



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



**B.Com. (Major in Computer Application)**

**Semester – II**

| Python for Business Applications (BCCA 2.1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                    |                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------|
| Teaching Hours:<br>60 (Theory + Practical)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total Credits: 4                                                                                                                                                                                                                                                                                                                                                                                                                                         | Total Marks:<br>40 + 30 + 30 = 100 | Group: Major Core |
| <b>Objectives:</b> <ol style="list-style-type: none"><li>To <b>Understand</b> the fundamentals of Python including environment setup, data types, operators, input/output, and basic business applications like profit, interest, and GST calculations.</li><li>To <b>Analyze</b> decision-making structures, loops, and functions in Python for solving business-related problems.</li><li>To <b>Explore</b> data structures, string manipulation, file handling, and exception handling in Python for managing business data.</li><li>To <b>Evaluate</b> the use of Python tools like Pandas and Matplotlib for business data analysis, visualization, and automation of routine tasks.</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 fundamentals of Python, including its environment, data types, operators, input/output operations, and basic business program development.</li><li><b>Create</b> programs using conditional statements, loops, and functions in Python to solve business-related problems.</li><li><b>Apply</b> data structures, file handling, and exception handling in Python to manage and process business data effectively.</li><li><b>Evaluate</b> business data using Pandas and Matplotlib in Python to perform analysis, visualize insights, and automate repetitive tasks.</li></ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                    |                   |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                    |                   |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Fundamentals of Python Programming:</b><br>Introduction to Python and its role in business applications, Installation and working environment (IDLE/Jupyter Notebook), Variables, Data Types (int, float, string, boolean), Input and Output operations, Operators: Arithmetic, Relational, Logical. Type casting and basic debugging, Simple business programs: Profit C Loss calculation, Simple C Compound Interest C Discount and GST calculation |                                    |                   |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Decision Making and Functions:</b><br>Conditional Statements (if, if-else, nested if, elif), Looping constructs (for, while), Use of loops in business scenarios: Sales summary C Inventory counting. Functions: User-defined functions, Parameters and return values C Scope of variables, Built-in functions, Basic introduction to Lambda functions                                                                                                |                                    |                   |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Business Data Handling:</b>                                                                                                                                                                                                                                                                                                                                                                                                                           |                                    |                   |



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**Semester – II**

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|                                                                                                                                                                                                                                                                                                                                                                                                         | Data structures: Lists, Tuples, Sets, Dictionaries. Operations and applications in business data, String manipulation (invoices, reports formatting). File handling: Reading and writing text files.<br>Working with CSV files: Sales records C Customer databases. Introduction to Exception Handling                                                                                                                            |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                                                                               | <b>Python for Business Analytics s Automation:</b><br>Introduction to data analysis using Pandas (basic operations), Data cleaning and simple analysis, Basic data visualization using Matplotlib: Bar chart, Pie chart. Business applications: Sales analysis report, Expense and budget tracking C Customer segmentation (basic).<br>Introduction to automation: Generating simple reports C automating repetitive calculations |
| <b>Books Recommended:</b>                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <ol style="list-style-type: none"><li>1. Python for Business Analytics , Mahadi Hasan Miraz , Narishah Mohamed Salleh , Hwang Ha Jin</li><li>2. Murach's Python Programming: Beginner to Pro 2nd Edition, Joel Murach</li><li>3. Python Data Analytics : with Pandas , Fabio Nelli</li><li>4. The Hitchhiker's Guide to Python: Best Practices for Development, Kennet Reitz, Tanya Schlusser</li></ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                   |





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**Semester – II**

| Basics of Economics (BCCA 2.2.1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total Credits: 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total Marks:<br>35+15 = 50 | Group: Minor |
| <b>Objectives:</b><br>1. To provide the students an understanding of basic concepts of business economics.<br>2. To make the students familiar with the fundamentals of economics.                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |              |
| <b>Learning Outcomes:</b><br>1. <b>Understand</b> the basic concepts of economics and contribution by traditional economists, and would be aware about the central problems of the economy.<br>2. <b>Correlate</b> how the individuals make decisions on the basis of choice, satisfaction and income level and understand application through realistic case studies.                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |              |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |              |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Introduction to Economics</b> <ul style="list-style-type: none"><li>Economics - Meaning, Nature, Scope, Importance</li><li>Contribution of Economists - Adam Smith, Alfred Marshal, Lionel Robbins - Definition, Features, Criticisms</li><li>Economic Systems- Socialism, Capitalism, Mixed- Meaning, Merits and demerits</li><li>Central Problems of Economic System</li><li>Production Possibility Curve - Meaning, Properties</li></ul>                                                                                                     |                            |              |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Foundation of Economic Analysis</b> <ul style="list-style-type: none"><li>Micro &amp; Macro Economic Analysis - Meaning, Definition, Features, Merits, Demerits</li><li>Case Study on Bajaj Auto (Micro Analysis), Case Study on Automobile Sector (Macro Analysis)</li><li>Utility Analysis - Meaning, Features, Types</li><li>Law of Diminishing Marginal Utility - Meaning, Definition, Concept, Assumptions, Exceptions</li><li>Law of Equi Marginal Utility - Meaning, Definition, Concept, Assumptions, Limitations/Criticisms.</li></ul> |                            |              |
| <b>Books Recommended:</b><br>1. <b>An Introduction to Modern Economics</b> , Hardwick, Khan & Langmead, Longman London & New York.<br>2. <b>Modern Economics</b> – H. L. Ahuja, S. Chand & Co Ltd, Latest Edition.<br>3. <b>Micro Economics</b> – P. N. Chopra, Kalyani Publishers.<br>4. <b>Principles of Economics</b> – D. M. Mithani, Himalaya Publishing House, Latest Revised Edition.<br>5. <b>Modern Economic Theory</b> – K. K. Dewett, S. Chand & Co Ltd, Latest Revised Edition.<br>6. <b>Advance Micro Economic Theory</b> – M. Maria John Kennedy, Himalaya Publishing House, Latest Revised Edition. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |              |



