



SARDAR PATEL UNIVERSITY

Re-accredited with “A” Grade by NAAC (CGPA-3.11)

Vallabh Vidyanagar, Gujarat, India

BACHELOR OF COMMERCE

(B.Com.)

OPEN AND DISTANCE LEARNING

PROGRAMME PROJECT REPORT

About the University

Establishment

Sardar Patel University was established by an Act of the Legislative Assembly of the then Bombay Province in December 1955 and was recognised under 2f of the UGC Act in October 1968. The university has completed 56 golden years of a fruitful existence that have brought it to the forefront in terms of its academic excellence

Overview

Sardar Patel University comprises 27 Postgraduate Departments, a constituent college, and 133 colleges affiliated to it. There are 31 PG courses available in the affiliated colleges/institutions. The teaching programme covered at the Postgraduate level under various faculties such as Science, Arts, Commerce, Management, Engineering, Pharmacy, Medicine, Homeopathy, Home Science, Law and Education includes Postgraduate Degree Courses, Postgraduate Diploma Courses, Diploma Courses, and Advanced Certificate Courses. Undergraduate Courses are taught in the colleges or institutes affiliated to the University.

Mission

Regeneration of rural Indian life with the application of the study and research in all the disciplines of knowledge in tune with the modern global developments.

Vision

Sardar Patel University envisages the blossoming of human potential through:

- Nurturing of talent, skill, and scientific temper.
- Creation of knowledge.
- Incubation of wisdom.
- Sustenance of a blithesome spirit.

Goals

- To serve the rural population by providing them with access to higher education.
- To continually explore new frontiers in the areas of Science and Technology.
- To constantly set and reach new levels of achievement in research in areas within the Humanities and Social Science.
- To continue to focus on thrust areas in all the disciplines through indigenous research and collaborative ventures at the international level. To become a financially vibrant and sound institution of international standard.

I. About the programme (Bachelor of Commerce- Open and Distance Learning mode)

Sardar Patel University, a prestigious NAAC A-grade accredited institution, is proud to align its Open and Distance Learning (ODL) BCom program with the transformative vision of the National Education Policy (NEP) 2020. This program reflects the University's steadfast commitment to fostering accessible, inclusive, and flexible higher education opportunities for diverse learners, particularly those unable to pursue conventional classroom-based education. Guided by NEP 2020 principles, the BCom program is meticulously structured to combine academic rigor with practical application, ensuring learners acquire the essential skills, knowledge, and competencies for the ever-evolving business world. The curriculum, developed in collaboration with industry experts and aligned with Bloom's Taxonomy, emphasizes critical thinking, analytical problem-solving, and ethical decision-making.

The program is supported by high-quality Self-Learning Materials (SLMs) that are engaging, interactive, and student-friendly. These materials leverage modern technologies, including multimedia tools, to enhance the learning experience. A robust student support system ensures timely guidance, academic advising, and seamless access to resources, reflecting the learner-centric ethos of NEP 2020.

With a focus on lifelong learning and holistic development, this innovative BCom program prepares students not only for successful careers in commerce, management, and entrepreneurship but also for meaningful contributions to society. By bridging the gap between education and employability, Sardar Patel University's ODL BCom program stands as a beacon of excellence in fulfilling the aspirations of NEP 2020.

Vision of the University

Sardar Patel University envisages the blossoming of human potential through:

- Nurturing of talent, skill, and scientific temper.
- Creation of knowledge.
- Incubation of wisdom.
- Sustenance of a blithesome spirit.

Mission of the University

Regeneration of rural Indian life with the application of the study and research in all the disciplines of knowledge in tune with the modern global developments.

I. Mission & Objective of B.COM. Programme:

1. Mission Statement:

To provide accessible, inclusive, and flexible education in business and commerce through a robust Open and Distance Learning BCom program, fostering independent and lifelong

learning. By integrating academic rigor, practical skills, and ethical values, the program empowers learners to excel in the evolving global business environment while contributing meaningfully to society, aligned with the vision of the National Education Policy 2020.

2. Programme Objectives:

- **Inclusive Access:** Deliver high-quality education in business and commerce to learners facing challenges such as geographical constraints, professional obligations, or personal commitments.
- **Adaptability:** Design a learning system that accommodates varied schedules, enabling students to integrate education seamlessly into their lives.
- **Competency Building:** Strengthen critical thinking, analytical reasoning, effective communication, and collaboration skills tailored to real-world business scenarios.
- **Technological Expertise:** Equip learners with proficiency in digital platforms, business-related technologies, and data analysis tools to remain competitive in a tech-driven landscape.
- **Interactive Learning:** Foster engagement through dynamic materials, virtual classrooms, discussion forums, and multimedia resources that enrich the learning experience.
- **Professional Growth:** Prepare students to excel in careers across diverse business sectors or further their academic aspirations by incorporating internships, career guidance, and networking opportunities.
- **Ongoing Enhancement:** Commit to continuous evaluation and improvements by integrating feedback from stakeholders, ensuring the program remains aligned with industry trends and learner needs.

