



Programme: B Com Semester: VI

Course Code	UB06AECOM01	Title of the Course	Corporate Communication-II
Total Credits of the Course	02	Hours per Week	02

Course Objectives:	Students will analyze and apply non-verbal communication principles, address communication barriers with practical strategies, and evaluate business reports for effectiveness. They will integrate theoretical concepts into real-world scenarios to enhance communication and decision-making.
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Course Content		
	Description	Weightage
1.	A). Non-verbal Communication: Kinesics: (Facial Expressions, Eye Contact, Gestures, Posture) Proxemics Paralanguage b). Barriers to Communication Semantic Barriers Socio-psychological Barriers (General questions, short notes may be asked)	50%
2.	Business Reports: Drafting of Individual and Committee Reports on the following topics: • Selection of Site (Feasibility Report) • Labour Problem/Labour Unrest/Workers Grievances' • Decline in Sales • Accidents in Business Premises	50%

Teaching- Learning Methodology	Learner-centered Instructional methods 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">✓ Students will analyze and apply the principles of non-verbal communication.✓ Students will identify and address various barriers to communication, and propose strategies to overcome these obstacles in diverse communication contexts.✓ Students will evaluate the effectiveness of various business reports, assessing how well they address the issues, provide actionable insights, and support decision-making processes.✓ Students will apply theories of non-verbal communication and communication barriers to practical scenarios. |
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Sr. No.	References
	<ul style="list-style-type: none">✓ Essentials of Business Communication - Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)✓ Principles and Practice of Business Communication - Rhoda A Doctor & Aspi H Doctor (A R Sheth & Company, Mumbai)✓ Business Communication - U S Rai & S M Rai (Himalaya Publishing House, Mumbai)<ul style="list-style-type: none">✓ Developing Communication Skills - Krishna Mohan & Meera Benerjee (Macmillan)✓ Effective Business Communication - Asha Kaul (Prentice Hall – Economy Edition)✓ Business Communication - Asha Kaul (Prentice Hall of India Pvt. Ltd, New Delhi)✓ Effective Business Communication - M V Rodrigues (Concept Publishing House)✓ Business Communication and Report Writing - R P Sharma and Krishna Mohan (Tata McGraw Hill 2002)✓ Contemporary Business Communication - Scot Ober (Biztantra)✓ Communication Skills – Sanjay Kumar & Pushp Lata (OUP)✓ Research Methodology Methods and Techniques C R Kothari (New Age International Publishers) ✓ Communication for Business A Practical Approach Shirley Taylor (Pearson Education)

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

SWAYAM-https://onlinecourses.swayam2.ac.in/nou24_cm21/preview



SARDARPATELUNIVERSITY
Vallabh Vidyanagar, Gujarat
 (Reaccredited with 'A' Grade by NAAC (CGPA3.11))
 Syllabus as Per NEP 2020 with effect from the Academic Year 2025-2026

Bachelor of Commerce (B.Com)
Semester VI

Course Code	UB06MACOM01	Title of the course	Advanced Accounting IX
Total Credits of the course	04	Hours per week	04

Course Objectives:	1. To conceptualize the concept of Verification and Valuation of various Assets in the business with applicable principles.
	2. To familiarize with the Audit Report Format and types of Audit Reports.
	3. To provide understanding of computation of Divisible Profit of the Company.
	4. To understand concept of Fund and the process for preparation of Fund Flow Statement.
	5. To learn Inflow & Outflow of Cash as per IND AS 7.

Course Description

Unit	Description	Weightage
1.	Verification And Valuation of Assets – <ul style="list-style-type: none"> • Capital and Revenue Expenditure • • Capital Expenditure, Deferred Revenue Expenditure – Verification of Assets <ul style="list-style-type: none"> • General Principles, Valuation of Assets Verification of Specific Assets <ul style="list-style-type: none"> • Land and Buildings, Leasehold Property, Goodwill, Plant and Machinery, Inventory, Book Debts, Cash on hand and Cash at Bank 	25%
2.	Audit Reports and Divisible Profits A) Audit Reports: <ul style="list-style-type: none"> • Basic elements of Auditor's Report, • Format of Audit Report, • Companies (Auditor's Report) Order 2020–Applicability, Detailed reporting under CARO 2020 ,– Details of Tangible and Intangible Assets, Details of Working Capital, Details of Investments, Securities or advances or loans given • Types of Audit Reports :Clean Report and Qualified Audit Report B) Divisible Profits: <ul style="list-style-type: none"> • Meaning of Divisible Profit. • Short Examples on calculation of Divisible Profit 	25%
3.	FUNDFLOWSTATEMENT(Vertical Form) <ul style="list-style-type: none"> • Meaning of Fund Flow Statement • Uses of Fund Flow Statement • Importance of Fund Flow Statement • Examples: Fund Flow Statement 	25%

4.	CASHFLOWSTATEMENT <ul style="list-style-type: none"> • Meaning of Cash Flow Statement • Importance of Cash Flow Statement • Uses of Cash Flow Statement • Difference between Cash Flow Statement and Fund Flow Statement • Examples: Cash Flow Statement (Based on Ind - AS-7) 	25%
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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching- Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Evaluation Pattern As per Sardar Patel University Letter :(E-3/2384) (06/01/2024)		
Sr. No.	Details of Evaluation	Weightage
1.	Internal / Written Examination	50%
2.	Internal Continuous Assessment in the form of practical, viva voce, Quizzes, Seminars, Assignments, Attendance	
3.	University Examination	50%

COURSE OUTCOMES:	
1	To understand Company Auditor, their Qualification, Disqualification, Appointments, Removal, Duties, Rights and liabilities of company auditors.
2	To understand the Company Audit, Audit of Share Capital, General Program for verification of Share Capital, Verification of Shares Issued for Cash, Premium and Discount, Audit of Dividends and Verification of Dividend and Interim Dividend
3	To understand Verification And Valuation of Assets, Capital and Revenue Expenditure, Capital Expenditure, Deferred Revenue Expenditure and Verification and Valuation of Assets.
4	To understand Audit Reports and Divisible Profits, Format of Audit Report, Companies(Auditor'sReport)Order2003,TypesofAuditReports,DivisibleProfitsandShort

Suggested References:	
1	Practical Auditing by B N Tandon
2	A Text book of Auditing by Aruna Jha
3	Auditing by D. S.Rawal
4	Auditing by R. Shranisan
5	Advanced Management Accounting: Ravi M.Kishore
6	Accounting for Management: Dr.Jawaharlal

Online Resources	
1	https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/332
2	The Companies (Auditor's Report) Order, 2020 Dewan P.N Chopra & Co. (dpncindia.com)