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**Semester – II**

| Legal Aspects of Business (BCCA 2.2.2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total Credits: 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total Marks:<br>35+15 = 50 | Group: Minor |
| <b>Objective:</b><br>1. To develop a basic understanding of the business laws – Indian Contract Act, 1872.<br>2. To develop a basic understanding of business laws – Indian Sale of Goods Act, 1930.                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |              |
| <b>Learning Outcome:</b><br>After learning this subject, the student will be able to:<br>1. Describe and explain rights and duties of respective parties under different types of contracts.<br>2. Analyse the salient features of Indian Sale of Goods Act, 1930 and its applications in real life situations.                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |              |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |              |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>INDIAN CONTRACT ACT, 1872</b><br>Definition, Essential elements of a valid contract, Agreements, Offer and Acceptance, Essentials of a valid offer and acceptance, Consideration, no consideration no contract, Capacity of parties to contract, Free consent, Legality of object, Agreement declared void.<br>Performance of a contract, Types of performance, Discharge of contract, Breach of contract, Remedies for breach of contract. Quasi contract, Contingent Contract |                            |              |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>SALE OF GOODS ACT, 1930</b><br>Meaning of contract of sale, Difference between sale & agreement to sell, Goods, Classification of goods, Price- modes of fixing price, Conditions and Warranty, Implied Conditions and Warranty, Difference between conditions and warranty, Transfer of ownership/property in goods, Doctrine of 'Caveat Emptor', 'Nemo dat quod non habet', Unpaid seller, Rights of an unpaid seller, Sale by auction.                                       |                            |              |
| <b>Books Recommended:</b><br>1. <b>Business Laws</b> , Kapoor N.D., Sultan Chand & Sons, New Delhi<br>2. <b>Intellectual property Rights &amp; Law</b> , G.B. Reddy –Gogia Law agency Hyderabad.<br>3. <b>Law and Practice of intellectual Property</b> , Vikas Vashisht, Bharat Law House Delhi, 1999.<br>4. <b>I.T. Rules with Information Technology Act, 2000</b> , Taxmann Publication Pvt. Ltd. New Delhi<br>5. <b>Law of Information Technology</b> , Paintall D; Taxmann Publication Pvt. Ltd., New Delhi |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |              |



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**Semester – II**

| Thoughts of Management (BCCA 2.2.3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |              |
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| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Total Credits: 2                                                                                                                                                                                                                                                                                                                                                                                                  | Total Marks:<br>35+15 = 50 | Group: Minor |
| <b>Objectives:</b><br>1. To understand the basic concepts and principles in Management Thought.<br>2. To study the strategic approaches to managing a business successfully in a global context.                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |              |
| <b>Learning Outcomes:</b> After learning this subject, students will be able to:<br>1. Understand various perspectives and concepts in the field of Modern Management.<br>2. Develop skills for applying these Management concepts to emerging business problems.                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |              |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Content                                                                                                                                                                                                                                                                                                                                                                                                           |                            |              |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Development of Management Thought:</b> Scientific Management Concept of F.W. Taylor, Functional Management Theory of Henry Fayol, Human Relations Movement of Elton Mayo. Behavioural Sciences Movement of A. Maslow, The Modern Period Management and New Schools of Management thought. Comparison of Scientific Management and Modern Management Concept.                                                   |                            |              |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Schools of Management Thought:</b> Social System School of Chester Bernard, Features, Contribution and Limitations of Social System School of Management. Quantitative School Features, Contributions and Criticisms of Quantitative School of Management. , Decision Theory School- Features, Contributions and Limitations , Contingency Theory School- Introduction, Features Contribution and Limitations. |                            |              |
| <b>Books Recommended:</b><br>1. <b>Organisation and Management</b> – Dr. C.B. Gupta, Shatya Bhavan Publication Agra.<br>2. <b>Principles and Practices of Management</b> – L. M. Prasad, Sultan Chand & Sons New Delhi (2019).<br>3. <b>Development of Management Thoughts</b> – Pollard, Think Inc (28 June 2019), Amazon Asia-Pacific Holdings Private Limited.<br>4. <b>Principles of Business Management</b> – T. Ramasamy, Himalaya Publication House Mumbai,<br>5. <b>Management: Challenges in 21st Century</b> – S.H. Goodman & P.M. Fandt, Vintage Publishing House. |                                                                                                                                                                                                                                                                                                                                                                                                                   |                            |              |