3. Program Outcomes (POs) for a Bachelor of Commerce (B.Com) program

- **Comprehensive Business Knowledge:** Graduates will demonstrate an in-depth understanding of core business concepts, including accounting, finance, marketing, management, and economics, enabling them to excel in professional environments.
- **Critical Thinking and Problem-Solving:** Students will develop analytical and decision-making skills to address complex business challenges effectively, fostering innovation and strategic solutions.
- **Effective Communication Skills:** Graduates will master written and verbal communication, ensuring they can present ideas and collaborate efficiently in diverse professional settings.

- **Technological Competence:** Graduates will be proficient in utilizing business technologies, such as data analytics tools, enterprise resource planning systems, and digital platforms, to navigate the tech-driven marketplace.
- **Ethical and Social Responsibility:** The program will instil ethical decision-making and a commitment to socially responsible business practices, preparing students to contribute meaningfully to society.
- **Entrepreneurial Mindset:** Students will develop the ability to identify business opportunities, innovate, and take initiative in entrepreneurial ventures or within organizations.
- **Lifelong Learning:** Graduates will embrace continuous learning and professional development, adapting to changing industry trends and pursuing further academic or professional qualifications.

These outcomes equip students with the skills and knowledge required to excel in various career paths across commerce, management, and entrepreneurship, enabling them to succeed in dynamic and competitive business landscapes.

II. Relevance of B.COM. Programme in Sardar Patel University's Mission and Objectives:

The Open and Distance Learning B.Com. program offered by Sardar Patel University aligns closely with the institution's mission of regenerating rural Indian life while integrating modern global developments. By providing accessible, flexible, and high-quality education in business and commerce, the program empowers rural learners who may otherwise face geographical, financial, or personal constraints in pursuing higher education.

It equips students with essential business knowledge, critical thinking abilities, and technological competencies, enabling them to contribute effectively to rural economic development and entrepreneurial ventures. Additionally, the program incorporates contemporary global trends and practices, ensuring that learners are prepared to adapt to and thrive in a rapidly evolving business landscape. This dual focus on local upliftment and global relevance underscores the university's mission and strengthens its impact on both rural communities and broader societal progress.

III. Nature of prospective target group of learners:

This program caters to a broad and diverse demographic, fostering inclusivity and accessibility in higher education.

- **Secondary Education Graduates:** Individuals who have completed their higher secondary education and seek undergraduate studies in business and commerce.

- Working Professionals: Those who wish to advance their careers in business, management, or entrepreneurship while balancing work and study.
- Geographically Distant Learners: Students residing in remote or rural areas with limited access to traditional classroom-based programs.
- Entrepreneurial Aspirants: Learners with a drive to start and manage their own businesses, seeking knowledge in business concepts and strategies.
- Learners with Personal Commitments: Individuals managing family or other responsibilities, requiring flexibility in their education schedules.
- Socioeconomically Diverse Learners: Students from varying economic backgrounds seeking affordable and accessible higher education.
- Technology-Savvy Individuals: Learners comfortable with online tools and platforms, interested in leveraging digital resources for education.
- Ambitious and Goal-Oriented Students: Motivated individuals aiming for academic excellence and career readiness in diverse business sectors.

IV. Appropriateness of program to be conducted in Open and Distance Learning (ODL) mode to acquire specific skills and competence:

The ODL B. Com. mode offers unique advantages by accommodating diverse learner needs, enabling individuals to gain expertise in business concepts and practices without the constraints of traditional classroom-based instruction. Its emphasis on adaptability, inclusivity, and learner-focused methodologies ensures that students can develop critical competencies while balancing their personal, professional, or geographical limitations.

Flexible Learning: Enables students to study at their own pace, balancing education with personal or professional commitments.

Accessible Education: Removes geographical and mobility barriers, allowing learners from diverse backgrounds to participate.

- Personalized Approach: Provides tailored resources such as multimedia content, online lectures, and interactive tools to suit individual learning styles.
- Skill Development: Promotes self-management, time organization, and self-directed learning, essential for dynamic business environments.
- Cost-Effective: Reduces costs related to commuting and accommodation, making education more affordable.
- Technology Integration: Enhances digital proficiency through the use of online platforms and business tools.

V. Instructional Design of Open and Distance Learning (ODL) mode to acquire specific skills and competence

A. Curriculum Design:

The curriculum of the BCom program for open and distance learning is thoughtfully designed by combining the expertise of industry professionals and the extensive knowledge of experienced faculty. This curriculum offers a comprehensive and accessible education in business administration, empowering students with the flexibility to learn at their own pace while staying connected to contemporary industry practices and trends.

The program emphasizes the development of higher-order cognitive abilities, including critical thinking, problem-solving, and analytical evaluation. These skills deepen students' understanding of core business concepts and prepare them to address real-world challenges effectively.

