સૌરાષ્ટ્ર યુનિવર્સિટી
એકેડેમિક વિભાગ,
યુનિવર્સિટી કેમ્પસ, યુનિવર્સિટી રોડ, રાજકોટ – ૩૬૦૦૦૫
ફોન નં. : (૦૨૮૧) ૨૫૭૮૫૦૧ એક્સટે. નં. ૨૦૨ & ૩૦૪
ફેક્સ નં.:(૦૨૮૧)૨૫૭૬૩૪૭ ઈ-મેઈલ : academic@sauuni.ac.in

નં.એકે/ વાણિજ્ય/ ૭૦૧૮૦ /૨૦૨૩

પરિપત્ર:-

આથી સૌરાષ્ટ્ર યુનિવર્સિટીની વાણિજ્ય વિદ્યાશાખા હેઠળ સ્નાતક કક્ષાનાં B.Com. નાં અભ્યાસક્રમ ચલાવતી સર્વે સંલગ્ન કોલેજોના આચાર્યશ્રીઓને સવિનય જણાવવાનું કે, ચેરમેનશ્રી, એકાઉન્ટન્સી અભ્યાસ સમિતિ દ્વારા રજૂ કરાયેલ B.Com સેમેસ્ટર-૦૧ અને ૦૨ નાં અભ્યાસક્રમો આગામી શૈક્ષણિક વર્ષ ૨૦૨૩ થી અમલમાં આવે તે રીતે એકાઉન્ટન્સી વિષયની અભ્યાસ સમિતિ, વાણિજ્ય વિદ્યાશાખા, એકેડેમિક કાઉન્સિલ તથા સિન્ડિકેટની બહાલીની અપેક્ષાએ મંજુર કરવા માન.કુલપતિશ્રીને ભલામણ કરેલ માન.કુલપતિશ્રીએ મંજુર કરેલ છે. જેથી સર્વે સંબંધિતોએ તે મુજબ તેનો અમલ કરવા વિનંતી.

સહી/-

(મુસદ્દો કુલસચિવશ્રીએ મંજુર કરેલ છે.)

કુલસચિવ

બિડાણ:- ઉક્ત અભ્યાસક્રમ (સોફ્ટ કોપી)

રવાના કર્યું

એકેડેમિક ઓફિસર

પ્રતિ,
(૧) વાણિજ્ય વિદ્યાશાખા હેઠળ ચલાવતી સ્નાતક કક્ષાની સર્વે સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓ તરફ.
(૨) વાણિજ્ય વિદ્યાશાખા હેઠળની એકાઉન્ટન્સી વિષયની તમામ અભ્યાસ સમિતિનાં સર્વે સભ્યશ્રીઓ

નકલ જાણ અર્થે સાદર રવાના:-
૧. માન.કુલપતિશ્રી / કુલસચિવશ્રીનાં અંગત સચિવશ્રી

નકલ રવાના (યોગ્ય કાર્યવાહી અર્થે) :-
૧. ડીનશ્રી, વાણિજ્ય વિદ્યાશાખા
૨. પરીક્ષા વિભાગ
૩. પી.જી.ટી.આર.વિભાગ
૪. જોડાણ વિભાગ

CURRICULUM

For

B.COM.

Semester – 1

(With effective from June - 2023)

Assessment of Student Learning:

Evaluation will be based on **Continuous and Comprehensive Evaluation (CCE)**, in w... sessional work and the terminal examination will contribute to the final grade. Sessional wo... will consist of class tests, mid-semester examination(s), homework assignments, etc., as determined by the faculty in charge of the courses of study. **The weightage of internal assessment is 50% and external (University) assessment is 50%.**

Format of Question paper for Theory courses having 4 credits will be as follows:

INTERNAL ASSESSMENT [50 Marks]		**Marks**
No.	**Particulars**	**50**
1	Continuous and Comprehensive Evaluation (CCE)	
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		**Marks**
Sr. No.	**Particulars**	10
1	QUESTION -1 (From Unit 1) (OR) QUESTION - 1 (From Unit 1)	10
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	10
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	10
4	QUESTION -4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	10
5	QUESTION -5 (From Unit 5) (OR) QUESTION - 5 (From Unit 5)	**50**
	Total Marks	**100**

Format of Question paper for Accountancy courses having 4 credits will be as follows:

INTERNAL ASSESSMENT [50 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	50
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL QUE. -1 (From Unit 1) (OR) PRACTICAL QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	10
3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	10
4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	10
5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	10
		50
	Total Marks	**100**

Format of Question paper for Theory courses having 2 credits will be as follows:

INTERNAL ASSESSMENT [25 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	25
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Sr. No.	**Particulars**	**Marks**
1	QUESTION -1 (From Unit 1) (OR) QUESTION -1 (From Unit 1)	09
2	QUESTION -2 (From Unit 2) (OR) QUESTION - 2 (From Unit 2)	08
3	QUESTION -3 (From Unit 3) (OR) QUESTION - 3 (From Unit 3)	08
		25
	Total Marks	**50**

Note:

1. Independent question shall be asked from each unit and option shall be from same unit.
2. ***If Special format of question paper is given for any subject, consider same for that subject.***

Course Structure As per NEP 2020 for B.COM. SEM – 1 (Major Accountancy) with effective from June – 2023

