



Shiksha Mandal's

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



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

Semester – I

Evolution of Business (BCABS 1.1)			
<b>Teaching Hours:</b> 45 (Theory + Practical)	<b>Total Credits: 4</b>	<b>Total Marks:</b> 70+30 =100	<b>Group: Major Core</b>
<b>Objectives:</b> <ol style="list-style-type: none"><li>1. To acquaint the learner with the importance and status of business.</li><li>2. To inform various forms of business organizations</li><li>3. To make them understand importance of business in nation building.</li></ol>			
<b>Learning Outcomes:</b> After learning this subject, <ol style="list-style-type: none"><li>1. The learner would understand importance and utility of business activity.</li><li>2. The learner would know about various business forms.</li><li>3. The learner would be able to differentiate between various forms.</li><li>4. The learner would know the responsibility of business.</li></ol>			
Unit	Content		
I	<b>Business:</b> Meaning, Definition, Characteristics, Importance; Scope of business – Commerce, Trade & Aids to Trade, Need, Advantage; Industrialization - Role & Impact on Economy & Nation.		
II	<b>Forms of business: Sole trader</b> – Characteristics, Formation, Advantages & Disadvantages; <b>HUF</b> – Meaning, Advantage & Disadvantages. <b>Partnership:</b> Meaning, Characteristics, Advantages & Disadvantages, Types of Partners, Status: Partnership Deed – Meaning, Importance, Contents		
III	<b>Co-operative Society:</b> Meaning, Definition, Characteristics, Advantages & Disadvantages Principles of Cooperation. <b>Joint Stock Company:</b> Meaning, Definition, Characteristics, Advantages & Disadvantages, Formation, Role of Promoters. Difference between Joint Stock Company and Cooperative Society.		
IV	<b>Social Responsibilities of Business:</b> CSR – Meaning, Need, Benefit to the General Public, Responsibility of Business towards Stakeholders (Shareholders, Employees, Suppliers, Bankers, consumers and Society.		
<b>Books Recommended:</b> <ol style="list-style-type: none"><li>1. <b>Business Organisation</b> – S A Sherlekar, Dr. Khushpat s. Jain, Dr. Apexa V. Jain.</li><li>2. <b>Forms of Business Organisation</b> – Prof. HR Ramanath, Prof. HA Bhaskar, Prof. HR Appannaiah; Himalaya Publishing House.</li><li>3. <b>Essential of Business Administration</b> – K Aswathapa; Himalaya Publishing House.</li><li>4. <b>Business Ethics</b> – CVS Murthy; Himalaya Publishing House.</li><li>5. <b>Business Ethics</b> – An Indian Perspective; A.S Fernando, Chennai.</li><li>6. <b>ICAI Module.</b></li></ol>			



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



Semester – I

Secretarial Practice (BCABS1.2.1)			
Teaching Hours: 30	Total Credit: 02	Total Marks: 35+15 = 50	Group: Generic/ Open Electives
<b>Objectives:</b> <ol style="list-style-type: none"><li>To understand the concept of secretarial practice.</li><li>To understand the role of a Company secretary.</li><li>To gain insight on basic secretarial laws laid down by ICSI.</li></ol>			
<b>Learning Outcomes:</b> After learning this subject - <ol style="list-style-type: none"><li>Understand key concepts and ethical practices in Secretarial Practice.</li><li>Gain knowledge of compliance, corporate governance, and digital filing.</li><li>Prepare for emerging roles in startups, MSMEs, and forensic audits.</li></ol>			
Unit	Content		
I	<b>Unit I: Fundamentals of Secretarial Practice &amp; Corporate Secretaryship</b> <ol style="list-style-type: none"><li><b>Introduction to Secretarial Practice</b><ul style="list-style-type: none"><li>Meaning, Definition &amp; Scope</li><li>Evolution &amp; Development of Company Secretaryship</li><li>Importance &amp; Relevance in Corporate Governance</li><li>Qualities &amp; Professional Ethics of a Company Secretary</li></ul></li><li><b>Appointment, Roles &amp; Responsibilities of Company Secretary as Key Managerial Personnel (KMP)</b><ul style="list-style-type: none"><li>Appointment, Powers, Duties &amp; Liabilities of Company Secretary</li><li>Removal &amp; Resignation of Company Secretary</li></ul></li><li><b>Secretarial Standards</b> – Meaning and Application. Overview of Secretarial Standard (SS3)</li></ol>		
II	<b>Unit II: Compliance, Corporate Governance &amp; Emerging Trends in Secretarial Practice</b> <ol style="list-style-type: none"><li><b>Company Secretary &amp; Legal Compliance</b><ul style="list-style-type: none"><li>Corporate Social Responsibility (CSR) &amp; Secretarial Audit</li></ul></li><li><b>Winding Up of a Company &amp; Role of Company Secretary</b><ul style="list-style-type: none"><li>Role &amp; Duties of Company Secretary in Liquidation Process</li></ul></li><li><b>Recent Trends &amp; Emerging Challenges in Secretarial Practice</b><ul style="list-style-type: none"><li>Digitalization in Corporate Filing (MCA21, SPICE Forms)</li><li>Corporate Frauds &amp; Role of Forensic Secretarial Audit (Relevant Case studies)</li><li>Startups, MSMEs &amp; the Changing Role of Company Secretary</li></ul></li></ol>		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li>Company Law &amp; Practice – Ratan Nolkha</li><li>Corporate &amp; Allied Laws – P.P.S. Gogna – S. Chand</li><li>Company Law – Dr. G. K. Kapoor, Dr. Sanjay Dhamija – Taxmann Publication</li><li>ICSI MODULES - <i>The Institute of Company Secretaries of India (ICSI)</i> (<a href="http://www.icsi.edu">www.icsi.edu</a>)</li><li><i>Ministry of Corporate Affairs (MCA)</i> (<a href="http://www.mca.gov.in">www.mca.gov.in</a>)</li><li>Related sources including SEBI (<a href="http://www.sebi.gov.in">www.sebi.gov.in</a>) and FICCI (<a href="http://ficci.in">ficci.in</a>)</li></ol>			