Bachelor of Commerce (B.COM.)
Semester –VI

Course Code	UB06MACOM02	Title of the Course	Advance Accounting -X
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<ol style="list-style-type: none"> 1. To acquaint students' to understand, calculate and analyse ROCE to evaluate a company's profitability and efficiency. 2. To make students' understand, differentiate and apply absorption and marginal costing methods in cost accounting, and analyse their impact on financial statements and decision-making. 3. To make aware students about the key accounting systems and procedures used in banks, including the handling of transactions, financial reporting, and compliance with regulatory requirements. 4. To make aware students about the principles of social responsibility accounting, its impacts on business activities and apply social responsibility accounting practices that reflect a company's commitment to ethical and sustainable operations.
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Course Content		
Unit	Description	Weightage (%)
1.	Return on Capital Employed : (Theory & Examples) <ul style="list-style-type: none"> • Introduction and Meaning of Capital Employed • Du – Pont Chart • Advantages and Limitations of Return on Capital Employed • Various variables affecting Return on Capital Employed (Examples)	25%
2.	Absorption Costing & Marginal Costing: (Examples Only) <ul style="list-style-type: none"> • Meaning of Absorption Costing and Marginal Costing • Difference between Absorption Costing and Marginal Costing • Examples of Income determination under Absorption Costing and Marginal Costing (One year information) 	25%
3.	Accounting System and Procedure of Banks: (Theory & Examples) <ul style="list-style-type: none"> • Introduction, Functions of a Bank • Important Provisions of Banking Regulation Act Short Examples based on: - <ul style="list-style-type: none"> - Interest on Doubtful Debts - Rebate on Bills Discounted - Transactions of Loan, Cash Credits &Overdrafts New format of Profit & Loss Account of Bank (Schedule - 13,14,15 &16)	25%
4.	Social Responsibility Accounting :(Theory Only) <ul style="list-style-type: none"> • Introduction • Characteristics of Social Responsibility Accounting. 	25%



	<ul style="list-style-type: none">• Benefits of Social Responsibility Accounting.• Development of idea of Social Responsibility Accounting• Internal & External Social Responsibility• Scope of Social Responsibility Accounting• Model of Presentation of Social Responsibility Accounting in Indian Companies	
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Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving
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Course Outcomes	
1.	Students will be able to calculate and interpret ROCE, assess a company's efficiency in using its capital, and apply ROCE analysis to inform financial decisions and investment strategies.
2.	Students will be able to apply absorption and marginal costing methods, analyse their effects on cost reporting and profitability, and make informed decisions based on cost data.
3.	Students will be able to effectively apply bank accounting systems and procedures, manage financial transactions, and ensure accurate financial reporting in compliance with banking regulations.
4.	Students will be able to evaluate and report on the social responsibility accounting and its impacts on business activities, and apply social responsibility accounting practices that reflect corporate social responsibility and sustainability.

Suggested References	
Sr. No.	References
1	Corporate Accounting by SN Maheshwari and SK Maheshwari 4 th Edition, Vikas Publishing House
2	Advanced Accounting by Ashok Sehgal and Deepak Sehgal, Taxman Publications
3	Corporate Accounting – Gupta R L and RadhaswamyM, Sultan Chand & sons
4	Cost Accounting – S P Jain & K L Narang, Kalyani Publishers; 25th edition (1 January 2016)
5	Accounting Standards and Corporate Accounting Practice – Ghosh T P. Advanced Accountancy Vol. I –P.C.Tulsian



6	Cost And Management Accounting – M N Arora, Vikas Publishing House Private Ltd., 11 th Revised Edition.
7	Problems and Solutions in Advanced Accounting – Gupta R L, Sultan Chand & Sons
8	Management Accounting Theory, Problems and Solutions (Delhi University), CMA M. N. Arora, Priyanka Katyal
9	Management Accounting & Financial Control, Maheshwari, S. N., - Sultan Chand & Sons, New Delhi, 2006.
10	Introduction to Management Accounting,- Dr. Nishikant Jha, Dr. Arvind W. Ubale, CA Mr. N.N. Jani , - Himalaya Publishing house.

On-line Resources	
➤	https://corporatefinanceinstitute.com/resources/accounting/return-on-capital-employed-roce/
➤	https://www.egyankosh.ac.in/bitstream/123456789/84046/3/Unit-18.pdf
➤	https://drnishikantjha.com/booksCollection/Management%20Accounting%20T.Y.B.Com.%20Sem%20V%202014-15.pdf



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Bachelor of Commerce (B. Com.)

Semester-VI

Course Code	UB06MACOM03	Title of the Course	Business Management- IX (Retail Management –I)
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<ul style="list-style-type: none">• To make students aware about concepts of Retailing Management.• To aware students about various format of retails in the industry.• To develop marketing competences in retailing.• To prepare students for positions in the retail sector.
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Course Contents		
Unit	Description	Weightage
1.	Introduction Introduction, Definition, Characteristics of retailing, Functions & Activities, Categorizing retailers, International Retailing	25%
2.	Classification of Retailing Introduction, Classification of Retail units, Variety of Merchandise Mix, Method of Customer Interaction, Traditional & Modern Retail Format, Retailing in Rural India.	25%
3.	Retail Location Strategy Introduction, Importance, Factors determining location, types of retail location, Types of Consumer Goods and Location Decision, site selection analysis.	25%
4.	Market Segmentation in retail Introduction, Definition, Benefits of market segmentation, bases of market segmentation, market targeting – choosing the segment to focus, customer profile.	25%
* Units will have the same weightage in the evaluation as suggested in the course outline.		

Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving
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Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having completed this course, the students will be able to -

1.	Get idea about basics of Retail Marketing.
2.	Get familiarity with Retail Location Strategy and Market Segmentation in retail.
3.	Understand various formats of retail in the industry.
4.	Recognize career opportunities available in the retail business.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included

Sr. No.	References
1.	Retail Management by Chetan Bajaj, Rajnish Tuli and Nidhi Varma Srivastava, oxford university press.
2.	Retail management by Sudarshan Seshanna and Raghu Prasad, McGraw Hill Education
3.	Retail management by Swapna Pradhan, McGraw Hill Education
4.	Managing retailing by Piyush Kumar Sinha & Dwarka Prasad Uniyar
5.	Retailing Management by Barry Berman & Joel Evans
6.	Retail management by Dr. Harit Singh
7.	Retail Management by S A Chunawalla

On-Line Resources available that can be used as Reference Material

https://onlinecourses.swayam2.ac.in/cec20_mg01/preview
https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/220



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Bachelor of Commerce (B. Com.)

