	http://www.vibrantgujarat.com/documents/vibrant-gujarat-summits/Rurbanization-Changing-face-of-Modern-India
5.	Government of Gujarat, Development Program-2011-12, General Administration Department, Planning Development, Gandhinagar, February 2011.
6.	http://www.jnvr.net/thechandigarhproject/RURBANPLANNING.html
7.	http://www.jnvr.net/thechandigarhproject/RURBANMODELS.html
8.	Website of Gujarat Knowledge Society
9.	Statistical Handbook of Gujarat.
On-Line Resources available that can be used as Reference Material	
https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/196	
SWAYAM- https://onlinecourses.swayam2.ac.in/cec24_ge22/preview	



Bachelor of Commerce (B.Com.) Semester-IV

Course Code-	UB04VACOM05	Title of the Course	Reasoning Ability
Total Credits of the Course	02	Hours per Week	02

Course Objectives	This course is designed to suit the need of the outgoing students and to acquaint them with frequently asked patterns in quantitative aptitude and logical reasoning during various examinations and campus interviews.
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Course Description		
Unit	Description	Weightage
1.	Overview of Reasoning Ability Logical Reasoning : Reasoning & Relationship Coding & Decoding Order Arrangement Fact – Advice – Inference – Opinion or Prejudice Alphabet Test Sentence Formation	50%
2.	Data Interpretation : Table Charts Bar Charts Pie Charts Line Charts	50%

*Units will have the same Weightage in three evaluations as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion
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*Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand the basic concepts of logical reasoning Skills
2.	Acquire satisfactory competency in use of reasoning
3.	Solve campus placements aptitude papers covering Quantitative Ability, Logical Reasoning Ability

Suggested References:	
Sr.No.	
1	Quantitative Aptitude – Abhijit Guha, Tata McGraw Hill
2	A Fresh Approach to Reasoning Test – Dr. Lal & Maurya, Upkar Prakashan, Agra
3	CBSE, UGC University Grant Commission Net/Set – Trueman's Specific Series
On-Line Resources available that can be used as Reference Material	