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**Semester – II**

| Fundamentals of Financial Accounting (BCCA 2.3.1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Total Credits: 2                                                                                                                                                                                                                                                                                                                                                                             | Total Marks:<br>35+15 = 50 | Group: Generic/Open<br>Electives |
| <b>Objectives:</b> The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |
| <b>Learning Outcomes:</b><br>1. To understand the fundamentals of accounting and the process of recording transactions in a journal.<br>2. To get acquainted with the concept and process of preparing ledgers and trial balance.                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Content                                                                                                                                                                                                                                                                                                                                                                                      |                            |                                  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Fundamentals of Accounting:</b><br><b>Theory:</b> Meaning and scope of Accounting, Need, Development & Definition of accounting, Branches of accounting and Principles, Concepts and Conventions of accounting, Journal Entries of Transactions; Meaning, importance and benefits of Accounting Standards.<br><b>Practical Problems:</b> Preparation of Journal of Sole Proprietor.       |                            |                                  |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Ledger and Trial Balance:</b><br><b>Theory:</b> Meaning of Ledger, different types of ledgers, importance and objectives of ledgers, meaning of trial balance, importance and objectives of trial balance, uses of trial balance, advantages and limitations of trial balance.<br><b>Practical Problems:</b> Preparation of Ledgers, Simple Cash Book, Simple Bank Book and Trial Balance |                            |                                  |
| <b>Books Recommended:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |
| 1. <b>Financial Accounting – Paul, S. K,</b> New Central Book Agency<br>2. <b>Financial Accounting for Managers – Ghosh, T. P.</b> Taxman Allied Service<br>3. <b>Financial Accounting – Dr. V. K. Goyal,</b> Excel Books<br>4. <b>Financial Accounting – Jain S.P., Narang K.L.,</b> Kalyani Publishers, Delhi.<br>5. <b>Financial Accounting – Grewal, Shukla, S.</b> Chand Publications, Delhi<br>6. <b>Advanced Financial Accounting – R.S.N. Pillai, Bhagavathi, S. Uma,</b> S. Chand<br>7. <b>CA Foundation and Intermediate Modules by ICAI.</b> |                                                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |



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**Semester – II**

| Indian Financial System (BCCA 2.3.2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            |                                  |
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| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Total Credits: 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Total Marks:<br>35+15 = 50 | Group: Generic/Open<br>Electives |
| <b>Objectives:</b><br>1. To enable the students with the understanding of Indian Financial System.<br>2. To equip the students with knowledge of financial instruments, financial regulations and financial services the organization's internal & external structure, evaluating present-day strategies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            |                                  |
| <b>Learning Outcomes:</b> After learning this subject, the students will be able to understand:<br>1. The concept of money markets, capital markets and various instruments of money and capital markets.<br>2. The instruments of capital markets, financial markets.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            |                                  |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                            |                                  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Components of formal financial system-</b> Structure & Functions of Financial system, financial system and economic growth.<br><b>Money Markets</b> – Meaning and Instruments: - Treasury Bills, Commercial papers, Commercial bills, Call money market: Meaning and Features<br><b>Capital Market</b><br>Capital Market: Meaning and Features<br>Types of Capital Market: Meaning and Features<br>Structure of the Indian Capital Market – Recent Developments in the Indian Capital Market                                                                                                                                                        |                            |                                  |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Financial Instruments:</b><br>Traditional Instruments: Equities, Debentures and Bonds; Hybrid Instruments: Different types of bonds such as Floating Rate Bonds, Zero Coupon Bonds, Deep Discount Bonds, Inverse Float Bonds: Meaning and Features.<br><b>Financial Regulations &amp; Financial Services-</b><br>Financial Regulation - SEBI, RBI and IRDA: Meaning and Functions.<br><b>The Derivative Market in India:</b> Meaning of Derivatives; Participants in the Derivatives Markets – Hedgers, Arbitrageurs and Speculators (concept & role), Types of Financial Derivatives – Forwards, Futures, Options and Swaps: Concept and Features. |                            |                                  |
| <b>Books Recommended:</b><br>1. <b>Pathak Bharati (2008): The Indian Financial System –Markets, Institutions, and Services, (2nd Edition),</b> Pearson Education, New Delhi.<br>2. <b>Financial Institutions and Markets, Growth and Innovation,</b> Bhole L. M., Tata McGraw-Hill, New Delhi, 2008.<br>3. <b>Financial Economics,</b> Bodie, Z. et. el, Pearson Education, New Delhi, 2009.<br>4. <b>Introduction to Futures and Options Market,</b> Hull John, Prentice Hall of India, Delhi, 2002.<br>5. <b>Financial Services,</b> Khan M.Y., Tata McGraw Hill, New Delhi, 2007.<br>6. <b>Management of Banking and Financial Services,</b> Paul, J. and P. Suresh, Pearson Education, Delhi, 2008.<br>7. <b>Reserve Bank of India (various issues) Report on Currency and Finance,</b> RBI, Mumbai.<br>8. <b>Reserve Bank of India,</b> Occasional Papers, Vol. 18, Nos. 2 & 3, RBI, Mumbai 1997.<br>9. <b>Derivatives: An Introduction,</b> Strong, R. A., Thomson Asia Pvt. Ltd, Bangalore, 2002.<br>10. <b>Futures and Options,</b> Sridhar, A. N., Equities and Commodities; Shroff Publishers, Mumbai 2006. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            |                                  |