Semester-VI

Course Code	UB06MACOM04	Title of the Course	Business Management-X (Retail Management -II)
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<ul style="list-style-type: none">• To acquaint learners with the concepts of Retail Management.• To familiarize various dimensions of retail management.• To develop skills among students for managing retail operation efficiently.• To provide insight about retail pricing, customer relationship & retail promotion strategy.
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Course Description		
Unit	Description	Weightage
1.	Retail Customer & Decision Making Introduction, Consumer behaviour in retail, Factors affecting consumer decision making, Stages of Consumer Decision-Making Process, Consumer Decision Rules and Influence of Situational Variable on Shopping Behaviour.	25%
2.	Retail Pricing Definition, External Influences on Retail Pricing Strategy, Retail Pricing Objectives, Retail Pricing – Approaches & Strategies, Pricing Strategies, Pricing Practices, Methods of setting retail prices.	25%
3.	Customer Relationship Management in retailing Introduction, Evolution, CRM Strategies, Loyalty programmes - Bases, Requirements for a Loyalty Programme, Classification of Loyalty Programme	25%
4.	Retail Promotion Strategy Introduction, Selection of Promotion Mix, Advertising, Media Selection, Sales Promotion, Personnel Selling, Publicity	25%
* Units will have the same weightage in the evaluation as suggested in the course outline.		

Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving
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Internal and / or External Examination Evaluation



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Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having completed this course, the students will be able to -

1.	Get familiarity with Retail Customer and Decision Making.
2.	Learn about Retail Pricing and Customer Relationship Management in retailing.
3.	Get an idea of Retail Promotion Strategy.
4.	Recognize and understand the operations-oriented policies, methods and procedure used by successful retailers in today's global economy.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included

Sr. No.	References
1.	Retail Management by Chetan Bajaj, Rajnish Tuli and Nidhi Varma Srivastava, oxford university press
2.	Retail management by Sudarshan Seshanna and Raghu Prasad, McGraw Hill Education
3.	Retail management by Swapna Pradhan, McGraw Hill Education
4.	Managing retailing by Piyush Kumar Sinha & Dwarka Prasad Uniyar
5.	Retailing Management by Barry Berman & Joel Evans
6.	Retail management by Dr. Harit Singh
7.	Retail Management by S A Chunawalla

On-Line Resources available that can be used as Reference Material

https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_ug/220
https://onlinecourses.swayam2.ac.in/cec20_mg01/preview



Bachelor of Commerce (B.Com.)
Semester – VI

Course Code	UB06MACOM05	Title of the Course	Advanced Banking-IX
Total Credits of the Course	04	Hours per Week	04

Course objectives:	<ol style="list-style-type: none">1. The course aims to provide basic knowledge to the students about the banking regulation act, services of banking, forms of banking and lending loans to the different priority sectors.2. To understand the concept of banking regulations act to aware the students regarding its objectives, management, and its importance in the Indian banking industry.3. To learn the concept of various services of a bank.4. To understand the advantages and disadvantages of various forms of banking in detail.5. To learn about the loans provided by the bank to the some priority sectors for its development and guideline of RBI regarding it.
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Course Description		
Unit	Description	Weightage
1.	The Banking Regulation Act -1949: <ul style="list-style-type: none">➤ Objective of the Act➤ Banking business➤ Various terms under the Act-➤ Management, Resource, Capital, Dividend, Reserve➤ Fund, Loan & Advances, Licensing, Winding Up➤ Regulations of Banking Business –Power to issue directions, Acceptance of Deposits, Nominations, Loan & Advance	25%
2.	Services of Banking: <ul style="list-style-type: none">➤ Safe custody of valuables➤ Lockers➤ Demand Drafts➤ Fee based services – Issuing Guarantees and letters of credit➤ Selling Third Party Products – Insurance and Mutual fund units➤ Credit Cards, Debit Cards➤ Brokerage	25%



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3.	Forms of Banking: <ul style="list-style-type: none"> ➤ Meaning and Definition of forms of banking ➤ Mixed banking (Merits and Demerits) ➤ Chain banking (Merits and Demerits) ➤ Group banking (Merits and Demerits) 	25%
4.	Financing Priority Sector: <ul style="list-style-type: none"> ➤ Different types of borrowers and guidelines for financing priority sector. ➤ Loans for housing ➤ RBI's Guideline on financing priority sector loans ➤ Financing of Agriculture ➤ Type of Finance and Lending ➤ Crop Loan, Kishan Credit Card Scheme, Agriculture term loan, Land Development loan. 	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching- Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Internaland/orExternalExaminationEvaluation

Sr.No.	DetailsoftheEvaluation/Exam Pattern	50Marks(%)	25Marks(%)
1	ClassTest(atleastone)	15 (30%)	10 (40%)
2	Quiz(atleastone)	15 (30%)	05 (20%)
3	ActiveLearning	05 (10%)	----
4	HomeAssignment	05 (10%)	05 (20%)
5	ClassAssignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
TotalInternal(%)		50 (100%)	25 (100%)
UniversityExamination(%)		50 (100%)	25 (100%)

Course Outcomes: Having Completed this course, the students will be able to

After completion of the course the student will be able to –

- 1) Students will be able to understand the Banking Regulations Act.
- 2) Students will be able to learn various services of banks
- 3) Students will be able to learn various forms of banking and its pros & cons.
- 4) Students will be able to learn about financial support provided by the banks to the various priority sectors.



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Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No.	References
1.	Banking Law and Practice by Mona Tanna&Manish Tanna, Himalaya Publishing House.
2.	Practice and Law of Banking by B S Khubchandani, MacMillan India Ltd.
3.	Indian Financial System by Bharthi V Pathak.
4.	Principles and Practice of Bank Management by P. Subba Rao (Himalaya Pub. House) Principles of Management for Bankers by Dr. C. B. Gupta (Sultan Chand & Sons) Bank Management by V.S. P. Rao.
5.	Bank Finance for Industry by Bidhani S.N., Mitre PK, Vision Book.
6.	Banking Regulation Act, 1949 With Allied Acts and Rules-Commercial Law House
On-Line Resources available that can be used as Reference Material:	
https://www.youtube.com/watch?v=wzUbG6ylr0c&pp=ygUtVEhFIEJBTktJTkcgUkVHVUxBVElPTiBBQ1QgLTE5NDkgZnVsYmCBsZWN0dXJl	
https://www.youtube.com/watch?v=Pvlu28l-mOk&pp=ygUbbGVjdHVyZSBvbiBGT1JNUyBPRiBCQU5LSU5H	



Bachelor of Commerce (B.Com.)
Semester – VI

Course Code	UB06MACOM06	Title of the Course	Advanced Banking-X
Total Credits Of the Course	04	Hours per Week	04