Sr. No	Course Category	Course Title	Course Credits
1	Major 1	Financial Accounting – 1	04
2	Major 2	Business Accounting – 1	04
3	Minor 1 (Select Any One)	Business Administration – 1	04
		Business Management – 1	
		Banking & Finance – 1	
		Business Computer Science – 1	
		Advance Business Statistics – 1	
		Business & Co-operation – 1	
		Business Economics – 1	
4	MDC 1 (Select Any One)	Accounting Standards – 1	04
		Event Management	
		Mathematics for Commerce – 1	
		Gandhian Economics and Rural Development – 1	
		Corporate Communication – 1	
		Technical Communication management – 1	
5	AEC 1 (Select Any One)	Functional Grammar & Composition	02
		Life Skills – 1	
		Other Courses	
6	SEC 1 (Select Any One)	Finance for Everyone	02
		Mind Management	
		Personality Development and Leadership Skill	
		Basic IT Tools	
		Time Management	
		Other Courses	
7	IKS	As Per Basket of Saurashtra University For Semester-1 (Select Any one out of 32) System-1 Indian Knowledge System	02
		TOTAL CREDITS	22
8	Vocational / Exit Course/s		04

B.COM. SEMESTER – 1

1	MAJOR 1	FINANCIAL ACCOUNTING – 1

Name of the Course: **Financial Accounting – 1**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

This course aims at equipping the students with the basic principles ad concepts of financial accounting. The course helps to learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

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

1. Understand Concept of financial accounting, objectives and need of financial accounting;
2. Demonstrate accounting process for various stakeholders;
3. Prepare accounts of amalgamation of partnership firms in the books of Transfer firms and Purchaser firm
4. Give accounting treatments in the books of the Consignor and Consignee
5. Prepare joint venture accounts with various methods
6. Give accounting Treatment of joint life policy premium paid by the firm.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO FINANCIAL ACCOUNTING	
Introduction, Meaning & Nature, Objectives, Characteristics, Users of financial accounting, Nature of financial accounting, Functions of financial accounting, Accounting process, Book Keeping and Recording business transactions (brief), accounting concepts and conventions, Generally Accepted Accounting Principles (GAAP).	12
UNIT NO. 2 : ACCOUNTS OF AMALGAMATION OF PARTNERSHIP FIRMS	
- Meaning-Objectives-Reasons of Amalgamation of Partnership Firms - Important accounting issues related to amalgamation - Accounting procedure for amalgamation: [A] In the books of Transferor/Old firms [B] In the books of Transferee/New firm - Amalgamation in the form of Absorption [Method to prepare Business Purchase Account] - **Practical Questions**	12
UNIT NO. 3 : CONSIGNMENT ACCOUNTS	
- Introduction, Meaning and Features of consignment - Consignment, Sale and Goods sent on Sale or Return - The Process and Different terminologies of consignment - Terms and conditions of Consignment Agreements - Consignment transactions and Ledger Accounts - Accounting treatments in the books of the Consignor and Consignee ➢ **Practical Questions**	12
UNIT NO. 4 : ACCOUNTS OF PIECEMEAL DISTRIBUTION OF CASH AMONG PARTNERS	

- Introduction, Meaning and Objectives - Classification of liabilities - The order of discharging liabilities in piecemeal distribution of cash - Order/Method of Payment of Cash to Partners: (a) Surplus Capital Method (Proportionate Capital Method) (b) Maximum Loss Method - **Practical Questions of both methods**	12
UNIT NO. 5 : JOINT VENTURE ACCOUNTS	
- Introduction- - Meaning and characteristics of Joint Venture - Accounting procedure for Joint Venture transactions - Various methods for Joint Venture Accounting. [A] Recording Joint Venture transactions by only one partner [B] Recording Joint Venture transactions by all partner [C] Joint Venture for goods sending on consignment [D] Independent books for Joint Venture when a separate Joint Bank Accounting is used [E] Memorandum Joint Venture Account - **Practical Questions**	**12**
Total Lectures/Hours	**60**

Important Instruction for paper setter:

Format of Question paper for will be as follows:

Sr. No.	Particulars	Marks
	CONTINUOUS AND COMPREHENSIVE EVALUATION (CCE)	**50**
	SEMESTER END EVALUATION (UNIVERSITY) [50 MARKS]	
Sr. No.	**Particulars**	**Marks**
1	THEORY QUE. -1 (From Unit 1) (OR) THEORY QUE. 1 (From Unit 1)	10
2	PRACTICAL QUE. -2 (From Unit 1) (OR) PRACTICAL QUE. 2 (From Unit 1)	10
3	PRACTICAL QUE. -3 (From Unit 1) (OR) PRACTICAL QUE. 3 (From Unit 1)	10
4	PRACTICAL QUE. -4 (From Unit 1) (OR) PRACTICAL QUE. 4 (From Unit 1)	10
5	PRACTICAL QUE. -5 (From Unit 1) (OR) PRACTICAL QUE. 5 (From Unit 1)	10
		50
	Total Marks	**100**

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol. I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

Note: Learners are advised to use latest edition of text books.

B.COM. SEMESTER – 1

2	MAJOR 2	BUSINESS ACCOUNTING - 1

Name of the Course:	**Business Accounting - 1**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Objectives:

The course aims to help learners to acquire conceptual knowledge on business accounting, to impart skills for recording various kinds of business transactions and to maintain accounts.

