



Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)

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



Semester – III

Company Law (BCABS 3.1)

Teaching Hours: 60

Total Credit: 04

Total Marks:
70+30=100

Group: Major Core

Objectives:

1. To impart basic knowledge of the provisions of Companies Act 2013.
2. To familiarize students with the legal regulations related to registration of a company.
3. To impart knowledge about important documents that define a company.
4. To impart knowledge of company functioning.

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

1. **Classify** different types of companies under the Companies Act 2013, including registered, public, private, one-person, and others, and explain their respective features, privileges, and exemptions. **(Understand).**
2. **Interpret** the duties and liabilities of promoters, understand the preliminary steps involved in company incorporation, and explain the online registration process, issuance of certificates, and provisional contracts. **(Evaluate).**
3. **Apply** the principles of Memorandum of Association (MOA) and Articles of Association (AOA) to understand their clauses, alterations, and the legal implications of ultra vires transactions. Analyze the requirements and types of prospectuses and their significance. **(Apply).**
4. **Analyze** the concept of company meetings, including their requisites for validity, different types, and voting procedures. Evaluate the role of resolutions and assess the effectiveness of various voting methods, including postal ballot and e-voting. **(Analyze).**

Unit	Content
I	Introduction to companies act 2013 (as amended from time to time), features, Kinds of companies: Registered company, Public company, private company-privileges and exemptions of a private company, Conversion of Private company to Public company, conversion of Public company to Private company, One person company: Provisions and exemptions of OPC, Conversion of OPCs into private and public companies, Holding and subsidiary company, Government company, Foreign Company, Sec 8 Company.
II	Formation of company – Promotion: duty and liabilities of promoters, legal position of promoters. Incorporation: Preliminary steps, online registration of a new company, certificate of incorporation, commencement of business, certificate of commencement of business, CIN, provisional contracts.
III	Documents: Memorandum of association- clauses and alterations Articles of association- Content and alterations. Doctrine of ultra vires- effects of ultra vires transactions. Prospectus: Meaning, requirements of a prospectus, abridged prospectus, shelf prospectus, misleading prospectus.
IV	Company meetings – Meaning of meeting, kinds of meetings, Requisites of a valid general meeting: notice, agenda, quorum, chairman, voting by poll, voting through postal ballot, procedure to be followed for conducting business through postal ballot, E-voting, Proxy and its provisions. Resolutions: Types of resolutions.



Shiksha Mandal's

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

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



Semester – III

Books Recommended:

1. **Company Law & Secretarial Practice.** Sultan Chand & Sons, Kapoor, N.D: New Delhi.
2. **Indian Company Law,** Singh Avtar, Eastern Book Company, Lucknow.
3. **Company Law and Secretarial Practice,** Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur.
4. **Corporate Laws,** Anil Kumar; Taxmann Publication.





Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)



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

Semester – III

Financial Accounting – I (BCABS 3.2)

Teaching Hours: 60

Total Credits: 4

Total Marks:
70+30 =100

Group: Major Core

Objective:

1. To understand the concept of final accounts for sole traders and develop the ability to prepare trading, profit and loss, and balance sheet accounts, including adjustments.
2. To gain insight into the final accounts of cooperative societies and develop the proficiency to prepare them in accordance with relevant legal provisions.
3. To understand the concept of joint ventures and develop the ability to account for them using different methods.
4. To comprehend the concept of depreciation and its methods and acquire the skills to account for depreciation using different techniques.

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

1. **Demonstrate** the ability to analyze and synthesize financial data to prepare comprehensive final accounts for sole traders, integrating adjustments, and evaluate the financial health of the business.
2. **Apply** their understanding of legal provisions and financial principles to create accurate final accounts for cooperative societies and appraise the financial performance critically.
3. **Develop** the capacity to evaluate, compare, and justify different methods of accounting for joint ventures, and synthesize this knowledge to select the most appropriate approach for specific business scenarios.
4. **Demonstrate** proficiency in analyzing, applying, and evaluating various methods of depreciation, synthesizing their understanding to make informed decisions regarding asset valuation and financial reporting.