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| Mathematics (BCCA 2.4.1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                  |                            |                                  |
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| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total Credits: 2                                                                                                                 | Total Marks:<br>35+15 = 50 | Group: Generic/Open<br>Electives |
| <b>Objectives:</b><br>1. The objective of this course is to familiarize students with the applications of mathematics.<br>2. To make the students familiar with statistical techniques in business decision-making.                                                                                                                                                                                                                                                                                  |                                                                                                                                  |                            |                                  |
| <b>Learning Outcomes:</b><br>1. To understand and learn the application of measures of central tendency and measures of dispersion.<br>2. To understand practical applications of business mathematics.                                                                                                                                                                                                                                                                                              |                                                                                                                                  |                            |                                  |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Content                                                                                                                          |                            |                                  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Simple & Compound Interest, Measures of Central Tendency, Measures of Dispersion.                                                |                            |                                  |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Percentages, Profit, Loss and Discount, Ratio, Proportion and Variations, Partnership, Probability, Permutation and Combination. |                            |                                  |
| <b>Books Recommended:</b><br>1. <b>Business Management and Statistics</b> , N G Das J K Das, Tata McGraw Hill, New Delhi<br>2. <b>Business Mathematics</b> , Mrintunjay Kumar, Vikas Publishing House Pvt. Ltd, New Delhi.<br>3. <b>Mathematics &amp; Statistics</b> , Ajay Goel, Alka Goel, Taxmann, New Delhi.<br>4. <b>Business Mathematics and Statistics</b> , Dr. S. R. Arora, Dr. Kavita Gupta, Taxmann, New Delhi<br>5. <b>Statistics &amp; Mathematics</b> , S. C. Gulhane, Sheth Publisher |                                                                                                                                  |                            |                                  |



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| Quantitative Aptitude and Logical Reasoning (BCCA 2.4.2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Total Credits: 2                                                                                                                                                                                                                                                                                                                                             | Total Marks:<br>35+15 = 50 | Group: Generic/Open<br>Electives |
| <b>Objective:</b><br>1. To develop an understanding of the basic mathematical and statistical tools and their application in business and finance.<br>2. To develop logical reasoning skills and apply the same in simple problem solving.<br>3. The students should be able to evaluate various real-life situations by resorting to analysis of key issues and factors.                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |
| <b>Learning Outcome:</b><br>After learning this subject, the student will be able to understand:<br>1. Concept of ratio, proportion and indices.<br>2. Concepts of permutations and combinations and logical reasoning.                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Content                                                                                                                                                                                                                                                                                                                                                      |                            |                                  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Ratio &amp; Proportion and Indices</b><br><b>Ratio</b> - Meaning, properties, the concept & application of inverse ratio.<br><b>Proportion</b> – Meaning, properties of proportion, laws on proportion (Invertendo, Alternendo, Componendo, Dividendo)<br><b>Indices</b> – Meaning of indices & laws of indices (Easy applications)                       |                            |                                  |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Basic Concepts of Permutation &amp; Combination</b><br>Introduction, factorial, problems on permutations including circular permutation with restrictions and problems on combination (easy to moderate level).<br><b>Logical Reasoning</b><br>Number series, Alphabet series, letter coding, number coding and blood relations. (Basic & Moderate level) |                            |                                  |
| <b>Books Recommended:</b><br>1. <b>Quantitative Aptitude for competitive exams</b> , Dr. R. S. Agrawal, S. Chand.<br>2. <b>A Modern Approach to Logical Reasoning</b> , Dr. R. S. Agrawal, S. Chand<br>3. <b>Quantitative Aptitude for all competitive exams</b> , Abhijit Guha, Tata Mac Graw Hill.<br>4. <b>Quantitative Aptitude for CAT</b> , Deepak Agrawal & D. P. Gupta.<br>5. <b>Quantitative Aptitude</b> , Shripad Deo, Allied Publishers Pvt. Ltd.<br>6. <b>ICAI study module of CA Foundation course</b> , Paper 3 Business Mathematics & Logical Reasoning & Statistics. |                                                                                                                                                                                                                                                                                                                                                              |                            |                                  |



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**B.Com. (Major in Computer Application)**

**Semester – II**

| Basics of Tally Prime (BCCA 2.5)                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                         |                              |                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|
| Teaching Hours: 45<br>(Theory + Practical)                                                                                                                                                                                                                                                                                                                                                                                                                                     | Total Credits: 2                                                                                                                                                                                                                                                                                                        | Total Marks:<br>35+5+10 = 50 | Group: Vocational Skill<br>Courses |
| <b>Objectives:</b><br>1) To acquaint students with the Basics use of Tally Prime.<br>2) To acquaint students with practical understanding of creation of accounting and inventory masters, accounting of various business transactions, accounting of taxes (GST), daily accounting reports etc.                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                         |                              |                                    |
| <b>Learning Outcomes:</b> After learning this subject, students will be able to:<br>1) Understand the installation procedure of Tally Prime, Creation of Company in Tally Prime, Creation of Accounting Masters in Tally Prime.<br>2) Understand creation of Inventory Masters, Maintenance of Godowns, Activation of GST and Accounting of GST transactions and various reports (Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary) in Tally Prime. |                                                                                                                                                                                                                                                                                                                         |                              |                                    |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Content                                                                                                                                                                                                                                                                                                                 |                              |                                    |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Introduction to Tally Prime</b> – Installation Procedure, Opening Tally Prime, Creating a Company.<br><b>Creating Accounting Masters</b> – Introducing Groups, Introducing Ledgers, Introducing Vouchers and accounting vouchers transactions. Bank Reconciliation, Cheque Printing                                  |                              |                                    |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Creating Inventory Masters</b> – Stock Groups, Stock Items, Unit, Godown and inventory vouchers transactions.<br><b>Introduction to GST</b> – GST activation, GST Ledgers, GST Invoicing, Working with GST Reports.<br><b>Reports</b> – Day Book, Trial Balance, Profit & Loss A/c, Balance Sheet and Stock Summary. |                              |                                    |
| <b>Books Recommended:</b><br>1. <b>Tally Prime</b> – Tally Education Private Ltd (TEPL).<br>2. <b>Official Guide to Financial Accounting Using Tally Prime</b> – BPB Publications.<br>3. <b>Mastering in Tally Prime</b> – Ascent Prime Publications.<br>4. <b>Tally Prime GST</b> – United Publications<br>5. <b>Tally Prime Training Guide</b> – BPB Publications.                                                                                                           |                                                                                                                                                                                                                                                                                                                         |                              |                                    |



