



**B VOC Account & Finance**

**SEMESTER VI**

<b>Course Code</b>	UB06AEBVA01	<b>Title of the Course</b>	Self-Development Skills - I
<b>Total Credits of the Course</b>	02	<b>Hours per Week</b>	02

<b>Course Objectives:</b>	The programme has been designed to acquaint the learner with the creative use of the English language commercial communications. It also introduces the learner to the basic concepts and practices of business writing with essentials of writing effectively in the English Language.
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Course Content		
	Description	Weightage
1.	Self-Management <ul style="list-style-type: none"><li>Self-management Skills and Social Competency</li><li>Self-Management</li><li>Social Competency Behaviour</li><li>Value Orientation</li><li>Life Goals</li></ul>	50%
2.	Drafting of Questionnaires to survey the following: Marketability/Launching of a new product Habits/Attitudes of college students Socio-economic conditions of a particular class of people (E.g. Factory Workers, Slum Dwellers, Primary Teachers etc.)	50%

<b>Teaching- Learning Methodology</b>	<b>Learner-centered Instructional methods</b> Direct method, quiz, assignments, interactive sessions, seminars, visual presentations, group discussions, project based learning, use of e-resources, including films
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**Course Outcomes:** After completion of the course, the learner

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| 1. | <ul style="list-style-type: none"><li>• Students will investigate the cultural and historical contexts of each story.</li><li>• Students will evaluate how language choices in the stories affect reader engagement and interpretation.</li><li>• Students will develop skills in drafting effective questionnaires to gather information on various topics such as marketability of new products, habits and attitudes of college students, and socio-economic conditions of specific demographic groups.</li></ul> |
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Sr. No.	References
	<ul style="list-style-type: none"><li>• Essentials of Business Communication - Rajendra Pal and J S Korlahalli (Sultan Chand &amp; Sons)</li><li>• Principles and Practice of Business Communication - Rhoda A Doctor &amp; Aspi H Doctor (A R Sheth&amp; Company, Mumbai)</li><li>• Business Communication - U S Rai &amp; S M Rai(Himalaya Publishing House, Mumbai) • Developing Communication Skills - Krishna Mohan &amp; Meera Benerjee (Macmillan)</li><li>• Effective Business Communication - Asha Kaul (Prentice Hall - Economy Edition)</li><li>• Business Communication - Asha Kaul (Prentice Hall of India Pvt. Ltd, New Delhi)</li><li>• Effective Business Communication - M V Rodrigues (Concept Publishing House) • Business Communication and Report Writing - R P Sharma and Krishna Mohan (Tata McGraw Hill2002)</li><li>• Contemporary Business Communication - Scot Ober ( Biztantra)</li><li>• Communication Skills – Sanjay Kumar &amp; Pushp Lata (OUP)</li><li>• Research Methodology Methods and Techniques C R Kothari ( New Age International Publishers) • Communication for Business A Practical Approach Shirley Taylor (Pearson Education)</li><li>• Contemporary Short Stories Ed. L. A. Hill (Oxford University Press)</li></ul>

On-line resources to be used as and when required.

SWAYAM-[https://onlinecourses.swayam2.ac.in/nou24\\_cm21/preview](https://onlinecourses.swayam2.ac.in/nou24_cm21/preview)





**B VOC ACCOUNT & FINANCE**  
**SEMESTER VI**

Course Code	UB06MABVA01	Title of the Course	CREDIT ADMINISTRATION AND MONITORING MANAGER
Total Credits of the Course	04	Hours per Week	04

Course Objectives:	<ol style="list-style-type: none"><li>1. To know the principles of Risk Management</li><li>2. Evaluation of Project Reports.</li><li>3. To learn about Capital Structures</li></ol>
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Course Content		
Unit	Description	Weightage* (%)
1.	<b>Principles of Risk Management</b> <ul style="list-style-type: none"><li>➤ Risk Assessment.</li><li>➤ Risk vs. Return.</li><li>➤ Individual Risk vs. Portfolio Risk.</li></ul>	25
2.	<b>Project Assessment</b> <ul style="list-style-type: none"><li>➤ Evaluation of Project Reports.</li><li>➤ Technical Evaluation.</li><li>➤ Financial Evaluation.</li></ul>	25
3.	<b>Project Evaluation</b> <ul style="list-style-type: none"><li>➤ Calculation of Internal Rate of Return.</li><li>➤ Calculation of Payback Period.</li><li>➤ Using Net Present Value to Accept / Reject a Project.</li><li>➤ Using DCF techniques to evaluate projects.</li><li>➤ Sensitivity Analysis.</li></ul>	25
4.	<b>Capital Structures</b> <ul style="list-style-type: none"><li>➤ Debt vs. Equity.</li><li>➤ Preference Shares.</li><li>➤ Evaluating Capital Structures.</li></ul>	25
5	<b>Capital Structures</b> <ul style="list-style-type: none"><li>➤ Debt vs. Equity.</li><li>➤ Preference Shares.</li><li>➤ Evaluating Capital Structures.</li></ul>	
6	<b>Defining and Monitoring Non-Performing Assets</b> <ul style="list-style-type: none"><li>➤ Extension of Credit or Pulling the Plug.</li><li>➤ Restructuring Stressed Assets.</li><li>➤ Creating Provisioning</li></ul>	