Learning Outcomes:

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

1. Know professional persons and their transactions. Prepare final accounts of professional persons under the different methods;
2. Recording transactions and preparing accounts under Hire Purchase System and record accounting treatments under Hire Purchase Trading Account Method;
3. Prepare account current and calculate average due dates;
4. Maintain accounting journal entries for different transactions of replacement accounts and prepare accounts;
5. Prepare voyage account by different voyage related transactions;

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ACCOUNTS OF PROFESSIONAL PERSONS	
- Introduction-Meaning - Important accounting terms related to professional persons - Accounting system: Cash Basis and Mercantile [Accrual] basis - Accounting treatment for Professional Persons' Annual Accounts - **Practical Questions** relating to Professional Persons such as, ➢ Solicitors ➢ Chartered Accountants ➢ Doctors and Medical Practitioners ➢ Architectures ➢ Engineers ➢ Consultants ➢ Advocates-Lawyers	12
UNIT NO. 2 : HIRE PURCHASE SYSTEM	
- Introduction and Meaning - Concept of Hire Purchase Agreement - Important accounting terms related to hire purchase system; - Difference between Installment system and Hire Purchase system - Accounting treatments under Hire Purchase Equivalent to Cash Price Method - Only brief theoretical explanation of Installment – Interest Suspense Account Method (No Practical of this method) - Only brief theoretical explanation of Hire Purchase Trading Method under Debtors Method and Debtors and Stock Method (No Practical of this method). - **Practical Questions**	12
UNIT NO. 3 : ACCOUNT CURRENT AND AVERAGE DUE DATE	
- Introduction & Meaning of account current	12

- Preparation of Account Current A. Forward Method B. Epoque or Backward Method C. Daily Balance Method - Introduction & Meaning of average due date - Steps involved in calculating average due date - **Practical Questions**	
UNIT NO. 4 : REPLACEMENT ACCOUNTS	
- Introduction & Meaning of Replacement - Concept of Capital-Revenue transactions - Classification of transactions with Examples - Replacement expenditures - Allocation of Replacement expenditures: Revenue-Capital - Accounting Treatments: Journal ledger entry and Accounts - **Practical Questions**	12
UNIT NO. 5 : VOYAGE ACCOUNTING	
- Introduction-Meaning- Objectives - Need of Voyage Accounting - Time period of voyage - Special items and Terms - Incomes & Expenses related to voyage - Preparation of Voyage Account - **Practical Questions**	12
Total Lectures/Hours	**60**

Only practical questions are important for Semester End University Exam.

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.
11. Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India, New Delhi

Note: Learners are advised to use latest edition of books.

3	MINOR 1	B.COM. SEMESTER – 1 BUSINESS ECONOMICS – 1 (ELEMENTS OF MICRO ECONOMICS-1)

Name of the Course: **Elements of Micro Economics-1**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Course Objectives:

- To familiar the students with various Micro Economics concepts and their application in the decision making.
- To familiarize the students with the economic principles and theories underlying various Business decisions.

Course Outcomes :

- Students will be acknowledged with Micro Economics concepts and Theories.
- Students will get acquainted with the use of economic principles in business decisions.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : Business Economics	
• Definition, nature and scope, Business economics and Economic Theories • Basic concepts of business economics • Incremental Concept • Concept of Equi-Marginal • Discounting Principle	12
UNIT NO. 2 : Utility Analysis	
• Meaning, Features, Types of utility • Law of Diminishing marginal utility • Concept of Consumer's Surplus • Law of Equi-Marginal Utility	12
UNIT NO. 3 : Demand and Supply Analysis	
• Meaning and Law of Demand • Affecting factors to Demand • Meaning and Law of Supply • Affecting Factors to Supply	12
UNIT NO. 4 : Concept of Elasticity	
• Definition and Factors • Types of Price Elasticity • Concept and types of Income Elasticity	12

• Affecting factors to Elasticity of Demand • Cross Elasticity of Demand • Methods to measure Elasticity • Use of Elasticity in Business decisions	
UNIT NO. 5 : Cost Analysis	
• Concept of cost • Types of costs-Real Cost, Opportunity Cost and Monetary Cost • Types of Cost on the basis of type period-Fixed Cost and Variable Cost, Marginal Cost • Average and Marginal fixed cost and Average and Marginal variable cost, • Relation between marginal and average cost, • Importance of average and marginal cost concepts.	**12**
Total Lectures / Hours	**60**

Reference Books:

1. Samuelson, Paul and Nordhaaus, *Economics*
2. K. E. Boulding- *A Reconstruction of Economics*
3. J. R. Hicks, *Value and Capital*
4. Lionel Robbins, *The Nature and Significance of Economic Science*
5. P. L Mehta, *Managerial Economics*
6. Varshney, Maheshwar, *Managerial Economics*
7. Reddy, P. N. and Appanniah H. R., *Principles of Business Economics*

B.COM. SEMESTER – 1

5	AEC 1	FUNCTIONAL GRAMMAR & COMPOSITION

Name of the Course: **Functional Grammar & Composition**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:

Looking at the diverse backgrounds & abilities of the thresh hold students, the syllabus aims at;

- Imparting the Basic English Language competency of the learners.
- To gain knowledge of basics of grammar, composition, comprehension & vocabulary.
- To develop skills of effective communication

Learning Outcomes:

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 :	
Text: **Indian Heritage for World's Future** https://newsonair.com/2022/04/18/indian-heritage-for-worlds-future/ **The Role of Women in India's Economic Growth Story** https://www.ciiblog.in/the-role-of-women-in-indias-economic-growth-story/ **Will India's population milestone precipitate an economic miracle?** https://www.tpci.in/indiabusinesstrade/blogs/will-indias-population-milestone-precipitate-an-economic-miracle/	09
UNIT NO. 2	
Primary Auxiliary & Present/Past/Future (with Expression of Future) Tense Modal Auxiliary Verbs	12
UNIT NO. 3	
Guided Dialogue Unguided Dialogue (A) Describing / Introducing a Person, Place or Thing (5) (B) Information Transfer through Visual Display (5)	09
Total Lectures/Hours	**30**