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



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

Semester – I

Entrepreneurship Development (BCABS 1.2.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
<b>Objectives:</b> <ol style="list-style-type: none"><li>To understand the importance and significance of Entrepreneurship development.</li><li>To understand the process and opportunities available for new entrant.</li><li>To encourage the students to go for business.</li></ol>			
<b>Learning Outcomes:</b> After learning this subject, students would be able to understand: <ol style="list-style-type: none"><li>The importance of entrepreneurship.</li><li>Basic knowledge to establish business.</li></ol>			
Unit	Content		
I	<b>Entrepreneurship:</b> Meaning – Importance – Nature, Types, and Challenges. Role and Functions of Entrepreneur; Entrepreneurial Leadership – Meaning and Characteristics, Entrepreneurial Leadership, Significance and Impediment of Creativity in Entrepreneurship Process, Techniques of Idea Generation and Screening, Steps of Idea Generation.		
II	<b>New Venture Planning and Financing:</b> Franchising – Process and Opportunities, Business Plan – Need, Perspective, Elements, Business Plan Failures, Managing Growing and Ending the New Venture – Preparing for the New Venture Launch, Criteria for Evaluating New Venture Proposals; Early Management Decisions; New Venture Expansion Strategies and Issues.		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li><b>Entrepreneurship</b> – Creating and Leading an Entrepreneurial Organization, Kumar, Arya, Pearson, India</li><li><b>Entrepreneurship</b> – Starting, Developing and Managing a New Enterprise, Hishrich, Peters, Irwin</li><li><b>Launching New Ventures</b> – An Entrepreneurial Approach Cengage Learning, Allen, K.R.,</li><li><b>Entrepreneurship Development</b> – Ramachandran K., Tata McGraw Hill, New Delhi, India.</li><li><b>Entrepreneurship</b> – Roy, Rajeev, Oxford University Press.</li><li><b>Entrepreneurship</b> – Hisrich, Robert D., Michael Peters and Dean Shepherd, Tata McGraw Hill, New Delhi</li></ol>			



