સૌરાષ્ટ્ર યુનિવર્સિટી

એકેડેમિક વિભાગ, યુનિવર્સિટી કેમ્પસ, યુનિવર્સિટી રોડ, રાજકોટ – ૩૬૦૦૦૫

ફોન નં. : (૦૨૮૧) ૨૫૭૮૫૦૧ એક્સટે. નં. ૨૦૨ ,૩૦૪,૨૨૪ / ફેક્સ નં. : (૦૨૮૧) ૨૫૭૬૩૪૭

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નં.એકે./વાણિજ્ય/૨૬૦૫૬૪૮ /૨૦૨૫ તા:- ૦૨ /૦૬/૨૦૨૫

વાણિજ્ય

પરિપત્ર:-

સૌરાષ્ટ્ર યુનિવર્સિટીની વાણિજ્ય વિદ્યાશાખા હેઠળ સ્નાતક કક્ષાના અભ્યાસક્રમ ચલાવતી સર્વે સંલગ્ન કોલેજના આચાર્યશ્રીઓને આથી જાણ કરવામાં આવે છે કે, NEP-2020 અંતર્ગતના રાજ્ય સરકારશ્રીના તા.૧૧/૦૭/૨૦૨૩નો ઠરાવ, ત્યારબાદ તા.૨૭/૦૭/૨૦૨૩ના રોજ પ્રકાશિત થયેલ સ્ટાન્ડર્ડ ઓપરેટિંગ પ્રોસિજર (SOP) તેમજ ત્યારબાદ તેને આનુસંગિક તા.૨૮/૦૭/૨૦૨૩ના રોજ આવેલ સુધારા મુજબના અભ્યાસક્રમો ડીનશ્રી દ્વારા રજુ કરાયેલ B.Com. સેમેસ્ટર – ૦૫ અને ૦૬નો B.Com. Major Subject – (Accountancy) વિષયનો અભ્યાસક્રમ આગામી શૈક્ષણિક વર્ષ જુન-૨૦૨૫થી અમલમાં આવે તે રીતે વાણિજ્ય વિદ્યાશાખા હેઠળની કોમર્સ અને એકાઉન્ટન્સી વિષયની અભ્યાસ સમિતિ, એકેડેમિક કાઉન્સિલ અને બોર્ડ ઓફ મેનેજમેન્ટની બહાલીની અપેક્ષાએ માન.કુલપતિશ્રીને મંજુર કરવા ભલામણ કરેલ છે. જે માનનીય કુલપતિશ્રીએ મંજુર કરેલ છે. જે ધ્યાને લઈ તે મુજબ તેનો અમલ કરવા વિનંતી.

(મુસદો કુલસચિવશ્રીએ મંજુર કરેલ છે.)

બિડાણ:- ઉક્ત અભ્યાસક્રમ (સોફ્ટ કોપી)

સહી/-
(ડૉ.આર.જી.પરમાર)
કુલસચિવ

રવાના કર્યું

૨/૬/૨૫

એકેડેમિક ઓફિસર

પ્રતિ,

૧. વાણિજ્ય વિદ્યાશાખા હેઠળ સ્નાતક કક્ષાની સર્વે સંલગ્ન કોલેજના આચાર્યશ્રીઓ તરફ

૨. વાણિજ્ય વિદ્યાશાખા હેઠળની કોમર્સ અને એકાઉન્ટન્સી વિષયની અભ્યાસ સમિતિના સર્વે સભ્યશ્રીઓ તરફ

નકલ જાણ અર્થે રવાના:-

માન.કુલપતિશ્રી/કુલસચિવશ્રીના અંગત સચિવ

નકલ રવાના:- (જરૂરી કાર્યવાહી અર્થે)

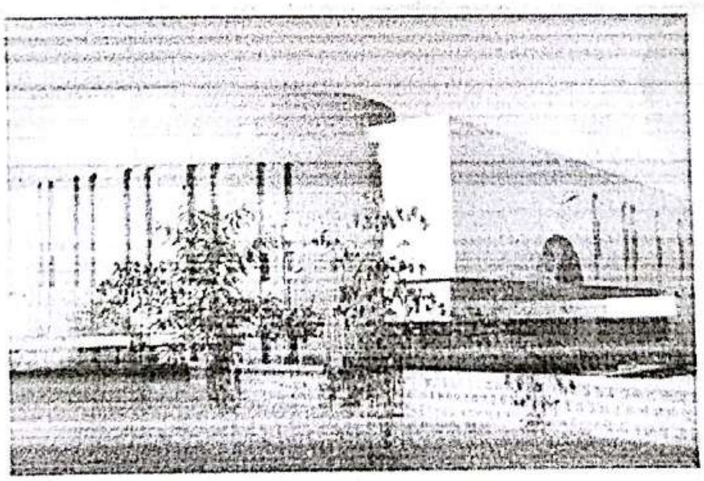
૧. ડીનશ્રી, વાણિજ્ય વિદ્યાશાખા

૨. જોડાણ વિભાગ

૩. પી.જી.ટી.આર.વિભાગ

૪. પરીક્ષા વિભાગ

CURRICULUMANDCREDITFRAMEWORK
FOR
BACHELOROFCOMMERCE
SEMESTER 5 & 6
(Major Accountancy)
Asper NEP 2020
(Effective from June,2025)



FACULTYOFCOMMERCE
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RAJKOT - 360005

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સૌરાષ્ટ્ર યુનિવર્સિટી

એકેડેમિક વિભાગ, યુનિવર્સિટી કેમ્પસ, યુનિવર્સિટી રોડ, રાજકોટ – ૩૬૦૦૦૫

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નં.એકે/વાણિજ્ય/2512536 /૨૦૨૫ તા. 06 /૦૮/૨૦૨૫

B.Com. SEM- 5

[illegible]