Course Objectives:	<ol style="list-style-type: none">1. The course mainly aims to impart knowledge about the management functions for banks, securities against the loan, concept of E-Banking, NPA & DRT.2. To understand the basic concept of MBO in banks, why manpower planning is required in banks and recent trends of banks.3. To learn basic concepts of different types of securities, methods of lending a loan and advances against property.4. To understand the concept of E-Banking, how E-Banking differs from traditional banking, and online electronic settlement of funds.5. To learn concepts about NPA & DRT, how banks can reduce NPA, and role of DRT in the banking sector.
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Course Description		
Unit	Description	Weightage
1.	Management Functions for Banks: <ul style="list-style-type: none">➤ Planning and MBO (Management by Objectives) in banks➤ Need and process of Manpower Planning in Banks➤ Various services of freed by banks➤ Recent trends in banking	25%
2.	Different Types of Securities: <ul style="list-style-type: none">➤ Methods to issue loan to the customer-➤ Mortgage-➤ Hypothecation➤ Lien-Assignment-Pledge➤ Different types of securities➤ Advance against Various Property➤ Goods, documents of title to goods➤ Stock exchange securities➤ Corporate securities	25%
3.	Electronic Banking: <ul style="list-style-type: none">➤ Meaning and Definition of E – Banking➤ Traditional Banking V/S E – Banking➤ Advantages and Disadvantages of E – Banking➤ Electronic clearing and settlements system➤ E – Cheque Book, E – Passbook	25%
4.	Non-Performing Assets (NPA) &Debt Recovery Tribunal (DRT): <ul style="list-style-type: none">➤ NPA (Non-Performing Assets)➤ Classification of NPA For Banking➤ Causes and Measures of NPA➤ DRT (Debt Recovery Tribunal)➤ Role of DRT in Banking Sector	25%



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*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Internal and / or External Examination Evaluation

Sr.No.	DetailsoftheEvaluation/Exam Pattern	50Marks(%)	25Marks(%)
1	ClassTest(atleastone)	15 (30%)	10 (40%)
2	Quiz(atleastone)	15 (30%)	05 (20%)
3	ActiveLearning	05 (10%)	----
4	HomeAssignment	05 (10%)	05 (20%)
5	ClassAssignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
TotalInternal(%)		50 (100%)	25 (100%)
UniversityExamination(%)		50 (100%)	25 (100%)

Course Outcomes: Having Completed this course, the students will be able to

After completion of the course the student will be able to –

- 1) Students will be able to learn about MBO in banks, needs of manpower planning in banks, recent trends in banking sector.
- 2) Students will be able to understand methods of issue of loan and advances against various properties.
- 3) Students will be able to learn about the concept of E-banking, its pros & cons and how E-banking is very easy as compared to traditional banking systems.
- 4) Students will be able to understand NPA & DRT and its role in loans.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No.	References:
1	Banking Law and Practice by Mona Tanna & Manish Tanna, Himalaya Publishing House.
2	Practice and Law of Banking by B S Khubchandani, MacMillan India Ltd
3	Indian Financial System by Bharthi V Pathak
4	Principles and Practice of Bank Management by P. Subba Rao (Himalaya Pub.House)
5	Bank Finance for Industry by Bidhani SN, Mitre PK, Vision Book
6	Principles of Management for Bankers by Dr.C.B.Gupta (Sultan Chand & Sons) Bank Management by V.S.P. Rao

On-Line Resources available that can be used as Reference Material:

<https://www.youtube.com/watch?v=eMKG14PnMwk&pp=ygUeIGxly3R1cmUgb24gRWxlY3Ryb25pYyBCYW5raW5n>



Bachelor of Commerce (B.Com.)
Semester –VI

Course Code Major	UB06MACOM07	Title of the Course	Computer Application - IX
Total Credits of the Course	04	Hours per Week	02(Theory) + 02(Practical per week per batch)

Course Objectives	<ul style="list-style-type: none">• Understanding of basic business management concepts as well as basic technical concepts relating to E-Commerce• Understanding different e-payment systems.• Understanding different E-Commerce Services.• Understanding website designing using HTML.
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Course Content		
Unit	Description	Weightage (%)
1.	E-Commerce Payment Systems: Credit Card, Credit Card Payment Process, Debit Card, Smart Card, RuPay Card , Prepaid Money Card, E-money, E-Wallet, Net banking, Electronic fund Transfer, Cash On Delivery, Benefits and Limitation of each, risks involved in e-payments	25 %
2.	E-Commerce and Online Services: Online shopping (amazon, snapdeal, alibaba, flipkart, olx, quicker, etc.) Online Travel (makemytrip,Railway reservation-irctc, Bus reservation, Air reservation) Online career services / Job Portal Learning (ojas, naukari, marugujarat, ncs.gov.in etc..) Online payment of utility bills	25 %
3.	HTML – LISTS Ordered List Unordered List Definition List Nested List HTML – TABLES Tables in HTML , Different table tag - <table>, <tr>,<th>,<td>,<caption>, colspan, rowspan, Table background , Table height and width , Nested Tables	25 %
4.	HTML – FRAMES What is Frames , Advantage of Frame , Disadvantage of Frame , Creating Frames, <frameset> Tag Attributes , <frame> Tag Attributes, Create a html document using frameset and frame tag HTML – FORMS What is Forms and why it required , <form> tag, <input> tag HTML Form Controls – simple text box , Password input controls, Checkbox Control , Radio Button Controls, Select Box Control (drop down box) , Reset Button, Submit Button	25 %





Teaching-Learning Methodology	<p>Theory (50%) + Practical (50%) Practicals :Practicals are based on above Units.(Weightage 50%) – Two Practical periods per week per batch. Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.</p>
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Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes	
1.	Student aware with different e-payment system..
2.	Various E-Commerce online services.
3.	Able to create webpages using HTML
4.	Able to develop attractive professional webpage using List & Table Frames and Forms.