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

Semester – I

Intellectual Property Rights (BCABS 1.3.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective
<b>Objectives:</b> <ol style="list-style-type: none"><li>To introduce fundamental aspects of intellectual property rights to students who are going to play major role in developing and management of innovative project in industries.</li><li>To impart knowledge to students about the procedure of registration and protection of copyrights.</li></ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"><li><b>Remember</b> the concept of Intellectual Property Rights.</li><li><b>Understand</b> the Concept and use of Copyright.</li></ol>			
Unit	Content		
I	<b>Overview of Intellectual Property:</b> Introduction of IPR, Scope of IPR, need for intellectual property right (IPR), Intellectual property related problems in India, Introduction to the leading International instruments concerning Intellectual Property Rights: The Berne Convention, The World Intellectual Property Organization (WIPO); International Trade Agreements concerning IPR — WTO — TRIPS.		
II	<b>Copyrights:</b> Definition of copyright, concept of Copyright, Procedure for registration of copyrights, Term of copyright, Works that can be copyrighted, Copy right in literary, dramatic and musical works, computer programmes and cinematograph films Rights of performers and broadcasters, etc., Use of copyrights law, Infringement of copyrights, Remedies for infringement of copyright.		
<b>Books Recommended:</b>			
1. <b>Indian Patents Law – Legal &amp; Business Implications</b> , Ajit Parulekar and Sarita D' Souza, McMillan India Ltd., 2006			
2. <b>Law Relating to Patents, Trademarks, Copyright, Designs &amp; Geographical Indications</b> , B. L. Wadehra; Universal law Publishing Pvt. Ltd., India 2000			
3. <b>Business Legislation for Management</b> , MC Kuchhal; Vikas Publishing House.			
4. <b>Legal Aspects of Business</b> , K Ramachandra; Himalaya Publishers.			



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Semester – I

Business Environment (BCABS 1.3.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Electives
<b>Objectives:</b> <ol style="list-style-type: none"><li>To enable students to understand the impact of environment on the business.</li><li>To understand the impact of LPG policy on business environment.</li></ol>			
<b>Learning outcome:</b> After learning this subject, students would be able to: <ol style="list-style-type: none"><li>Understand the business environment, the purpose of regulation &amp; regulatory role of the Government.</li><li>Understand the concept of liberalization, privatization, globalization and the role of WTO and develop the skills for analysis of business environment using PESTLE, SWOT etc.</li></ol>			
Unit	Content		
I	<b>Business Environment:</b> Meaning of business, Concept of Business environment, characteristics of Business environment, components/factors of the Business Environment (internal environment & external environment). <b>Types of External Environment:</b> Economic Environment: Meaning and Elements Socio-Cultural Environment: Meaning and Elements Demographic Environment: Meaning and Elements Political Environment: Meaning and Elements Technological Environment: Meaning and Elements		
II	<b>Liberalization, Privatization and Globalization:</b> <b>Liberalization:</b> Meaning, objectives, benefits and limitations <b>Privatization:</b> Meaning of Privatization, Objectives, benefits and problems with Privatization, obstacles to privatization in India. <b>Globalization:</b> Meaning of Globalization, reasons for globalization, features and benefits of Globalization, Role of WTO. <b>Analysis of Business Environment:</b> PESTEL, STEEP, PORTER'S five forces model, SWOT analysis		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li><b>Business environment</b> – Veena K Pailwar; PHI</li><li><b>Business Environment</b> – Francis Cherunilam, Himalaya Publishing House, New Delhi.</li><li><b>Essentials of Business Environment</b> – Aswathappa, Himalaya Publishing House, New Delhi.</li><li><b>Indian Economy</b> – Mishra and Puri, Himalaya Publishing House, New Delhi.</li><li><b>Business Environment</b> – Raj Aggarwal Excel Books, Delhi.</li><li><b>Business Environment</b> – Dr. V C Sinha, SBPD Publications.</li></ol>			



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Semester – I

Computer Application in Business (BCABS 1.4)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Vocational Skill Courses
<b>Objectives:</b> <ol style="list-style-type: none"><li>To enable students to understand the use of MS Word and MS Power Point.</li><li>To enable students to understand the use of MS Excel in data processing.</li></ol>			
<b>Learning outcome:</b> After learning this subject, students would be able understand: <ol style="list-style-type: none"><li>The use of MS Word and MS Power Point in word processing and making presentations.</li><li>The use of MS Excel in data processing in general business applications.</li></ol>			
Unit	Content		
I	<b>Microsoft Word:</b> MS-Office Installation and Introduction to MS-Word, Parts of the MS-Word Window, working with various Menus, Inserting Tables, Mail-Merge, Macros, Templates, and Inserting Images and Pictures to the MS-Word. <b>Microsoft Power Point:</b> Introduction to MS-PowerPoint, Insertion, Deletion, Copying Slides, Slide Numbering, Header and Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.		
II	<b>Microsoft Excel:</b> Introduction to MS-Excel, Elements of MS-Excel Workbook, Navigation, Entering and Editing, Formatting Cells, Formulas and Functions, V-Lookup, H-Lookup, Data Sorting, Conditional Formatting, Filters, Goal Seek, Tables, Views, Charts, Linking, Data Consolidation, Pivot Table.		
<b>Books Recommended:</b> <ol style="list-style-type: none"><li><b>Computer Fundamentals</b> – P. K. Sinha, BPB Publication, New Delhi</li><li><b>A First Course in Computers</b> – Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi</li><li><b>I.T. Today, Encyclopedia</b> – S. Jaiswal, Galgotia Publications, New Delhi</li><li><b>Learn Microsoft Office 2019</b> – Linda Foulkes, Packt Publishing Limited; Illustrated edition (29 May 2020)</li></ol>			