આથી સૌરાષ્ટ્ર યુનિવર્સિટી સંલગ્ન વાણિજ્ય વિદ્યાશાખા હેઠળના સ્નાતક કક્ષાના અભ્યાસક્રમ ચલાવતી સર્વે [illegible] આચાર્યશ્રીઓ અને યુનિવર્સિટી સ્થિત અનુસ્નાતક ભવનના અધ્યક્ષશ્રીઓને જણાવવામાં આવે છે કે, વાણિજ્ય [illegible] હેઠળનાં કોમર્સ અને એકાઉન્ટન્સી વિષયની અભ્યાસ સમિતિની તા.૧૬/૦૭/૨૦૨૫ની કાર્યવાહી નોંધના સભાના [illegible] 3" અને વાણિજ્ય વિદ્યાશાખાની તા.૨૩/૦૭/૨૦૨૫ની કાર્યવાહી નોંધના સભાના ઠરાવ ક્રમાંક ૨૮ દ્વારા વિસ્તૃત [illegible] ચર્ચા વિચારણાને અંતે B.Com.ના અભ્યાસક્રમમાં જે તે મેજર વિષયની સાથે આપેલ માઈનોર (Minor) ના [illegible] આપેલા તમામ પેપર્સને તે મેજર વિષયના રિલેવન્ટ ગણવા અને તે રિલેવન્ટ પેપર્સમાં નિયમ મુજબની ક્રેડીટ, [illegible] માટે મેજર સાથે માઈનોર રિલેવન્ટ છે તે મુજબ ગણવી તેવું સર્વાનુમતે ઠરાવવામાં આવેલ. <u>B.Com. SEM- 5 ના [illegible]ના નવા અભ્યાસક્રમમાં મેજર પેપર નં. 12 Business Accounting–5 (Digital Accounting Using Tally–1) OR [illegible] નં.- 12 Advanced Accounting નામથી એક વધારાનું પેપર પણ આપવું જેમાં બે પૈકી કોઈ એક પસંદ કરવું તેમ ઠરાવેલ છે</u>

આથી ઉપરોક્ત બાબતે અધિકાર મંડળોની બહાલીની અપેક્ષા મંજુરી આપવા માટે માનનીય કુલપતિશ્રી સાહેબને ડીનશ્રી, વાણિજ્ય વિદ્યાશાખા દ્વારા ભલામણ કરેલ છે જે માનનીય કુલપતિશ્રીએ મંજુર કરેલ છે. જે ધ્યાને લઈ તે મુજબ તેનો અમલ કરવા વિનંતી.

([illegible] કુલસચિવશ્રીએ મંજુર કરેલ છે.)

સહિ/-
(ડૉ.આર.જી.પરમાર)
કુલસચિવ

[illegible] અભ્યાસક્રમની સોફ્ટ કોપી

રવાના કર્યું

6/8/25

એકેડેમિક ઓફિસર

[illegible] હેઠળની સંલગ્ન સર્વે સ્નાતક અભ્યાસક્રમ ચલાવતી કોલેજો અને અનુસ્નાતક ભવન તરફ....

[illegible] અર્થે સાદર <u>રવાના:-</u>

[illegible]પતિશ્રી/કુલસચિવશ્રીનાં અંગત સચિવ

<u>નકલ રવાના (યોગ્ય કાર્યવાહી અર્થે):-</u>

[illegible] વિભાગ

[illegible] વિભાગ

[illegible] વિભાગ

CURRICULUM

For

B.COM.

Semester–5

(WitheffectivefromJune-2025)

COURSE STRUCTURE OF Bachelor of Commerce (Major Accountancy): Level 5.5: B.Com. Semester V & VI (Bachelor of Commerce)

SEMESTER-V								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major11	Corporate Accounting- 1	4	0	4	50	50	100
2	Major12 (Select any one)	Business Accounting-5 (Digital Accounting Using Tally-1) OR	2	2	4	50	50	100
		Advanced Accounting	4	0	4	50	50	100
	Major13	Management Accounting	4	0	4	50	50	100
4	Minor 4 (Select Any One)	Business Administration-4	4	0	4	50	50	100
		Business Management-4	4	0	4	50	50	100
		Banking & Finance-4	4	0	4	50	50	100
		Business Computer Science-4	3	1	4	50	50	100
		Advance Business Statistics-4	4	0	4	50	50	100
		Business & Co-operation-4	4	0	4	50	50	100
		Business Economics-4	4	0	4	50	50	100
5	Minor 5 (Select Any One)	Business Administration-5	4	0	4	50	50	100
		Business Management-5	4	0	4	50	50	100
		Banking & Finance-5	4	0	4	50	50	100
		Business Computer Science-5	3	1	4	50	50	100
		Advance Business Statistics-5	4	0	4	50	50	100
		Business & Co-operation-5	4	0	4	50	50	100
		Business Economics-5	3	1	4	50	50	100
	SEC 5 (Select Any One)	Digital Marketing	2	0	2	25	25	50
		Leadership Development	2	0	2	25	25	50
		Fundamental of Statistics	2	0	2	25	25	50
		Corporate Law	2	0	2	25	25	50
		Economy of Gujarat	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of SEC course					
		TOTALCREDITS			22			

SEMESTER-VI								
Sr. No	Course Category	Course Title	Course Credits			Exam Marks		
			Theory	Practical	Total	IM	EM	Total
1	Major 14	Corporate Accounting-2	4	0	4	50	50	100
2	Major 15	Business Accounting-6(Auditing)	4	0	4	50	50	100
3	Major 16	IKS in Accounting & Finance	4	0	4	50	50	100
4	Minor 6 (Select Any One)	Business Administration-6	4	0	4	50	50	100
		Business Management-6	4	0	4	50	50	100
		Banking & Finance-6	4	0	4	50	50	100
		Business Computer Science-6	3	1	4	50	50	100
		Advance Business Statistics-6	4	0	4	50	50	100
		Business & Co-operation-6	4	0	4	50	50	100
		Business Economics-6	4	0	4	50	50	100
5	AEC5 (Select Any One)	English for Trade and Commerce	2	0	2	25	25	50
		Integrated Marketing Communication	2	0	2	25	25	50
		Other Courses	Other Courses from the pool of AEC course					
6	SEC6	Internship Training/Field Project	0	4	4	0	100	100
		TOTALCREDITS			22			

C=Credit, IM=Inter Exam Marks, EM=External Exam Mar

Assessment of Student Learning:

