



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Business Law (BCABS 4.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70 + 30 = 100	Group: Major Core
Objectives: <ol style="list-style-type: none"> To enable students to understand the basic mercantile law that governs contracts in India To equip students with the knowledge of limited liability partnership as a way of business To familiarize students with the concept of consumerism and the relevant consumer law To provide students with an overview of the banking law in India. 			
Learning Outcomes: After learning this course, students will be able to <ol style="list-style-type: none"> Remember key provisions of Indian Contract Act and special contracts. Demonstrate an understanding of Limited liability partnership and apply legal provisions for incorporating an LLP. Understand and use the legal provisions available to consumers in India. Analyse the banking structure and comment on the role of Banks 			
Unit	Content		
I	INDIAN CONTRACT ACT, 1872 Essential elements of a valid contract, Capacity to contract, Performance of a contract, Discharge of contract, Remedies for breach of contract Contract of Indemnity – Definition, Rights of indemnity holder Contract of Guarantee – Definition, Rights of surety, Extent of Surety's liability Contract of Bailment – Definition, Kinds, Duties of Bailer and Bailee, Contract of Pledge – Definition, Rights and duties of Pawnor and Pawnee		
II	Limited Liability Partnership Act, 2008 – Meaning and Nature of LLP, features of LLP, small LLP and its advantages, Key Highlights of LLP (Amendment) Act, 2021, Process of incorporation of LLP (with recent amendments), Registration of LLP and effect of registration, Provisions relating to name of LLP. Definition of partner, Qualification and disqualifications of becoming partner, designated partner, liability of partner. Conversion from Partnership firm into LLP – procedure for conversion.		
III	Consumer Protection Act, 2019 Definitions – Complaint, Complainant, Consumer, Person, Service, misleading advertisement, Deficiency in service, Unfair trade practices. Rights of consumers; Procedure to file complaint; Remedies available to consumers Consumer Protection Councils – Central, State and District Councils; Consumer Disputes Redressal machinery- District Forum, State Commission, National Commission- their jurisdiction. Relevant Case studies		
IV	Banking Law Indian Banking Structure; Commercial banks, Functions of commercial banks; Effects of nationalization of commercial banks, RBI- Constitution, Management and Functions; Definition of banker and customer; Duties of a Banker; Relationship between banker and customer; rights of bankers, obligations of bankers Banking Regulation Act, 1949- Nature of the Act; Forms of business in which banking companies may engage; Reserve Fund; Cash reserve; Powers of RBI to give directions		



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Books Recommended:

1. **Business Laws**, Kapoor N.D., Sultan Chand & Sons, New Delhi
2. **Business Laws**, Sushma Arora; Taxmann's (11th Edition)
3. **A Manual of Business Laws**, Dr S N Maheshwari; Himalaya Publishing House
4. **Banking Law and Practice**, E Gordon, K Natarajan





Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Financial Accounting – II (BCABS 4.2)

Teaching Hours: 60

Total Credits: 4

Total Marks:
70 + 30 =100

Group: Major Core

Objective:

1. To understand the preparation of financial statements for joint stock companies in compliance with statutory provisions and analyze the impact of company law amendments on financial reporting.
2. To gain insight into the issuance, forfeiture, and re-issue of shares in companies, and develop proficiency in journalizing related transactions.
3. To comprehend the concept of profit prior to incorporation and its significance in financial reporting, and develop skills in allocating pre-incorporation and post-incorporation profits.
4. To understand the principles and practices of consignment accounting, including the roles of consignor and consignee, and develop the ability to prepare related journals and ledgers.