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Semester – I

Basics of Communication Skills (BCABS 1.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skill Enhancement Courses
<b>Objectives:</b> <ol style="list-style-type: none"><li>To understand the basic concepts of communication</li><li>To understand the different types of communication and its media/channels</li><li>To comprehend and analyse an unseen passage and answer questions based on it</li><li>To instil creative writing skills of Dialogue writing</li><li>To apply the concepts of grammar and vocabulary to solve exercise based on it</li></ol>			
<b>Learning outcome:</b> After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy: <ol style="list-style-type: none"><li><b>CO1 and CO2</b> – Unit I- will achieve the attaining of CO1 and CO2 <b>Remember and Understand</b> by asking theory-based questions.</li><li><b>CO3 and CO4</b> – Unit II – Unseen Passage-will achieve the attaining of CO3 – <b>Apply</b> and CO4 – <b>Analyze</b> by asking questions based on unseen passage for comprehension. The students have to apply their skills of reading, analyzing and attempt the questions.</li><li><b>CO5 and CO6</b> – Unit II- Dialogue writing and Vocabulary/grammar-based exercises will achieve the attaining of <b>CO5-evaluate and CO6-create</b>.</li></ol>			
Unit	Content		
I (20M)	<ol style="list-style-type: none"><li>Definition, Importance and features of communication</li><li>Process/ Cycle of communication----sender, receiver, channel, feedback.</li><li>Verbal communication-Oral &amp; Written communication---- Advantages &amp; Disadvantages</li><li>Non-Verbal communication- Body Language (Gestures, postures, facial expressions and eye contact), Sign language, Para language, Space language and Touch Language</li><li>Print and Electronic media- Features, Advantages and disadvantages</li><li>Channels of communication- Vertical, horizontal, advantages and disadvantages</li></ol>		
II (15M)	<ol style="list-style-type: none"><li>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)</li><li>Dialogue writing with 5 conversations/dialogues.</li><li>Vocabulary exercises based on match the synonyms/Antonyms</li></ol>		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li><b>Business Communication</b> – Urmila Rai, S.M. Rai - (Himalaya Publishing House)</li><li><b>Business Communication</b> – V. K. Jain &amp; Omprakash Biyani (S. Chand)</li><li><b>Business Correspondence and Report Writing</b> – R. C. Sharma &amp; Krishna Mohan (Tata McGraw-Hill)</li><li><b>Developing Communication Skills</b> – Krishna Mohan &amp; Meera Banerji (Macmillan)</li><li><b>High School English Grammer</b> – N. D. Prasada Rao</li></ol>			



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

**Semester – I**

<b>Management Skills (BCABS 1.5.2)</b>			
<b>Teaching Hours: 30</b>	<b>Total Credits: 2</b>	<b>Total Marks: 35+15 = 50</b>	<b>Group: Skill Enhancement Courses</b>
<b>Objectives:</b> <ol style="list-style-type: none"><li>1. To understand Management Skills</li><li>2. To understand its importance</li><li>3. To develop efficient Management system</li></ol>			
<b>Learning outcome:</b> After learning this subject, students would be able to understand: <ol style="list-style-type: none"><li>1. The Importance and scope of Management and role of Managers</li><li>2. The importance of planning and organizing</li><li>3. Leadership for proper management</li></ol>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	i) Meaning, Objectives, Scope, Importance of Management ii) Functions of Management, Role of Managers, Quality of Managers. iii) Planning: Meaning, Importance, Objectives, Types and Limitations of Planning, Essentials of good plans. iv) Organizing: Meaning, Principles, Importance and Types of Organization. v) Co-Ordination: Meaning, Concept, Importance, Need of Coordination.		
<b>II</b>	i) Types of Management Skills --- Technical, personal, Human or Interpersonal etc. ii) Technical Skills-Use of gadgets for proper management iii) Personal Skills-Integrity, dedication, empathy iv) Interpersonal Skills-communication Skills-Oral, written, non-verbal, listening v) Leadership Skills-Personality skills, self-confidence, negotiation, persuasion skills		
<b>Books Recommended:</b>			
1. <b>Essential of Business Administration</b> – K. Aswathapa, Himalaya Publishing House. 2. <b>Management</b> – Concept and Strategies, J. S. Chandan, Vikas Publishing. 3. <b>Principles of Management</b> – Tripathi, Reddy, Tata McGraw Hill. 4. <b>Principles of Management</b> – Ramasamy T, Himalaya Publishing House. 5. <b>Principles of Business Management</b> – Sherlekar, Himalaya Publishing House.			