Evaluation will be based on **Continuous and Comprehensive Evaluation (CCE)**, in which sessional work and the terminal examination will contribute to the final grade. Sessional work 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 and 5 Units will be as follows:

INTERNAL ASSESSMENT [50 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	**50**
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	**Particulars**	**Marks**
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)	10
		50
	Total Marks	**100**

Format of Question paper for Accountancy courses having 4 credits and 5 units will be as follows:

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

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

INTERNAL ASSESSMENT [50 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	**50**
EXTERNAL (UNIVERSITY) ASSESSMENT [50 Marks]		
Sr. No.	**Particulars**	**Marks**
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: **Answers ANY TWO Out of FOUR** options **EACH** From the **Unit NO. 1, 2, 3 and 4** respectively)	10
		50
	Total Marks	**100**

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

INTERNAL ASSESSMENT [50 Marks]		
No.	**Particulars**	**Marks**
1	Continuous and Comprehensive Evaluation (CCE)	**50**
EXTERNAL (UNIVERSITY) ASSESSMENT [50 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 2) (OR) PRACTICAL QUE. 2 (From Unit 2)	10
3	PRACTICAL QUE. -3 (From Unit 3) (OR) PRACTICAL QUE. 3 (From Unit 3)	10
4	PRACTICAL QUE. -4 (From Unit 4) (OR) PRACTICAL QUE. 4 (From Unit 4)	10
5	PRACTICAL QUE. -5: **ANSWER ANY TWO OUT OF FOUR** OPTIONS **EACH OBJECTIVE QUESTION** FROM THE **UNIT NO. 1, 2, 3 AND 4** RESPECTIVELY)	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 [25 Marks]		
Sr. No.	**Particulars**	**Marks**
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)	05
		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.***

B.COM. SEMESTER – 5		
1	MAJOR 11	CORPORATE ACCOUNTING – 1

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

Objectives:
The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes:
After completion of the course, learners will be able to:
1. Understand concept and nature of corporate accounting;
2. Prepare final accounts of company as per provisions of Companies Act 2023;
3. Record transactions of redemption of RPS and prepare balance sheet after redemption of RPS
4. Record transactions of internal reconstruction of company and prepare balance sheet after internal reconstruction of company;
5. Understand the provisions related to underwriting commission and record transactions related to underwriting commission.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : FINAL ACCOUNTS OF COMPANY [As per New Provisions of Companies Act-2013]	
- Introduction - Meaning -Legal framework- Companies Act-2013 - Various schedules for Financial Statements as per Companies Act-2013 - Accounting adjustments relating to Final accounts of company - Depreciation-Provisions for taxation-Allocations and Dividends - **Practical Questions** regarding preparation of final accounts of company (Vertical)	**12**
UNIT NO. 2 : REDEMPTION OF REDEEMABLE PREFERENCE SHARES	
- Introduction–Meaning-exception to rule, can't purchase its' own shares - Provisions of Companies Act-2013 for redemption of preference shares - Section 55, 63, 69 Capital Redemption Reserve, Bonus Share etc. - Accounting treatment : Journal ledger entries and Vertical Balance sheet - **Practical Questions**	**12**
UNIT NO. 3 : CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION]	
- Introduction and Meaning and Methods of Capital Reduction - Difference between Internal and External Reconstruction - Accounting Entries - Capital Reduction A/C and Vertical Balance sheet - **Practical Questions**	**12**
UNIT NO. 4 : ACCOUNTS OF UNDERWRITING COMMISSION	
- Introduction, Meaning, Advantages of Underwriting, - Provisions of Companies Act 2013 for Underwriting Commission, - Classification of Application: Marked and Unmarked Application, - Underwriting Contract and its' types and Sub-underwriting contract,	**12**

- Determination of underwriters' liabilities according to Contracts (preparing statement of underwriters' liabilities), - Accounting treatment: Journal Entries-Ledgers' A/Cs in the books of company, - **Practical Questions**	
Total Lectures/Hours	**60**

Note: Only Practical questions should be asked in University Exam.

Suggested Readings:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services- Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N.Pillai,Bhagawathi,S.Uma;PracticalAccounting:(S.Chand&Co.NewDelhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S.N.Maheshwari;CorporateAccounting:(VikasPulishinghousePvt.Ltd.NewDelhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
16. Study Material of The Institute of Cost Accounts of India, Paper 10: Corporate Accounting and Auditing (https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.pdf)
17. Study Material of The Institute Of Company Secretaries of India, Paper 5: Corporate and Management Accounting (https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf)

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

OR

B.COM.SEMESTER-5

	Major-12	Advanced Accounting

Name of the Course: Advanced Accounting
Course credit: 04
Teaching Hours: 60 (Hours)
Total marks: 100

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the Accounting and to impart skills for recording various kinds of business transactions.

Learning Outcomes:

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

1. Understand concept and nature of Investments and securities
2. Understand Accounting treatments to convert Single Entry into Double Entry
3. Understand the meaning and features of Branch Accounting and various accounting practices for maintaining Branch and Main office business transactions.
4. Understand the Books of Accounts of Non- Trading Organization and its accounting Treatments

Unit	Content	No. of Lectures
1	**ACCOUNTING FOR INVESTMENTS:** -Introduction-Meaning - Introduction of Indian Accounting Standard-13(Only Brief Theoretical concept) - Accounting treatments-Journal Entries and Ledger Accounts - Practical Questions As per Indian Method (Calculate brokerage on market value of security)	15
2	**CONVERSIONS OF SINGLE ENTRY INTO DOUBLE ENTRY:** -Introduction-Meaning-Characteristics - Forms of Single Entry System - Single Entry System and Double Entry System- Difference - Methods to ascertain Profit/Loss under Single Entry System - Important guiding points to find out missing items - Accounting treatments to convert Single Entry into Double Entry - Practical Questions	15
3	**BRANCH ACCOUNTING (EXCLUDING FOREIGN BRANCH AND WHOLESALE BRANCH)** Introduction, Meaning, Purpose, Types of Branch and Management, Dependent Branch, Independent Branch, Inland Branch, Branch Accounting in different situations, Practical Questions in different situations (Excluding Foreign Branch and Wholesale Branch)	15
4	**FINAL ACCOUNTS OF NON TRADING ORGANIZATIONS:** - Introduction, Meaning, Need of Accounts and Books of Accounts of Non- Trading Organization - Distinctive Classification of Capital-Revenue and Deferred transactions - Exceptions and Debatable points in Expenses and Incomes - Receipts and Payments Account & Income and Expenditure Account – Practical Questions:	15
	Total Lectures (Hours)	60

Note: Only Practical questions should be asked in University Exam.