Learning Outcomes: After learning this course, students will be able to –

1. **Interpret** and **apply** the provisions of the Companies Act, 2013, to prepare financial statements for joint stock companies and evaluate the implications of amendments on reporting practices.
2. **Demonstrate** the ability to analyze various methods of share issuance, record transactions related to share application, allotment, and calls, and journalize the forfeiture and re-issue of shares, considering different scenarios and effects on company capital.
3. **Differentiate** between pre-incorporation and post-incorporation profits, prepare trading and profit and loss accounts reflecting both types of profits, and apply appropriate allocation methods for expenses, analyzing the impact on financial statements.
4. **Demonstrate** proficiency in distinguishing consignment transactions from sales, preparing journals and ledgers for consignor and consignee, calculating various commissions, and valuing closing stock, considering factors such as damaged goods.

Unit	Content
I	Final Accounts of Public and Private Limited Companies: Theory: Meaning of Joint Stock Company, Characteristics, Merits and Demerits, Statutory Provision regarding preparation of Companies Final Account as per Amended Companies Act, 2013, Provision for Interest on Debenture, Proposed Dividend, and Interim Dividend. Practical Problems: Preparation of Financial Statements as per Schedule III of the Companies Act, 2013.
II	Issue and Forfeiture and Re-issue of Shares: Theory: Introduction of Company, Types of Company, types of share capital, Meaning and Methods of Issue of Shares, Meaning of Application, Allotment and Call on shares, Meaning of Forfeiture of shares and Re-issue of Forfeited shares Practical Problems: Preparation of Journal in the books of Company with the effect of Issuing shares at Par, Premium and Discount, Pro- rata method, Forfeiture of Shares and Re-issue of Forfeited Shares



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

III	<p>Profit Prior to Incorporation:</p> <p>Theory: Meaning of Profit Prior to Incorporation, Need, Importance, Advantages and Disadvantages of Profit-Prior to Incorporation, Meaning of Standing Ratio and Sales Ratio, Meaning of Un-common Expenses. Basis of Allocation of Expenses.</p> <p>Practical Problems: Preparation of Trading and Profit and Loss Accounts Showing Pre-Incorporation and Post-Incorporation Profit.</p>
IV	<p>Consignment Account:</p> <p>Theory: Introduction and Meaning of Consignment, Objectives of Consignment, Advantages and Disadvantages of Consignment, Difference between Consignment and Sale, Difference Between Consignment and Joint Venture, Role of Consigner and Consignee, Types of Various Commissions paid by Consigner to Consignee.</p> <p>Practical Problems: Preparation Journal and Ledgers in the books of Consigner and Consignee including invoice method, Calculation of loss on damaged goods and valuation of Closing Stock</p>
Books Recommended:	
<ol style="list-style-type: none">1. Financial Accounting, Paul, S. K, New Central Book Agency2. Financial Accounting for Managers, Ghosh, T. P. Taxman Allied Service3. Financial Accounting, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications4. Financial Accounting, Dr. V. K. Goyal, Excel Books Publications5. Financial Accounting, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.6. Financial Accounting, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi	



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Monetary Economics (BCABS 4.3.1)

Teaching Hours: 60

Total Credits: 4

Total Marks:
70+30 =100

Group: Minor

Objective:

1. To help students understand the basic concepts related to money and the importance of money in growth and welfare.
2. The core objective is to provide the students with an understanding of apex banking institution, commercial banks, modern digital banking systems and other financial institutions
3. To provide students with an understanding of the functioning of Development Banks, Cooperative societies, NBFCs, Payment Banks and Neo Banks
4. To enable the students to understand the working of macroeconomic fundamentals business cycles, inflation and deflation.

Learning Outcomes: After learning this course, students will be able to –

1. **Understand** the concepts of money, paper currency, methods of issue, Fisher's Quantity Theory, facilitating their ability to analyze their significance in economic contexts.
2. **Correlate** how changes in money supply can lead to changes in the dynamic economic system and analyze the measures taken by RBI to combat economic fluctuations
3. **Classify** the working of various banking institutions in the country and their functioning.
4. **Evaluate** parameters like National Income, Inflation, Deflation and Business Cycles to measure the performance of economy.