Unit	Content
I	Final Accounts of Sole Traders: Theory: Meaning of Final Accounts, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustments. Practical Problems: Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trial balance and Adjustments
II	Final Accounts of Co-Operative Society: Theory: Meaning and Introduction of Co-operative Society, Characteristics of and Usefulness of Co-operative Society, Limitations of Co-operative society, Types of Co-operative Society, Meaning, Format and Characteristics of Profit and Loss Appropriation A/c. Practical Problems: Preparation of Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance sheet As per Maharashtra Co-operative Society Act, 1960.
III	Joint Venture: Theory: Meaning of Joint Venture, Characteristics of Joint Venture, Advantages and Disadvantages of Joint Venture, Methods of Joint Ventures, Distinction between Joint Venture and Partnership. Practical Problems: Preparation of various accounts as per Memorandum, Centralized Method and Decentralized Method of Joint Venture.



Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)



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

Semester – III

IV	Depreciation: Theory: Meaning of Depreciation, Nature, Characteristics and Advantages of Depreciation, Need of Depreciation, Various Methods of charging Depreciation (i) Straight line method, ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method. Practical Problems: Preparation of Depreciation A/c, Machinery A/c under: (i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method.
Books Recommended:	
1. Financial Accounting, Paul, S. K, New Central Book Agency 2. Financial Accounting for Managers, Ghosh, T. P. Taxman Allied Service 3. Financial Accounting, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications 4. Financial Accounting, Dr. V. K. Goyal, Excel Books Publications 5. 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 – III

Business Economics (BCABS 3.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks (70+30=100)	Group: Minor
Objectives: 1. To provide the students an understanding of basic concepts of business economics and demand analysis. 2. To help students understand the requirements of business decision making and production analysis. 3. To make the students familiar with costing concepts and revenue analysis. 4. To provide knowledge to the students regarding market structures and competition.			
Learning Outcomes: After learning this course, students will be able to – 1. Understand the important concepts of Business Economics, and further delve deeper into concepts related to Demand analysis like, Elasticity of demand and Indifference curve. 2. Analyze how the producers make decisions based on production function in short run and long run. 3. Evaluate the importance of cost analysis and revenue analysis for a business. 4. Apply the knowledge regarding various types of markets and how the companies function in a given nature of market & competition in realistic situations			
Unit	Content		
I	Introduction to Business Economics • Concept, Nature, Scope of Business Economics. • Demand -Meaning of Demand, Determinants of Demand, Law of Demand • Elasticity of Demand - Concept, Methods, Types of Elasticity of Demand, Degrees of Price Elasticity of Demand, Factors affecting Elasticity of Demand, Case Study on Oil Refining Companies and Price Elasticity of Demand. • Indifference Curve - Meaning, Properties of Indifference curve		
II	Unit 2: Business Decision-Making and Production Function • Supply -Concept of Supply, Law of Supply, Elasticity of Supply: Meaning and Types. • Case Study on Demand and Supply of Gold in India • Production Function - Meaning of Production Function, Short Run & Long Run Production Function • Isoquant - Meaning, Properties • SDG 12 - Sustainable Consumption and Production - Concept, Targets and Indicators		
III	Unit 3: Costing Concepts & Revenue analysis <u>Costing Concepts</u> • Cost Function - Meaning and factors determining Cost • Introduction to Various Short Run Costing Concepts: Concept of Total Cost, Average Cost, Marginal Cost, Supply chain costs and drivers of supply chain costs • Relationship between Average Cost and Marginal Cost <u>Revenue Analysis</u> –Meaning of Revenue, Concept of Total Revenue, Average Revenue and Marginal Revenue, Relationship between Average Revenue and Marginal Revenue • Theory of Firm- Objectives of a firm and profit maximization		



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



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

Semester – III

IV	Unit 4: Market structure and competition <u>Market:</u> • Market - Meaning, Features, Types <u>Perfect Competition</u> - Meaning, features, Equilibrium of Industry and of Firm in short run (Price Output Determination in short run) <u>Imperfect Competition</u> • Monopoly- Meaning, features, types, Equilibrium of firm (Price-Output Determination in short run), Price Discrimination- meaning, types - Monopolistic Competition – Meaning, features, Equilibrium of firm (Price- Output Determination in short run) • Oligopoly - Meaning, features, kinked demand curve
	Books Recommended:
	1. Introduction to Modern Economics, Hardwick, Khan & Langmead, An, Longman London & New York, Revised Edition. 2. Advanced Economic Theory (Micro Economic Analysis), H. L. Ahuja, S. Chand & Co Ltd, 11th Edition, 2004. 3. Modern Economics, H. L. Ahuja, S. Chand & Co Ltd, 11th Edition, 2004. 4. Micro Economics, P.N. Chopra, Kalyani Publishers. 5. Micro Economics, D.D. Chaturvedi, Galgotia Publishing Company.



Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)



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

Semester – III

MS-Office (BCABS 3.3.2)

Teaching Hours: 60

Total Credits: 4

Total Marks:
70+30 = 100

Group: Minor

Objective:

1. To understand formatting features in Ms Word with Mail merge, Templates to maintain consistency to create professional looking documents.
2. To analyze large datasets through Excel sorting, filtering and different data analysis tools.
3. To explore data modelling and advanced functions to visualize data creatively and communicate insights effectively.
4. To evaluate organization and structure of PowerPoint presentations in order to ascertain their logical flow.

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

1. **Understand** and **recall** the functionalities, tools and commands available in MS Word.
2. **Analyze** financial data and perform functions to evaluate financial scenarios.
3. **Apply** statistical analysis tools and technique to interpret data for business insights and faster decision making.
4. **Evaluate** the effectiveness of the contents in PowerPoint presentation including visual themes for diverse audiences.

Unit	Content
I	Microsoft Word :- Introduction to MS-Office 2019, Installation, Word:- Introduction to MS-Word, Working with toolbars & ribbons, Components of MS-Word Window, Inserting Tables, Mail-merge, Macros, Templates.
II	MS-Excel:- Introduction to MS-Excel:- Introduction to MS-Excel, Elements of MS-Excel workbook, Navigation, Entering & Editing, Formatting cells, Formula and Functions, V-lookup, H-lookup, Data Sorting, Conditional Formatting, Filtering, Goal Seek, Tables, Views, Charts, Linking.
III	Advanced Excel - INDEX and MATCH, IF with AND, OR, OFFSET combined with other functions, CHOOSE for creating scenarios, INDIRECT combined with other functions, XNPV and XIRR CELL, COUNTA, and MID functions combined together, PMT, IPMT, and principal payment calculations, Subtotal and Data Consolidation, Pivot Table, Protection.
IV	Microsoft PowerPoint: - Introduction to MS-PowerPoint, Insertion, deletion, Copying Slides, Slide numbering, Header & Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.

Books Recommended:

1. **A First Course In Computers**, Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi
2. **Mastering MS-Office**, Bittu Kumar
3. **Mastering Advanced Excel**, Ritu Arora



Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)

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



Semester – III

Marketing Management (BCABS 3.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
Objective: 1. To introduce students to the fundamental concepts and principles of marketing. 2. To enable students to understand the importance of market segmentation, targeting, and positioning strategies in marketing management. 3. To provide students with a comprehensive understanding of product management processes and strategies. 4. To familiarize students with the various elements of the promotion mix and their role in marketing Communications.			
Learning Outcomes: After learning this course, students will be able to – 1. Analyze the various philosophies of marketing and their significance in contemporary business environments. 2. Formulate effective positioning strategies for products or services based on market analysis and differentiation. 3. Evaluate the role of branding and packaging in product differentiation and consumer perception. 4. Develop integrated marketing communication plans for specific products or services considering diverse promotional channels and target markets.			
Unit	Content		
I	Introduction to Marketing –Market Definition, Types of Markets, Importance & Objectives of Marketing, Core concepts of Marketing, Different philosophies of marketing, Role of Marketing, Relationship of Marketing with other functional areas, concept of marketing mix, The marketing environment, Relationship marketing, Database marketing, Online marketing.		
II	Market segmentation, Targeting & Positioning - Concept, Need for segmentation, Bases for segmenting markets, Benefits of segmentation. Targeting-Introduction, selection of target market, evaluating market segments, selecting market segments. Positioning-Definition, Selecting the positioning platform, differentiating market offering, Case Study.		
III	Product Management – Meaning of product, Product Classifications, Difference between Consumer goods and Industrial goods, New Product Development process, Product life Cycle – Introduction, Importance of PLC, Phases of PLC. Branding: Meaning of Branding, types of branding, benefits of branding. Packaging: Meaning, Types of Packaging, advantages of Packaging		
IV	Promotion Decisions – Meaning, Objectives & Importance, Promotion mix -Objectives & advantages, Advertising, Publicity, Public Relations, personal selling, Sales promotion & Digital marketing, New issues in marketing – Globalization, Consumerism, need for consumer protection, Social aspects of Marketing, Green Marketing.		
Books Recommended: 1. Marketing Management: Philip Kotler, Prentice Hall India, New Delhi 2. Marketing Management: Sherlekar, Himalaya Publishing House 3. Marketing Management: Text & Cases, By Rajagopal, Vikas Publishing House 4. Modern Marketing: Bhagwati, Pillai- S. Chand Publications.			