Suggested Readings:

1) Links given in the above table
2) A High School English Grammar & Composition by Wren & Martin
3) The Internet

Note: Learners are advised to use latest edition of text/reference books

Question No.	Detail	Options	Marks
1	Answer in One or Two Sentences (Unit -1)	10/14	15
2	Blanks / Paragraph with Instructions (Unit -2)	5+10	15
3	Dialogue Writing (Unit-3)	2	10
4	Description ½ From Unit 3 (A) & Information Transfer through Visual Display 1/1 Unit 3 (B)	-	10
	Total Marks		**50**

સૌરાષ્ટ્ર યુનિવર્સિટી

એકેડેમિક વિભાગ

યુનિવર્સિટી કેમ્પસ, યુનિવર્સિટી રોડ, રાજકોટ-૩૬૦૦૦૫

ફોન નં.(૦૨૮૧)૨૫૭૮૫૦૧ એક્સટે. નં.૨૦૨, ૩૦૪ ફેક્સ નં.(૦૨૮૧)૨૫૭૬૩૪૭ ઈ-મેઈલ : academic@sauuni.ac.in

નં.એકે/ વિનયન/૨૫૦૦૧૧૦ /૨૦૨૪

તા.૦૨/૦૪/૨૦૨૪

B.Com (MDC)

પરિપત્ર:-

આથી સૌરાષ્ટ્ર યુનિવર્સિટીની વાણિજ્ય વિદ્યાશાખા હેઠળની સ્નાતક કક્ષાનાં B.Com (MDC) (અંગ્રેજી) નાં અભ્યાસક્રમ ચલાવતી સર્વે સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે, વિનયન વિદ્યાશાખા હેઠળ અંગ્રેજી વિષયની અભ્યાસ સમિતિના ચેરમેનશ્રી દ્વારા B.Com (MDC) (અંગ્રેજી) સેમેસ્ટર ૧ અને ૨ નો નવો સુધારેલો અભ્યાસક્રમ B.Com (MDC) (અંગ્રેજી) વિષયની અભ્યાસ સમિતિ, વિનયન વિદ્યાશાખા, એકેડેમિક કાઉન્સિલ તથા બોર્ડ ઓફ મેનેજમેન્ટની બહાલીની અપેક્ષાએ મંજુરી આપવા માન.કુલપતિશ્રીને ભલામણ કરેલ છે. જે માન.કુલપતિશ્રીએ મંજુર કરેલ છે. જેથી સંબંધિત તમામે તે મુજબ તેની ચુસ્તપણે અમલવારી કરવી.

(મુસદ્દો કુલસચિવશ્રીએ મંજુર કરેલ છે.)

સહી/-

(ડૉ.આર.જી.પરમાર)

કુલસચિવ

બિડાણ:- ઉક્ત અભ્યાસક્રમ (સોફ્ટ કોપી)

રવાના કર્યું

૧/૫/૨૫

એકેડેમિક ઓફીસર

પ્રતિ,

(૧)સૌરાષ્ટ્ર યુનિવર્સિટીની સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓ, અનુસ્નાતક કેન્દ્રો / માન્ય સંસ્થાનાં વડાશ્રીઓ તરફ.

(૨)વાણિજ્ય વિદ્યાશાખા હેઠળની B.Com (MDC)(અંગ્રેજી) વિષયની અભ્યાસ સમિતિનાં સર્વે સભ્યશ્રીઓ

નકલ જાણ અર્થે રવાના:-

૧. માન.કુલપતિશ્રી/કુલસચિવશ્રીના અંગત સચિવ

નકલ રવાના (યોગ્ય કાર્યવાહી અર્થે):-

૧. પરીક્ષા વિભાગ   ૨. પી.જી.ટી.આર.વિભાગ   ૩. જોડાણ વિભાગ

B.Com. Sem. - I # (MDC)Multidisciplinary Course# Corporate Communication

<table>
<tr><td colspan="7">Saurashtra University
Board of Studies in English
Syllabus (Effective from June 2023 onwards)</td></tr>
<tr><td colspan="2">Course Title</td><td colspan="2">Corporate Communication I</td><td colspan="2">Course Credit</td><td>04</td></tr>
<tr><td>Program</td><td>Semester</td><td>Category</td><td>Credit</td><td colspan="2">Theory</td><td>Total Marks</td></tr>
<tr><td rowspan="2">B.Com.</td><td rowspan="2">01</td><td rowspan="2">Multidisciplinary Course</td><td rowspan="2">04</td><td>Internal</td><td>External</td><td rowspan="2">100</td></tr>
<tr><td>50</td><td>50</td></tr>
</table>

Course Objective:

Looking at the diverse backgrounds & abilities of the thresh hold students, the syllabus aims at;

- Imparting the Basic English Language competency of the learners.
- To gain knowledge of basics of communication.
- To make students familiar with the modern means of communication.
- To develop skills of effective corporate communication.

