



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
<b>Objectives:</b> <ol style="list-style-type: none"> <li>To enable students to understand the basic mercantile law that governs contracts in India</li> <li>To equip students with the knowledge of limited liability partnership as a way of business</li> <li>To familiarize students with the concept of consumerism and the relevant consumer law</li> <li>To provide students with an overview of the banking law in India.</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> key provisions of Indian Contract Act and special contracts.</li> <li><b>Demonstrate</b> an understanding of Limited liability partnership and apply legal provisions for incorporating an LLP.</li> <li><b>Understand</b> and use the legal provisions available to consumers in India.</li> <li><b>Analyse</b> the banking structure and comment on the role of Banks</li> </ol>			
Unit	Content		
I	<b>INDIAN CONTRACT ACT, 1872</b> Essential elements of a valid contract, Capacity to contract, Performance of a contract, Discharge of contract, Remedies for breach of contract <b>Contract of Indemnity</b> – Definition, Rights of indemnity holder <b>Contract of Guarantee</b> – Definition, Rights of surety, Extent of Surety's liability <b>Contract of Bailment</b> – Definition, Kinds, Duties of Bailer and Bailee, <b>Contract of Pledge</b> – Definition, Rights and duties of Pawnor and Pawnee		
II	<b>Limited Liability Partnership Act, 2008</b> – 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	<b>Consumer Protection Act, 2019</b> 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. <b>Relevant Case studies</b>		
IV	<b>Banking Law</b> 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		



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Semester – IV

**Books Recommended:**

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





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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	<b>Final Accounts of Public and Private Limited Companies:</b> <b>Theory:</b> 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. <b>Practical Problems:</b> Preparation of Financial Statements as per Schedule III of the Companies Act, 2013.
II	<b>Issue and Forfeiture and Re-issue of Shares:</b> <b>Theory:</b> 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 <b>Practical Problems:</b> 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



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### Semester – IV

<b>III</b>	<p><b>Profit Prior to Incorporation:</b>  <b>Theory:</b> 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.  <b>Practical Problems:</b> Preparation of Trading and Profit and Loss Accounts Showing Pre-Incorporation and Post-Incorporation Profit.</p>
<b>IV</b>	<p><b>Consignment Account:</b>  <b>Theory:</b> 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.  <b>Practical Problems:</b> 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>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"> <li>1. <b>Financial Accounting</b>, Paul, S. K, New Central Book Agency</li> <li>2. <b>Financial Accounting for Managers</b>, Ghosh, T. P. Taxman Allied Service</li> <li>3. <b>Financial Accounting</b>, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications</li> <li>4. <b>Financial Accounting</b>, Dr. V. K. Goyal, Excel Books Publications</li> <li>5. <b>Financial Accounting</b>, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.</li> <li>6. <b>Financial Accounting</b>, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi</li> </ol>	



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



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**Semester – IV**

<b>III</b>	<b>Various Banking Institutions</b> <ul style="list-style-type: none"><li>• Development Banks – NABARD, EXIM Bank: Meaning, Functions</li><li>• Cooperative Banks – Concept, functions</li><li>• NBFC – Concept, functions</li><li>• Payment Banks – Introduction, Concept, Functions</li><li>• Neo Banks – Introduction, Concept, Functions</li></ul>
<b>IV</b>	<b>National Income</b> <ul style="list-style-type: none"><li>• 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.</li><li>• Inflation – Meaning, Causes, Effects, Remedies, Recent trends in global inflation</li><li>• Deflation – Meaning, Causes, Effects, Remedies.</li><li>• Business Cycle – Meaning, Features, Phases, Financial crisis 2008</li></ul>

**Books Recommended:**

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.



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Semester – IV

Computer Fundamentals (BCABS 4.3.2)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<b>Objective:</b> <ol style="list-style-type: none"><li>1. To understand the basic concepts of computer Organization and Architecture.</li><li>2. To analyze the interaction between hardware and software to optimize system performance</li><li>3. To explore on the operating system facilitates navigation through files and directories.</li><li>4. To apply the different protocols to transmit the data over the internet with the help of network.</li></ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"><li>1. <b>Understand</b> the fundamentals of different components of computer with memory hierarchy.</li><li>2. <b>Analyze</b> the needs of hardware and software required for a computation task.</li><li>3. <b>Explore</b> different types of operating system with its functions.</li><li>4. <b>Apply</b> networking concept involves configuring Hardware and software to establish connections between devices.</li></ol>			
Unit	Content		
I	<b>Computers:</b> 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	<b>Computer Software and Hardware:</b> Introduction, Types of Software & Hardware, Relationship between hardware, System Software & user, Computer languages:- Introduction, types, Translator, Linker, Loader, Assembler, Compiler, Interpreter.		
III	<b>Operating Systems:</b> 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	<b>Network:</b> Introduction, Data communication using modem, Computer network, Network topologies, Network protocol and software, Application of network. <b>Internet:-</b> Introduction, Evaluation & basic services of Internet, Uses of Internet, Search Engine, Introduction to Virus and its types.		
<b>Books Recommended:</b>			
1. <b>Computer Fundamentals</b> , P. K. Sinha, BPB Publication, New Delhi			
2. <b>Fundamentals of Computers</b> , E Balgurusamy			