SUGGESTED READINGS AND REFERENCE BOOKS:

1. M.C.Shukla and T.S.Grewal: Advanced Accounts, (Sultan Chand & Sons, Delhi)
2. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
3. Dr B.M.Agrawal and Dr. M.P.Gupta: Advanced Accounting,
4. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
5. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
6. Tulsian: Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
7. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
8. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
9. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
10. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
11. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
12. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
13. [illegible] Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi
14. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education

B.COM. SEMESTER – 5		
3	MAJOR 13	MANAGEMENT ACCOUNTING

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

Objectives:

- To enable the students to get knowledge about the various techniques of Management accounting
- The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making..

Learning Outcomes:

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

2. Describe the concept of management accounting and understand the primary purpose of management accounting;
3. Understand how to evaluate a company's financial health and performance by comparing financial data;
4. Understand how fund flow analysis helps stakeholders in making informed business and financial decisions;
5. Analyze how changes in financial position occur due to operational, investing, and financing activities;
6. Prepare flexible budget and to measure the performance of the business firm applying budgetary control measures;
7. Analyse cost, volume and profit and to solve short run decision making problems applying marginal costing and Break-Even technique.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 INTRODUCTION OF MANAGEMENT ACCOUNTING & RATIO ANALYSIS	
[A] INTRODUCTION OF MANAGEMENT ACCOUNTING: Introduction, Meaning, Objectives, and Scope of management accounting; Difference between financial accounting, cost accounting and management accounting, Advantages and Limitations of management accounting, Tools of management accounting **[B] RATIO ANALYSIS:** - Introduction-Financial Analysis and Interpretation -(Brief Explanation) - Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis - Importance & Utility and Limitations of Ratio Analysis - **Classification of Accounting Ratios** [A] Traditional Classification: (Revenue, Balance-Sheet and Composite) [B] Functional Classification: (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) - **Practical Problems** ***(Excluding Reverse types of Practical Problems)***	**15**
UNIT NO. 2 : FUND FLOW STATEMENT & CASH FLOW STATEMENT	
FUND FLOW STATEMENT:	**18**

- Accounting & Managerial meaning of the term "Fund", "Fund flow" & "Fund flow statement" - Sources and Application of Fund Flow - Importance & Managerial utility of fund flow statement & Limitations of fund flow statement - Procedure to prepare Working capital statement, Profit & loss adjustment account and fund flow statement - **Practical Questions** Relating to prepare Fund flow statement **CASH FLOW STATEMENT:** - Accounting & Managerial meaning of the term "Cash", "Cash Flow" & "Cash Flow Statement" - Sources and Application of Cash Flow - Indian Accounting Standard No. 3 / Ind AS 7 - Importance and Managerial Utility - Limitations of CFS - **Practical Questions** Relating to prepare CFS (as per Indian Accounting Standard No. 3/ Ind AS 7)	
UNIT NO. 3 : BUDGETARY CONTROL AND FLEXIBLE BUDGET	
[A] BUDGETING & BUDGETARY CONTROL [Theoretical concept] - Concept of budget; different types of budgets; budgeting and budgetary control; - Meaning, objectives, merits, and limitations of budgetary control **[B] FLEXIBLE BUDGET:** - Introduction, Meaning of fixed and flexible budget - Features of a flexible budget - Objectives and Utility of flexible budget - Steps in Preparing a Flexible Budget - Application of Flexible Budget in Cost Control and Decision Making - **Practical Questions**	**15**
UNIT NO. 4 : MARGINAL COSTING	
- Introduction - Meaning of Marginal Cost and Marginal Costing - Assumptions-Characteristics of Marginal Costing - Advantages of Marginal Costing - Limitations of Marginal Costing - **Break –Even Analysis:** [Meaning-Assumptions-Utility-Limitations] - **Important Terms:** ➢ [BEP- Contribution-PVR- Margin of Safety] ➢ Marginal Costing as a Tool for Decision Making ➢ Key Factor [Material & Labour only] - **Practical Questions**	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., &Schatzberg, J. (2005). *Introduction to Management Accounting*. New Jersey: Pearson Prentice Hall.
2. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2013). *Management Accounting Information for Decision-Making and Strategy Execution*. London: Pearson Education.
3. Hilton, R. W., & Platt, D. E. (2011). *Managerial Accounting: Creating Value in a Global Business Environment*. New York: McGraw Hill Education.

4. Singh, S. (2016). *Management Accounting*. New Delhi: PHI Learning.
5. Goel, R. (2013). *Management Accounting*. Delhi: International Book House Pvt. Ltd.
6. Arora, M. N. (2014). *Management Accounting*. New Delhi: Himalaya Publishing House Pvt. Ltd.
7. *Managerial Accounting*, Dr. Shailesh N. Ransariya, Vista Publishers, Ahmedabad (India)
8. Maheshwari, S. N., & Mittal, S. N. (2017). *Management Accounting-Principles & Practice*. New Delhi: Mahavir Publications.
9. Singh, S. K., & Gupta, L. (2010). *Management Accounting–Theory and Practice*. New Delhi: Pinnacle Publishing House.
10. Khan, M. Y., & Jain, P. K. (2017). *Management Accounting: Text, Problems and Cases.* New Delhi: Tata McGraw Hill Education.
11. Balakrishnan, N., Render, B., & Stair, J. R. M. (2012). *Managerial Decision Modelling with Spreadsheet.* London: Pearson Education.
12. George E. M. (2000). *Management Decision Making: Spreadsheet Modelling, Analysis, and Application*, Cambridge: Cambridge University Press.
13. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting (https://www.icai.org/post.html?post_id=17759)

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

B.COM. SEMESTER – 5		
4	MINOR 4	BUSINESS ECONOMICS – 4 (FINANCIAL ECONOMICS)

Name of the Course: **Business Economics – 4 (Financial Economics)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:
To provide students with a fundamental understanding of the monetary system, banking operations, and modern financial practices.