Shiksha Mandal's

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

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



Semester – III

Direct Taxes (BCABS 3.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective
Objectives: - To develop a comprehensive understanding of the fundamental concepts and legal provisions of the Income Tax Act 1961, including the distinction between exemptions and deductions, and the rules for determining residential status of taxpayers. - To acquire practical skills in computing taxable income from various sources including salary, house property, and other sources, by applying relevant deductions and understanding tax computation principles as per the applicable tax slabs and rates.			
Learning Outcomes: After learning this course, students will be able to – Demonstrate proficiency in understanding concepts of income tax by exhibiting a thorough understanding of fundamental tax concepts such as agricultural income, assessee classification, assessment year determination, and the distinction between gross total income, exemptions, and deductions within the framework of the Income Tax Act 1961. (Understand). Apply taxation principles to Income Sources: Students will demonstrate the ability to analyze and compute taxable income from salary, house property, and other sources, including the valuation of perquisites and the application of relevant deductions, thereby gaining practical skills essential for tax computation and compliance. (Apply).			
Unit	Content		
I	Introduction of Income Tax Act 1961 and basic concepts Basic concepts – Introduction of Income Tax Act 1961; Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of Income Tax; Difference between Exemptions and Deductions; Introduction to Heads of Income. Residential Status - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax; Problems on determining residential status.		
	Income from Salary Income from Salary – Scope of Chargeability (Section 15); Salary, Allowances, perquisites, exemptions and deductions. Allowances – House Rent Allowance, Transport Allowance, Children Education Allowance, Medical allowance. Perquisite – Valuation of Rent- free Accommodation; Motor Car; Valuation of medical facility. - Practical problems on computation of income from salary (excluding retirement benefits).		
II	Computation of Taxable Income and Income tax of an Individual Assessee - Computation of Gross Total Income, Deductions under Sections 80C, 80D, 80DD, 80DDB, 80E, 80GG, 80TTA, 80TTB and 80U. - Income tax slabs and rates as per old and new tax regime including Education cess, Higher education cess, surcharge (as applicable for relevant assessment year). - Problems on Computation of Gross Total Income, Taxable Income and Income Tax liability of an Individual assessee considering the computed income under the heads of Salary, House Property and		



Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)



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

Semester – III

Other Sources.

Note: Academic year will be considered as Assessment Year.

Books Recommended:

1. **Direct Tax**, ICAI Module for Intermediate
2. **Students Guide to Income Tax**, Vinod K. Singhania Publisher, Taxmann Publications Pvt Ltd, New Delhi.
3. **Systematic Approach to Taxation**, Dr. Girish Gupta, Dr Ravi Ahuja, Bharat Publications
4. **Students Handbook on Income Tax**, T. N. Manoharan and G. R. Hari, Snow White Publications.
5. **Direct Tax Laws**, T. N. Manoharan and G. R. Hari, Snow White Publications.
6. **Students Guide to Income Tax**, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt Ltd, New Delhi.
7. **Students Guide to Income Tax with Problems and Solutions (Combo)**, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi.
8. **Income Tax Law & Accounts**, Mehrotra, Sahitya Bhavan, Agra.
9. **Law and Practice of Income-Tax in India**, Bhagavati Prasad, New Age International Publishers, New Delhi.
10. **Direct Tax Laws**, Dr. Girish Ahuja & Ravi Gupta, Bharat Publications.





Shiksha Mandal's

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

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



Semester – III

International Trade & Business Administration (BCABS 3.4.2)			
Teaching Hours: 30	Total Credit: 02	Total Marks: 35+15=50	Group: Generic/Open Electives
Objectives: 1. To understand the essentials of international trade and nature of protectionism. 2. To discover the internationalization process and gain knowledge of various factors that have an impact on the functions of the business.			
Learning Outcomes: After learning this course, students will be able to – 1. Understand the various concepts involved in international trade & its importance and Analyze various factors affecting international trade and strategize. 2. Perceive approaches to international trade and Evaluate various modes of entry in to international business and should be able to select the best mode of entry given a situation.			
Unit	Content		
I	Introduction to International Trade: Definition, scope, objectives, advantages, and disadvantages of international trade. Overview of theories of international trade – Classical theories & Modern theories Role of International Financial Institutions in international trade. World trade & protectionism - Tariffs and non-tariff barriers. Concept & significance of balance of payment and balance of trade.		
II	International Market Entry & Expansion strategies: Internationalization process, modes of entry to international trade. International business approaches: Ethnocentric, Polycentric, Regio centric & Geo centric. Various micro & macro factors affecting international trade. Regional trade agreement (European union, SAARC, NAFTA, BRICS, ASEAN) & types of trade agreements. Case study based on modes of entry to international business / internationalization process.		
Books Recommended: 1. International Business , Daniels John, D. Lee H. Radenbaugh, and David P. Sullivan Pearson Education. 2. International Business , Czinkota, Michael R, et. Al the Dryden Press, Fortworth. 3. International Business , K. Aswathappa, McGraw Hill Education. 4. International Business Environment , Francis Cherunilam – Himalaya Publishing House. 5. International Business (Text and cases) , P. Subba Rao – Himalaya Publishing House			



Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)



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

Semester – III

Digital Marketing (BCABS 3.5)			
Teaching Hours: 45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15=50	Group: Vocational Skill Course
Objectives: 1. To provide students a foundational understanding of digital marketing concepts, tools, and techniques 2. To develop the students with the importance of digital marketing in today's business landscape and its role in achieving organizational goals.			
Learning Outcomes: After learning this course, students will be able to 1. Understand the fundamental concepts of digital marketing, including, social media marketing, email marketing, and content marketing. 2. Apply the basic skills of planning and implementation in digital marketing strategies which is suitable for different business objectives.			
Unit	Content		
I	Foundation of Digital Marketing: Digital Marketing, Definition, and scope of digital marketing, Core Concepts of Digital Marketing: Search Engine Optimization (SEO), Online consumer behavior. Legal and Ethical Considerations in Digital Marketing. Digital Marketing Strategy: Setting SMART objectives, Developing a digital marketing plan, Integration with traditional marketing strategies.		
II	Digital Marketing Channels and Strategies Social Media Marketing (SMM): Social Media Marketing process, Social media platforms overview: Facebook, Instagram, Twitter, LinkedIn. Content Marketing: Content types Blog posts, videos, infographics. Email Marketing: Email campaign planning and execution.		
Books Recommended: 1. Digital Marketing: Strategy, Implementation and Practice by Rajiv Batra, Tapan Panda, and Amarjeet Singh, published by Pearson Education India. 2. Digital Marketing: A Practical Approach by Harpreet Kaur, published by Oxford University Press India. 3. Digital Marketing: Concepts and Strategies by Bidyut Bikash Dhar and Debalina Chattopadhyay, published by McGraw Hill Education India. 4. Digital Marketing: Strategy, Implementation and Practice in India by Sameer Mathur and Rajiv Mathur, published by McGraw Hill Education India. 5. Digital Marketing: An Indian Perspective by Kannan P.K and Chitra S, published by Pearson Education India.			