Unit	Content
I	Money in Economics <ul style="list-style-type: none">• Money - Meaning, Evolution of Money, Functions of Money• Paper Currency - Meaning, Merits, Demerits• Methods of note issue - Fixed Fiduciary Method - Merits & Demerits, Proportionate Reserve Method - Merits & Demerits, Minimum Reserve Method - Merits & Demerits• Fisher's Quantity Theory of Money and Criticism
II	Central Bank (Reserve Bank of India) and Commercial Banks <ul style="list-style-type: none">• Reserve Bank of India - History, Meaning & Functions,• Role of Central Bank in a Developing Economy• Monetary Policy - Meaning, Objectives, Instruments of Monetary Policy in Credit Control by RBI, Recent Indian monetary policy trends• Indian Banking System - Introduction and Structure of Indian Banking System,• Commercial Banks - Meaning, Importance, Functions, Credit Creation by Commercial Banks, Banking schemes for Women.• Non-Performing Assets - Concept, Causes, Consequences & Remedies



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

III	Various Banking Institutions <ul style="list-style-type: none">• Development Banks – NABARD, EXIM Bank: Meaning, Functions• Cooperative Banks – Concept, functions• NBFC – Concept, functions• Payment Banks – Introduction, Concept, Functions• Neo Banks – Introduction, Concept, Functions
IV	National Income <ul style="list-style-type: none">• National Income – Meaning and Concepts of GDP, NDP, GNP, NNP (at factor cost and market price), Methods of Measurement of National Income, Limitations, National income is not a true indicator of welfare, Concept of Circular flow of national income, Impact of Growing global income inequalities.• Inflation – Meaning, Causes, Effects, Remedies, Recent trends in global inflation• Deflation – Meaning, Causes, Effects, Remedies.• Business Cycle – Meaning, Features, Phases, Financial crisis 2008
Books Recommended:	
<ol style="list-style-type: none">1. Financial Institutions and Markets, Agrawal & Gupta, Kalyani Publishers(2015).2. Money, Banking, Trade & Public Finance, M. V. Vaish, New Age International Pvt. Ltd, Latest Edition.3. Modern Banking, Vaish, M.C., Oxford & IBH Publishing Co., New Delhi.4. Money, Banking and International Trade, K.P.M. Sundaram, Sultan Chand, New Delhi.5. Money and Financial System, P.K. Deshmukh, Phadke Prakashan.6. Modern Banking, Sayers, Oxford, Clarendon Press.	



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Computer Fundamentals (BCABS 4.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
Objective: 1. To understand the basic concepts of computer Organization and Architecture. 2. To analyze the interaction between hardware and software to optimize system performance 3. To explore on the operating system facilitates navigation through files and directories. 4. To apply the different protocols to transmit the data over the internet with the help of network.			
Learning Outcomes: After learning this course, students will be able to – 1. Understand the fundamentals of different components of computer with memory hierarchy. 2. Analyze the needs of hardware and software required for a computation task. 3. Explore different types of operating system with its functions. 4. Apply networking concept involves configuring Hardware and software to establish connections between devices.			
Unit	Content		
I	Computers: Basic Organization of Computer, Generation of Computer, Classification of Computer, Computer Organization and Architecture: Processor & Memory-Types of Processor, Memory Structure – Primary & Secondary, Input, Output Devices.		
II	Computer Software and Hardware: Introduction, Types of Software & Hardware, Relationship between hardware, System Software & user, Computer languages:- Introduction, types, Translator, Linker, Loader, Assembler, Compiler, Interpreter.		
III	Operating Systems: Introduction, History of operating systems, Functions of operating systems, Process management, Memory management, File management, Device management, Security management, Types of operating systems, Providing user interface, Popular operating systems.		
IV	Network: Introduction, Data communication using modem, Computer network, Network topologies, Network protocol and software, Application of network. Internet:- Introduction, Evaluation & basic services of Internet, Uses of Internet, Search Engine, Introduction to Virus and its types.		
Books Recommended: 1. Computer Fundamentals , P. K. Sinha, BPB Publication, New Delhi 2. Fundamentals of Computers , E Balgurusamy			