Learning Outcomes:
After completion of the course, learners will be able to:
Understand Concept of money and its functions, types of banks and functions, cutting -age banking different investment option, portfolio management techniques to real-world scenarios, Understand the sustainable and green banking.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION TO MONEY	
- Meaning and definitions of money - Functions of money - Components of high power money - Changing relative significance of high power money	12
UNIT NO. 2 : INTRODUCTION TO BANKING SYSTEM	
- Definition and history of banking - Importance and functions of commercial banks - Functions of Reserve Bank of India - Credit control tools of RBI	12
UNIT NO. 3 : CUTTING AGE BANKING	
- Payment banks in India - Digitalization of banks – Gpay, Bhim UPI, Amazon Pay - Advantages of digitalization of banking - Challenges of digitalization in India	12
UNIT NO. 4 : INVESTMENT BANKING	
- Importance of savings and investment - Options of investment : Gold, Stock market, Mutual Fund, Real Estate - Types of mutual funds : Debt, Equity, Sectoral fund - Portfolio Management : Diversification and rebalancing of Investment	12
UNIT NO. 5 : SUSTAINABLE & GREEN BANKING	
- ESG (Environmental, Social & Governance) in Banking - Green Bonds & Sustainable Finance - RBI's Role in Promoting Green Banking - Impact of Climate Change on Financial Risk	12
Total Lectures/Hours	**60**

Suggested Readings:

1. Bodie, Z., Kane, A., & Marcus, A. J. (2018). Investments (11th ed.). McGraw-Hill Education.
2. Mishra, R. K., & Ravi, K. (2019). Banking and financial institutions (2nd ed.). PHI Learning.
3. Mishra, S., & Gupta, A. (2020). Indian banking: Theory and practice (4th ed.). Tata McGraw-Hill Education.

B.COM. SEMESTER – 5

5	MINOR 5	BUSINESS ECONOMICS – 5 (INTERNATIONAL ECONOMICS)

Name of the Course:	**Business Economics – 5 (International Economics)**
Course credit:	**04**
Teaching Hours:	**60 (Hours)**
Total marks:	**100**

Objectives:

This course explores the fundamental concepts and theories of international economics, focusing on trade, exchange rates, free trade vs. protection, and balance of payments. It equips students with the ability to analyse global trade dynamics and assess economic policies in an interconnected world.

Learning Outcomes:

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

1. Understand the concepts and significance of international trade.
2. Analyse classical and modern theories of international economics.
3. Examine exchange rate determination and its economic impacts.
4. Evaluate the pros and cons of free trade and protectionist policies.
5. Assess balance of payments issues and policy measures

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : THEORIES OF INTERNATIONAL ECONOMICS	
- Concept of international trade and need for different theories of international trade. - Absolute Cost Difference Theory - Comparative Cost Difference Theory - Modern Theory of International Trade : Heckscher-Ohlin's Factor Proportion Theory - Leontief Paradox	**12**
UNIT NO. 2 : THEORIES OF EXCHANGE RATE	
- Concept of Exchange Rate Determination - Fixed and Floating Exchange Rate (merits and demerits) - Theories of Exchange Rate Determination - Mint Parity Theory - Purchasing Power Parity Theory - Demand and Supply Theory of Exchange Rate Determination	**12**
UNIT NO. 3 : FREE TRADE AND PROTECTION	
- Concept of Free Trade - Advantages of Free Trade - Disadvantages of Free Trade - Concept of Protection - Arguments in Favor of Protection (Protection of Infant Industries, Employment Generation, Development of Basic and Key Industries, Protection of the country, Development of the Domestic Market - Arguments Against Protection	**12**
UNIT NO. 4 : BALANCE OF PAYMENT	
- Concept of Trade Balance and Balance of Payments - Concept of Apperception-Depreciation and Over Valuation-Devaluation	**12**

- Types of Balance of Payments - Causes of Deficit in Balance of Payments - Measures to Correct Balance of Payments Deficit - Import Substitution	
UNIT NO. 5 : TERMS OF TRADE	
- Concept of Terms of Trade & Calculation of Terms of Trade - Types of Terms of Trade: - Merits of Favorable& Demerits of Unfavorable: - Factors Affecting Terms of Trade: - Importance in International Economics	12
Total Lectures/Hours	**60**

Suggested Readings:

1. Sundaram, K. P. M. (2005). *Money, banking, and international trade*. Sultan Chand & Sons.
2. Cherunilam, F. (2018). *International economics* (6th ed.). McGraw-Hill Education India.
3. Jhingan, M. L. (2016). *International economics*. Vrinda Publications.
4. Misra, S. K., & Puri, V. K. (2021). *International economics*. Himalaya Publishing House.
5. Mannur, H. G. (2013). *International economics*. Vikas Publishing House.
6. Seth, M. L. (2012). *International economics*. Laxmi Publications.
7. Salvi, P. G. (2010). *International trade and finance*. Prashant Publications.
8. Raja, P. (2015). *International economics: Theory and practice*. Kalyani Publishers.
9. Aggarwal, M. R. (2008). *International economics*. Commonwealth Publishers.
10. Bhatia, R. C. (2011). *International trade: Theory and policy*. Deep & Deep Publications.
11. Salvatore, D. (2016). *International economics: Trade and finance* (11th ed.). Wiley India.
12. Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2018). *International economics: Theory and policy* (11th ed.). Pearson India.
13. Carbaugh, R. J. (2019). *International economics* (16th ed.). Cengage Learning India.
14. Appleyard, D. R., & Field, A. J. (2017). *International economics* (9th ed.). McGraw-Hill Education.
15. Mannur, H. G. (2013). *International economics*. Vikas Publishing House.
16. Cherunilam, F. (2018). *International economics* (6th ed.). McGraw-Hill Education India.
17. Sodersten, B., & Reed, G. (1994). *International economics* (3rd ed.). Macmillan India.

