

# 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 -V**

<b>Course Code</b>	<b>UB05MACOM01</b>	<b>Title of the course</b>	<b>Advanced Accounting-VII</b>
<b>Total Credits of the course</b>	<b>04</b>	<b>Hours per week</b>	<b>04</b>

<b>Course Objectives:</b>	1. To equip students with the knowledge and skills required to calculate the cost of long term construction projects.
	2. To make aware about finding and analyzing the cost associated with service providers.
	3. To provide understanding of computation of cost at each stage of production where goods are produced through continuous process.
	4. To understand and apply standardized costing practices.
	5. To learn allocation of cost through cost driven activities.

<b>Course Content</b>		<b>Weightage</b>
<b>Units</b>	<b>Description</b>	
<b>1</b>	<b>Contract Costing</b> <ul style="list-style-type: none"><li>• Introduction, Certified Work and Uncertified Work</li><li>• Work in Progress</li><li>• Price escalation clause (Theory Only)</li><li>• Examples up to three years information only (Excluding Final Accounts of Contract)</li></ul>	25%
<b>2</b>	<b>Operating Costing</b> <ul style="list-style-type: none"><li>• Introduction, Definition</li><li>• Examples of calculation of cost of Transport Company only</li></ul>	25%
<b>3</b>	<b>Process Costing</b> <ul style="list-style-type: none"><li>• Meaning of Process Costing, Process Account and Work in ProcessAccount</li><li>• Normal Loss, Abnormal Loss, Abnormal Gain, By Product and Joint Product (Theory Only)</li><li>• Examples up to Three Processes with Normal Loss, Abnormal Loss and Abnormal Gain only. (Excluding examples of By Product)</li></ul>	25%
<b>4</b>	<b>(A) Uniform Costing (Theory Only)</b> <ul style="list-style-type: none"><li>• Meaning, Application of Uniform Costing</li><li>• Causes of Difference in Costs</li><li>• Requirements for Uniform Costing</li><li>• Advantages and Disadvantages of Uniform Costing</li></ul> <b>(B) Activity Based Costing (ABC) (Theory Only)</b> <ul style="list-style-type: none"><li>• Fundamental Concept of ABC</li><li>• Cost Pool and Cost Drivers</li><li>• Process of ABC</li><li>• Advantages and Disadvantages of ABC</li><li>• Applications of ABC</li></ul>	25%

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>➤ White Board</li> <li>➤ Presentation</li> <li>➤ Video</li> <li>➤ Case Study</li> <li>➤ Quiz</li> </ul>
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### **Internal and / or External Examination Evaluation**

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

#### **COURSE OUTCOMES:**

1	Students will understand how to Prepare the contract related accounts and its profit calculations.
2	Students will get an idea how the transportation cost can be availed
3	Students will understand how cost of production can be ascertained at every stage of product production.
4	Students will gain the knowledge about uniformity in maintaining cost records and applications of activity based costing for accurate cost determination.

#### **Suggested References:**

1	Cost Accounting-Principles and Practice- S.P.Jain and K.L.Narang, Kalyani Publishers
2	Advanced Accountancy-2, Sudhir Prakashan
3	Cost accountancy- M.N.Arora
4	Cost accounting-Khan and Jain, Tata McGraw Hill
5	Cost Accounting: Methods and Problems –B.K.Bhar

#### **Online Resources**

1	1705654832510_9789357788045_sample.pdf (taxmann.com)
2	ABC-Notes.pdf (umeschandracollege.ac.in)
3	FULL_BOOK_PP-CMA-2017-JULY_4.pdf (icsi.edu)
4	<a href="https://ebooks.lpude.in/commerce/bcom/term_3/DCOM202_COST_ACCOUNTING_I.pdf">https://ebooks.lpude.in/commerce/bcom/term_3/DCOM202_COST_ACCOUNTING_I.pdf</a>
5	<a href="https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf">https://old.mu.ac.in/wp-content/uploads/2017/01/Cost-Accounting.pdf</a>
6	<a href="https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf">https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf</a>
7	Microsoft PowerPoint - Ch05 In-Class Problems, Horngren13e - MY COPY.ppt [Compatibility Mode] (csus.edu)