Sr. No.	Detailed Syllabus	Hours
1	Basics of Corporate Communication ➢ Introduction to Corporate Communication ➢ Definition and Meaning of Corporate Communication ➢ Process of Corporate Communication ➢ Objectives of Corporate Communication	
2	Channels of Corporate Communication ➢ Internal Channels of Communication ➢ Formal Channels (Vertical, Horizontal, Diagonal) ➢ Informal Channel (Grapevine)	
3	➢ Reading Comprehension of a Corporate Passage ➢ Notice, Agenda, Memo, and Minutes	
4	Lateral and Soft Skills in Communication and Managing Self ➢ What is Lateral? ➢ Thinking the Lateral Way ➢ Lateral Leadership Skills: Characteristics ➢ IQ and EQ	

Semester end examination

Question No.	Detail	Options	Marks
1	Long Question/Short Notes (Unit-1)	½ OR 2/4	10
2	Long Question/Short Notes (Unit-2)	½ OR 2/4	10
3	Reading Comprehension (Unit-3)	½	10
4	Prepare any of the following. (Notice, Agenda, Memo, and Minutes)	½	10
5	Long Question/Short Notes (Unit-4)	½ OR 2/4	10
		Total Marks	50

Reference Books:

1. Technical Communication (Principles and Practice) – Meenakshi Raman and Sangeeta Sharma – Oxford University Press, New Delhi.
2. Business Communication – Sathya Swaroop Debasish and Bhagban Das – PHI Learning.
3. Business Communication – Rai & Rai, Himalaya Publishing House, Mumbai.
4. Business and Managerial Communication – Shailesh Sengupta, PHI Learning..

B.COM. SEMESTER – 1

6	SEC 1	PERSONALITY DEVELOPMENT AND LEADERSHIP SKILL

Name of the Course: **Personality Development and Leadership Skill**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:

- To strengthen students' understanding of personality
- To strengthen students' competence in English
- To strengthen students' four basic language skills.
- To hone students' interpersonal communication skills.

Learning Outcomes:

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

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 :	
Introduction to Personality • The Concept of Personality • Dimension of Personality • Indian Concept of Self • Five Pillars of Personality • Significance of Personality Development	10
UNIT NO. 2 :	
The Concept of Success and Failure • What is success? • Hurdles in achieving success • Overcoming hurdles • Factors responsible for success • What is Failure? • Causes of Failure • SWOT analysis	10
UNIT NO. 3 :	
Developing Personality • Conflict and Stress Management • Time Management • Steps of time Management • Goal Setting • Non-verbal communication • Kinesics • Proxemics • Para-language	10
Total Lectures/Hours	**30**

Suggested Readings:

1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.

2. Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behavior 16th Edition; Pr... Hall.
3. Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
4. Mile, D.J Power of positive thinking. Delhi. Rohan Book Company, (2004).
5. Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005.
6. Smith, B . Body Language. Delhi: Rohan Book Company. 2004
7. Effective Business Communication, H. Murphy, et.el, McGraw Hill (India) Pvt. Ltd., Chennai.

Note: Learners are advised to use latest edition of text/reference books

Semester end Examination

Question No.	Details	Options	Marks
1	Essay type question/Short Notes (Unit-I)	½ OR 2/4	15
2	Essay type question/Short Notes (Unit-II)	½ OR 2/4	15
3	Essay type question/Short Notes (Unit-III)	½ OR 2/4	15
4	Short Notes (Unit-I,II,III)	½	05

B.COM. SEMESTER – 1

7	VAC 1	INDIAN KNOWLEDGE SYSTEM 1

Name of the Course: **Indian Knowledge System 1**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:
The objective of the course is to set a stage for understanding the architecture of the Ancient Indian Knowledge Systems and to develop an overall understanding of their role and relevance to the contemporary society

Learning Outcomes:
After completion of the course, learners will be able to:
1. Identify the concept of Traditional knowledge and its importance;
2. Explain the need for and importance of protecting traditional knowledge;
3. Explain the importance of Traditional knowledge in Agriculture and Medicine;
4. Know history of Indian economy thoughts and Kautiya's Economic thoughts;
5. Interpret the concepts of concept of Indian business model.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM	
Introduction, Definition, Concept of Indian Knowledge System (IKS), A broad overview of disciplines included in the IKS, and historical developments, Scope of IKS, Organization of IKS, IKS based approaches on Knowledge Paradigms, IKS in ancient India and in modern India	10
UNIT NO. 2 : IKS AND INDIAN SCHOLARS, INDIAN LITERATURE	
Introduction, Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banabhatta, Nagarjuna and Panini), Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira and Brahmgupta), Medicine and Yoga (Charak, Susruta, Maharishi Patanjali and Dhanwantri), Shastra (Nyaya, vyakarana, Krishi, Shilp, Vastu, Natya and Sangeet)	10
UNIT NO. 3 : INDIAN ECONOMY THOUGHTS AND MODEL	
History of Indian Economy Thoughts: Context from Dharmashastras, Shukraniti, Mahabharata, and Arthashastra; Kautiya's Economic thoughts in specific India and Global GDP: Ancient India.	10
Total Lectures/Hours	**30**

Suggested Readings:

1. An Introduction to Indian Knowledge Systems: Concepts and Applications, B Mahadevan, V R Bhat, and Nagendra Pavana R N; 2022 (Prentice Hall of India).
2. Indian Knowledge Systems: Vol I and II, Kapil Kapoor and A K Singh; 2005 (D.K. Print World Ltd).
3. Kanagasabapathi; "Indian Models of Economy, Business and Management", Third Edition,
4. Prentice Hall India Ltd., Delhi.
5. Lotus and Stones; Garuda Prakashan (31 October 2020); Garuda Prakashan Pvt. Ltd.
6. Dwivedi D.N., Essentials of Business Economics, Vikas Publications, Latest Edition.
7. Inida Uninc by Prof. R Vaidyanathan, Westland ltd.Publication
8. Economic Sutras by Prof. Satish Y. Deodhar, IIMA Books series

CURRICULUM

For

B.COM.