Shiksha Mandal's

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

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



Semester – III

Business Hindi (व्यावसायिक हिंदी) (BCABS 3.6.1)			
Teaching Hours: 30	Total Credit: 02	Total Marks: 35+15 = 50	Group: Ability Enhancement Courses
उद्देश्य: 1. यह पाठ्यक्रम छात्रों को न केवल शैक्षणिक स्तर पर बल्कि भविष्य में बैंकिंग और कॉर्पोरेट जगत में प्रभावी संवाद के लिए भी तैयार करेगा। 2. इस पाठ्यक्रम से विद्यार्थियों को व्यावसायिक संचार, प्रशासनिक लेखन और कार्यालयी हिंदी का व्यावहारिक ज्ञान मिल सके। 3. विद्यार्थियों को व्यवसायिक संचार के लिए प्रभावी हिंदी सिखाना। 4. कार्यालयी और व्यापारिक पत्राचार का ज्ञान देना। 5. बैंकिंग, वित्त और प्रबंधन से संबंधित पारिभाषिक हिंदी शब्दावली का विकास करना।			
परिणाम एक विश्लेषण: 1. व्यवसायिक हिंदी के अध्ययन द्वारा विद्यार्थियों में हिंदी द्वारा रोजगार प्राप्त करने की रुचि जागृत हुई। 2. इस व्यवहारिक हिंदी के माध्यम से हिंदी भाषी व्यक्ति रोजगार के क्षेत्र में स्वयं को सिद्ध कर सकता है। वैश्वीकरण के इस युग में व्यक्ति हिंदी के अध्ययन द्वारा चरित्र निर्माण के साथ -साथ जीविकापार्जन भी कर सकता है।			
Unit	Content		
I हिंदी और तकनीक	- आत्मवृत्त - अर्थ: स्वरूप, प्रकार प्रारूप/आवेदन पत्र , - विज्ञापन और मीडिया भाषा- विज्ञापन की भाषा और शैली, व्यापारिक विज्ञापन लेखन, मीडिया और व्यापार, डिजिटल और सोशल मीडिया की भाषा, ब्रांड प्रचार के लिए हिंदी का प्रयोग - कम्प्यूटर और हिंदी भाषा- महत्व , उपयोग , हिंदी भाषा और यूनिकोड तकनीक , डिजिटल योग में हिंदी , चेट जी बी टी(ChatGPT) , ए आई (AI) - व्यावसायिक संचार कौशल- मीटिंग और प्रस्तुति की भाषा, इंटरव्यू और समूह चर्चा की भाषा, टेलीफोनिक संचार - कार्यालयी हिंदी - कार्यालयी पत्राचार का परिचय एवं विशेषताएँ, नोटिंग और ड्राफ्टिंग, कार्यालयी शब्दावली, रिपोर्ट लेखन, कार्यालयी आदेश और परिपत्र		
II हिंदी और संचार कौशल	➤ पत्रकारिता लेखन – परिचय , प्रिंट मिडिया , सोशल मीडिया, वैब पत्रकारिता, स्वरूप, परिभाषा , विशेषताएँ , प्रकार , पूर्व तैयारी , समस्याएँ , व्यवहारिक रूप, समाचार लेखन , फीचर लेखन। ➤ संक्षिप्तीकरण (पदनाम), डायरी लेखन, अनुवाद - परिभाषा, अनुवादक के गुण, सफल अनुवाद की विशेषताएँ , अनुवाद प्रक्रिया, प्रकार, अंग्रेज़ी से हिंदी अनुवाद, व्यावसायिक, तकनीकी, बैंकिंग, व्यापार और प्रशासनिक शब्दों अनुवाद,		
Recommended Books:			



Shiksha Mandal's

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

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



Semester – III

संदर्भ पुस्तकें

1. मिश्र, कृष्ण बिहारी। *हिंदी पत्रकारिता*। नई दिल्ली: भारतीय ज्ञानपीठ, 2011।
 2. अवस्थी, शिवकुमार, रत्नेश आर., एवं कपूर, बट्टीनाथ। *हिंदी पत्रकारिता की शब्द संपदा*। नई दिल्ली: प्रभात प्रकाशन, 2025। (Prabhat Books)
 3. कौशिक, कमला। *व्यावसायिक हिंदी*। नई दिल्ली: आईबीपी पब्लिकेशन्स, 2016। (IBP Books)
 4. केंद्रीय हिंदी निदेशालय। *कार्यालयी हिंदी*। आगरा: केंद्रीय हिंदी संस्थान, n.d. (Hindi UOC)
 5. तिवारी, भोलानाथ। *अनुवाद विज्ञान*। नई दिल्ली: शब्दकार, n.d. (Hindi UOC)
 6. अय्यर, एन. ई. विश्वनाथ। *अनुवाद कला*। नई दिल्ली: प्रभात प्रकाशन, n.d. (Hindi UOC)
1. सिंह, दिलीप। *व्यावसायिक हिंदी*। नई दिल्ली: नेशनल पब्लिशिंग हाउस





Shiksha Mandal's

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

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



Semester – III

Marathi (BCABS 3.6.2)

Teaching Hours: 30

Total Credit: 02

Total Marks:
35+15 = 50

Group: Ability
Enhancement Courses

Course Objectives:

1. To understand and appreciate the literary works in prose by renowned Marathi authors, focusing on their themes and messages.
2. To develop practical skills in internet usage in Marathi language, news editing, and business vocabulary enhancement in Marathi.

पाठ्यक्रमाचे उद्देश्य:

1. प्रसिद्ध मराठी लेखकांच्या गद्य रचनांचा समजून घेणे व त्यांचे मूल्यांकन करणे, तसेच त्यांच्या विषयवस्तू व संदेशावर लक्ष केंद्रित करणे.
2. मराठी भाषेत इंटरनेट वापरण्याचे कौशल्य विकसित करणे, बातम्यांचे संपादन करणे आणि मराठीतील व्यावसायिक शब्दसंग्रह वाढवणे.