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

**Semester – I**

English: A Better India, A Better World (BCABS 1.6)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
<b>Objectives:</b> <ol style="list-style-type: none"><li>To develop the comprehension and understanding skills of students.</li><li>To motivate students to acquire good values.</li><li>To develop the creative skills of students.</li><li>To develop the analytical and application skills of students.</li></ol>			
<b>Learning Outcomes:</b> After studying this subject, students would be able to achieve the following course outcomes as per Bloom's taxonomy: <ol style="list-style-type: none"><li><b>CO1 and CO2-</b> Unit I- will achieve the attaining of CO1 and CO2 Remember and Understand by asking theory-based questions.</li><li><b>CO3 and CO4-</b> 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.</li><li><b>CO5 and CO6-</b> Unit II- Developing an Ad and Vocabulary/grammar-based exercises will achieve the attaining of CO5-evaluate and CO6-create.</li></ol>			
Unit	Content		
I (20M)	<b>Following 4 chapters from the book are prescribed</b> <ol style="list-style-type: none"><li>Learning from Experience</li><li>The Indian of the Twenty-first Century</li><li>What Can We Learn from the West</li><li>The Role of Discipline in Accelerating National Development</li></ol>		
II (15M)	<b>Non-textual</b> <ol style="list-style-type: none"><li>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).</li><li>Draft/prepare an Advertisement for marketing a product or service, for Job requirement, for accommodation on rent.</li><li>Arrange Jumbled words of a sentence in a correct order.</li></ol>		
<b>Books Recommended:</b> A BETTER INDIA, A BETTER WORLD BY N R NARAYAN MURTHY Published by Penguin Random House India, Gurgaon, India, 2010			



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

**Semester – I**

<b>Ancient Indian Education System (BCABS 1.7)</b>			
<b>Teaching Hours: 30</b>	<b>Total Credits: 2</b>	<b>Total Marks: 35+15 = 50</b>	<b>Group: Indian Knowledge System</b>
<b>Objectives:</b> 1. To acquaint the students about our ancient Indian education system. 2. To understand the rich knowledge systems in the past. 3. To understand the development of education in India.			
<b>Learning outcome:</b> After learning this subject, students would be able to understand: 1. The rich knowledge systems in ancient India. 2. Changes in the education system over the years. 3. To understand our great culture and knowledge inheritance.			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	Introduction to ancient education systems – i) Vedic period, origin of Vedic education. ii) Features of education in the Vedic period. iii) Objectives and Importance of Vedic education. iv) The concept of Gurukuls, teaching-Learning systems at Gurukuls, duties of students in the Gurukuls v) Sources of Vedic Education- the Vedas, Upanishads-their brief introduction. vi) Reasons for the decline of Vedic period.		
<b>II</b>	<b>Buddhist Education</b> i) Buddhist Period, origin of Buddhist education. ii) Features of education in the Buddhist period. iii) Objectives and Importance of Buddhist education. iv) Famous Universities in the Buddhist period- Takshshila, Kashi Nalanda, Valabhi, Vikramshila v) Main teachings of Buddhism. vi) Similarities and differences between Vedic education and Buddhist education.		
<b>Books Recommended:</b>			
1. <b>Education in Modern India</b> – Damal B.D. and Dash B.N, Kalyani Publisher, New Delhi (2005). 2. <b>History of Education in India</b> – Ghosh, S.C, Rawat Publications, (2007). 3. <b>A Hindu View of Life</b> – S. Radhakrishnan, Macmillan Publications, New Delhi (1927). 4. <b>A History of Education in India</b> – Nurullah and Naik, Macmillan, Bombay. P.L. Rawat, (1995)			