Semester – 2

(With effective from Nov./Dec. - 2023)

Course Structure As per NEP 2020 for
B.COM. SEM – 2 (Major Accountancy)
with effective from Nov./Dec. – 2023

Sr. No	Course Category	Course Title	Course Credits
1	Major 1	Financial Accounting – 2	04
2	Major 2	Business Accounting – 2	04
3	Minor 1 (Select Any One)	Business Administration – 2	04
		Business Management – 2	
		Banking & Finance – 2	
		Business Computer Science – 2	
		Advance Business Statistics – 2	
		Business & Co-operation – 2	
		Business Economics – 2	
4	MDC 1 (Select Any One)	Accounting Standards – 2	04
		Export Import Management	
		Mathematics for Commerce – 2	
		Gandhian Economics and Rural Development – 2	
		Corporate Communication – 2	
		Technical Communication management – 2	
5	AEC 1 (Select Any One)	Practical English	02
		Life Skills – 2	
		Other Courses	
6	SEC 1 (Select Any One)	Team Building	02
		Public Speaking	
		Web Development and Designing	
		Tourism Management	
		Innovation and Entrepreneurship	
		Other Courses	
7	VAC 1 (Select Any One)	Personal Financial Planning	02
		Culture and Communication – 1	
		Sports and Fitness – 1	
		Environmental Study – 1	
		Vedic Mathematics – 1	
		Yoga & Happiness – 1	
		Digital Empowerment	
		Other Courses	
		TOTAL CREDITS	22
8	Vocational / Exit Course/s		04

B.COM. SEMESTER – 2		
1	MAJOR 3	FINANCIAL ACCOUNTING – 2

Name of the Course: **Financial Accounting – 2**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning Outcomes:

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

1. Compute purchase consideration of business under different methods;
2. Recording transactions and preparing accounts for conversion of partnership firm into company in the books of vendor firm;
3. Recording transactions of purchase of firm's business and preparing balance sheet in the books of new company;
4. Prepare accounts under Self Balancing System;
5. Provide services to departmental stores in preparing departmental accounts;
6. Give accounting treatment of joint life policy premium paid by firm under different methods.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : CONVERSION OF PARTNERSHIP FIRM INTO COMPANY	
- Introduction & Meaning - Difference of Dissolution of partnership firm and Conversion of Partnership Firm into Company - Procedure for Conversion of Partnership firm into Company - Purchase Consideration [PC] - Accounting treatments to close the books of Partnership Firm - **Practical Questions (accounts in the books of vendor firm only)**	12
UNIT NO. 2 : PURCHASE [ACQUISITION] OF PARTNERSHIP FIRM'S BUSINESS BY COMPANY	
- Introduction & Meaning - Purchase Consideration - Goodwill and Capital reserve - **Accounting treatments**: Journal-Ledger Entries and Initial Balance Sheet in the books of Purchasing Company - **Practical Questions (Accounts in the Books of Purchasing Company only)**	12
UNIT NO. 3 : SELF BALANCING LEDGERS	
- Introduction and Meaning - Procedure to introduce the Self Balancing System - Accounting treatment, Journal entries and ledgers, - Advantages and disadvantages of Self Balancing System, - **Practical Questions**	12
UNIT NO. 4 : DEPARTMENTAL ACCOUNTS	

- Introduction, Meaning and Objectives - Advantages of departmental accounting - Allocation of expenses - Inter departmental transfer - **Types of Department:** A. Independent Department B. Dependent Department - **Methods of Departmental Accounting** A. Accounts of all departments are kept in one book only B. Separate Set of books are kept for each department. **Practical Questions**	12
UNIT NO. 5 : ACCOUNTS OF JOINT LIFE POLICY	
- Introduction and Meaning - Accounting Treatment of premium paid by the firm: [A] When premium is considered as Revenue expenditure [B] When premium is considered as Capital expenditure [C] When policy is shown and treated at surrender value and Amount of difference is debited to Profit and Loss A/C [D] When policy is shown and treated at Surrender Value with the help of Joint Life Policy (JLP) A/C - All partners' Individual policy and Joint Life Policy [Joint and Several policies] - Amount payable to successor of deceased partner - **Practical Questions**	12
Total Lectures/Hours	**60**

Only practical questions are important for Semester End University Exam.

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (VolI & II), Edition 2023, Himalaya Publishing House, Mumbai
2. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education
3. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
4. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
5. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
6. S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
8. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
9. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
10. Tulsian, P.C. Financial Accounting, Pearson Education.

Note: Learners are advised to use latest edition of books.

B.COM. SEMESTER – 2

2	MAJOR 4	BUSINESS ACCOUNTING - 2

Name of the Course:	**Business Accounting - 2**
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

Objectives:

The course aims to help learners to acquire conceptual knowledge on business accounting, to impart skills for recording various kinds of business transactions and to maintain accounts.