**Bachelor of Commerce (B.Com.)**

**Semester - V**

<b>Course Code</b>	<b>UB05MACOM02</b>	<b>Title of the Course</b>	<b>Advanced Accounting-VIII</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To make the students familiar with concept and process of Corporate Audit
	2. To help students to acquire conceptual knowledge of Decision Making
	3. To acquire the knowledge of Standard Costing and enable students to compute Variances based on Overheads.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Company Auditor</b> Qualification and Disqualification of Company Auditor, Appointments and Removal of Company Auditor. Duties, Rights and Liabilities of Company Auditors	<b>25%</b>
<b>2.</b>	<b>The Company Audit</b> 1. Audit of Share Capital <ul style="list-style-type: none"> <li>General Program for verification of Share Capital.</li> <li>Verification of Shares Issued for Cash and other than Cash</li> <li>Shares issued at Premium and Discount.</li> <li>Issue and Redemption of Preference Shares.</li> <li>Issue of Bonus Shares.</li> </ul> 2. Audit of Dividends Verification of Dividend and Interim Dividend	<b>25 %</b>
<b>3.</b>	<b>Decision Making (Only Examples)</b> Examples On: <ul style="list-style-type: none"> <li>Key Factor</li> <li>Product Mix</li> <li>Dropping of Product</li> <li>Make or Buy Decisions</li> <li>Acceptance of Special offer</li> </ul>	<b>25 %</b>
<b>4.</b>	<b>Standard Costing (Based on Overheads Variances Only)</b> Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance and Calendar Variance Note: Rate of recovery of Overheads to be based on Labor time only. Problems relating to finding out missing data are not expected	<b>25 %</b>

<b>Teaching Learning Methodology</b>	<ul style="list-style-type: none"> <li>Lecture Method</li> <li>Online Lectures</li> <li>Group Discussion</li> <li>Practical Problem Solving</li> </ul>
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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.	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 • To understand Verification And Valuation of Assets,
3.	To understand Decision Making, Key Factor, Product Mix, Dropping of Product, Make or Buy & Acceptance of Special offer with practical
4.	To understand the concept of Standard Costing and Examples based on Overhead Variances: Fixed and Variable, Expenditure Variance, Efficiency Variance, Capacity Variance and Calendar Variance.

Suggested References	
Sr. No.	References
1	Practical Auditing by B. N. Tandon
2	Auditing by D. S. Rawal
3	Auditing by R. Shranisan
4	A Text book of Auditing by ArunaJha
5	Tulsian's Cost Accounting for C. A. Final CA (Dr.) P. C. Tulsian & CA Bharat Tulsian S. Chand Publication
6	Company Accounts – Gupta R. L. and Radhaswamy M.
7	Advanced Accounting-II Sehgal Ashok and Sehgal Deepak
8	Advanced Management Accounting – A self Study Text Book Dr. P. C. Tulsian S. Chand Publication
9	Advanced Accounting- Shukla M. C. and Grawal T. S.
10	Problems and Solution in Advanced Accounting – Gupta R. L.

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**Bachelor of Commerce (B. Com.)**