The insights and expertise of faculty members further enrich the curriculum, ensuring that learners gain theoretical knowledge and practical skills essential for career advancement. Additionally, the course strongly emphasizes real-world applications and practical learning opportunities, equipping students with the knowledge and competencies required to excel in today's competitive business environment all while maintaining the accessibility and flexibility that define open and distance learning.

Year	Sem.	Course Code	Paper Title	Theory	Credits
1	I	UB01ODCOM01	English and Business Communication-I	Theory	4
		UB01ODCOM02	Financial Accounting-I	Theory	4
		UB01ODCOM03	Business Organization and Management-I	Theory	4
		UB01ODCOM04	Advanced Accounting-I	Theory	4
		UB01ODCOM05	Advanced Accounting-II	Theory	4
	II	UB02ODCOM01	English and Business Communication-II	Theory	4
		UB02ODCOM02	Financial Accounting-II	Theory	4
		UB02ODCOM03	Business Organization and Management-II	Theory	4
		UB02ODCOM04	Advanced Accounting-III	Theory	4
		UB02ODCOM05	Advanced Accounting-IV	Theory	4
2	III	UB03ODCOM01	Environmental Studies	Theory	4
		UB03ODCOM02	Cost accounting	Theory	4
		UB03ODCOM03	Secretarial Practices	Theory	4
		UB03ODCOM04	Advanced Accounting-V	Theory	4
		UB03ODCOM05	Advanced Accounting-VI	Theory	4
	IV	UB04ODCOM01	Time Management	Theory	4
		UB04ODCOM02	management accounting	Theory	4
		UB04ODCOM03	Office Management	Theory	4

		UB04ODCOM04	Advanced Accounting-VII	Theory	4
		UB04ODCOM05	Advanced Accounting-VIII	Theory	4
3	V	UB05ODCOM01	Business Ethics	Theory	4
		UB05ODCOM02	Business Taxation-I	Theory	4
		UB05ODCOM03	Financial Management-I	Theory	4
		UB05ODCOM04	Advanced Accounting-IX	Theory	4
		UB05ODCOM05	Advanced Accounting-X	Theory	4
	VI	UB06ODCOM01	Entrepreneurship	Theory	4
		UB06ODCOM02	Business Taxation-II	Theory	4
		UB06ODCOM03	Financial Management-II	Theory	4
		UB06ODCOM04	Advanced Accounting-XI	Theory	4
		UB06ODCOM05	Advanced Accounting-XII	Theory	4

A. Detailed Syllabus - Annexure-1

B. Duration of the Programme: 03 years; divided into 6 semesters.

C. Faculty and Support Staff requirement:

- Programme Coordinator - 01
- Course Coordinator- 01
- Teaching Staff- 03
- Support staff- 02
- Course Counselor per batch of 50 students

D. Instructional Delivery Mechanisms & Identification of Media

The instructional methodology for this course is distinctly designed to differ from traditional, on-campus programs offered by the University. Emphasizing a student-centric and flexible approach, this methodology caters to the unique requirements of online learners. Given that instruction is delivered through print materials and/or audio-visual media instead of conventional face-to-face interactions, the course structure prioritizes convenience, accessibility, and adaptability to support diverse learning preferences and schedules.

E. Self-learning materials (SLM)

Self-Learning Materials (SLM) in print media will be developed with a focus on being self-explanatory, self-contained, self-directed, self-motivating, and self-evaluating. Each module or unit will clearly specify its credit value, ensuring structured learning progress. The materials will incorporate detailed guidelines on academic integrity and netiquette expectations, covering activities, discussions, and plagiarism. Presented in simple yet appropriate language, the materials will be designed to facilitate e-learning effectively. To maintain student engagement, the content will be interactive, leveraging graphics, animations, and simulations wherever suitable.

F. Student support service systems

The student support service system is designed to promote independent learning among distance education students, addressing the challenges posed by the absence of traditional face-to-face instruction. It offers continuous educational support across various areas, including program-related guidance, advice throughout the admission process, orientation for new learners, and structured academic advising and practice sessions. Furthermore, the system ensures regular evaluation of student progress with constructive feedback and assistance in addressing academic and administrative queries such as registration, examination procedures, grading, and feedback. This comprehensive framework aims to deliver a seamless and enriching learning experience, empowering students in their journey of self-directed education.

VI. Procedure for Admissions, Curriculum Transaction and Evaluation

The aim of online and Distance Learning (ODL) education is to offer flexible learning opportunities that enable students to pursue qualifications, particularly in situations where attending traditional classroom-based instruction is not feasible.

A. Procedure for Admission

10+2 from a recognized board or equivalent qualification as recognized by the Association of Indian Universities (AIU) or other competent body in any discipline.

B. Curriculum Transaction and Evaluation

The assessment and evaluation are divided into two parts:

- a. continuous internal assessment (CIA) through projects and assignment writings, and
- b. end-semester assessment through offline examination.

VII. Library Resources:

The availability of online study materials is a critical concern, as it plays a pivotal role in ensuring that students can effectively access course content and educational resources in an online learning environment. The study material will be provided to the students online.