Learning Outcomes:

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

1. Record transactions related to royalty and prepare required accounts in the books of lessee and lessor (landlord);
2. Guide business enterprises in preparing and submitting insurance claim statement against business losses under stock insurance policy;
3. Guide business enterprises in preparing and submitting insurance claim statement against business losses under Consequential Loss Policy;
4. Measure inventory valuation applying different methods under relevant Accounting Standards;
5. Understand provisions of Companies Act 2013 related to alteration of share capital with practical approach.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ROYALTY ACCOUNTS	
- Introduction-Meaning and Contract of Royalty - Explanation of special terms - Basis of Royalty calculation - Accounting calculations of Royalty - Accounting treatments: Journal Ledger Entries and Accounts - **Practical Questions** [Excluding Sub-contract of Royalty]	12
UNIT NO. 2 : ACCOUNTS OF FIRE CLAIMS UNDER THE STOCK INSURANCE POLICY	
- Introduction and Meaning - Average Clause - Stock Insurance Policy and claim - Important accounting terms related to stock insurance policy - Claim amount under the Stock Insurance policy for Loss of Stock/ goods - **Practical Questions**	12
UNIT NO. 3 : ACCOUNTS OF FIRE CLAIMS UNDER CONSEQUENTIAL LOSS POLICY	
- Introduction and Meaning - Consequential Loss Policy (Loss of Profit Policy) - Claim amount under the Consequential Loss Policy (Loss of Profit Policy) - Important accounting terms related to Consequential Loss Policy - Journal entries for the Sanctioned and Accepted claims - **Practical Questions**	12
UNIT NO. 4 : INVENTORY VALUATION	
- Introduction-Meaning of Inventory and Inventory Valuation - Objectives of Inventory Valuation	12

- Main valuation points of Indian Accounting Standard -2 [Revised] - Methods of Inventory Valuation[including Stock statement] [A] Specific Identification method [B] FIFO [C] LIFO [D] HIFO [E] Base Stock method [F] Weighted Average Price method - Practical Questions	
UNIT NO. 5 : ALTERATION OF SHARE CAPITAL	
- Introduction, Meaning - Provisions of Companies Act 2013 related to alteration of share capital - Consolidation of shares - Sub-division of shares - Conversion of shares into stock - Bonus shares & Right shares - Buyback of shares - Practical Questions	12
Total Lectures/Hours	**60**

Only practical questions are important for Semester End University Exam.

Suggested Readings:

1. Dr. M. A. Arulanandam and Dr. K. S. Raman, Advanced Accountancy (Vol.I & II), Edition 2023, Himalaya Publishing House, Mumbai
2. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
3. G Sudarsana Reddy, Financial Management Principles and Practices, Himalaya Publishing House, Mumbai.
4. M. C. Shukla, T. S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., Delhi.
5. S.N. Maheshwari, and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Deepak Sehagal. Financial Accounting. Vikas Publishing H House, New Delhi.
7. Tulsian, P.C. Financial Accounting, Pearson Education.
8. M Hanif, A Mukherjee, Corporate Accounting 2nd Edition, McGraw Hill Education, India

Note: Learners are advised to use latest edition of books.

B.COM. SEMESTER – 2		
3	MINOR 2	BUSINESS ECONOMICS – 2 (Elements of Micro Economics-2)

Name of the Course: Business Economics – 2 (Elements of Micro Economics-2)
Course credit: 04
Teaching Hours: 60 (Hours)
Total marks: 100

Course Objectives:

- Provide strong foundation courses in Micro Economics
- The development of critical thinking skills and the accumulation of factual knowledge.
- The development of an understanding of Micro Economic theory and their application to the economic sub fields.
- To aware the students able to identify and explain economic concept and theories related to the behaviour of economic agents, markets, industry and firm structures.

Course Outcomes :

- Students will be acknowledged with Micro Economics concepts and Theories.
- Students will get acquainted withthe use of economic principles in business decisions.

PARTICULAR	O. OF TURES
UNIT NO. 1 : Production Analysis	
• Concepts, Nature and types of Production Function • Law of Diminishing return • Economies of scale • Iso-quant curve, Iso-cost curve • Theory of Marginal Productivity	12
UNIT NO. 2 : Pricing Analysis – I	
• Concept of Perfect and Imperfect Competition • Perfect Competition : Characteristics-Equilibrium and pricing of firm and industry in short run and long run-AR and MR in Perfect Competition	12

• Monopoly : Characteristics-Types-Equilibrium and pricing of firm and industry in short run and long run-AR and MR in Monopoly	
UNIT NO. 3 : Pricing Analysis – II	
• Price discrimination : Concept- conditions/possibility, profitability, evaluation of price discrimination • Monopolistic competition: Characteristics-Equilibrium and pricing of firm and group in short run and long run-AR and MR in Monopolistic competition- excess capacity, evils	12
UNIT NO. 4 : Pricing Analysis – III	
• Oligopoly – definition, features, kinked demand curve and price rigidity • Selling costs – nature, inter-relationship of production cost and selling cost, effects of selling cost on demand curve.	12
UNIT NO. 5 : Distribution of National income – I	
• Rent- Concept-Modern theory of rent – Quasi rent • Wage – Concept-Monetary and real wage, factors affecting real wage, • Interest – meaning, definition, gross & net interest, factors affecting interest. • Profit – Concept-Gross Profit-Net Profit, principles of profit – risk, uncertainty, Innovation	12
Total Lectures / Hours	60

Reference Books:

1. Environment and entrepreneurs B.C Tandor
2. A Practical guide of industrial entrepreneurs
3. Dr.D.M Mithani, Micro Economics, Himalaya Publishing House.
4. Dr.D.M Mithani, Managerial Economics – Theory and Applications, Himalaya Publishing House
5. P.L. Mehta Managerial Economics

B.Com. Sem. - II # (MDC) Multidisciplinary Course Corporate Commination II

Saurashtra University Board of Studies in English Syllabus (Effective from June 2023 onwards)						
Course Title		Corporate Communication II		Course Credit		04
Program	Semester	Category	Credit	Theory		Total Marks
B.Com.	02	Multidisciplinary Course	04	Internal	External	100
				50	50	

Course Objective:

Looking at the diverse backgrounds & abilities of the thresh hold students, the syllabus aims at;

● Imparting the Basic English Language competency of the learners.
● To gain knowledge of basics of communication.
● To make students familiar with the modern means of communication.
● To develop skills of effective communication.