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Human Resource Management (BCABS 4.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
Objective: 1. To acquaint students with the techniques and principles to manage human resource of an organization. 2. To learn the basic concepts and frameworks of human resource Management (HRM). 3. To understand the role of HR in an effective business administration. 4. To improve critical thinking skills of the students about HRM System as a tool for organizational success.			
Learning Outcomes: After learning this course, students will be able to – 1. Understand the Aspects of HRM in an organization. 2. Analyze the principles and theories underlying job design and Job Evaluation in enhancing employee motivation and performance. 3. Examine the impact of effective leadership perspectives on organizational performance. 4. Understand the purpose of Performance Appraisal and Identify Different Methods and Techniques of Performance Appraisal.			
Unit	Content		
I	Introduction to HRM- Meaning, Definition, Scope, Objectives, Functions of HRM, Importance of HRM, Role of H.R. Manager, Qualities of a HR manager and Future of HRM.		
II	H.R. Planning: Meaning, Benefits of H R Planning. Recruitment: Meaning, Definition, Sources, Selection: Meaning, Techniques, Interview: Types, Objectives, Induction: Meaning, Objectives, Placement: Meaning, Objectives.		
III	Training & Development: Meaning, definition, importance, need, Methods of Training, types of training, Training Need Analysis. Absenteeism. Meaning, Reasons, Promotions: Meaning, Basis of Promotion, Transfer: Meaning, Reasons.		
IV	Job Analysis: Concept, Role, Techniques, Job Evaluation: Concept, Objectives, Process, Job Specification: Meaning, Elements, Job Description: Meaning, Elements. Performance Appraisal: Meaning, Objectives, Purpose, Process, Various Modern methods of Performance Appraisal.		
Books Recommended: 1. A Text book of Human Resource Management , C. B. Mamoria & S. V. Gankar. Himalaya Publishing House 2. Personnel and human Resource management - Text & cases, P Subba Rao, Himalaya Publishing House 3. Human resource Management , P. Jyothi, Oxford University Press. 4. Human Resource and Personnel Management – Text and cases, K. Aswathappa, Publication.			



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Indirect Taxes (BCABS 4.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective
Objective: 1. To develop an understanding of the indirect tax structure in India, the need for introduction of GST and conceptual understanding about the provisions of GST law. 2. To acquire the ability to apply such provisions in practical scenario and familiarize the students with calculation of GST.			
Learning Outcomes: After learning this course, students will be able to – 1. Understand the dynamic nature of indirect taxation, under the scope and applicability of GST. 2. Analyze the taxable event under GST, compute the value of taxable supply and critically analyze the availment and utilization of ITC.			
Unit	Content		
I	Introduction to Indirect Taxes: Salient features of Indirect Taxes, need, importance and advantages (GST, Customs, Excise, VAT), Concept of aggregate turnover. Persons liable for registration, persons not liable for registration, procedure for registration & compulsory registration in certain cases. Registration of GST: Determination of aggregate turnover and eligibility of a dealer for registration under GST (Numerical Problems).		
II	Concept of Supply & ITC under GST: Supply, Forms of supply & Consideration. (Theory) ITC – Eligibility and conditions for taking ITC, Utilization of ITC, blocked credits. Charge of GST-Inter-State & Intra-State supply, extent and commencement of GST Law. Levy and collection of CGST & IGST (Sec.5 of IGGST and Sec.9 of CGST) Computation of value of taxable supply and calculation of admissible ITC and utilization of ITC. (Numerical Problems)		
Books Recommended: 1. Indirect Taxes – Law & Practice , V. S. Datey, Taxmann Publications Pvt. Ltd. New Delhi 2. Students Guide to Indirect Taxes , CA Vineet Sodhani, Taxmann Publications 3. Taxation (Indirect Taxes) , ICAI CA- Intermediate Study Module 4. Comprehensive Guide to Indirect Tax Laws , Yogendra Bangar 5. Systematic Approach to GST , Girish Ahuja & Ravi Gupta			