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

B.COM. SEMESTER – 5

6	SEC 5	FUNDAMENTAL OF STATISTICS

Name of the Course: **Fundamental of Statistics**
Course credit: **02**
Teaching Hours: **30 (Hours)**
Total marks: **50**

Objectives:

- To collected data in terms of experimental designs and statistical surveys.
- Organizing and summarizing the data.
- Analyzing the data and drawing conclusions from it.

Learning Outcomes:

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

1. Examine and understand the various descriptive properties of statistical data.
2. Differentiate between various sampling techniques.
3. Examine and apply index numbers to real life situation

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INDEX NUMBER	
- Meaning and Definition of Index Number - Uses and Limitation of Index Number. - Construction of wholesale price Index Number. - Method of Cost of Living Index Number. - Method of calculation of Index Numbers (Laspeyre's, Paasche's, Fisher) - **Practical Examples**	10
UNIT NO. 2 : SAMPLING	
- Idea of Population and Sample - Advantages of Sampling and Limitation of Sampling - Characteristics of good Sample. - With and without replacement Sampling. - Sampling and Non-Sampling errors - Sampling Method 1) Simple Random Sampling 2) Stratified Random Sampling - Drawing of all possible random samples of given size (Two or Three) from a population (With and Without replacement) - Calculation of variance of simple random mean, stratified sample mean (Two or Three Strata) - **Practical Examples**	10
UNIT NO. 3 : ASSOCIATION OF ATTRIBUTES	
- Meaning , Notations, Consistency of data, Types of association, Methods of studying association (Method of comparison of observe and expected, Proportion method, Yule's method) - **Practical Examples**	10
Total Lectures/Hours	**30**

Suggested Readings:

1. Advance Practical Statistics by S.P.Gupta
2. Fundamental of Statistics by V.K.Kapoor and S.C.Gupta
3. Fundamental of Mathematics and Statistics by V.K.Kapoor and S.C.Gupta

CURRICULUM

For

B.COM.

Semester – 6

(With effective from Nov./Dec. - 2025)

Course Structure As per NEP 2020 for B.COM. SEM – 6 (Major Accountancy) with effective from Nov./Dec. – 2025

Sr. No	Course Category	Course Title	Course Credits
1	Major 14	Corporate Accounting – 2	04
2	Major 15	Business Accounting – 6 (Auditing)	04
3	Major 16	IKS in Accounting & Finance	04
4	Minor 6 (Select Any One)	Business Administration – 6	04
		Business Management – 6	
		Banking & Finance – 6	
		Business Computer Science – 6	
		Advance Business Statistics – 6	
		Business & Co-operation – 6	
		Business Economics – 6	
5	AEC 5 (Select Any One)	English for Trade and Commerce	02
		Integrated Marketing Communication	
		Other Courses	
6	SEC 6	Internship Training/Field Project	04
		TOTAL CREDITS	22

B.COM. SEMESTER – 6

1	MAJOR 14	CORPORATE ACCOUNTING – 2

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

Objectives:

- The course aims to help learners to acquire conceptual knowledge of corporate accounting system
- To provide basic knowledge & skills to the learners about Corporate Accounting principles and practices.

Learning Outcomes:

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

1. Understand the concept and objectives of amalgamation and absorption of companies;
2. Analyze the case study of major amalgamations of companies in India;
3. Record transactions related to amalgamation, absorption and external reconstruction;
4. Prepare balance sheet after amalgamation, absorption and external reconstruction of company/es.
5. Prepare Vertical Financial Statements of electricity companies as per Electricity Act
6. Prepare final statements of liquidator after voluntary liquidation of company.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : AMALGAMATION & ABSORPTION OF COMPANIES	
- Introduction, Meaning and concept of amalgamation and absorption, - Purposes and Legal provisions of Companies Act 2013 for amalgamation and absorption, - Consideration/purchase price for amalgamation and absorption, - Accounting entries for amalgamation and absorption, - Preparation of new vertical balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103. - **Practical Questions (excluding Intercompany Holdings)**	15
UNIT NO. 2 : EXTERNAL RECONSTRUCTION OF COMPANIES	
- Introduction, Meaning and concept of external reconstruction, - Purposes and Legal provisions of Companies Act 2013, - Accounting entries for external reconstruction transactions, - Preparation of new vertical balance sheet applying AS 14/Ind AS 103, - **Practical Questions**	15
UNIT NO. 3 : FINAL ACCOUNTS OF ELECTRICITY COMPANY	
- Introduction - Meaning & characteristics - Electricity Company Accounts: Brief knowledge of Acts [Indian Electricity Act-1910, Electricity supply Act –1948 Indian Electricity Rules-1956, Electricity Act- 2003 Electricity Act-2010 and Companies Act-2013 on wards] - Vertical Financial Statements as per Electricity Act - **Practical Questions**	15
UNIT NO. 4 : VOLUNTARY LIQUIDATION OF COMPANY	
- Introduction-Meaning	15

- Modes of winding up - Legal guideline of Company Act-2013 - Disbursement of liquidator - Liquidator's Final Statement of Account - Allocation of Capital Deficiency - **Practical Questions**	
Total Lectures/Hours	**60**

Only practical questions are important for Semester End University Exam.

Suggested Readings:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services-Delhi)
3. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal and Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata McGraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata McGraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N.Pillai,Bhagawathi,S.Uma;PracticalAccounting:(S.Chand&Co.NewDelhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S.N.Maheshwari;CorporateAccounting:(VikasPulishinghousePvt.Ltd.NewDelhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
16. Study Material of The Institute of Cost Accounts of India, Paper 10: Corporate Accounting and Auditing (https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy-Mtrl/P10.pdf)
17. Study Material of The Institute Of Company Secretaries of India, Paper 5: Corporate and Management Accounting (https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf)

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

B.COM. SEMESTER – 2

2	MAJOR 15	BUSINESS ACCOUNTING – 6 (AUDITING)

Name of the Course: **Business Accounting – 6 (Auditing)**
Course credit: **04**
Teaching Hours: **60 (Hours)**
Total marks: **100**

Objectives:

The course aims to provide knowledge of auditing principles, procedures, and techniques in accordance with current legal requirements in India.