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Semester – I

Environment and Sustainable Development (BCABS 1.8.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Value Education Courses
<b>Objectives:</b> <ol style="list-style-type: none"><li>Understanding the concept of sustainable development: Students should be able to define and explain the concept of sustainable development, including its key principles and components.</li><li>Identifying sustainability challenges: Students should be able to identify and analyze sustainability challenges facing the planet, such as climate change, biodiversity loss, resource depletion, and pollution and suggest a possible solution for the same.</li></ol>			
<b>Learning outcome:</b> After learning this subject, students would be able understand: <ol style="list-style-type: none"><li>The learner would understand the importance of sustainable development.</li><li>The learner would be able to comprehend sustainable challenges.</li></ol>			
Unit	Content		
I	<b>UNIT I:</b> <b>Multidisciplinary Nature of Environmental Studies</b> – Concept of Environment, Scope of Environmental Studies, Need for public Awareness, Environmental Degradation, Shelter Security, Economic Security, Social Security, Effects of Housing on Environment, Effects of Industry on Environment. <b>Environmental issues and crisis</b> – Carbon Credits, Resource degradation, greenhouse gases, desertification, natural calamities and social insecurity, Industrialization, Globalization and Environment, Global Warming.		
II	<b>UNIT II:</b> <b>Sustainable Development</b> – History and emergence of the concept of Sustainable Development, Definition of Sustainable Development, Sustainable development practices in modern era. <b>Sustainable Development Goals (SDGs):</b> Introduction to Sustainable Development Goals (SDGs) established by United Nations, Need and Purpose for establishment of SDGs, <b>SDG 6:</b> Clean Water and Sanitation, <b>SDG 7:</b> Affordable and Clean Energy, <b>SDG 11:</b> Sustainable Cities and Communities, <b>SDG 13:</b> Climate Action, <b>SDG 17:</b> Partnerships for the goals		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li><b>The Sustainability Revolution:</b> Portrait of a Paradigm Shift by Edwards, Andres R., New Society Publishers, 2005.</li><li><b>Sustainable development in India:</b> Stocktaking in the run up to Rio+20: Report prepared by TERI for MoEF, 2011.</li><li><b>Report of the Department for Policy Coordination and Sustainable Development (DPCSD),</b> United Nations Division for Sustainable Development.</li><li><b>Corporate Social Responsibility Part I, Part II, Part III</b> – David Crowther and Guler Aras</li></ol>			



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



**Semester – I**

## CONSTITUTION OF INDIA (BCABS 1.8.2)

Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15=50	Group: Value Education Course
<b>Objectives:</b> <ul style="list-style-type: none"> <li>○ To develop a clear understanding of the Constitution of India and its core principles.</li> <li>○ To create awareness about Fundamental Rights, Duties, and their importance in a democratic society.</li> <li>○ To understand the structure and functioning of government and law-making processes.</li> <li>○ To promote responsible citizenship and active participation in democracy.</li> <li>○ To inculcate values of justice, equality, liberty, and national integrity.</li> </ul>			
<b>Learning outcome:</b> After completion of the course, students will be able to: By the end of this course you will have a strong comment over the Indian Constitution its history structure and significance empowering you to think critically as an informed and responsible citizen of India			
Unit	Content		
I	Historical Background, Constitution and Citizenship: Introduces the concept and significance of the Constitution, explaining its meaning, need, and role in daily life. It covers the historical development of the Indian Constitution during British rule and the transition to self-governance. The formation, composition, and drafting process of the Constituent Assembly, along with the adoption of the Constitution, are also discussed. Further, the unit explains the key features of the Indian Constitution such as its written and detailed nature, democratic and republican framework, federal system with unitary features, and the supremacy of the Constitution. It also highlights important characteristics like rigidity and flexibility, sovereignty, socialism, secularism, and universal adult franchise. The Preamble is studied in detail with its ideals of justice, liberty, equality, and fraternity. The unit also includes the concept of citizenship, constitutional provisions (Articles 5–11), the Citizenship Act, 1955, and the modes of acquiring and losing citizenship. Additionally, it introduces Fundamental Rights, focusing on their meaning, importance, and enforceability, along with the Right to Equality (Articles 14–16), abolition of untouchability and titles (Articles 17–18), and the basic freedoms under the Right to Freedom with reasonable restrictions.		
II	<b>Fundamental Rights, Duties and Government System:</b> Study of Fundamental Rights, particularly the Right to Freedom (Articles 20–22) including protection in criminal law and personal liberty, with special emphasis on Article 21 and its importance in daily life. It also covers the Right Against Exploitation (Articles 23–24), Freedom of Religion (Articles 25–28), and Cultural and Educational Rights (Articles 29–30). The unit further explains Constitutional Remedies under Articles 32 and 226, including writ jurisdiction, types of writs, and Public Interest Litigation. It discusses Directive Principles of State Policy, including socialist, Gandhian, and liberal-intellectual principles, and their role in promoting social and economic justice. Fundamental Duties under Article 51A and their importance in society are also included. The concepts of Rule of Law and Separation of Powers among the Legislature, Executive, and Judiciary are explained to highlight the balance in governance. Additionally, this unit introduces the government system by explaining the meaning and need of government, its three organs, and the law-		



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making process. It also examines the relationship between Fundamental Rights, Directive Principles, and Fundamental Duties, and emphasizes the role of citizens in a democracy, particularly participation through voting and elections

### Books Recommended:

- Online virtual classes conducted through Career Katta.