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Semester – IV

Human Resource Management (BCABS 4.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<b>Objective:</b> <ol style="list-style-type: none"><li>1. To <b>acquaint</b> students with the techniques and principles to manage human resource of an organization.</li><li>2. To <b>learn</b> the basic concepts and frameworks of human resource Management (HRM).</li><li>3. To <b>understand</b> the role of HR in an effective business administration.</li><li>4. To <b>improve</b> critical thinking skills of the students about HRM System as a tool for organizational success.</li></ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"><li>1. <b>Understand</b> the Aspects of HRM in an organization.</li><li>2. <b>Analyze</b> the principles and theories underlying job design and Job Evaluation in enhancing employee motivation and performance.</li><li>3. <b>Examine</b> the impact of effective leadership perspectives on organizational performance.</li><li>4. <b>Understand</b> the purpose of Performance Appraisal and Identify Different Methods and Techniques of Performance Appraisal.</li></ol>			
Unit	Content		
I	<b>Introduction to HRM-</b> 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	<b>H.R. Planning:</b> Meaning, Benefits of H R Planning. <b>Recruitment:</b> Meaning, Definition, Sources, <b>Selection:</b> Meaning, Techniques, <b>Interview:</b> Types, Objectives, <b>Induction:</b> Meaning, Objectives, <b>Placement:</b> Meaning, Objectives.		
III	<b>Training &amp; Development:</b> Meaning, definition, importance, need, Methods of Training, types of training, Training Need Analysis. <b>Absenteeism.</b> Meaning, Reasons, <b>Promotions:</b> Meaning, Basis of Promotion, <b>Transfer:</b> Meaning, Reasons.		
IV	<b>Job Analysis:</b> Concept, Role, Techniques, <b>Job Evaluation:</b> Concept, Objectives, Process, <b>Job Specification:</b> Meaning, Elements, <b>Job Description:</b> Meaning, Elements. <b>Performance Appraisal:</b> Meaning, Objectives, Purpose, Process, Various Modern methods of Performance Appraisal.		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li>1. <b>A Text book of Human Resource Management</b>, C. B. Mamoria &amp; S. V. Gankar. Himalaya Publishing House</li><li>2. <b>Personnel and human Resource management - Text &amp; cases</b>, P Subba Rao, Himalaya Publishing House</li><li>3. <b>Human resource Management</b>, P. Jyothi, Oxford University Press.</li><li>4. <b>Human Resource and Personnel Management – Text and cases</b>, K. Aswathappa, Publication.</li></ol>			



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**Semester – IV**

<b>Indirect Taxes (BCABS 4.4.1)</b>			
<b>Teaching Hours: 30</b>	<b>Total Credits: 2</b>	<b>Total Marks: 35+15 = 50</b>	<b>Group: Generic/Open Elective</b>
<b>Objective:</b> <ol style="list-style-type: none"><li>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.</li><li>To acquire the ability to apply such provisions in practical scenario and familiarize the students with calculation of GST.</li></ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"><li><b>Understand</b> the dynamic nature of indirect taxation, under the scope and applicability of GST.</li><li><b>Analyze</b> the taxable event under GST, compute the value of taxable supply and critically analyze the availment and utilization of ITC.</li></ol>			
<b>Unit</b>	<b>Content</b>		
<b>I</b>	<b>Introduction to Indirect Taxes:</b> 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).		
<b>II</b>	<b>Concept of Supply &amp; ITC under GST:</b> 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)		
<b>Books Recommended:</b>			
<ol style="list-style-type: none"><li><b>Indirect Taxes – Law &amp; Practice</b>, V. S. Datey, Taxmann Publications Pvt. Ltd. New Delhi</li><li><b>Students Guide to Indirect Taxes</b>, CA Vineet Sodhani, Taxmann Publications</li><li><b>Taxation (Indirect Taxes)</b>, ICAI CA- Intermediate Study Module</li><li><b>Comprehensive Guide to Indirect Tax Laws</b>, Yogendra Bangar</li><li><b>Systematic Approach to GST</b>, Girish Ahuja &amp; Ravi Gupta</li></ol>			