**Semester-V**

<b>Course Code</b>	<b>UB05MACOM03</b>	<b>Title of the Course</b>	<b>Business Management - VII (OB-I)</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>To impart knowledge in the area of Organizational Behaviour</li> <li>To identify the components of individual behaviour &amp; its models.</li> <li>To understand the behaviour of individuals &amp; groups in organizations</li> <li>To analyze organizational behavioral issues in the context of theories, &amp; concept of personality.</li> </ul>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Introduction to Organizational Behaviour</b> Meaning and definition, Elements of OB, Nature and Scope of OB, Models of OB, Challenges faced by management, need for studying OB, Contributing discipline to OB.	<b>25%</b>
<b>2.</b>	<b>Personality</b> Concept, Types of personality, Theories of personality Shaping, Determinants of personality, how to measure personality, Personality Development	<b>25%</b>
<b>3.</b>	<b>Perception</b> Introduction, Concept, Importance, Perceptual Process, Factors influencing Perception, Perception Improvement, Perception and its application in OB, Impression Management, Process, Strategies.	<b>25%</b>
<b>4.</b>	<b>Group Behaviour</b> Introduction, Definition, Characteristics of Group, Importance of Group, Types of groups, Stages of Group Development, Group decision making Group Norms, Group Cohesiveness, Group Role.	<b>25%</b>
<b>* Units will have the same weightage in the evaluation as suggested in the course outline.</b>		

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

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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%)
<b>Total Internal (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>
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<b>Course Outcomes: Having completed this course, the students will be able to -</b>	
1.	Get familiarity with the core concepts of organizational behaviour.
2.	Get conceptual knowledge about Personality, Perception and Group Behaviour.
3.	Analyze the behaviour of individuals and groups in organizations.
4.	Analyze themselves with different personality traits.
5.	Understand perceptual process, its determinants and concept of impression management.

<b>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</b>	
<b>Sr. No.</b>	<b>References</b>
1.	Organizational behaviour by Dr. S. S. Khanka, S chand Publication.
2.	Organizational Behaviour by Stephen Robbins
3.	Human Behaviour at work by Davis and Newstorm
4.	Organizational Behaviour by Uma Sekaran
5.	Organizational Behaviour by Fred Luthans
<b>On-Line Resources available that can be used as Reference Material</b>	
<a href="https://ugcmoocs.inflibnet.ac.in/index.php/courses/view ug/229">https://ugcmoocs.inflibnet.ac.in/index.php/courses/view ug/229</a>	
<a href="https://onlinecourses.swayam2.ac.in/cec20 mg03/preview">https://onlinecourses.swayam2.ac.in/cec20 mg03/preview</a>	
<a href="https://ugcmoocs.inflibnet.ac.in/assets/uploads/67/331/15317/et/M06%20Organisational%20Behaviour%20Models200626060606064444.pdf">https://ugcmoocs.inflibnet.ac.in/assets/uploads/67/331/15317/et/M06%20Organisational%20Behaviour%20Models200626060606064444.pdf</a>	



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**Bachelor of Commerce (B. Com.)**  
**Semester V**

<b>Course Code</b>	<b>UB05MACOM04</b>	<b>Title of the Course</b>	<b>Business Management – VIII (OB – II)</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	<ul style="list-style-type: none"><li>• To identify the components of individual behaviour .</li><li>• To understand the concept of learning, attitudes and values.</li><li>• To impart knowledge of managing stress and emotions at the workplace.</li><li>• To know the concept of group &amp; teamwork &amp; team building process.</li></ul>
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Learning and Emotions</b> <b>Learning:</b> Meaning, Definition, Determinants, Learning theories, Learning Principles. <b>Emotions:</b> Introduction, Types, Sources, Emotional Intelligence.	<b>25%</b>
<b>2.</b>	<b>Attitude, Value and Job Satisfaction</b> <b>Attitude:</b> Concept, Formation of Attitude, Types of Attitudes, Measurement of attitude. <b>Value:</b> Concept, Formation of Value, Types of Values, Values and behaviour, How to develop Values. <b>Job Satisfaction:</b> Concept, Determinants of Job Satisfaction and Effects of Job Satisfaction.	<b>25%</b>
<b>3.</b>	<b>Stress Management</b> Meaning, Types, Sources, Consequences, prevention and management of stress, Symptoms of Stress, Balancing Work and Life.	<b>25%</b>
<b>4.</b>	<b>Team Building</b> Introduction, Importance, Types of teams, Team building Process, Difference between group and Team, causes of team failure, criteria for Successful Team	<b>25%</b>
<b>* Units will have the same weightage in the evaluation as suggested in the course outline.</b>		

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

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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.	Understand the learning principles and emotional intelligence.
2.	Recognize the formation of attitude, value & job satisfaction.
3.	Understand causes and management of stress.
4.	Recognize the importance of team building and causes of team failure.