Suggested References	
Sr. No.	References
1	E-COMMERCE: A Managerial Perspective, P.T. Joseph, PHI, fifth printing
2	E-Commerce Concept Model And Strategy, C.S.V. Murthy, Himaliya Publishing
3	E-Commerce, Jibitesh Mishra, Macmillan Publishers India
4	Word Wide Web design with HTML, by C. Xavier, TMH Publication.
5	Html_tutorial-Tutorial point-PDF





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

On-line Resources:

<https://youtu.be/Zzs6kLlkAUQ>(What is E-Commerce)

<https://www.youtube.com/watch?v=-G57Z49axt8>

https://www.tutorialspoint.com/e_commerce/e_commerce_business_models.htm

<https://youtu.be/v0mfGrQ40QI>(E-Commerce Business Model)

<https://www.w3schools.com/html/>

<https://www.youtube.com/watch?v=qz0aGYrrlhU>

<https://www.youtube.com/watch?v=HcOc7P5BMi4>

<https://www.youtube.com/watch?v=ohpY8MEYvrc>(Anchor)

<https://www.youtube.com/watch?v=SVkccLycP4k>(SRC)





Bachelor of Commerce (B.Com.)
Semester –VI

Course Code Major	UB06MACOM08	Title of the Course	Computer Application - X
Total Credits of the Course	04	Hours per Week	02(Theory) + 02(Practical per week per batch)

Course Objectives	<ul style="list-style-type: none">• To develop the awareness of E-business its characteristics and its benefits.• To aware students about website designing tools specially Dreamweaver.
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Course Content		
Unit	Description	Weightage (%)
1.	E-Business : Introduction, What is E-Business, Characteristics of E-Business, Benefits and Limitations of E-Business, E-Business v/s E-commerce, E-Shops, E-Procurement, E-Malls, E-auctions	25 %
2.	Web Designing tool (Dreamweaver): Introduction to Web Designing tools, Features of Web Designing tools Interface – Initial screen, The tool bars – Title bar, Menu bar, Standard toolbar, Document toolbar, Status bar, Panels and Inspectors, Functional areas, Design View, Code View, Split view Working with text, text formats Layouts and alignments, Working with Text – Text and Typefaces Inserting Paragraph and Break Tags, Text Formatting with the Properties Alignment of text & change color and size of font	25 %
3.	Lists (Ordered, Unordered, Definition) Hyperlinks – Creating a Link, Linking to an e-mail, Inserting Image & its Properties. Tables: What are they? Introduction, Properties of Tables, Inserting a table, Working with cells, Selecting elements in a table, Table Formatting, Cells and Table sizes, Eliminating Rows and Columns, Combining and dividing cells, Table modes, A table as a layout tool, Nested tables, Layout, What is it? Layout for tables.	25 %
4.	Frames - Introduction What are they? Creating Frames Selecting Frames Saving Frames Setting up Frames Frame contents Form – Introduction What is it for? Form objects. Creating form using different objects	25 %





Teaching-Learning Methodology	Theory (50%) + Practical (50%) Practicals :Practicals are based on above Units.(Weightage 50%) – Two Practical periods per week per batch. Multiple teaching approaches: Lectures and discussion, exploration and inquiry, cooperative group work, demonstration and presentation. Traditional classroom teaching as well as online/ICT based teaching practices. Hands on training through required ICT tools.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written (As per CBCS R.6.8.3)	25%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance (As per CBCS R.6.8.3)	25%
3.	University Examination Theory (50%) + Practical (50%)	50%

Course Outcomes	
1.	E-Business, Its characteristics and benefits.
2.	Dreamweaver software to develop a website and its various options.

Suggested References	
Sr. No.	References
1	E-Commerce, Jibitesh Mishra, Macmillan Publishers India
2	E-Commerce - An Indian perspective 3/e, P. T. Joseph, PHI Publication
3	KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
4	TN Chhabra, E-Commerce, DhanpatRai& Co
5	dw-cs4-introduction- PDF
6	Dreamweaver MX 2004 – A Beginner’s Guide, Michael Meadhra.





On-line resources to be used if available as reference material
On-line Resources:
https://youtu.be/OQOH4GYEhD0
https://youtu.be/FhpWKUWjOuc
https://youtu.be/KLVFfB9mZbQ
https://youtu.be/atLbBZljXw0
https://youtu.be/X_jl6kFxRoA
https://youtu.be/w5BA0Q4myaw
https://youtu.be/raMaAm061eM
https://youtu.be/zxiySWwkk7k
https://youtu.be/8AqTyjm7brA





Bachelor of Commerce (B.Com.)
Semester -VI

Course Code	UB06MACOM09	Title of the Course	Advanced Statistics -IX
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To enhance analytical ability in students for processing data.
	2. To familiarize students with applications of Statistical techniques in business decision Making.

Course Content		
Unit	Description	Weightage (%)
1.	Demand Analysis & Monopoly & Duopoly Problems: Demand and supply function, Market equilibrium, effect of taxation and subsidy, marginal and average, revenue & cost function, Discussion of monopoly problems-classical duopoly problems (idea only), Simple examples of monopoly under perfect competition, Difference between monopoly & duopoly problems	25 %
2.	Partial Derivatives and its applications: Definition of partial derivative involving two variables up to second order, Homogeneous functions, Statement of Euler's theorem (without proof) and its application to homogeneous function, Application of partial derivative to the problems related to constrained optimization problems, (Cost function and Utility function).	25 %
3.	Statistical Software: Simple introduction to SPSS and R Software and their Simple uses. Define Variable and find mean and standard deviation using both software and how to write basic Formula.	25%
4.	Curve Fitting: Meaning and definition of least square principle, Fitting of linear, quadratic and exponential curves like (i) $y = ab^x$ (ii) $y = ae^{bx}$ (iii) $y = ax^b$ etc. and simple examples based on it.	25%

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars, Mooc videos, Content- Focused Methods and Interactive / Participative Methods.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written (As per CBCS R.6.8.3)	15(30%)%
2.	Quiz (At least One)	15(30%)%
3.	Active Learning	05(10%)
4.	Home Assignment	05(10%)
5.	Class Assignment	05(10%)
6.	Attendance	05(10%)
7.	University Examination	(50)(100%)

Course Outcomes	
1.	Students can develop analytical ability for processing data.
2.	Students can use Statistical techniques in business decision Making..
3.	Critically evaluate the underlying assumptions of analysis tools.
4.	Understand and critically discuss the issues surrounding sampling and significance.

Suggested References	
Sr. No.	References
1	D. C Sancheti & V K Kapoor: Statistics (Theory, Methods and Applications) Sultan Chand Publication, New Delhi
2	S C Gupta: Fundamentals of Statistics, Himalaya Publishing House
3	Prof. H R Vyas and Others, Business Statistics, B S Shah Prakashan R P Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi
4	R P Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi





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

On-line Resources

<https://www.youtube.com/watch?v=CXBwRv-DGxI>

<https://www.youtube.com/watch?v=Dse4I0SHL8Y>





Bachelor of Commerce (B.Com.)
Semester -VI

Course Code	UB06MACOM10	Title of the Course	Advanced Statistics -X
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. To enhance analytical ability in students for processing data.
	2. To familiarize students with applications of Statistical techniques in business decision Making.