VIII. Cost estimate of the program and the provisions

Upon approval from the UGC/DEB, the Finance and Accounts Committee of Sardar Patel University will review and allocate the necessary budgetary provisions for Programme Development, Programme Delivery, and Programme Maintenance. Once the programme is operational, the revenue generated from student fees may be utilized to cover these expenses, subject to the directives of the Executive Council, the Board of Management, and the Finance and Accounts Committee.

IX. Quality Assurance Mechanism and Programme Learning Outcomes:

A. Quality Assurance Mechanism:

This mechanism ensures that the ODL BCom program maintains high educational standards, fosters learner satisfaction, and upholds the institution's reputation for delivering quality education. The key points which make our offered programme much better in terms of evaluation criteria:

- Design an industry-relevant curriculum, aligning with academic standards, updated regularly to reflect business trends.
- Develop comprehensive, self-explanatory, and interactive Self-Learning Materials (SLMs) with engaging multimedia elements.
- Provide continuous faculty training in digital pedagogy, e-content creation, and learner support techniques.
- Establish structured student support services for academic advising, feedback, and resolving queries.
- Implement rigorous formative and summative assessment methods, ensuring academic integrity and fair evaluation.
- Create feedback mechanisms to improve course delivery, content, and support systems continuously.
- Maintain reliable e-learning platforms for uninterrupted access to materials, forums, and virtual classrooms.

B. Programme Learning Outcomes:

The Open and Distance Learning (ODL) BCom program aims to equip learners with a robust understanding of business and commerce principles, fostering critical thinking, problem-solving, and decision-making skills. Through a flexible and accessible education model, the program ensures that students gain practical knowledge, analytical abilities, and the technological competence necessary for the modern business landscape.

Graduates will be well-prepared for careers in finance, marketing, management, and entrepreneurship, while also developing the ability to adapt to evolving industry trends. The program emphasizes self-directed learning, academic integrity, and a holistic approach to education, empowering students to contribute effectively to the professional world and society at large.

SARDAR PATEL UNIVERSITY

Accredited with 'A' Grade by NAAC (CGPA 3.11)

Vallabh Vidyanagar, Gujarat

Programme Outcomes

Bachelor of Commerce (Open and Distance Learning)

Programme Outcome (PO) For B.Com. (Open and Distance Learning)

- Students will be ready for employment in functional areas like Accounting, Costing, Management Accounting, Auditing, Taxation, Banking, Insurance and soon.
- Students will acquire the knowledge and skill for Decision making, Problem solving and will make them competent to establish and run the business efficiently and effectively.
- The capability of the students to make decisions at the personal & professional level will increase after completion of this course.
- Students will be equipped to deal with the business realities of today and prepared to drive and face the challenges of tomorrow.
- The program will help the students to cultivate an Entrepreneurial Mind set and Skills

SARDAR PATEL UNIVERSITY, Vallabh Vidyanagar, Gujarat

(Accredited with 'A' Grade by NAAC (CGPA 3.11))

B.Com. (Open and Distance Learning)

Course Structure

Semester 1

Course Code	Course Title	Total Credits	Evaluation		
			External Max/Passing	Internal Max/Passing	Total Max/Passing
UB01ODCOM01	English and Business Communication-I	04	70 / 28	30 / 10	100 / 40
UB01ODCOM02	Financial Accounting-I	04	70 / 28	30 / 10	100 / 40
UB01ODCOM03	Business Organization and Management-I	04	70 / 28	30 / 10	100 / 40
UB01ODCOM04	Advanced Accounting-I	04	70 / 28	30 / 10	100 / 40
UB01ODCOM05	Advanced Accounting-II	04	70 / 28	30 / 10	100 / 40
TOTAL		20	350	150	500

Semester 2

Course Code	Course Title	Total Credits	Evaluation		
			External Max/Passing	Internal Max/Passing	Total Max/Passing
UB02ODCOM01	English and Business Communication-II	04	70 / 28	30 / 10	100 / 40
UB02ODCOM02	Financial Accounting-II	04	70 / 28	30 / 10	100 / 40
UB02ODCOM03	Business Organization and Management-II	04	70 / 28	30 / 10	100 / 40
UB02ODCOM04	Advanced Accounting-III	04	70 / 28	30 / 10	100 / 40
UB02ODCOM05	Advanced Accounting-IV	04	70 / 28	30 / 10	100 / 40
TOTAL		20	20	150	500

Semester 3

Course Code	Course Title	Total Credits	Evaluation		
			External Max/Passing	Internal Max/Passing	Total Max/Passing
UB03ODCOM01	Environmental Studies	04	70 / 28	30 / 10	100 / 40
UB03ODCOM02	Cost accounting	04	70 / 28	30 / 10	100 / 40
UB03ODCOM03	Secretarial Practices	04	70 / 28	30 / 10	100 / 40
UB03ODCOM04	Advanced Accounting-V	04	70 / 28	30 / 10	100 / 40
UB03ODCOM05	Advanced Accounting-VI	04	70 / 28	30 / 10	100 / 40
TOTAL		20	20	150	500