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**Semester – II**

| Correspondence Skills (BCCA 2.6.1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total Credits: 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Total Marks:<br>35+15 = 50 | Group: Skill Enhancement Courses |
| <b>Objectives to achieve after studying unit I and II:</b><br>1. To introduce Business correspondence.<br>2. To develop writing skills of correspondence.<br>3. To develop skills of analysis of a given text.<br>4. To develop creative writing skills.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                  |
| <b>Learning Outcomes:</b> After studying this subject, students would be able to achieve the following course outcomes as per Bloom’s taxonomy:<br>1. <b>CO1 and CO2-</b> Unit I- will achieve the attaining of <b>CO1 and CO2 Remember and Understand</b> by asking questions on various business letters<br>2. <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<br>3. <b>CO5 and CO6-</b> Unit II- Expansion of an idea and Vocabulary/grammar-based exercises will achieve the attaining of <b>CO5-evaluate and CO6-create</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                  |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |                                  |
| I<br>(20M)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Business Correspondence<br>i) Business Enquiry Letters- Enquiry about products and services with seller, Reply to enquiries<br>ii) Business Order Letters- placing order about products and services, Reply to orders<br>iii) Business Complaint Letters- Writing complaint letters to the seller about bad quality, less quantity, wrong products<br>iv) Business Adjustment Letters- providing proper adjustment to the buyer<br>v) Letters to Banks-Writing applications for bank loans, issuing of cheque book |                            |                                  |
| II<br>(15M)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 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)<br>ii) Expansion of an idea based on given points<br>iii) Vocabulary exercise – Fill in the blanks with appropriate homonyms given in brackets                                                                                                                               |                            |                                  |
| <b>Books Recommended:</b><br>1. <b>Business Communication</b> – Urmila Rai, S.M. Rai - (Himalaya Publishing House)<br>2. <b>Business Communication</b> – V. K. Jain & Omprakash Biyani (S. Chand)<br>3. <b>Business Correspondence and Report Writing</b> – R.C. Sharma & Krishna Mohan (Tata McGraw-Hill)<br>4. <b>Developing Communication Skills</b> – Krishna Mohan & Meera Banerji (Macmillan)                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                                  |



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**B.Com. (Major in Computer Application)**

**Semester – II**

| Public Administration (BCCA 2.6.2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                       |                            |                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Total Credits: 2                                                                                                                                                                                                                                                                                                                                      | Total Marks:<br>35+15 = 50 | Group: Skill Enhancement Courses |
| <b>Objectives:</b><br>1. To understand the concept of Public Administration<br>2. To understand its importance<br>3. Role of Public Administrators                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                       |                            |                                  |
| <b>Learning Outcomes:</b> After studying this subject, students would be able to understand the administrative systems in India.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                       |                            |                                  |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Content                                                                                                                                                                                                                                                                                                                                               |                            |                                  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | i) Meaning, scope and significance of Public Administration<br>ii) Public and Private Administration<br>iii) Public Services-Central, State and Local Government<br>iv) Constitutional Framework of Government                                                                                                                                        |                            |                                  |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | i) Basic elements of administrative governance Planning, Organizing, Directing and Controlling<br>ii) Characteristics of Public Administration--- Public interest, Equality in society, Tax collection etc.<br>iii) Role of Public Administration in development- Concept of good governance<br>iv) Union Government-Executive, Parliament, Judiciary |                            |                                  |
| <b>Books Recommended:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                       |                            |                                  |
| 1. <b>Indian Public Administration</b> – Institutions and Issues, Ramesh K Arora and Rajani Goyal: Vishwa Prakashan, New Delhi, 1996.<br>2. <b>From Government to Governance</b> – Kuldeep Mathur: National Book Trust, New Delhi, 2010.<br>3. <b>Indian Administration</b> – Hoshiar Singh: Kitab Mahal, New Delhi, 2004.<br>4. <b>Indian Administration</b> – S.R. Maheshwari: Orient Longman, Delhi, 2005.<br>5. <b>Public Administration in India</b> – S.R. Maheshwari: Oxford University Press New Delhi, 2005.<br>6. <b>Public Administration in India</b> – Padma Ramchandran: National Book Trust, New Delhi, 2006. |                                                                                                                                                                                                                                                                                                                                                       |                            |                                  |