Learning Outcomes:

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

1. Summarise the basic concepts of auditing and assurance and acquaint with latest developments in the area of auditing
2. Describe the need of auditing and the role of auditors;
3. Demonstrate the principles, procedures and techniques of auditing;
4. Understand the importance of vouching and verification as essential audit procedures for ensuring the authenticity and accuracy of accounting records;
5. Identify Common Errors and Frauds that can be detected through effective vouching and verification
6. Interpret the contents of audit reports;
7. Analyze the provisions of Companies Act, 2013 relating to auditor and auditing.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : INTRODUCTION	
Concept of auditing and assurance; Objectives, Importance, Scope and Functions; Basic Principles and Techniques; Types [Classification] of Audit; Limitations of auditing; Audit Planning-Preparation-Audit programme and Audit Note; EDP Audit Environment and Control; Audit Trail- and Audit in computerised environment	15
UNIT NO. 2 : INTERNAL CONTROL, INTERNAL CHECK AND AUDIT	
Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, concept of materiality and audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.	15
UNIT NO. 3 : VOUCHING AND VERIFICATION	
Vouching: Introduction-Meaning of voucher and vouching, Objectives-Importance of vouching, Vouching procedure of different accounting data, Vouching of Cash Book and Bank details, Auditor's duties and Responsibilities **Verification:** Introduction-Meaning-of verification and valuation-testing, Objectives-Importance of verification and valuation-testing , Verification and valuation-testing of Assets and Liabilities, Auditor's duties and Responsibilities	20
UNIT NO. 4 : AUDIT OF COMPANIES	
Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.	10

	Total Lectures/Hours	60

Suggested Readings:

1. Ainapure, V., & Ainapure, M. (2009). *Auditing*. Delhi: PHI Learning.
2. Aruna, J. (2016). *Auditing*. Delhi: Taxmann Publication.
3. Kumar, R., & Sharma, V. (2015). *Auditing Principles and Practice*. Delhi: PHI Learning.
4. Garg, P. (2019). *Auditing*. Delhi: Taxmann Publication.
5. Singh A. K., & Gupta, L. *Auditing: Theory and Practice*. Galgotia Publishing.
6. Kamal, G. (1987). *Contemporary Auditing*. Delhi: Tata Mcgraw Hill Publishing Company.
7. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2013). *A Hand book on Practical Auditing*. New Delhi: S. Chand Publishing.

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

UNIT NO. 4 : ETHICAL AND SUSTAINABLE FINANCE IN IKS	
- Business Ethics from Manusmriti, Chanakya Neeti, and Bhagavad Gita - Ethics in finance: Dharma and Artha in financial decision-making - Wealth accumulation and redistribution principles in Indian traditions - Jain financial principles for sustainable business - The role of Bhoodan Movement and Corporate Social Responsibility (CSR) in Ancient India	15
Total Lectures/Hours	60

Pedagogy:

- Lectures & Case Studies: Exploring ancient and modern financial model
- Group Discussions & Debates: Ethics and sustainability in finance
- Industry Expert Sessions: Insights from professionals using traditional finance concepts.
- Research & Projects: Comparative analysis of ancient and modern accounting practices.
- Field Visit to Traditional Business Houses or Indigenous Banking Institutions

Suggested Readings:

1. Kautilya's Arthashastra – Translated by R. Shamasastry
2. Chanakya Niti – Ethical and Economic Principles
3. Ancient Indian Economic Thought – Ratan Lal Basu
4. History of Indigenous Banking in India – R. B. C. Dutt
5. History of Indigenous Banking in India – L. C. Jain
6. Modern Interpretations of Indian Financial Systems
7. Ethics in Indian Business Traditions – N. R. Gupta
8. Hundi: The Indigenous Negotiable Instrument of India – Shankar Goyal
9. https://onlinecourses.swayam2.ac.in/aic22_ge19/preview (SWAYAM Course : Ancient Indian Management)
10. Journey of Indian Accounting Practices
11. (https://management.cessedu.org/sites/management.cessedu.org/files/2%20Journey%20of%20Indian%20Accounting%20Practices%2016th%20March.pdf)

Note: Latest edition of the books should be used.

B.COM. SEMESTER – 6

4	MINOR 6	BUSINESS ECONOMICS – 6 (ECONOMICS OF ENVIRONMENT)

Name of the Course:	Business Economics – 6 (Economics of Environment)
Course credit:	04
Teaching Hours:	60 (Hours)
Total marks:	100

Objectives:
This course aims to provide students with an understanding of the dynamic relationship between economic development and environmental sustainability. It explores environmental challenges, particularly in the Indian context, and emphasizes the role of policy, sustainable development strategies, and eco-friendly practices. The course encourages critical analysis of how economic growth can align with environmental protection to foster a more sustainable future.

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

1. Define and explain key environmental and developmental concepts, including sustainability and biodiversity.
2. Analyze the environmental consequences of industrialization, agriculture, and climate change, especially within India.
3. Evaluate the impact of pollution on human health and ecosystems, and examine control methods and policies.
4. Distinguish between economic growth and sustainable development, and interpret related indicators.
5. Assess global and national environmental policies and their effectiveness in fostering sustainable development.
6. Apply knowledge of eco-friendly production and consumption practices in development planning.
7. Critically examine the integration of environmental considerations in policy-making and the challenges of balancing development with ecological conservation.

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : ECONOMIC DEVELOPMENT AND ENVIRONMENT	
- Meaning and Definition of Environment - Importance of a sustainable Environment - Key Dimensions of the Environment - Reasons of present environmental crisis - Role of environmental policy in economic development.	12
UNIT NO. 2 : ENVIRONMENTAL ISSUES IN INDIA	
- Industrialization and Pollution - Environmental challenges in terms of water resource and deforestation. - Agricultural Development and Environmental Issues - Causes and impact of global climate change, with special reference to India	12
UNIT NO. 3 : ENVIRONMENT POLLUTION	
- Definition and Causes of Pollution - Methods of Pollution Control - Pollution Policies	12