Semester 4

Course Code	Course Title	Total Credits	Evaluation		
			External Max/Passing	Internal Max/Passing	Total Max/Passing
UB04ODCOM01	Time Management	04	70 / 28	30 / 10	100 / 40
UB04ODCOM02	Management Accounting	04	70 / 28	30 / 10	100 / 40
UB04ODCOM03	Office Management	04	70 / 28	30 / 10	100 / 40
UB04ODCOM04	Advanced Accounting-VII	04	70 / 28	30 / 10	100 / 40
UB04ODCOM05	Advanced Accounting-VIII	04	70 / 28	30 / 10	100 / 40
TOTAL		20	20	150	500

Semester 5

Course Code	Course Title	Total Credits	Evaluation		
			External Max/Passing	Internal Max/Passing	Total Max/Passing
UB05ODCOM01	Business Ethics	04	70 / 28	30 / 10	100 / 40
UB05ODCOM02	Business Taxation-I	04	70 / 28	30 / 10	100 / 40
UB05ODCOM03	Financial Management-I	04	70 / 28	30 / 10	100 / 40
UB05ODCOM04	Advanced Accounting-IX	04	70 / 28	30 / 10	100 / 40
UB05ODCOM05	Advanced Accounting-X	04	70 / 28	30 / 10	100 / 40
TOTAL		20	20	150	500

Semester 6

Course Code	Course Title	Total Credits	Evaluation		
			External Max/Passing	Internal Max/Passing	Total Max/Passing
UB06ODCOM01	Entrepreneurship	04	70 / 28	30 / 10	100 / 40
UB06ODCOM02	Business Taxation-II	04	70 / 28	30 / 10	100 / 40
UB06ODCOM03	Financial Management-II	04	70 / 28	30 / 10	100 / 40
UB06ODCOM04	Advanced Accounting-XI	04	70 / 28	30 / 10	100 / 40
UB06ODCOM05	Advanced Accounting-XII	04	70 / 28	30 / 10	100 / 40
TOTAL		20	20	150	500

Annexure-1
Semester-I Syllabus
SARDAR PATEL UNIVERSITY
B.Com. Semester: I
(Open and Distance Learning)

Paper Code: UB01ODCOM01	Total Credit:4
Title Of Paper: English and Business Communication - I	

Course Contents

Text: [a novel (abridged) or a collection of short stories]

Name of Text: Mill on the Floss – by George Eliot (abridged)

Publisher: Madhubun

Objective: 1. To familiarize the learner with the basic concepts of English language.
 2. To develop the skill of independent reading and writing with comprehension.

Unit	Description of Detail	Weightage (%)
I	Three text – based short answer questions	25%
II	Three text – based short notes	25%
III	(A) Paragraph Writing (on a topic of a general nature in not more than 150 words) For eg. Topics like Books: Our Best Friends; My Favorite game; Importance of English; Pollution; A picnic by a river side.... (B) Vocabulary (Words often confused – 100 pairs of words in a attached sheet)	08% 17%
IV	Grammar <ul style="list-style-type: none"> • Tenses: Present Simple, Present Progressive, Present Perfect, Past Simple, Past Progressive, Past Perfect, Future Tense Simple • Model Auxiliaries • Conditionals • Concord 	10% 05% 05% 05%

Basic Text & Reference Books:-

- Developing Communication Skills by Krishna Mohan and MeeraBanerji – Macmillan
- Effective Business Communication by AshaKaul – Prentice Hall – Economy Edition
- Principles and practice of Business Communication by Rhoda Doctor and Aspi Doctor – Sheth Publishers Ltd.
- Business Communication by UrmilaRai and S M Rai – Himalaya Publishing House
- Essentials of Business Communication by Rajendra Pal and J.S. Korlahalli – Sultan Chand & Sons
- A Practical English Grammar by Thomson and Martinet
- Practical English Usage – Michael Swan - Amazon.co.uk
- Oxford Practice Grammar by John Eastwood – OUP

SARDAR PATEL UNIVERSITY
B.Com. Semester: I
(Open and Distance Learning)

Paper Code: UB01ODCOM02	Total Credit:4
Title Of Paper: Financial Accounting - I	

Objective: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

Unit	Description of Detail	Weightage (%)
I	Business Income 1. Measurement of business income – Net income: The Accounting Period, The continuity doctrine and matching concept. Objectives of measurement. 2. Revenue recognition: Recognition of expenses. 3. The nature of depreciation: The Accounting concept of depreciation. Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Change of method; Disposal of depreciable assets. 4. Inventories: Meaning, Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS) 2.	25%
II	Final Accounts Capital and revenue expenditures and receipts: Preparation of financial statements of non – corporate business entities.	25%
III	Accounting for Dissolution of Partnership Firm: Accounting of Dissolution of the Partnership firm including insolvency of one partner, two partners and three partners. Piecemeal distribution.	25%
IV	Sale of Partnership firm to a limited company: (In the book of the firm) Introduction, Ascertaining the purchase consideration, Distribution of shares and debentures, Journal entries and ledger accounts.	25%

Basic Text & Reference Books:-

- Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C. Gupta.
- Financial Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Financial Accounting: Deepak Sehgal.
- Financial Accounting: P. C. Tulsian.