Shiksha Mandal's

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B.Com. (Major in Computer Application)

Semester – II

| Business Hindi (व्यावसायिक हिंदी) (BCCA 2.7.1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Total Credit: 02 | Total Marks:<br>35+15 = 50 | Group: Ability<br>Enhancement Courses |
| उद्देश्य:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              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Shiksha Mandal's  
**G. S. College of Commerce, Wardha**  
**(Autonomous)**



**B.Com. (Major in Computer Application)**

**Semester – II**

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Shiksha Mandal's

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## Marathi (BCCA 2.7.2)

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Total Credit: 02                                                                                                                                                                                                                                                                                                                                                                 | Total Marks:<br>35+15 = 50 | Group:<br><br>Ability Enhancement Courses |
| <p>उद्दिष्टे- भाषा मानवाला परिष्कृत, परिमार्जीत आणि संस्कारीत बनवून त्यांच्या व्यक्तित्व गुणांचा सुवास समाजा मध्ये पसरविण्याचे कार्य करीत असते. विद्यार्थ्यांना उद्यमशील प्रेरणे बरोबरच मानवी जीवनातील उच्च मूल्यांची ओळख करून देणे .वैश्वीकरणाच्या युगात चारित्र्य निर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे. मराठी भाषेचा अभ्यास करणाऱ्या व त्यासोबतच स्पर्धा परीक्षेची तयारी करणाऱ्या विद्यार्थ्यांमध्ये निबंध लेखनाचे कौशल्य विकसित करणे..</p> |                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                           |
| <p>साध्य- (अध्ययन निष्पत्ती)</p> <p>घटक 1 -(गद्य विभाग) आणि घटक २ (पद्य विभाग) लेखक, कवी आणि कवियत्री यांच्या साहित्याचे विद्यार्थ्यांनी आवडीने अध्ययन करून त्याची समाज उपयोगी मते जाणून घेतली.</p> <p>घटक 2- वैश्वीकरणाच्या युगात चारित्र्य निर्मिती बरोबरच व्यक्तीला रोजगाराच्या क्षेत्रात स्वयंपूर्ण सिद्ध करण्यासाठी व्यावहारिक मराठीला उपजीविकेचे साधन म्हणून स्वीकारणे.</p>                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                           |
| घटक                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | विषय घटक                                                                                                                                                                                                                                                                                                                                                                         |                            |                                           |
| I<br>साहित्यिक<br>मराठी                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>गद्य विभाग</p> <ul style="list-style-type: none"><li>➤ आमची एक दुष्ट खोड आळस- गोपाळ गणेश आगरकर</li><li>➤ शील बनविणारे शिक्षण - स्वामी विवेकानंद</li><li>➤ डॉ. पंजाबराव देशमुख- वि. भि. कोलते</li></ul> <p>पद्य विभाग</p> <ul style="list-style-type: none"><li>➤ ज्ञानेश्वरांचे अभंग -संत ज्ञानेश्वर</li><li>➤ नवा शिपाई -केशवसुत</li><li>➤ पुतळे- वसंत आबाजी डहाके</li></ul> |                            |                                           |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"><li>➤ मुलाखत लेखन- स्वरूप पूर्वतयारी, प्रकार, प्रात्यक्षिके</li><li>➤ जाहिरात लेखन -व्याख्या ,कार्य प्रकार, प्रतिमा निर्मिती, जाहिरातीची माध्यमे, जाहिरात लेखन आणि जाहिरातीचा शेवट</li></ul>                                                                                                                                                   |                            |                                           |
| Recommended Books:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                           |
| <ol style="list-style-type: none"><li>1. राष्ट्रसंत तुकडोजी महाराज नागपुर विद्यापीठ की बी. कॉम -१ मराठीचे पाठ्यपुस्तक</li><li>2. सुगम मराठी व्याकरण व लेखन, मो. रा. वाळम्बे</li><li>3. जाहिरातीचे जग- यशोदा भागवत, मौज प्रकाशन गृह, मुंबई</li></ol>                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                  |                            |                                           |



Shiksha Mandal's

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

B.Com. (Major in Computer Application)