**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.	Organizational behaviour by Dr. S. S. Khanka, S chand Publication.
2.	Organizational Behaviour by Stephen Robbins
3.	Human Behaviour at work by Davis and Newstorm
4.	Organizational Behaviour by Uma Sekaran
5.	Organizational Behaviour by Fred Luthans
6.	Organizational Behaviour by k. Aswathappa
7.	Organizational Behaviour by L.M.Prasad
8.	Human Behaviour at work by Keith Davis

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

<https://ugcmoocs.inflibnet.ac.in/index.php/courses/view ug/229>

<https://onlinecourses.swayam2.ac.in/cec20 mg03/preview>





**Bachelor of Commerce (B.Com.)**  
**Semester - V**

<b>Course Code</b>	<b>UB05MACOM05</b>	<b>Title of the Course</b>	<b>Advanced Banking - VII</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. To impart the knowledge about structure of banks and banker – customer relationships.</li><li>2. To learn various types of customers.</li><li>3. To understand of banker and customers relationship</li><li>4. To learn about methods of termination of relationship between bankers and customers.</li></ol>
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Organizational Structure of Banks:</b> <ul style="list-style-type: none"><li>➤ Unit Banks: Advantages and Disadvantages.</li><li>➤ Branch Banking: Advantages and Disadvantages,</li><li>➤ Subsidiaries: Advantages and Disadvantages</li><li>➤ Correspondent Banks: Advantages and Disadvantages</li></ul>	<b>25%</b>
<b>2.</b>	<b>Types of Bank Customers:</b> <ul style="list-style-type: none"><li>➤ Definition of Bank Customers</li><li>➤ Types of Bank Customers: (i) General (ii) Special: Minors Married, Women, Partnership Firms, Joint Stock Companies, Non- Commercial Institution.</li></ul>	<b>25%</b>
<b>3.</b>	<b>Banker and Customer Relationship:</b> <ul style="list-style-type: none"><li>➤ Definition of a Banker</li><li>➤ General Relation of Banker and Customer</li><li>➤ Legal Relation of Banker and Customer</li><li>➤ Special Features of the Relationship</li></ul>	<b>25%</b>
<b>4.</b>	<b>Termination of Banker and customer Relationship:</b> <ul style="list-style-type: none"><li>➤ Introduction, Method of Termination of Relationship: (i) Termination by Customer (ii) Termination by Banker (iii) Stopping and Closing of Account of Banker:</li><li>➤ Death of Customer, Insanity of customer, Insolvency of Customer, Closure of Business, Garnishee Order, Assignment of Ownership, Protection of Banker's Interest.</li></ul>	<b>25%</b>

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

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

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

1.	To enable students to learn the knowledge about structure of banks.
2.	Students will be able to know about banker- customer relationships.
3.	Students will be able to learn the various types of customers.
4.	Students will be able to know about methods of termination of relationship of banker and customers.

#### 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.	Elements Banking and Insurance – B. S. Shah Publication, Ahmadabad
2.	Elements of Banking and Insurance – New Popular Publication, Surat
3.	Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House.
4.	Fundamentals of Banking Theory and Practice by Basu A. K. Banking Law and Function, Saurashtra University Banking Association.
5.	Basics of Banking and finance, K. M. Bhattacharya and O. P. Agrawal, Himalaya Publishing House.
6.	Banker and customer relationship , P.V.V. Satyanarayana ,Discovery Publishing House Pvt Ltd.