SARDAR PATEL UNIVERSITY
B.Com. Semester: I
(Open and Distance Learning)

Paper Code: UB01ODCOM03	Total Credit:4
Title Of Paper: Business Mathematics & Statistics - I	

Objective: 1. To enhance analytical ability in students for processing data
2. To Familiarize students with applications of Statistical techniques in business decision making.

Unit	Description of Detail	Weightage (%)
I	<p>Set Theory, Determinants Set Theory: Sets, Subsets, equality of two sets, null set, universal set, power set, complements of a set, union and intersection of sets, difference of two sets. Venn Diagram (Concept only), Laws of algebra of sets, De’Morgan laws and Cartesian Product of two sets. Determinants: Meaning, Determinants and their basic properties of determinant (without Proof, without examples), Cramer’s Method (For two equations)</p>	25%
II	<p>Matrix Types of matrices: Square, null, identity, transpose of Matrices, Symmetric, skew symmetric, Singular, Non-Singular, inverse, adjoin of matrix. Matrices –scalar multiplication, Addition, Subtraction, Multiplication. Solution of a system of two and three linear equations using matrix.</p>	25%
III	<p>Mathematics in Finance Compound interest, nominal and effective rates of interest, continuous compounding, Concept of Present value and amount of a sum, Annuity (only for a fixed period of time), present value of annuity, sinking funds (with equal payments and equal time intervals)</p>	25%
IV	<p>Interpolation and Extrapolation Meaning of interpolation and Extrapolation, Assumptions, Importance and uses of interpolation and Extrapolation, Operators Δ, E and D (without proof), methods of interpolation and extrapolation; 1. Newton’s Method 2. Binomial expansion method 2. Lagrange’s method, Simple examples on these methods.</p>	25%

Basic Text & Reference Books:-

- Sancheti&Kapoor: Statistics: Theory, Methods and Applications, Sultan Chand & sons, New Delhi
- Kapoor, V.K.:Business Mathematics, sultan Chand and Sons, New Delhi
- Soni, R.S.: Business Mathematics, Pitamber Publishing Ho

SARDAR PATEL UNIVERSITY
B.Com. Semester: I
(Open and Distance Learning)

Paper Code: UB01ODCOM04	Total Credit:4
Title Of Paper: Advanced Accounting - I	

Objective: To enable the students to acquire the basic knowledge of the Hire Purchase, Consignment Accounts, Joint Venture and Accounts from incomplete records.

Unit	Description of Detail	Weightage (%)
I	Accounting relating to Hire Purchase (Excluding Hire Purchase Trading Account) Introduction, difference between Hire Purchase System and Installment Purchase system Examples based on calculation of Interest: when interest is not included in installment, when interest is included in installment, when rate of interest is not given, when cash price and rate of interest are not given Accounting records in the books of purchaser and vendor	25%
II	Consignment Accounts Meaning of consignment, difference between consignment and sale, Performa invoice, commission, Del-credre Commission Accounting Treatment in the books of consignor and consignee: when goods are consigned at cost price, when goods are consigned at Invoice price (Including normal & abnormal loss)	25%
III	Joint Venture Meaning Difference between Joint Venture and Partnership Difference between Joint Venture and Consignment Methods of keeping accounts of joint venture When separate books are not kept and only one partner keeps accounts When all partners keep accounts in their own books When separate books for joint venture are kept	25%
IV	Accounts from Incomplete Records Definitions, salient features, limitations, calculation of profit of Incomplete records (Conversion Method, calculation of missing figures etc.)	25%

Basic Text & Reference Books:-

- Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C. Gupta.
- Financial Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Advanced Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Financial Accounting: Deepak Sehgal.
- Financial Accounting: P. C. Tulsian.

SARDAR PATEL UNIVERSITY
B.Com. Semester: I
(Open and Distance Learning)

Paper Code: UB01ODCOM05	Total Credit:4
Title Of Paper: Advanced Accounting - II	

Objective: To enable the students to acquire the basic knowledge of the Issue and Redemption of Preference Shares and Debentures, Accounting Standards and Accounting Ratio.