Semester – II



| Value Education (BCCA 2.8)                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                 | Total Credits: 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Total Marks:<br>35+15 = 50 | Group: Value Education Courses |
| <b>Objectives:</b><br>1. <b>Understanding the moral values:</b> To impart & inculcate the importance of value-based living. Student should be able to understand the teachings of great Indian leaders and their relevance in today’s world.<br>2. <b>Sensitization of students for Nation Building:</b> Sensitization of students on various facets like Human rights, Duties & Responsibilities of citizens, etc.                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                |
| <b>Learning Outcomes:</b> After learning this subject, students would be able -<br>1. To build a strong base of high moral values in life.<br>2. To appraise Indian values and to contribute to nation building.                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                               | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                                |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>UNIT I- Moral Values:</b><br>1. Meaning & definition of moral values, Types of values and need of value education.<br>2. Important values in Human Life – Integrity, truth, commitment, empathy, honesty, punctuality, unity, forgiveness, love, teamwork, ability to sacrifice, care, positive & creative thinking.<br>3. Role of values in education.<br>4. Teachings of great Indian Leaders: - Seven Deadly Sins by Mahatma Gandhi and Ten Golden Teachings of Swami Vivekanand.<br>5. Seven inspiring thoughts of Mother Teresa & Baba Amte.                                                                                                                                                  |                            |                                |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>UNIT II</b><br><b>A – Values &amp; Self:</b><br>1. Self-confidence - Theories of self confidence<br>2. Stress Management - Techniques of Stress Management<br>3. Self-acceptance – Techniques and importance<br>4. Self-growth – Role of spirituality, meditation, yoga in self-growth.<br><b>B – Values &amp; Nation Building:</b><br>1. Sensitization for social & human values, sensitization to constitutional obligations- rights & duties.<br>2. Dr. A. P. J. Kalam’s Ten points for enlightened citizenship.<br>3. Valuable thoughts on management - Shivaji Maharaj's eight valuable thoughts on management for nation building.<br>4. Ratan Tata's eight valuable thoughts on management. |                            |                                |
| <b>Books Recommended:</b><br>1. <b>Vivekananda, Swami. “Personality Development”</b> – Advaita Ashrama, Kolkata, 2008.<br>2. <b>“Value Education”</b> – Dr. Kiruba Charles and V Arul Selvi<br>3. <b>“Wings of Fire”</b> – Dr. A. P. J. Kalam<br>4. <b>Skill Development</b> – Dr. Mohini T. Bhelwani, Shree Sainath Prakashan, Nagpur<br>5. <b>Shivaji : The Management Guru</b> , Prof. Namdev Jadhav, Rajmata Prakashan, Mumbai |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                                |



Shiksha Mandal's

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

B.Com. (Major in Computer Application)

Semester – II



| Physical Education – II (BCCA 2.9.1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------|
| Teaching Hours: 60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Total Credits: 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Total Marks:<br>(20+15+10+5) = 50 | Group: Co-Curricular Courses |
| <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><li>7.</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 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> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   |                              |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                   |                              |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Theory</b><br><b>A 1) Physical Fitness &amp; Nutrition</b> <ol style="list-style-type: none"><li>a. Types of Physical Fitness</li><li>b. Health Related Physical Fitness</li><li>c. Skill Related Physical Fitness</li></ol> <b>2) Components</b> <ol style="list-style-type: none"><li>d. Components of Health-Related Physical Fitness</li><li>e. Components of Skill Related Physical Fitness</li></ol> <b>B. Nutrition &amp; Caloric Requirement</b> <ol style="list-style-type: none"><li>f. Caloric requirement for various activities</li><li>g. Implication of Nutrition to promote Health &amp; Wellness</li></ol> |                                   |                              |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Game: Athletics-</b><br><b>A. Throwing Events</b> (Measurements, Skills) <ol style="list-style-type: none"><li>a) Shot Put b) Discus Throw c) Javelin Throw d) Hammer Throw</li></ol> <b>B. Jumping Events</b> <ol style="list-style-type: none"><li>a) Long Jump b) High Jump c) Triple Jump b) Pole Vault</li></ol> <b>C. Running Events</b> <ul style="list-style-type: none"><li>• Sprints: 100mtrs, 200mtrs, 400mtrs.</li></ul>                                                                                                                                                                                        |                                   |                              |



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



**B.Com. (Major in Computer Application)**

## Semester – II

- Middle Distance: 800 mtrs, 1500 mtrs.,
- Long Distance: 3000 mtrs, 5000 mtrs Steeplechase, 10000 mtrs,
- Relay Race: 4X100mtrs, 4X400mtrs
- Hurdles: 110(Men), 100(Women), 400mtrs.

### Books Recommended:

1. D.M Jyoti, Yoga and Physical Activities (2015) lulu.com3101, Hills borough, NC27609, United States
2. Health, Exercise and Fitness, Dr. Briz, Mohan.T. Raman, Sports Publications, Darya Ganj, New Delhi
3. Lokesh Tani (2018) Track Athletics Sports Publication New Delhi.
4. Prevention And Treatment of Sports Injuries, 2000, Anju Ambast, Khel Sahitya Kendra, Shiv Market, Ashok Vihar, Delhi.





Shiksha Mandal's  
**G. S. College of Commerce, Wardha**  
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**B.Com. (Major in Computer Application)**

**Semester – II**

| Women Studies and Services II (BCCA 2.9.2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                         |                          |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------|
| Teaching Hours: 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Total Credits: 2                                                                                                                                                                        | Total Marks:<br>25+25=50 | Group: Co-curricular Course |
| <b>Objectives:</b> <ul style="list-style-type: none"><li>○ To promote gender equity and gender sensitization among students in the field of knowledge.</li><li>○ To understand gender discrimination in various aspects of day-to-day life of individuals and create awareness.</li><li>○ To organize various activities like Guest lectures, counseling of girl students regarding menstrual hygiene, sexual and mental harassment, safety measures, financial independence, career development, self-defence training, etc.</li></ul> |                                                                                                                                                                                         |                          |                             |
| <b>Learning outcome:</b> <p>After completion of the course, students will be able to-</p> <ul style="list-style-type: none"><li>○ Understand gender equity and gender sensitization.</li><li>○ Promote gender equality and mental health.</li><li>○ Organize and conduct programs, training sessions, extension work and field outreach activities.</li></ul>                                                                                                                                                                           |                                                                                                                                                                                         |                          |                             |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Content</b>                                                                                                                                                                          |                          |                             |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Gender Equality</b><br>Understanding Sex - Gender, Gender Equality, Gender Equity, Gender Sensitization, Patriarchy and Patriarchy practices in different institutions.              |                          |                             |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Mental Health and Women</b><br>What is Mental Health, Critical issues in Mental Health and Women, Gender Bias in Mental Health, Psychological effect related to reproductive health. |                          |                             |
| <b>Books Recommended:</b> <ul style="list-style-type: none"><li>□ <b>Seeing Like a Feminist</b>, Nivedita Menon, Penguin/Zubaan, 2012</li><li>□ <b>Feminism in India</b>, Maitrayee Chaudhuri, Kali for Women, 2004</li><li>□ <b>South Asian Feminism</b>, Ania Loomba &amp; Ritty A. Lukose Duke University Press, 2012</li></ul>                                                                                                                                                                                                      |                                                                                                                                                                                         |                          |                             |