Sr. No.	Detailed Syllabus	Hours
1	Barriers to Corporate Communication • Barriers to Corporate Communication ➢ External Barrier ➢ Semantic Barrier ➢ Socio-psychological Barrier ➢ Organizational Barrier ➢ Cross-Cultural Barrier • Overcoming Barriers to Corporate Communication	
2	I.C.T. (Information. Communication, and Technology) for Corporate Communication ➢ Introduction to I.C.T. based Communication Tools ➢ E-mail. ➢ Facsimile (Fax) ➢ Teleconferencing ➢ Video-conferencing ➢ Security Concerns in I.C.T. based Tools.	
3	Listening Skills and Speaking Skills ➢ Types of Listening ➢ Characteristics of a Good Listener ➢ Listening Etiquettes. ➢ Barriers in Listening ➢ Overcoming Barriers in Listening	

	➢ Telephonic Conversation based on a situation (Practical Only)	
4	**Employability Skills** ➢ Resume and Covering Letter (Practical) ➢ Preparing for the Interview ➢ Frequently asked Questions in an Interview ➢ Manners and Etiquette at the time of Interview	

Semester end examination

Question No.	Detail	Options	Marks
1	Long Question/Short Notes (Unit -1)	½ OR 2/4	10
2	Short Notes (Unit-2)	2/4	10
3	A. Theory question on Listening Skills. (Unit-3) B. Draft Telephonic Conversation(s) based on given situation (Practical Only) (Unit-3)		10
4	A. Long Question/Short Notes (Unit -4)	½ OR 2/4	10
5	Resume Writing (Unit-4)	½	10
		Total Marks	50

Reference Books:

1) Technical Communication (Principles and Practice) – Meenakshi Raman and Sangeeta Sharma – Oxford University Press, New Delhi.
2) Business Communication – Sathya Swaroop Debasish and Bhagban Das – PHI Learning.
3) Business Communication – Rai & Rai, Himalaya Publishing House, Mumbai.
4) Business and Managerial Communication – Shailesh Sengupta, PHI Learning.

B.COM. SEMESTER – 2		
6	SEC 2	INNOVATION AND ENTREPRENEURSHIP

Name of the Course: **Innovation and Entrepreneurship**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:

1.To make students acquainted with role of entrepreneurship.
2.To promote innovation and entrepreneurship in classroom environment through lectures

Learning Outcomes:

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

1. Students will be familiar with role and responsibility of entrepreneur.
2. Students will have insights of innovation in entrepreneurship development.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : Entrepreneurship – Introduction	
• Meaning, definition and features of entrepreneurship • Role of entrepreneur in industrial development • Factors affecting entrepreneurship • Theories of entrepreneurship – Economic and Psychological theory of entrepreneurship	10
UNIT NO. 2 : Role of innovation in entrepreneurship – 1	
• Meaning, definitions and types of innovation • Characteristics of innovation • Need of innovation for entrepreneurship • Challenges for innovation in industrial development	10
UNIT NO. 3 : - Role of innovation in entrepreneurship – 2	
• Factors affecting innovation • Schumpeter's innovation theory • Stages of innovation (Innovation life cycle)	10
Total Lectures/Hours	30

Suggested Readings:

1. Innovation and entrepreneurship – Peter F. Drucker
2. Entrepreneurship – Hisrich and Peters
3. Entrepreneurship megabucks – Siner A. David

Note: Learners are advised to use latest edition of text/reference books

B.COM. SEMESTER – 2

7	VAC 2	ENVIRONMENTAL STUDIES – 1

Name of the Course: **Environmental Studies – 1**
Course credit: 02
Teaching Hours: 30 (Hours)
Total marks: 50

Objectives:

The Objectives of the course are as follow:

- The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

Learning Outcomes:

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

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyse various projects and initiatives with respect to ecosystem restoration;
3. Understand Renewable and Non-renewable resources;
4. Describe the environmental issues and their possible repercussions on the plant in the next few decades.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
- **Environmental Studies:** Meaning, Nature, Scope, Importance and Limitations, Need for environmental education Ecosystems; Biodiversity and Natural Systems; Natural Cycles.	10
UNIT NO. 2 : ECOLOGY AND ECOSYSTEMS	
- Concept of ecology and ecosystem, Structure and function of ecosystem; Energy flow in an ecosystem; food chains, food webs; Basic concept of population and community ecology; ecological succession. - Characteristic features of the following: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, wetlands, rivers, oceans, estuaries)	10
UNIT NO. 3 : NATURAL RESOURCES	
Concept of Renewable and Non-renewable resources, Land use change; Land degradation, soil erosion and desertification, **Deforestation:** Causes, consequences and remedial measures,	10
Total Lectures/Hours	**30**

Suggested Readings:

1. Agarwal, K.C., 2001, Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha, E., The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad 380013, India (R).
3. Brunner, R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p.
4. Clark, R.S., Marine Pollution, Clanderson Press Oxford (TB).
5. Cunningham, W.P., Cooper, T.H., Gorhani, E.& Hepworth, M.T., 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p.
6. De, A.K., Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R).

Note: Learners are advised to use latest edition of books