Unit	Description of Detail	Weightage (%)
I	Redemption of Preference Shares and Issue Bonus Shares Redemption of Preference shares: Procedure, Provision of Companies Act 1956. Accounting entries, Balance Sheet after redemption of Preference Shares. Issue of Bonus Shares: Guidelines, Sources, Accounting Entries. Combined examples of redemption of Preference shares and Issue of Bonus Shares (Excluding quantum Bonus)	25%
II	Issue and redemption of Debentures Examples based on accounting entries of issue and redemption of debenture Writing of debenture discount Redemption of Debentures (Including purchase of own debenture and conversion of debenture into shares) Debenture Redemption Fund Method.	25%
III	Accounting Standards Concept of Accounting Standards, Utility of Accounting Standards, Procedure for issue of Indian Accounting Standards. Accounting Standards AS 1 (Disclosure of Accounting Inventories) AS 2 (Valuation of Inventors) AS 6 (Depreciation Accounting)	25%
IV	Accounting Ratio Classification of Accounting Ratio, Advantages & Limitations of Accounting Ratio. Computation and interpretation of the following ratios (Based on Balance Sheet of Two Years) (1) Gross Profit Ratio (2) Net Profit Ratio (3) Operating Ratio (4) Stock Turnover Ratio (5) Current Ratio (6) Liquid Ratio (7) Debtors Ratio (8) Debt-Equity Ratio (9) Return on capital employed (10) Return on shareholders fund (11) Earning per share	25%

Basic Text & Reference Books:-

- Advanced Accounting: M. C. Shukla, T. S. Grewal and S. C. Gupta.
- Financial Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Advanced Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Financial Accounting: Deepak Sehgal.
- Financial Accounting: P. C. Tulsian.

Semester-II Syllabus
SARDAR PATEL UNIVERSITY
B.Com. Semester: II
(Open and Distance Learning)

Paper Code: UB02ODCOM01	Total Credit:4
Title Of Paper: English and Business Communication - II	

Objective: 1. To familiarize the learner with the basic concepts of English language.
2. To develop the skill of independent reading and writing with comprehension.

Unit	Description of Detail	Weightage (%)
I	Introducing Business Communication <ul style="list-style-type: none"> • Concept, Definition and Characteristics (Attributes) of Communication • The Process of Communication (Communication Cycle) • Objectives of Communication (Information, advice/counseling, order, suggestion, persuasion, education, warning, raising morale and motivation) (Two general question/three short notes may be asked) 	25%
II	Business Correspondence <ul style="list-style-type: none"> • Structure, format, layout of a business letter (regular parts/ occasional parts; • Essentials/ qualities of an effective business letter (correctness, conciseness, clarity, courtesy, coordination, appropriateness, 'You' attitude, etc.) (Three Short notes may be asked) 	25%
III	Inquiry letters (Requests) and Replies to Inquiries <ul style="list-style-type: none"> • (Letters concerning catalogues, prices, quotations, samples, demonstration, discount, credit, mode of delivery, package, concession, terms of sale, mode of payment, transportation) (Drafting of two letters may be asked) 	25%
IV	Placing of Orders <ul style="list-style-type: none"> • Placing of Orders (Letters concerning trial order, routine order, postponing the order, reserving the right to reject the goods, requests for changes in orders already placed, order with conditions attached, cancellation of orders) • Execution of Orders (Delay in execution of order, request for extension of time in delivery of goods, partial execution folder, declining the order, offering substitute goods, cancellation of orders) (Drafting of two letters may be asked) 	25%

Basic Text & Reference Books:-

- Developing Communication Skills by Krishna Mohan and Meera Banerji – Macmillan
- Effective Business Communication by Asha Kaul – Prentice Hall – Economy Edition
- Principles and practice of Business Communication by Rhoda Doctor and Aspi Doctor – Sheth Publishers Ltd.
- Business Communication by Urmila Rai and S M Rai – Himalaya Publishing House
- Essentials of Business Communication by Rajendra Pal and J.S. Korlahalli – Sultan Chand & Sons

SARDAR PATEL UNIVERSITY
B.Com. Semester: II
(Open and Distance Learning)

Paper Code: UB02ODCOM02	Total Credits: 4
Title of Paper: Financial Accounting II	

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

Unit	Description in detail	Weightage
1	Structure of Balance Sheet:	25%
	Meaning of Balance Sheet, functions, objectives and limitations of Balance Sheet, Arrangement of Assets & Liabilities in the Balance Sheet. Computation of the following items from balance sheet: Owner's fund, Capital Employed, Gross Working Capital and Net working Capital	
2	Issue of Shares:	25%
	Types of Shares and Share Capital, Shares issued at Par, Premium and at Discount. Over subscription of shares, calls in arrears, calls in advance, Right shares & Provision regarding issue of right shares. Examples on issue & allotment of shares including pro-rata allotment	
3	Financial Statement: An Analysis and interpretation:	25%
	Meaning and Characteristic of Financial Statement. Purposes and Limitations of Financial statement. Methods of analysis of financial statement. Comparative statements, Trend Analysis and Common size statements	
4	Company Final Accounts:	25%
	Vertical presentation of accounting with notes as per revised schedule VI, as per amendments of Companies Act-2013	

Reference Books:

- Advanced Accounts: Shukla M C And Grawal T S
- Advanced Accounting 2- Sehgal Ashok And Sehgal Deepak
- Company Accounts: Gupta R L And Radhaswamy M
- Rathmans Company Accounts Theory Problems and Solutions: Rathman P V And Raju D R

SARDAR PATEL UNIVERSITY
B.Com. Semester: II
(Open and Distance Learning)

Paper Code: UB02ODCOM03	Total Credit:4
Title Of Paper: Business Organisation and Management - II	

Objective: The course aims to provide basic knowledge to the students about the Organisation and management of a business enterprise.