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

ESG Investing India (BCABS 4.4.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective
Objectives: 1. To make students aware about the concept of ESG Investing in India and its importance in the present-day world. 2. To make the students understand about the factors affecting ESG investing in India.			
Learning Outcomes: After learning this course, students will be able to – 1. Understand the concept of ESG Investing in India and its importance in the present-day world. 2. Understand the impact of ESG factors and apply them for investment considerations.			
Unit	Content		
I	Overview of ESG Investing in India: Key concepts -ESG, definition of ESG investment and different approaches to ESG investing, responsible investment, socially responsible investment, sustainable investment, best-in-class investment, ethical/values-driven investment, thematic investment, green investment, social investment, shareholder engagement, corporate social responsibility and triple bottom line (TBL) accounting. The key drivers and challenges for ESG integration among key stakeholders: asset owners, asset managers, fund promoters, financial services, policymakers and regulators, investees, government, civil society and academia.		
II	Factors to ESG and their relationships: Environment Factors: Relationships between business activities and environmental issues, impact of environmental factors on business strategies and policies. Social Factors: The relationships between business activities and social issues, including globalization; automation and artificial intelligence (AI); inequality and wealth creation; digital disruption, social media, and access education; changing demographics; urbanization; and religion. Impact of social factors on business strategies and policies. Governance Factors: Key characteristics of effective corporate governance, reporting and transparency; financial integrity and capital allocation; business ethics. Impact of governance factors on business strategies and policies.		
Books Recommended: 1. ESG - Principles and Practice , ICSI Module. 2. Demystifying ESG - Garima Dadhich, Ravi Raj Atrey; Taxmann (1st Edition 2024). 3. ESG matters - How to Save the Planet, Empower People, and Outperform the Competition – David Brown, Debra Brown (2021).			



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Academic and Business Writing Skills (BCABS 4.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skills Enhancement Course
Objective: 1. To Develop Advanced Business and Academic Writing Skills 2. To Develop Functional English Skills 3. To develop Analytical and Presentation skills.			
Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy: 1. CO1 and CO2 – Unit I- will achieve the attaining of CO1, CO2 and CO3- Understand, apply and analyse by asking questions on correspondence. 2. CO3 and CO4 – Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions. 3. CO5 and CO6 - Unit II- Designing a feedback questionnaire and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create .			
Unit	Content		
I	i) Report Writing- Sales Report, Feasibility Report, Progress Report, Market Survey Report ii) E-mail writing iii) Drafting of Notice and agenda of a meeting iv) Job application with Bio-data		
II	Non-textual: i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage) ii) Make a precis of a given passage to one-third of its length and give a suitable title to it. iii) Idioms and phrases-make sentences using the idioms and phrases.		
Books Recommended: 1. Business Communication – Urmila Rai, S.M. Rai – (Himalaya Publishing House) 2. Business Communication – V. K. Jain & Omprakash Biyani (S. Chand) 3. Business Correspondence and Report Writing – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill) 4. Developing Communication Skills – Krishna Mohan & Meera Banerji (Macmillan)			