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<b>Physical Education – I (BCABS 1.9.1)</b>			
<b>Teaching Hours: 60</b>	<b>Total Credits: 2</b>	<b>Total Marks: (20+15+10+5) = 50</b>	<b>Group: Co-Curricular Courses</b>
<b>Objectives:</b> <ol style="list-style-type: none"><li>1. Understand the concept and significance of health and wellness</li><li>2. Understand the role of physical activities in developing health and wellness.</li><li>3. Understand the fundamental skills &amp; rules of major Games &amp; Sports.</li><li>4. Perform &amp; Guide various Physical &amp; Fitness activities to develop health &amp; wellness.</li></ol>			
<b>Learning outcome:</b> After learning this subject, student will be able to: <ol style="list-style-type: none"><li>1. Students acquire the knowledge of physical fitness, sports, nutrition, yoga and understand the significance of its development for healthy life.</li><li>2. Students will learn theoretical and practical aspects of games, and aware about its rule and regulation.</li><li>3. Students will learn to apply knowledge of Physical fitness, Nutrition and exercise management to lead better quality life.</li><li>4. Students will understand and learn different dimensions of health &amp; wellness for active lifestyle.</li></ol>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>A] Theory (Health &amp; Wellness)</b> <ol style="list-style-type: none"><li>a. Meaning, Definition and importance of Health &amp; Wellness</li><li>b. Factors Influencing Health &amp; Wellness</li><li>c. Warm Up Exercise-General &amp; Specific, Stretching Exercises-Static &amp; Dynamic and types and Cooling Down Exercises</li><li>d. Injuries and First Aid</li><li>e. Assessment of Height to weight ratio</li></ol>		
<b>II</b>	<b>B] Practical &amp; Theory</b> <b>Major Games-</b> <b>1) Volleyball/Badminton/ Kabaddi</b> <ul style="list-style-type: none"><li>• Measurements &amp; Rules in Volleyball/ Badminton/Kabaddi</li><li>• Fundamental skills in Volleyball/Badminton/Kabaddi</li></ul>		
<b>Books Recommended:</b> <ol style="list-style-type: none"><li>1. Muller, J. P. (2000). Health, Exercise and Fitness. Delhi: Sports.</li><li>2. Uppal, A.K. (1992). Physical Fitness. New Delhi: Friends Publication.</li><li>3. Veena Goel, Gaurav Goel (2001) Encyclopaedia of sports and Games, Vikas Publishing house pvt. Ltd.</li><li>4. Prevention And Treatment of Sports Injuries, 2000, Anju Ambast, Khel Sahitya Kendra, Shiv Market, Ashok Vihar, Delhi</li><li>5. Sharma, O.P. (2015). First Aid for Sports Injuries. Sports Publication.</li></ol>			



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**Semester – I**

## Centre for Women Studies and Services I( BCABS 1.9.2)

Teaching Hours: 30	Total Credits: 2	Total Marks: 25+25=50	Group: Co-curricular Course
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### Objectives:

- To give exposure to women's life, their experiences, and struggles.
- To give a platform to discuss women related issues and work together towards women empowerment.
- To create a holistic environment where individuals can explore and embrace their gender identity.

### Learning outcome:

After completion of the course, students will be able to:

- Explain about women studies and its importance.
- Identify women issues and create awareness.
- Develop skills are to conduct programs, training, extension work and field outreach activities.

Unit	Content
I	<b>Introduction to Women Studies:</b> Objectives of Women's Studies; Importance of Women's Studies; Socio-economic, cultural, and political conditions of women in the society, Women safety, Women and higher education.
II	<b>Social Issues Regarding Women :</b> Issues of Girl child Female infanticide and feticide, Sex Ratio, child marriage, Dowry & Property Rights, Violence against Women, Domestic violence, Women in the Unorganized sector of Employment, Women's work- Status and problems.