- Impact of Pollution on Health and Environment	
UNIT NO. 4 : SUSTAINABLE DEVELOPMENT AND ENVIRONMENT	**12**
- Concept and Approach and evolution of Sustainable Development - Indicators of Sustainable Development - Economic Growth vs. Sustainable Development - Environmental Issues Related to Economic Development - Challenges of Environmental Protection in the Context of Development	
UNIT NO. 5 : BIODIVERSITY, ECO-FRIENDLY PRACTICES, AND GLOBAL ENVIRONMENTAL POLICIES	
- Biodiversity and Its Importance - Threats to Biodiversity - Eco-friendly Production and Consumption - Global Environmental measures - Integration of Sustainable Practices in Development	**12**
Total Lectures/Hours	**60**

Suggested Readings:

1. Dasgupta, P. (2007). *Economics: A very short introduction*. Oxford University Press.
2. Pearce, D., & Turner, R. K. (1990). *Economics of natural resources and the environment*. Johns Hopkins University Press.
3. Perman, R., Ma, Y., McGilvray, J., & Common, M. (2011). *Natural resource and environmental economics* (4th ed.). Pearson Education.
4. World Bank. (2012). *Inclusive green growth: The pathway to sustainable development*. World Bank Publications.
5. Stern, N. (2007). *The economics of climate change: The Stern review*. Cambridge University Press.
6. United Nations. (2015). *Transforming our world: The 2030 agenda for sustainable development*. United Nations.
7. Chopra, K., Kadekodi, G. K., & Murty, M. N. (1990). *Participatory development: People and common property resources*. SAGE Publications.
8. Gadgil, M., & Guha, R. (1995). *Ecology and equity: The use and abuse of nature in contemporary India*. Routledge.
9. Ministry of Environment, Forest and Climate Change (India). (2020). *India: State of Forest Report 2019*. Forest Survey of India.
10. Intergovernmental Panel on Climate Change (IPCC). (2021). *Climate change 2021: The physical science basis*. Cambridge University Press.

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

B.COM. SEMESTER – 6		
5	AEC 5	ENGLISH FOR TRADE AND COMMERCE

Name of the Course: English for Trade and Commerce
Course credit: 02
Teaching Hours: 30 (Hours)
Total marks: 50

Objectives:

The objective of this course is to acquaint learners with

- Written communication of the transactions that take place between an agent and head of a manufacturing company
- The spoken situations that happen while dealing with banks
- The routine office matters and communications in English

Learning Outcomes:

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

1. Learn the art of correspondence which is necessary to be developed while handling Agency matters
2. Handle practical English more effectively while dealing with matters of banking
3. Understand and utilize his/her knowledge of functional English in the routine office matters

PARTICULAR	NO. OF LECTURES
UNIT NO. 1 : E MAILS: AGENCY CORRESPONDENCE	
Application for sole agency asking for agency terms, Appointment of an agent, Reprimanding an agent for regular decline in sales, Explanation for the decline in sales, Appreciating an agent's performance, Surrendering an agency, Terminating an agency.	10
UNIT NO. 2 : BANKING TRANSACTIONS: SPOKEN SITUATIONS	
Meeting the Manager to open a current account, Making inquiries about benefits of investing in fixed deposits, Intimating the Manager about digital fraud, Requesting a Home Loan/Educational Loan/ Loan for Higher Studies, Requesting to open a locker, Requesting to get the overdraft facility, Intimating the manager about rude behaviour of a bank employee.	10
UNIT NO. 3 : OFFICE ENGLISH: FUNCTIONAL ASPECTS	
The following dialogues take place between two suitable employees of a corporate office. At least 20-line dialogues need to be attempted. **(1)** The head of the office welcomes a new employee on the first day of his joining the office **(2)** The head of the office explains common rules of the office to a new employee **(3)** A meeting in which the head asks opinion of the new employee about boosting the sales **(4)** Appreciating and promoting an employee for his regularity and good performance **(5)** Warning an employee for his irregularities **(6)** Reprimanding an employee for his/her weak performance and irregularities despite reminders **(7)** Offering a farewell to an employee	10
Total Lectures/Hours	**30**

Semester End Exam Paper Style

Que. No.	Unit No.	Details of Questions	Options	Marks

1. The parent HEI will examine/evaluate the student's performance following its evaluation method.
2. The evaluation of the internship will be carried out at the following stages:
   a. The interns will be evaluated by research internship supervisor based on their efforts and research output.
   b. The interns will be evaluated through seminar presentation or viva-voce at the HEI. (marks will be given by a group of experts from HEI including the supervisor).
3. At HEI, the intern will be evaluated through a seminar/viva voce on his work, by a duly constituted expert committee, on the following suggestive aspects. i. Activity logbook and evaluation report of Internship Supervisor ii. Format of presentation and the quality of the intern's report iii. Acquisition of skill sets by the intern iv. Originality and any innovative contribution v. Significance of research outcomes vi. Attendance

Rules/Guidelines of UGC, Government of Gujarat and Saurashtra University, Rajkot will be applicable.

PROJECT REPORT GUIDELINES

The Project Report must be an **Original One and Plagiarism** rules will be applicable as per University **instructions and guidelines. The Project Report carries 04 credits** and shall be evaluated by **the panel of examiners constituted by the University.**

Every student shall **prepare a report** on one of the special topics from the subjects given below pertaining **to the organization in which he has been placed for** training. The report must contain **data for minimum period of last five years or a student** may prepare a research-based **project on any one of the topics listed below.**

1. Accounting and Finance
2. Human Resource management,
3. Financial management,
4. Marketing Management.

GENERAL INSTRUCTIONS FOR PREPARATION OF REPORT:

- The Practical Studies curriculum shall be assigned an overall 04 credits equivalent workload.
- All the students shall draft their report independently, which shall be checked and certified by the faculty concerned
- The Student shall prepare his/her Practical Studies report in two copies, First Copy submitted to College, Second copy as his/her Personal Copy.
- Draft report must be in the following format:
  a. Report must be typed in the Font size 14pt, Time New Roman, 1.5 spacing in A4 size paper and printed on both sides of paper.
  b. Tile Page: Full name of students, Semester number, roll/seat number, name of business unit visited, name of academic institutions, etc.
  c. Guide certificate
  d. Student's declaration regarding originality of the report.
  e. Acknowledge
  f. Preface/Introduction
  g. Index with contents and page number
  h. Main part of the report
  i. Conclusion and suggestions