Unit	Description of Detail	Weightage (%)
I	Directing and Leadership (A) Directing: Meaning and Definition, Elements, Importance, Principles of Direction. (B) Leadership: Meaning and Definition, Nature, Importance, Style of leadership: Autocratic, Democratic, Free rein, Quality of a good leader.	25%
II	Motivation and Communication (A) Motivation: Concept, Importance, Theories of Motivation: Maslow Theory, Herzberg Theory, McGregor's Theory. (B) Communication: Concept, Importance, Process, Types of communication, Barriers of communication, Measures for Effective Communication.	25%
III	Introduction to Human Resource Management Concept, Objectives, Functions: Managerial & Operational, HR Planning- Concept & Process, HR Policies- Meaning & Development.	25%
IV	Employer & Employee Relations Meaning, Parties, Importance, Trade Union- Functions & Problems, Industrial Disputes- Meaning, Causes & Preventive measures. Collective Bargaining- Meaning & Process.	25%

Basic Text & Reference Books:-

- Human Resource Management by C B Gupta
- Text and Cases of Human Resource Management by P Subbarao
- Human Resource and Personnel Management by K Aswathappa
- Human Resources Management by S S Khanka
- Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
- Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
- Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
- Koontz and Wehrich, *Essentials of Management*, McGraw Hill Education.
- Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
- Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.

(Note: Latest Editions of the above books may be used.)

SARDAR PATEL UNIVERSITY
B.Com. Semester: II
(Open and Distance Learning)

Paper Code: UB02ODCOM04	Total Credit:4
Title Of Paper: Advanced Accounting - III	

Objective: To enable the students to acquire the basic knowledge of the Branch Accounting, Farm Accounting, Accounting for professionals and Accounts of Non-Trading concerns.

Unit	Description of Detail	Weightage (%)
I	Branch Accounting: (Theory & Examples) (Dependent Branch, excluding foreign branch) Accounts in the books of head office: • Branches selling goods for cash only • Branches selling goods both for cash and credit • Branches supplied goods at an invoice price • Remittance in transit and Goods in Transit	25%
II	Farm Accounting Introduction Importance of farm accounting in India Farm account or farm profit & loss accounts Final accounts of farm	25%
III	Accounting for Professionals Introduction, Methods of keeping accounts - Cash System and Mercantile System, Solicitor's accounts, Books of accounts of a solicitors and Chartered Accountants, Examples based on Solicitor and Chartered Accountants' accounts	25%
IV	Accounts of Non-trading concerns Distinction between Capital and Revenue Expenses, Distinction between Receipt and Payment Account and Income and Expenditure Account. Revenue Income, Capital Income. Preparation of Income and Expenditure Account, Receipt and Payment Account and Balance Sheet.	25%

Basic Text & Reference Books:-

- Advanced Accounting I: M. C. Shukla, T. S. Grewal and S. C. Gupta.
- Financial Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Advanced Accounting: S. N. Maheshwari and S. K. Maheshwari.
- Financial Accounting: Deepak Sehgal.
- Financial Accounting: P. C. Tulsian.

SARDAR PATEL UNIVERSITY
B.Com. Semester: II
(Open and Distance Learning)

Paper Code: UB02ODCOM05	Total Credit:4
Title Of Paper: Advanced Accounting - IV	

Objective: To enable the students to acquire the basic knowledge of the Valuation of Goodwill and Equity Shares, Fire Claim and Accounting for General Insurance Companies.

Unit	Description of Detail	Weightage (%)
I	Valuation of Goodwill Goodwill: Definition, factors affecting goodwill, Need for valuation of goodwill, Methods of Valuation of Goodwill, Examples on valuation of Goodwill, Methods - Average Profit Method and Super Profit Method.	25%
II	Valuation of Equity Share Shares Need for valuation of shares, factors affecting value of shares, Examples of valuation of shares, Methods of valuation of shares - Intrinsic value, Yield value, and Fair Value.	25%
III	Fire Claims Introduction, Claim for loss of stock, Average Clause (Including Normal & Abnormal stock). Claim for consequential loss.	25%
IV	Accounting for General Insurance companies Introduction, Types of general Insurance, Explanation of terms related to premium, claim, and commission. Preparation of Revenue Account (Fire & marine Insurance only)	25%

Basic Text & Reference Books:-

- Advanced Accountancy: Jain S P And Narang KL
- Advanced Accountancy: P.C. Tulsian
- Advanced Accountancy 2: S. N. Maheshwari & S. K. Maheshwari
- Modern Accountancy: Mikharjee And Hanif
- Advanced Accountancy: Shukla M. C. And Grawal T. S.