Shiksha Mandal's

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

B.Com. (Major in Computer Application)



## Semester – II

| Cultural Activities (BCCA 2.9.3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------|
| Teaching Hours:30                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Total Credits:2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total Marks: 50 | Group : Minor |
| <b>Objectives:</b> <ul style="list-style-type: none"> <li>To understand traditional festivals and celebrations</li> <li>To promote cultural diversity and inclusivity</li> <li>To develop event participation skills</li> </ul>                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |               |
| <b>Learning Outcomes:</b><br>After completion of the course, students will be able to: <ol style="list-style-type: none"> <li>1. Explain traditional festivals and their cultural significance</li> <li>2. Demonstrate understanding of cultural diversity and inclusivity</li> <li>3. Participate in and organize festival-based cultural activities</li> <li>4. Work effectively in teams during cultural events</li> <li>5. Appreciate and promote regional and national heritage</li> </ol> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |               |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |               |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Unit I: Festivals and Cultural Diversity</b> <ul style="list-style-type: none"> <li>Study of national, regional, and global festivals</li> <li>Understanding cultural diversity, inclusivity, and traditions</li> <li>Significance of festivals in social and cultural life</li> <li><b>Interdisciplinary Cultural Integration:</b> <ul style="list-style-type: none"> <li>➤ Culture and Economics (festival markets and economic activities)</li> <li>➤ Culture and Environment (eco-friendly and sustainable celebrations)</li> <li>➤ Culture and Media (role of social media in cultural promotion and trends)</li> </ul> </li> </ul> <b>Activities:</b> <ul style="list-style-type: none"> <li>Organization of Theme-Based Festival Presentation showcasing rituals, traditions, and cultural significance</li> <li>Conduct of Ethnic Day Celebration to promote traditional attire and cultural identity</li> <li>Arrangement of Cultural Food and Heritage Exhibition highlighting regional cuisines and traditions</li> <li>Group activity on “Adopt a Tradition” – study and presentation of a selected cultural practice</li> <li>Preparation of Audio-Visual Presentations on global cultural diversity</li> </ul> |                 |               |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Unit II: Cultural Event Participation and Planning</b> <ul style="list-style-type: none"> <li>Basics of organizing cultural events</li> <li>Introduction to teamwork and coordination</li> <li>Understanding roles and responsibilities in event management</li> </ul> <b>Activities:</b> <ul style="list-style-type: none"> <li>Assisting senior students in organizing cultural events (stage management, registration, coordination, logistics support)</li> <li>Participation in <i>guided group activities</i> such as flash mob or street performance under supervision</li> <li>Supporting roles in organizing events such as cultural fairs, exhibitions, or food festivals</li> <li>Observation and reporting of event planning and execution processes</li> <li>Preparation of brief <i>event reports</i> based on participation and learning</li> </ul>                                                                                                                                                                                                                                                                                                                                                           |                 |               |



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



**B.Com. (Major in Computer Application)**

**Semester – II**

**National Service Scheme (BCCA 2.9.4)**

**Teaching Hours: 30**

**Total Credit: 02**

**Total Marks:  
25+10+10+5**

**Group: Co-curricular  
Course**

**Objectives:**

- To familiarize students with NSS programmes and activities, including regular and special camp activities, and enable their active participation in community service.
- To develop an understanding of volunteerism, its meaning, qualities, and significance in national development, along with opportunities available in NSS such as various camps.
- ☐ To train students in planning and documentation, including preparation of yearly action plans and effective report writing.

**Learning outcome:** After learning this subject, students would be able to understand:

- Students will be able to participate effectively in NSS regular and special camp activities with a sense of responsibility and teamwork.
- Students will demonstrate volunteer qualities and social commitment, contributing positively to community and national development.
- Students will acquire skills in planning, organizing, and report writing, enabling proper execution and documentation of NSS programmes.

**Unit**

**Content**

**I**

- NSS Programmes and Activities (Regular activities)
- NSS Programmes and Activities (Special Camp activities)
- Yearly Action Plan of NSS Unit

**II**

- Volunteerism– Meaning, definition, basic qualities of volunteers, need of volunteerism for National development.
- Opportunities in NSS for Volunteers (Various Camps)
- Report Writing

**Recommended Books:**

1. Training Programme on National Programme Scheme TISS
2. Orientation Courses for N.S.S. Programme Officers, TISS
3. Hans Gurmeet, Case Material as a Training Aid for Field Workers