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	<ul style="list-style-type: none"><li>➤ Forward Contracts.</li><li>➤ Future Contracts.</li></ul>	
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Teaching-Learning Methodology	Lecture, Recitation, Group discussion, Guest speaker, Debate, Assignments, Field trips, Seminar, Quizzes
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage

1.	Examination conduct by BFSI/UNIVERSITY/COLLEGE (MCQ)	100%
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Course Outcomes: Having completed this course, the learner will be able to	
1.	Risk Assessment
2.	Project Assessment and evaluation
3.	Evaluating Capital Structures
4.	Project evaluation through different techniques

Note: This Job Role is prepared by BFSI (Sector Skill Council) and after some time they may change this job role so we have to change the same in structure.

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**B VOC Account & Finance**  
**SEMESTER VI**

Course Code	UB06MABVA02	Title of the Course	Organizational Behaviour-II
Total Credits of the Course	04	Hours per Week	04

Course Objectives:	<ol style="list-style-type: none"><li>1. Understand the key principles of group and team dynamics, and gain insights into effective decision-making, team management, and contemporary challenges in organizational settings.</li><li>2. Explore the nature of interpersonal behavior, develop strategies for building trust, and analyze organizational effectiveness and change, along with key conflict management approaches and the impact of deviant behavior in organizations.</li></ol>
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Course Content		
Unit	Description	Weightage* (%)
1.	<b><u>Group and Team Dynamics</u></b> Defining and classifying groups Stages of group formation, Group dynamics, Group decision making, Types of teams, Contemporary issues in managing teams.	25
2.	<b><u>Interpersonal Behaviour</u></b> Nature of interpersonal behaviour; Psychological Contract: Concept and types Trust: Concept, Types and Building trust among employees.	25
3.	<b><u>Organizational Effectiveness &amp; Change:</u></b> Concept of OE Managerial Effectiveness Approaches to measure effectiveness (Goal & Behavior approach) <b><u>Organizational Change:</u></b> Concept, Factors in Organizational change	25
4.	<b><u>Conflict &amp; Transactional Analysis</u></b> <b>Conflict:</b> Concept, Consequences, Sources, Approaches of conflict Management <b>Deviant organizational behaviour:</b> Concept, Dimensions And categories of deviant organizational behaviour.	25

Teaching-Learning Methodology	Lecture, Recitation, Group discussion, Guest speaker, Debate, Assignments, Field trips, Seminar, Quizzes
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage

1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	External Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	To learn about group and team dynamics
2.	To learn about how interpersonal behavior works in the organization.
3.	To understand organizational effectiveness & Organizational change
4.	To know about Conflict & Transactional Analysis
Suggested References:	
Sr. No.	References
1.	L.M. Prasad-Organizational Behaviour, P.Subba Rao- Organizational Behaviour(Text, Cases & Games
2.	K. Aswathappa- Organizational Behaviour
3.	Udai Pareek- Understanding of Organizational Behaviour
4.	Timothy A. Judge, and Seema Sanghi- Organizational Behaviour
5.	Tata McGraw Hill, Organizational Behaviour