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

1. Analyze and interpret the prose works of Dr. Abdul Kalam, Narayan Murthy, Shrinivas Thakur, discerning the central themes and moral values conveyed in their writings.
2. Demonstrate proficiency in using the internet in Marathi language, editing news content effectively, and expanding their business vocabulary in Marathi, facilitating communication in professional contexts.

शिक्षण परिणाम:

या पाठ्यक्रमाच्या अभ्यासानंतर विद्यार्थी खालील कार्ये करू शकतील:

1. डॉ. अब्दुल कलाम, नारायण मूर्ती, श्रीनिवास ठाकूर यांच्या गद्य रचनांचे विश्लेषण आणि व्याख्या करून, त्यांच्या लेखनामध्ये अडचणी आणि मूल्यांकन करून, मुख्य थीम्स आणि नैतिक मूल्ये ओळखून त्याची समज करण्यात विद्यार्थी सक्षम होतील.
2. मराठी भाषेत इंटरनेट वापराचे कौशल्य, बातम्या संपादन योग्यतेने करता येणे आणि मराठीत व्यावसायिक शब्दांचा विस्तार करणे, यामध्ये व्यावसायिक संवाद सशक्त बनवण्यात विद्यार्थी सक्षम होतील.



Shiksha Mandal's

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

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



Semester – III

Unit	Content
I साहित्यिक मराठी	गद्य विभाग: 1. शाश्वत जीवन मूल्य : ए. पी. जे. अब्दुल कलाम 2. उद्योजकतेविषयी – नारायण मूर्ति 3. नक्षत्रांच देणे: श्रीनिवास ठाणेदार पद्य विभाग: 1. पसायदान – संत ज्ञानेश्वर 2. दोन पर्याय – दिलीप कुलकर्णी 3. विश्वशांती – दिनेश काळे
II व्यावहारिक मराठी	1. इंटरनेट आणि मराठी भाषा – डॉ. नंदकिशोर मोरे 2. वृत्त संपादन – प्रभाकर कोंडबतूनवार 3. पारिभाषिक शब्दावली (वाणिज्य विषयक)
• Books Recommended (संदर्भ ग्रंथ) :	
1. शब्द साधना भाग – २ 2. अदम्य जिद्द – ए. पी. जे. अब्दुल कलाम 3. A Better India, A Better World – नारायण मूर्ति 4. सुगम मराठी व्याकरण व लेखन – मो. रा. वाळंबे 5. जाहिरातींचे जग – यशोदा भागवत, मौज प्रकाशन गृह, मुंबई	



Shiksha Mandal's

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

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



Semester – III

Physical Education – III (BCABS 3.8.1)			
Teaching Hours: 60	Total Credits: 02	Total Marks: (20+15+10+5) = 50	Group: Co-Curricular Courses
Objectives: 1. Understand the concept and significance of health and wellness 2. Understand the role of physical activities in developing health and wellness 3. Understand the concept of yoga and significance of Asanas & Pranayama in developing health and wellness 4. Perform & Guide various Physical & Fitness activities to develop health & wellness.			
Learning outcome: After learning this course, students will be able to: 1. Explain the meaning and types of yogasanas, analyze their benefits, and evaluate their role in promoting physical and mental health. (Applying, Analyzing, Evaluating) 2. Demonstrate and practice specific asanas (such as Tadasana, Vrukshasana, Padmasana, Vajrasana, etc.) and relaxing asanas (Shavasana, Makarasana), and assess their impact on personal health and well-being. (Applying, Creating, Evaluating)			
Unit	Content		
I	1)Yogasana-Asanas & Pranayama Types, Importance & Benefits of Asanas & Pranayama - Sitting/Standing/bending & Relaxing Asanas (Twelve) & Pranayama (Five) A. Asanas: 1.Tadasana 2. Vrukshasana 3. Trikonasana 4. Padmasana 5. Vajrasana 6. Baddha Padamasana 7. Dhanurasana 8. Bhujangasana 9. Naukasana 10. Chakkrasana. B. Relaxing Asanas : 1. Shavasana 2. Makarasana. C. Pranayama : 1. Anulom 2. Vilom 3. Bhastrika 4. Shitli 5. Bhramari		
Books Recommended: 1. Shekar, K. C. (2003). Yoga for health. Delhi: Khel Sahitya Kendra.. 2. D.M Jyoti, Yoga and Physical Activities (2015) lulu.com3101, Hills borough, NC27609, United States 3. Yoga for Promotion of Positive Health, 2011. Dr.H.R.Nagendra and Dr.R.Nagarathna, Swamy Vivekananda Yoga Prakashna, Bangalore 4. Gore M.M. (2005) Anatomy and Physiology of Yogic Practice, Delhi: Motilal Barasidass Publishing House			



Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)



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

Semester – III

Women Studies and Services (BCABS 3.8.2)

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

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	Introduction to Women Studies: 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	Social Issues Regarding Women : 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 Bhargubanda Publication: Orient Blackswan, 2022
- **Thinking Women: A Feminist Reader**, Navneetha Mokkil & Shefali Jha Publication: Sage Stree, 2014



Shiksha Mandal's

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

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



Semester – III

Cultural Activities (BCABS 3.8.3)			
Teaching Hours:30	Total Credits:2	Total Marks: 50	Group : Minor
Objectives: - To gain knowledge of literary, fine, and performing arts - To enhance communication and creative skills - To develop event management skills			
Learning Outcomes: After completion of the course, students will be able to: - Perform various forms of literary, fine, and performing arts - Apply communication, creativity, and presentation skills - Demonstrate skills in organizing and managing cultural programs - Use digital tools for creative and cultural expression - Exhibit teamwork and leadership in cultural activities			
Unit	Content		
I	Unit I: Literary and Creative Arts - Introduction to literary forms such as storytelling, creative writing, and expressive speaking - Development of communication skills through interactive and participative methods - Enhancement of creativity, confidence, and stage presence - Understanding of audience engagement and spontaneous expression Activities: - Conduct of Impromptu Expression Sessions to encourage spontaneous speaking and creative thinking - Organization of Collaborative Story Building Activities (group-based sequential storytelling) - Engagement in Creative Caption and Content Writing Activities based on cultural and social themes - Conduct of Role Play and Perspective-Based Presentation Activities to enhance expressive abilities - Organization of Short Duration Performance Activities (Two-Minute Presentation/Talent Expression) - Conduct of Interactive Audience Engagement Activities involving real-time topic-based responses - Development of Creative Expression Boards/Displays for sharing ideas, quotes, and artistic thoughts		



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



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

Semester – III

II Unit II: Fine Arts and Performing Arts

- Introduction to fine arts such as painting, collage, rangoli, and design-based expression
- Understanding performing arts including dance, music, drama, and mime
- Exploration of creativity through traditional, contemporary, and digital art forms
- Development of aesthetic appreciation, innovation, and collaborative artistic skills

Activities:

- Conduct of Art Fusion Labs integrating multiple art forms.
- Development of creative installations using eco-friendly materials.
- Engagement in visual storytelling through photography or visual sequences.
- Creation of short digital expression projects (videos/reels).
- Participation in mime and movement-based expression workshops.
- Presentation of collaborative art projects through exhibitions or performances.





Shiksha Mandal's
G. S. College of Commerce, Wardha
(Autonomous)

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



Semester – III

National Service Scheme (BCABS 3.8.4)

Teaching Hours: 30	Total Credit: 02	Total Marks: 25+10+10+5	Group: Co-curricular Course
---------------------------	-------------------------	------------------------------------	--

Objectives: □ To develop understanding of activity-based and experiential learning in NSS, highlighting the difference between classroom knowledge and field engagement.

□ To inculcate the value of Shramadan (voluntary physical work) and its role in promoting dignity of labour, environmental awareness, and community service.

□ To sensitize students towards the importance of awareness programmes such as seminars, workshops, and observance of national and international days for holistic personality development.

Learning outcome: □ Students will be able to differentiate between theoretical learning and field-based experiences and apply experiential learning in real-life situations.

□ Students will demonstrate positive attitudes towards Shramadan and community service, actively participating in activities like plantation, cleanliness, and environmental maintenance.

□ Students will acquire organizational, communication, and leadership skills through participation in awareness programmes, group activities, and personality development initiatives.

Unit	Content
I	• Meaning and importance of activity-based learning in NSS • Difference between theoretical knowledge and field-based engagement • Role of experiential learning in personality development
II	• Importance of <i>Shramadan</i> – Plantation, Cleaning, Watering, Weeding etc. • Significance of Awareness Programmes– Seminar, Workshops, Celebration of National and International days, Personality Development Programmes, Group Activities, etc.

Recommended Books:

1. Kapil K. Krishan, Social Service Opportunities in Hospitals (TISS)
2. Ram, Social Problems in India.
3. Barnard, I. C. (1938). Functions of the Executive. Boston: Harvard Press.