Course Content		
Unit	Description	Weightage (%)
1.	Market Research: Definition of Market Research, scope, problem and formulation, cost value and round off use of EMV and EVPS approach. Research design data collection. Strategies, univariate and bi-variate analytical tools and quantitative methods applied to Marketing problems. Bayesian approach to problems of market research.	25 %
2.	Design Of Experiment: Principles of randomization replication and local control, Completely randomized Design, Randomized block Design and Latin Square Design and their ANOVA table. Simple Applications.	25 %
3.	Sampling Techniques: Meaning of Sample and population. Characteristics of an ideal sample. Systematic Sampling, Cluster sampling and two stage sampling methods and estimation of population mean and standard error without proof. Non sampling error.	25%
4.	Demography: Meaning and Scopes of demography, history and growth of demography, measures of population growth, common measures of growth rate, growth curves, logarithmic, exponential, Gompertz and logistic curves. Life tables scope, Importance and limitations of life tables, Different methods of construction of life tables, abridged life tables, numerical examples to illustrate these methods.	25%

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars, Mooc videos, Content- Focused Methods and Interactive / Participative Methods.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written (As per CBCS R.6.8.3)	15(30%)%
2.	Quiz (At least One)	15(30%)%
3.	Active Learning	05(10%)
4.	Home Assignment	05(10%)
5.	Class Assignment	05(10%)
6.	Attendance	05(10%)
7.	University Examination	(50)(100%)

Course Outcomes	
1.	Students can develop analytical ability for processing data.
2.	Students can use Statistical techniques in business decision Making..
3.	Critically evaluate the underlying assumptions of analysis tools.
4.	Understand and critically discuss the issues surrounding sampling and significance.

Suggested References	
Sr. No.	References
1	D. C Sancheti & V K Kapoor: Statistics (Theory, Methods and Applications) Sultan Chand Publication, New Delhi
2	S C Gupta: Fundamentals of Statistics, Himalaya Publishing House
3	Prof. H R Vyas and Others, Business Statistics, B S Shah Prakashan R P Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi
4	R P Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi

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





On-line Resources

<https://www.youtube.com/watch?v=CXBwRv-DGxI>

<https://www.youtube.com/watch?v=Dse4I0SHL8Y>





Bachelor of Commerce (B.Com.)
Semester –VI

Course Code	UB06MACOM11	Title of the Course	Business Taxation – II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<ol style="list-style-type: none">1. To enable the students to compute income under Business or Profession, Capital Gains and Other Sources2. To equip the students with the concepts and procedure of Income Tax Assessment and payment of taxes3. To provide students with a working knowledge of principles and provisions of GST
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Course Content		
Unit	Description	Weightage (%)
1.	Profits & Gains from Business & Profession of Individual (Examples only) <ul style="list-style-type: none">➤ Basis of Charge➤ Incomes charged under the head 'profits and gains of business or profession'➤ Deductions (Sec. 30 to 36) and conditions for allowing deductions (Sec.37) excluding deduction u/s 32➤ Computation of Profits and Gains of Business or Profession where Profit and Loss account is available➤ Computation of Profits and Gains of Business or Profession where Receipts and Payment account is available.	25%
2.	Income from Capital Gains (Examples only) <ul style="list-style-type: none">➤ Basis of charge➤ Capital assets, Assets not considered as capital assets and Kinds of Capital assets➤ Computation of Short term and Long term Capital Gains – Cost of Acquisition and Cost of Improvement➤ Capital Gain Exemptions under section 54, 54B, 54EC & 54F➤ Computation of Taxable Capital Gains	25%
3.	(A) Assessment, TDS, Advance Tax & Return of Income (Theory Only) <ul style="list-style-type: none">➤ Meaning of Assessment, Types of Assessment➤ Tax Deducted at Source (TDS)➤ Advance Payment of Tax➤ Return of Income, Time for filling Return, Types of Income Tax Return (B) Income from Other Sources (Examples Only) <ul style="list-style-type: none">➤ Incomes chargeable under 'Other Source' – Chargeability➤ Kinds of Securities and Grossing up of Interest➤ Deductions Allowed and Deductions not permitted➤ Computation of Income under the head Income from Other Source	25%



4.	Introduction to Goods and Services Tax Act: (Theory only) <ul style="list-style-type: none"> ➤ Overview of GST ➤ Need for GST in India ➤ Advantages of GST ➤ GST Council ➤ Provisions and Procedure of Registration under GST ➤ Law related to GST: CGST, SGST, IGST, UGST, Cess ➤ Input Tax & Input Tax Credit Definition: Goods, Services, Supply, Taxable Person, Business, Place of Business, Reverse Charge, Composition Scheme and Exemption	25%
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Note: Provisions as amended and made applicable to current Assessment Year will be considered to be part of the syllabus. Accordingly, for academic year 2025-2026 provisions relevant to A.Y.2025-2026 will apply and so on.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Course Outcomes	
1.	Students will learn to compute income of an individual from own business or profession.
2.	Students will learn to compute the gains earned or loss occurred from the transfer of various capital assets.
3.	Identifying the incomes which is taxable under income from other source and acquire knowledge about submission of income tax return, payment of due taxes in the form of advance tax, self-assessment tax and tax deducted at source.
4.	Student will be equipped with the knowledge of basic concepts of goods and service tax, CGST, SGST, IGST

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		50 (100%)	25 (100%)



Suggested References	
Sr. No.	References
1	Students Guide to Income Tax & GST by Dr. Vinod Singhania & Dr. Monica Singhania, Taxmann Publication – New Delhi.
2	Systematic Approach to Income Tax By Girish Ahuja and Ravi Gupta, Commercial Law Publishers (India) Pvt. Ltd – New Delhi.
3	Students Handbook on Taxation by T N Manoharan, G R Hari, Snow White Publications Pvt. Ltd – New Delhi
4	Income Tax Ready Reckoner by NV Mehta, Shri Kuber Publishing House - Mumbai

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

On-line Resources

<https://www.incometaxindia.gov.in> for relevant provisions of Act and Rules applicable to concerned assessment year.