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**B VOC ACCOUNT & FINANCE**

**Semester - VI**

<b>Course Code</b>	UB06MABVA03	<b>Title of the Course</b>	<b>ACCOUNTING FOR DECISION MAKING</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	<ol style="list-style-type: none"><li>1. Explain how Cost-Volume Profit (CVP) analysis is related to planning for a profitable business and describe the relationship between sales volume, costs and profit.</li><li>2. Learn how to make better decisions, better focus and identify specific decisions</li><li>3. Identify relevant and irrelevant costs and benefits in a decision.</li><li>4. Value added accounting indicate the value or wealth created by an enterprise.</li></ol>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Cost Volume Profit Analysis (Theory &amp; Examples)</b> <ul style="list-style-type: none"><li>• Meaning, Assumptions, and Limitations of CVP Analysis</li><li>• Break Even chart and its utility</li><li>• Examples On:<ul style="list-style-type: none"><li>(a) P/V Ratio, Break Even Point and Margin of Safety</li><li>(b) Sales Mix</li><li>(c) Plant Merger</li></ul></li></ul>	<b>25 %</b>
<b>2.</b>	<b>Decision Making (Examples)</b> Examples On: Key Factor, Product Mix, Dropping & Replacement of Product	<b>25 %</b>
<b>3.</b>	<b>Differential Cost Analysis (Theory &amp; Examples)</b> <ul style="list-style-type: none"><li>• Meaning &amp; Significance of Differential Cost Analysis,</li><li>• Compare &amp; Contrast between Differential Cost Analysis and Marginal Cost Analysis.</li><li>• Examples on: Level of Activity Planning, Pricing Decision, Dumping Decision (Export Order), Acceptance of Special offer, Make or Buy</li></ul>	<b>25 %</b>
<b>4.</b>	<b>Value Added Accounting (Theory &amp; Examples)</b> <ul style="list-style-type: none"><li>• Introduction &amp; Definition of Value Added Accounting</li><li>• Value Added Statement as Performance Measurement</li><li>• Difference Between Value Added Statement and Profit &amp; Loss Account</li><li>• Examples On: Preparation of Value Added Statement</li></ul>	<b>25 %</b>



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<b>Teaching-Learning Methodology</b>	These are Teacher's and Learners Centric Methods and it facilitate student learning and overall comprehension of material, and to measure student learning through both formal and informal forms of assessment, like interactive / participated methods, group projects, student portfolios, and class participation and in the student-cantered classroom, teaching and assessment are connected.
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal Written (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	University Examination	70%

<b>Course Outcomes</b>	
1.	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.
2.	Evaluate complex ideas and tolerate ambiguity in managerial and organisational problem-solving.
3.	Evaluate the costs and benefits of different conventional and contemporary costing systems
4.	Apply management in ethical decision making.
5.	Understand problem solving techniques and analyse their outcomes used in various business decision making.



<b>Suggested References</b>	
<b>Sr. No.</b>	<b>References</b>
<b>1</b>	Advanced Cost Accounting – Jain S.P And Narang KL
<b>2</b>	Textbook of Cost & Management Accounting – Arora M.N.
<b>3</b>	Cost Accounting – Khan My and Jain PK
<b>4</b>	Cost Accounting and Financial Management – Kishore Ravi M
<b>5</b>	Problems And Solution in Adv. Accounting – Maheshwari S.N. And Maheshwari S.K.
<b>6</b>	Advanced Cost Accountancy – Nigam Lalla and Sharma G.L.
<b>7</b>	Cost Accounting – Saxena V.K.
<b>8</b>	Advanced Management Accounting: Ravi M. Kishore
<b>9</b>	Accounting for Management: Dr. Jawaharlal

On-line resources to be used if available as reference material
On-line Resources

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**SEMESTER VI**

Course Code	UB06MIBVA01	Title of the Course	Contemporary Research-II
Total Credits of the Course	04	Hours per Week	04

Course Objectives:	1. To introduce students to various methods of data collection and help them understand how to effectively gather both primary and secondary data. 2. To enhance students' understanding of research reporting and the role of computers in modern research.
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Course Content		
Unit	Description	Weightage* (%)
1.	<b>Collection of data:</b> Primary data - Personal interviews, Telephone interviews, Mail & Self-administered questionnaires, Schedule v/s Questionnaire	25
2.	<b>Secondary data:</b> Advantages of secondary data, Sources of secondary data, Classification & Limitations	25
3.	<b>Research Report:</b> Significance of research report, Types of research report, Steps in writing a research report, Precautions in writing a research report, Synopsis of research report, Limitations of research report	25
4.	<b>Role of Computer in Research:</b> Introduction to computers in research, Characteristics of Computer applications in research, Computer applications, Computer Researchers	25

Teaching-Learning Methodology	Lecture, Recitation, Group discussion, Guest speaker, Debate, Assignments, Field trips, Seminar, Quizzes
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination (As per CBCS R.6.8.3)	15%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	15%
3.	External Examination	70%

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Course Outcomes: Having completed this course, the learner will be able to	
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| 1. | Apply appropriate methods of data collection, distinguishing between primary and secondary data.        |
| 2. | Design and write a comprehensive research report, presenting findings in a clear and structured manner. |
| 3. | Identify and use secondary data sources effectively while understanding their limitations.              |
| 4. | Utilize computer applications for data analysis and report writing in research.                         |

Suggested References:	
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Sr. No.	References
1.	Donald Cooper & Pamela Schindler - Business Research Methods - TMGH, 9th edition
2.	Alan Bryman & Emma Bell - Business Research Methods - Oxford University Press.
3.	C.R.Kothari - Research Methodology

On-line resources