### Books Recommended:

- **Women's Studies in India: A Reader** Mary E. John Publication: Penguin Books, New Delhi, 2008
- **A World of Equals: A Textbook on Gender**, Susie Tharu, A. Suneetha, Uma Maheswari Bhrugubanda Publication: Orient Blackswan, 2022
- **Thinking Women: A Feminist Reader**, Navneetha Mokkil & Shefali Jha Publication: Sage Stree, 2014



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Semester – I

Cultural Activities (BCABS 1.9.3)			
Teaching Hours:30	Total Credits:2	Total Marks: 50	Group : Minor
<p><b>Objectives:</b></p> <ul style="list-style-type: none"> <li>To understand the concept and importance of culture</li> <li>To develop interest in cultural participation</li> <li>To enhance creativity and self-expression</li> </ul>			
<p><b>Learning Outcomes:</b></p> <p>After completion of the course, students will be able to:</p> <ol style="list-style-type: none"> <li>Understand the concept, importance, and role of culture in society</li> <li>Identify various cultural practices at national and global level</li> <li>Demonstrate basic creative and artistic skills</li> <li>Participate confidently in cultural and creative activities</li> <li>Develop self-expression and communication skills</li> </ol>			
Unit	Content		
I	<p><b>Unit I: Introduction to Culture and Cultural Practices</b></p> <ul style="list-style-type: none"> <li>Definition and importance of culture</li> <li>Overview of Indian and global cultural practices</li> <li>Role of culture in society</li> </ul> <p><b>Activities:</b></p> <ul style="list-style-type: none"> <li>Cultural ice-breaking games</li> <li>“My Culture My Identity” presentation</li> <li>Short video/documentary discussion</li> </ul>		
II	<p><b>Unit II: Basic Arts and Creative Expression</b></p> <ul style="list-style-type: none"> <li>Introduction to performing and fine arts</li> <li>Basics of dance, music, and visual arts</li> <li>Development of creativity, self-expression, and stage confidence</li> </ul> <p><b>Activities:</b></p> <ul style="list-style-type: none"> <li>Conduct of Creative Expression Lab based on thematic presentation through acting, music, movement, or visual representation</li> <li>Organization of One-Minute Talent Challenge to enhance confidence and spontaneity</li> <li>Participation in Sound and Rhythm Circle using body percussion and simple objects for musical creativity</li> <li>Conduct of Live Art Jam Session involving collaborative group performance or artwork creation</li> <li>Activity on Emotion to Expression through acting, dance, or vocal presentation</li> <li>Organization and participation in Open Mic Sessions (Debate, Elocution, Poetry, Storytelling, Stand-up Expression)</li> </ul>		



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**Semester – I**

<b>National Service Scheme (BCABS 1.9.4)</b>			
<b>Teaching Hours: 30</b>	<b>Total Credit: 02</b>	<b>Total Marks: 25+10+10+5</b>	<b>Group: Co-curricular Course</b>
<p><b>Objectives:</b> □ To acquaint students with the history, philosophy, and need for the emergence of the National Service Scheme (NSS) and develop a sense of social responsibility.</p> <p>□ To provide knowledge about the aims, objectives, motto, emblem, and theme song of NSS, fostering commitment to community service and national integration.</p> <p>□ To develop an understanding of the organizational structure, roles of the Program Officer, financial provisions, and advisory committees, enabling effective participation and management of NSS activities.</p>			
<p><b>Learning outcome:</b> After studying this subject, students would be able to achieve the following course outcomes.</p> <p>□ Students will be able to explain the origin, philosophy, and significance of NSS and its role in nation-building.</p> <p>□ Students will demonstrate awareness of NSS structure and administrative functioning, including responsibilities at different levels.</p> <p>□ Students will develop leadership, organizational, and community engagement skills through informed participation in NSS programmes.</p>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<ul style="list-style-type: none"> <li>● Introduction to National Services Scheme</li> <li>● NSS- History, Philosophy &amp; Need of Emergence</li> <li>● Aims, Objectives, Motto and Emblem of NSS, NSS Theme Song</li> </ul>		
<b>II</b>	<ul style="list-style-type: none"> <li>● Organizational Structure of NSS-Hierarchy at different levels (National, State, University, College)</li> <li>● Roles and Responsibilities of Program Officer</li> <li>● Financial Provisions -Grant in Aid for NSS</li> <li>● Advisory committees &amp; their functions</li> </ul>		
<b>Recommended Books:</b>			
<ol style="list-style-type: none"> <li>1. National Service Scheme Manual 2006, Government of India</li> <li>2. Salunkhe P.B. Ed, Chhatrapati Shahu the Pillar of Social Democracy</li> <li>3. National Service Scheme Manual, Govt. of India</li> </ol>			