<https://cleartax.in/>

Swayam Courses on Direct Tax – Laws and Practice

Swayam Courses on Introduction to GST



Bachelor of Commerce (B.Com.)
Semester - VI

Course Code	UB06MICOM01	Title of the Course	Business Environment
Total Credits of the Course	04	Hours per Week	04

Course Objectives	To enable candidates to acquire knowledge (information) and develop an understanding of facts, terms, concepts, conventions, trends, problems, basic concept of Indian & Global Business Environment, Indian and International Economic Policies.
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Course Description		
Unit	Description	Weightage
1.	Introduction to Indian Business Environment <ul style="list-style-type: none"> - Meaning, Types and components of Business environment - Interaction of Economic environment with non-economic environment - Scanning -meaning, approaches, sources of information - SWOT Analysis as a method of environmental scanning 	25%
2	Introduction to Global Business Environment <ul style="list-style-type: none"> - Global Environment- Characteristics and components, Strategies for India going global - Multinational Enterprises (MNE) - Benefits to host and home country, Demerits of MNE to Host country 	25%
3	Indian Economic Policies <ul style="list-style-type: none"> - Economic survey - Union Budget – concept and salient features - Export - Import policy (EXIM) - Privatisation concept , ways, arguments for and against privatisation and EXIT Policy - Wage policies and Gig labours 	25%
4	International Economic Organizations <ul style="list-style-type: none"> - Introduction, Objectives, Organizational Structure and Functions of following organizations- - Functions and Organizational Structure of World Trade Organization (WTO) International Monetary Fund(IMF) International Bank for Reconstruction and Development (IBRD) South Asian Association for Regional Cooperation (SAARC) European Union (EU) 	25%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> ● Lecture Method ● Online Lectures ● Group Discussion ● Practical Problem solving
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Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having completed this course, the learner will be able to know the following:

<ul style="list-style-type: none"> • These course will help students gain a comprehensive understanding of both the Indian and global business environments, equipping them with the analytical tools necessary for strategic decision-making in business.
<ul style="list-style-type: none"> • Analyze the role and impact of these organizations on the global and Indian business environments..
<ul style="list-style-type: none"> • Evaluate strategies for Indian businesses to go global, understanding the implications and challenges.
<ul style="list-style-type: none"> • Apply SWOT analysis as a method for environmental scanning to assess the business environment.
<ul style="list-style-type: none"> • Analyze how the economic environment interacts with non-economic factors such as social, technological, and political influences.

Suggested References:

Sr. No.	References
1	Francis Chrunilam - International business Environment
2	K Subbarao – International Business
3	Francis Chrunilam – Business Environment
4	Ahswathappa K- Business Environment
5	D M Mithani - Money, Banking, International Trade and Finance
6	Francies Cherunilam- Global Economy and Business Environment
7	Adhikary M. Economic Environment of Business
8	Jain And Jain - Business Environment

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

On-line Resources:

<https://www.indiabudget.gov.in/>

<https://www.indiabudget.gov.in/economicsurvey/>

<https://www.imf.org/en/About/Factsheets/Sheets/2022/IMF-World-Bank-New>

<https://www.worldbank.org/en/who-we-are/ibrd>



Bachelor of Commerce (B. Com.)
Semester-VI

Course Code	UB06MICOM02	Title of the Course	Financial Management-II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<ul style="list-style-type: none"> • To impart knowledge of various concepts in the area of Financial Management
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Course Content		
Unit	Description	Weightage
1.	Management of Cash, Receivables, Inventory: <ul style="list-style-type: none"> • Motives for Holding Cash, Cash Budgeting examples, Credit Policy variables, Credit Evaluation, Types of Inventory, Computation of EOQ, Maximum level, Minimum Level, Recorder point and safety stock, ABC Analysis. 	25%
2.	Cost of Capital: <ul style="list-style-type: none"> • Concept of cost of Capital, Significance, Classification of cost, • Cost of Equity Capital, Cost of Preference Capital, Cost of Debt Capital, Examples of WACC. 	25%
3.	Financial Planning <ul style="list-style-type: none"> • Meaning, Characteristics, Factors affecting Financial Planning, Limitations of financial planning • Capitalization: Meaning, Theories of Capitalization- Types -Overcapitalization & Undercapitalization: Meaning, Causes, Symptoms, Effects & remedies 	25%
4.	Capital Structure and Leverage: Capital Structure: <ul style="list-style-type: none"> • Meaning, Features, Optimum capital structure, factors, Examples on EPS. Leverage: <ul style="list-style-type: none"> • Meaning, Importance of Capital Gearing / Leverage- • Types of Leverage (Theory & Examples) – Operating Leverage, • Financial Leverage, Composite / Total Leverage (Examples Based on Preparation of Income Statement be taught) Effects / Implications of Leverages, Trading on Equity – Merits and Limitations	25%

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		50 (100%)	25 (100%)

Course Outcomes: Having completed this course, the learner will be able to

1.	Have an idea about the components of Working Capital Management, and solve related practical examples
2.	Understand Cost of Capital and solve examples of Cost of Capital of various sources of finance
3.	Have in depth knowledge of Financial Planning and Capitalization
4.	Have conceptual clarity of Capital Structure and Leverage, and solve practical examples.

Suggested References

Sr. No.	References
1.	Financial Management :P.V.Kulkarni
2.	Financial Management : S. N.Maheshwari
3.	Financial Management : I. M.Pandey
4.	Financial Management : Prasanna Chandra
5.	Financial Management : R. S.Kulshreshta
6.	Financial Management : Khan &Jain

On-Line Resources available that can be used as Reference Material

https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/392





Bachelor of Commerce (B.Com.)
Semester -VI

Course Code	UB06MICOM03	Title of the Course	Business Statistics-II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<p>1. To enhance analytical ability in students for processing data.</p> <p>2. To familiarize students with applications of Statistical techniques in business decisionMaking.</p>
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Course Content		
Unit	Description	Weightage (%)
1.	<p>Moments: Meaning of a random variable, Definition of probability distribution of random variable, Definition of Raw and Central moments. Relation between first four raw and central moments (without proof), Concept of coefficient of Skewness and kurtosis and their interpretations, Simple examples for obtaining the measure by using raw data, grouped data and probability distribution.</p>	25 %
2.	<p>Decisiontheory: Meaning of decision theory and its basic terminologies, Methods of solving decision problem (i) Decision under uncertainty – Maxi-max principle, Maxi min principle, Hurwitz’s principle and Laplace principle.(ii) Decision under certainty when events probabilities are known E.M.V,E.V.P.I. Simple examples and their interpretations.</p>	25 %
3.	<p>Testingof Hypothesis: Meaningstatisticalhypothesis,Definitionsof Nullhypothesis,Alternate hypothesis,Simpleand Composite hypothesis, Critical region, Type-I and Type-IIerrors,Levelofsignificance,Powerof tests.</p> <p>SMALLSAMPLE TESTS: Definition, Assumptions, and Propertiesof t-distribution. Test of Significance of the difference between Sample Mean and Population Mean. Test of Significance of the difference between Means of Two Small Samples. Pairedt-test</p>	25%



	for difference of two Means.	
4.	CHI-SQARETEST,FTESTANDANALYSISOFVARIANCE: DefinitionandlimitationsofChi-Squaretest, Goodnessoffit,Test ofIndependenceofTwoAttributeandYate’sCorrection.F-test (onlyintroduction), MeaningandAssumptionsof Analysisof Variance.AnalysisofVarianceforOneWayClassificationandits application.	25%

Teaching-Learning Methodology	Lecture, Assignment, Quiz, Seminars, Mooc videos, Content- Focused Methods andInteractive / Participative Methods.
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written (As per CBCS R.6.8.3)	15(30%)%
2.	Quiz (At least One)	15(30%)%
3.	Active Learning	05(10%)
4.	Home Assignment	05(10%)
5.	Class Assignment	05(10%)
6.	Attendance	05(10%)
7.	University Examination	(50)(100%)

Course Outcomes	
1.	Students can develop analytical ability for processing data.
2.	Students can use Statistical techniques in business decision Making..
3.	Critically evaluate the underlying assumptions of analysis tools.
4.	Understand and critically discuss the issues surrounding sampling and significance.