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Semester – IV

ESG Investing India (BCABS 4.4.2)			
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 make students aware about the concept of ESG Investing in India and its importance in the present-day world.</li><li>To make the students understand about the factors affecting ESG investing in India.</li></ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"><li><b>Understand</b> the concept of ESG Investing in India and its importance in the present-day world.</li><li><b>Understand</b> the impact of ESG factors and apply them for investment considerations.</li></ol>			
Unit	Content		
I	<b>Overview of ESG Investing in India:</b> 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	<b>Factors to ESG and their relationships:</b> 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.		
<b>Books Recommended:</b> <ol style="list-style-type: none"><li><b>ESG - Principles and Practice</b>, ICSI Module.</li><li><b>Demystifying ESG</b> - Garima Dadhich, Ravi Raj Atrey; Taxmann (1st Edition 2024).</li><li><b>ESG matters - How to Save the Planet, Empower People, and Outperform the Competition</b> – David Brown, Debra Brown (2021).</li></ol>			



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Semester – IV

Advanced Business Writing Skills (BCABS 4.5.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skills Enhancement Course
<b>Objective:</b> <ol style="list-style-type: none"><li>To Develop Advanced Business and Academic Writing Skills</li><li>To Develop Functional English Skills</li><li>To develop Analytical and Presentation skills.</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 <b>CO1, CO2 and CO3- Understand, apply and analyse</b> by asking questions on correspondence.</li><li><b>CO3 and CO4</b> – Unit II – Unseen Passage-will achieve the attaining of <b>CO3- Apply and CO4-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- Designing a feedback questionnaire and Vocabulary/grammar-based exercises will achieve the attaining of <b>CO5-evaluate and CO6-create.</b></li></ol>			
Unit	Content		
I	<ol style="list-style-type: none"><li>Report Writing- Sales Report, Feasibility Report, Progress Report, Market Survey Report</li><li>E-mail writing</li><li>Drafting of Notice and agenda of a meeting</li><li>Job application with Bio-data</li></ol>		
II	<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>Make a precis of a given passage to one-third of its length and give a suitable title to it.</li><li>Idioms and phrases-make sentences using the idioms and phrases.</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></ol>			



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Semester – IV

Soft Skills (BCABS 4.5.2)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Skills Enhancement Course
<b>Objective:</b> 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.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. Effectively <b>compose</b> various types of reports and e-mails following professional standards and <b>Draft</b> clear and concise notices and agendas for official meetings. 2. Write engaging press releases and news reports adhering to journalistic standards, <b>Summarize</b> information effectively within specified word limits, <b>Expand</b> upon given ideas coherently and concisely.			
Unit	Content		
I	i) Definition and types of Soft Skills. ii) Importance of Soft Skills for the job market. iii) Important Soft Skills for success.		
II	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.		
<b>Books Recommended:</b> 1. <b>Soft Skills</b> – Personality Development for Life Success by Prashant Sharma; BPB Publications 2. <b>Personality Development and Soft Skills</b> by Shikha Kapoor; IK International			



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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"><li>i) When Can I Sing a Song of India?</li><li>ii) My Ninth Lecture at Anna University</li><li>iii) Seven Turning Points of my Life</li><li>iv) The Interactive President</li></ol>
II (15 M)	<p><b>Non-textual</b></p> <ol style="list-style-type: none"><li>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)</li><li>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)</li><li>iii) One word substitution with multiple choices in brackets</li></ol>

### Recommended Books:

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



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**Semester – IV**

Physical Education – IV (BCABS 4.8.1)			
<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 concept of yoga and significance of Asanas &amp; Pranayama in developing health and wellness</li><li>4. Understand the fundamental skills &amp; rules of major Games &amp; Sports.</li><li>5. Perform &amp; Guide various Physical &amp; Fitness activities to develop health &amp; wellness</li><li>6. Perform related test to assess parameters related to health.</li></ol>			
<b>Learning outcome:</b> After learning this course, students 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>Diseases &amp; Immunity, Therapeutic exercises &amp; fitness Assessment</b> <ol style="list-style-type: none"><li>a. Introduction to Diseases: Communicable &amp; Non-Communicable Diseases, Health risk factors.</li><li>b. Immune System: Healthy habits for improving good Immunity.</li><li>c. Therapeutic exercise for Neck, Shoulder, Back, Knee &amp; Ankle pain</li><li>d. Exercise for improving balance, speed, agility &amp; flexibility.</li><li>e. Assessment of BMI, Hip to Waist ratio &amp; Body composition.</li></ol>		
<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. Prevention And Treatment of Sports Injuries, 2000, Anju Ambast, Khel Sahitya Kendra, Shiv Market, Ashok Vihar, Delhi, ISBN: 81-7524-047-4</li></ol>			



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



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

Semester – IV

## Centre for Women Studies and Services IV(BCABS 4.8.2)

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

- To promote women rights.
- To give exposure to Laws related to women.
- To give a platform to work together towards women empowerment.