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Soft Skills (BCABS 4.5.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skills Enhancement Course
Objective: <ul style="list-style-type: none">1. To develop essential skills in written communication for academic and business purposes, covering report writing, e-mail etiquette, and drafting official notices and agendas.2. To enhance proficiency in written communication through the creation of press releases, news reports, summaries, and idea expansions.			
Learning Outcomes: After learning this course, students will be able to – <ul style="list-style-type: none">1. Effectively compose various types of reports and e-mails following professional standards and Draft clear and concise notices and agendas for official meetings.2. Write engaging press releases and news reports adhering to journalistic standards, Summarize information effectively within specified word limits, Expand upon given ideas coherently and concisely.			
Unit	Content		
I	<ul style="list-style-type: none">i) Definition and types of Soft Skills.ii) Importance of Soft Skills for the job market.iii) Important Soft Skills for success.		
II	<ul style="list-style-type: none">i) Interpersonal Skills- Communication skills, team-work, motivation, dependability and problem-solving, confidence.ii) Emotional Intelligence Skills- Stress Management, task delegation, planning, problem solving, empathy, patience.iii) Leadership Skills-Accepting responsibility, Planning, delegation of work, crisis management, decision making, coordination, risk taking ability.		
Books Recommended: <ul style="list-style-type: none">1. Soft Skills – Personality Development for Life Success by Prashant Sharma; BPB Publications2. Personality Development and Soft Skills by Shikha Kapoor; IK International			



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Turning Points – A Journey through Challenges (BCABS 4.6)

Teaching Hours: 30

Total Credit: 02

Total Marks:
35+15 = 50

Group: Ability
Enhancement Courses

Objective:

1. To develop the comprehension and understanding skills of students.
2. To motivate students to acquire good values.
3. To develop the creative skills of students.
4. To develop the analytical and application skills of students.

Learning Outcomes: After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy:

1. CO1 and CO2 – Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions.
2. CO3 and CO4 – Unit II – Unseen Passage-will achieve the attaining of CO3- Apply and CO4-Analyze by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.
3. CO5 and CO6 – Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create.

Unit	Content
I (20 M)	<ol style="list-style-type: none">i) When Can I Sing a Song of India?ii) My Ninth Lecture at Anna Universityiii) Seven Turning Points of my Lifeiv) The Interactive President
II (15 M)	<p>Non-textual</p> <ol style="list-style-type: none">i) Unseen Passage for comprehension with 5 questions based on it (3 questions on write the answer, 1 question on vocabulary (write the synonym or antonym of a word from passage, 1 question on give a suitable title to the passage)ii) Write a paragraph in (60-75) words on any one of the given topics (Any one out of four based on Famous personalities, social topic, current topics, environment)iii) One word substitution with multiple choices in brackets

Recommended Books:

1. Turning Points – A Journey through Challenges by Dr. A. P. J. Abdul Kalam



Shiksha Mandal's

G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – IV

Physical Education – IV (BCABS 4.8)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Co-Curricular Courses
Objectives: 1) To provide students with an understanding of the concept and benefits of yogasana, pranayama, meditation, and Suryanamaskar. 2) To enable students to learn and practice various pranayama techniques, meditation practices, and the sequence of Suryanamaskar.			
Learning outcome: After learning this course, students will be able to: 1) Explain the meaning and benefits of pranayama, meditation, and Suryanamaskar, and integrate these practices into their daily routine for overall well-being. (Understanding, Applying) 2) Demonstrate and practice different types of pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari), perform Om chanting, and execute the 12 poses of Suryanamaskar accurately, while evaluating their effects on respiratory health, mental focus, relaxation, physical fitness, and flexibility. (Applying, Analyzing, Evaluating)			
Unit	Content		
I	Yogasana – Meaning and Benefits of Pranayama		
II	Pranayama: Types of Pranayama (Anulom Vilom, Shitkari, Shitli, Bhramari) Om Chanting Suryanamaskar: 12 Poses of Suryanamaskar		
Books Recommended: 1. Iyengar, B.K.S. (2001). <i>Light on Yoga</i> . HarperCollins Publishers. 2. Saraswati, Swami Satyananda (2008). <i>Asana Pranayama Mudra Bandha</i> . Yoga Publications Trust. 3. Sivananda, Swami (2004). <i>The Complete Illustrated Book of Yoga</i> . Three Rivers Press. 4. Vasudevan, M. (2015). <i>Yoga for Health and Peace</i> . Khel Sahitya Kendra. 5. Desai, R.S. (2010). <i>Yoga and Meditation: A Holistic Approach to Perfect Homeostasis</i> . Sports Publication.			