Suggested References	
Sr. No.	References
1	D. C Sancheti & V K Kapoor: Statistics (Theory, Methods and Applications) Sultan Chand Publication, New Delhi
2	S C Gupta: Fundamentals of Statistics, Himalaya Publishing House
3	Prof. H R Vyas and Others, Business Statistics, B S Shah Prakashan R P Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi
4	R P Hooda: Statistics for Business and Economics, Mac Millian Publication, New Delhi

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

On-line Resources

<https://www.youtube.com/watch?v=CXBwRv-DGxI>

<https://www.youtube.com/watch?v=Dse4I0SHL8Y>



Bachelor of Commerce (B.Com.)
Semester –VI

Course Code	VBO6M1COM04	Title of the Course	BUSINESS LAW- II
Total Credits of the Course	04	Hours per Week	04

Course Objectives	To acquaint students with the knowledge and application of Sale of Goods act and its aspects
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Course Content		
Unit	Description	Weightage (%)
1.	Sale Of Goods Act-1930 Difference of sale and agreement of sale Condition and warranty- implied conditions and warranties Rules regarding delivery of goods F.O.B. Contract and C.I.F. Contract Rights and duties of buyer Sale by non owner Rights of unpaid seller	25%
2.	Negotiable Instrument Act-1881 Definition and Elements of Negotiable Instrument Presumptions of Negotiable Instrument Promissory note Bill of exchange Cheque Difference of Promissory note, Bill of exchange, Cheque	25%
3.	Holder Holder in due course Privileges holder in due course Negotiation Presentment of instrument Crossing and types of crossing of cheque	25%
4.	Consumer Protection Act-1986 Object of the act Rights of consumer Definition and concept of consumer, complaint, complainant, restrictive trade practice, unfair trade practice National and state council Grievance Redressal agencies (District Forum, State Commission, National Commission)	25%

Teaching-Learning Methodology	<ul style="list-style-type: none">• Lecture Method• Online Lectures• Group Discussion• Practical Problem Solving
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Course Outcomes

1.	Have core knowledge about Indian Sale of Goods Act 1930
2.	Get idea about various terms and conditions involved in Sale of Goods
3.	Get familiarity with key legal aspects of Sale of Goods

Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		50 (100%)	25 (100%)

Suggested References:

(include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr.No.	References
1	The Indian Contract Act-1872- S.N.Maheswari –Himalaya publishing House
2	Mercantial law- N.D.Kapoor- Sultan Chand & Sons
3	The Indian Contract Act-1872-Dr,R.K.Chopra
4	Contract-Avtar Singh –Eastern Book Company
5	Business law- N.D.Kapoor- Sultan Chand & Sons





SARDAR PATEL UNIVERSITY
Vallabh Vidyanagar
(Reaccredited with 'A' Grade by NAAC (CGPA 3.11))

BACHELOR OF COMMERCE
Syllabus with effect from the Academic Year 2025-2026
B.COM. Semester VI

Paper Code: UB06MICOM05	Title of the Paper: Research Methodology	Total Credit: 4
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Course Objectives / Purpose:	Course Objective <ul style="list-style-type: none">• Analyze the fundamentals of research, differentiate between various research types, and critically evaluate the problems encountered by researchers to effectively conceptualize a research study.• Formulate a well-defined and researchable problem by applying the necessity and techniques required for accurate problem definition and selection.• Design a suitable research and sampling plan by selecting and justifying the appropriate research designs and sampling techniques based on the study's objectives.• Differentiate between various probability and non-probability sampling methods and evaluate the characteristics of a good sample design to ensure methodological rigor.• Construct a comprehensive research report following the prescribed layout and steps, ensuring accurate interpretation of findings and strict adherence to professional research ethics.
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Course outline		
Unit	Unit Description	Weightage*
1.	Research Methodology: An Introduction Meaning of Research, Types of Research, Significance of Research, Research Process, Criteria of Good Research, Problems Encountered by Researchers in India	25%
2.	Defining the Research Problem What is a Research Problem? , How to Select the Problem, Necessity of Defining the Problem, Technique Involved in Defining a Problem.	25%
3.	Research Design and Sampling Design Meaning of Research Design, Types of Research Designs, Meaning of Sample and Sampling, Steps in Sampling Design, Characteristics of a Good Sample Design, Different sampling techniques.	25%

4.	Interpretation and Report Writing Meaning of Interpretation, Precaution in Interpretation, Significance of Report Writing, Different Steps in Writing Report, Layout of the Research Report, Types of Reports, Ethics in Research.	25%
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Teaching-Learning Environment	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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Internal and / or External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		50 (100%)	25 (100%)

Course outcome

1. **Analyze** the fundamentals of research, **differentiate** among research types, and **critically evaluate** researcher challenges to effectively conceptualize a research study.
2. **Formulate** a well-defined and researchable problem by **applying** the necessary techniques for accurate problem selection and definition.
3. **Design** a suitable research and sampling plan by **selecting** and **justifying** the appropriate research designs and sampling methods based on the study's objectives.
4. **Evaluate** the characteristics of a good sample design and **distinguish** between various probability and non-probability sampling techniques to ensure methodological rigor.
5. **Construct** a comprehensive research report following the prescribed layout and steps, ensuring accurate **interpretation** of findings and strict adherence to professional **research ethics**.

Reference

1. **Kothari, C. R., & Garg, G.** (2019). *Research methodology: Methods and techniques* (4th ed.). New Age International Publishers.
2. **Bhattacharyya, D. K.** (2017). *Research methodology*. Excel Books.
3. **Chawla, D., & Sondhi, N.** (2016). *Research methodology: Concepts and cases*. Vikas Publishing House.
4. **Gupta, D., & Gupta, M.** (2012). *Research methodology*. PHI Learning.