### Learning outcome:

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

- Understand the women's right
- Understand the different laws related to women
- Develop the understanding of women empowerment

Unit	Content
I	<b>Women's Rights:</b> Meaning and concept of women's rights , Historical evolution of women's rights (global and Indian context) Feminist movements and key milestones , Women's rights as human rights, Right to education, Right to work and equal pay, Health and reproductive rights and Political participation and representation.
II	<b>Laws Related to Women:</b> Fundamental Rights and Directive Principles, equality before law (Articles 14–16), Special provisions for women and children, Protection of Women from Domestic Violence Act, 2005, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Protection of Children from Sexual Offences (POCSO) Act, 2012, Indian Penal Code provisions related to rape, harassment, and assault.

### Books Recommended:



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Semester – IV

- **Women and Law in India**, Flavia Agnes, Oxford University Press, 2011
- **Human Rights of Women: National and International Perspectives**, Rebecca J. Cook, University of Pennsylvania Press, 1994.
- **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





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Semester – IV

## Cultural Activities ( BCABS 4.8.3)

Teaching Hours:30	Total Credits:2	Total Marks: 50	Group : Minor
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### Objectives:

- To develop leadership and event management skills
- To understand contemporary cultural trends
- To encourage innovation in cultural expression

### Learning Outcomes:

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

1. Plan, organize, and execute cultural events independently
2. Demonstrate leadership, coordination, and event management skills
3. Apply innovative and digital approaches in cultural promotion
4. Develop entrepreneurial skills through cultural activities
5. Showcase overall personality development through cultural participation

Unit	Content
I	<b>Unit I: Event Management and Digital Culture</b> <ul style="list-style-type: none"><li>• Planning, budgeting, and organizing events</li><li>• Role of digital media in cultural promotion</li></ul> <b>Activities:</b> <ul style="list-style-type: none"><li>• Participation in Event Planning Simulations involving budgeting, scheduling, and role allocation</li><li>• Development of Digital Promotion Content (posters, captions, creatives) for events</li><li>• Engagement in Social Media Strategy Exercises for audience outreach</li><li>• Practice of Anchoring and Event Hosting Skills</li><li>• Conduct of Live Event Coordination Exercises for real-time management</li><li>• Preparation of Press Notes and Event Reports for media communication</li><li>• Writing of Post-Event Reflection Reports for experiential learning</li></ul>
II	<b>Unit II: Project Work and Cultural Showcase</b> <ul style="list-style-type: none"><li>• Execution of cultural project</li><li>• Integration of arts and creativity</li></ul> <b>Activities:</b> <ul style="list-style-type: none"><li>• Annual cultural fest (major project)</li><li>• Street play (social awareness)</li><li>• Fusion performance (music/dance)</li></ul>



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Semester – IV

## National Service Scheme (BCABS 3.8.4)

<b>Teaching Hours: 30</b>	<b>Total Credit: 02</b>	<b>Total Marks: 25+10+10+5</b>	<b>Group: Co-curricular Course</b>
<b>Objectives:</b> <input type="checkbox"/> To develop understanding of activity-based and experiential learning in NSS, highlighting the difference between classroom knowledge and field engagement. <input type="checkbox"/> To inculcate the value of Shramadan (voluntary physical work) and its role in promoting dignity of labour, environmental awareness, and community service. <input type="checkbox"/> To sensitize students towards the importance of awareness programmes such as seminars, workshops, and observance of national and international days for holistic personality development.			
<b>Learning outcome:</b> <input type="checkbox"/> Students will be able to differentiate between theoretical learning and field-based experiences and apply experiential learning in real-life situations. <input type="checkbox"/> Students will demonstrate positive attitudes towards Shramadan and community service, actively participating in activities like plantation, cleanliness, and environmental maintenance. <input type="checkbox"/> Students will acquire organizational, communication, and leadership skills through participation in awareness programmes, group activities, and personality development initiatives.			
<b>Unit</b>	<b>Content</b>		
I	<ul style="list-style-type: none"><li>• Meaning and importance of activity-based learning in NSS</li><li>• Difference between theoretical knowledge and field-based engagement</li><li>• Role of experiential learning in personality development</li></ul>		
II	<ul style="list-style-type: none"><li>• Importance of <i>Shramadan</i> – Plantation, Cleaning, Watering, Weeding etc.</li><li>• Significance of Awareness Programmes– Seminar, Workshops, Celebration of National and International days, Personality Development Programmes, Group Activities, etc.</li></ul>		
<b>Recommended Books:</b>			
<ol style="list-style-type: none"><li>1. Kapil K. Krishan, Social Service Opportunities in Hospitals (TISS)</li><li>2. Ram, Social Problems in India.</li><li>3. Barnard, I. C. (1938). Functions of the Executive. Boston: Harvard Press.</li></ol>			