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

<https://www.youtube.com/watch?v=CgWXTbKrJfQ&pp=vgUadHlwZXMgb2YgY3VzdG9tZXJzIGluIGJhbms%3D>

3D

<https://www.youtube.com/watch?v=613r0YLhQpk&pp=vgUadHlwZXMgb2YgY3VzdG9tZXJzIGluIGJhbms%3D>

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**Bachelor of Commerce (B.Com.)**  
**Semester - V**

<b>Course Code</b>	<b>UB05MACOM06</b>	<b>Title of the Course</b>	<b>Advanced Banking - VIII</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. To impart the basic knowledge of modern trends in banking.</li><li>2. To make learners familiar with the concept and terms involved in core banking.</li><li>3. To make learners aware about the EFT.</li><li>4. To understand the modern functions of a bank.</li></ol>
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Modern Trends in Banking:</b> <ul style="list-style-type: none"><li>➤ Introduction</li><li>➤ Tele Banking</li><li>➤ Home Banking</li><li>➤ Inter-Linking Branch Banking</li><li>➤ On- line Banking,</li><li>➤ Computerization in Banking.</li></ul>	<b>25%</b>
<b>2.</b>	<b>Core- Banking:</b> <ul style="list-style-type: none"><li>➤ Introduction</li><li>➤ Meaning and Importance of Core-Banking</li><li>➤ Principles of Core- Banking</li><li>➤ Infrastructure of Core-banking</li><li>➤ Core-Banking Transaction and Business Components</li><li>➤ Benefits of Core-Banking</li><li>➤ Essential of Core-Banking</li></ul>	<b>25%</b>
<b>3.</b>	<b>Electronic Fund Transfer (EFT):</b> <ul style="list-style-type: none"><li>➤ Definition of EFT</li><li>➤ Types of EFT</li><li>➤ Consumer's activated system and Non- Consumer's activated system</li><li>➤ Legal requirement for EFT</li><li>➤ Methods of EFT</li></ul>	<b>25%</b>
<b>4.</b>	<b>Modern Functions of Bank:</b> <ul style="list-style-type: none"><li>➤ Development Banking</li><li>➤ Merchant Banking and Investment Banking</li><li>➤ Agency Functions, Advisory Functions</li><li>➤ Leasing, Hire Purchase, Factoring Agencies</li></ul>	<b>25%</b>

*[Signature]*





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

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

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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%)
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Total Internal (%)		50 (100%)	25 (100%)
University Examination (%)		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 about modern trends in banking sector in India.
2. Students will be able to aware about concepts and various terms of core- banking.
3. Students will be able to understand about EFT.
4. Students will be able to understand various functions of the modern banking system.

#### 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.	Elements Banking and Insurance – B. S. Shah Publication, Ahmadabad
2.	Elements of Banking and Insurance – New Popular Publication, Surat
3.	Banking Theory and Practice, Prem Kumar Srivastava, Himalaya Publishing House.
4.	Fundamentals of Banking Theory and Practice by Basu A. K. Banking Law and Function, Saurashtra University Banking Association.
5.	Basics of Banking and finance, K. M. Bhattacharya and O. P. Agrawal, Himalaya Publishing House.
6.	Trends in Modern Banking - Prof. SS Prasada Rao, R. Radhika, B S Publications



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**Syllabus as per NEP 2020 with effect from the Academic Year 2025-26**

7.	Emerging Trends in Banking & Finance - Dr. Sapna rakesh, Dr. Geeti Sharma, Rrof. Komal Kpoor , Bloomsbury Publication
<b>On-Line Resources available that can be used as Reference Material:</b>	
<a href="https://www.youtube.com/watch?v=TO5HX4eJTfQ&amp;pp=ygUfZWxlY3Ryb25pYyBmdW5keyB0cmFuc2ZlciAoZWZ0KQ%3D%3D">https://www.youtube.com/watch?v=TO5HX4eJTfQ&amp;pp=ygUfZWxlY3Ryb25pYyBmdW5keyB0cmFuc2ZlciAoZWZ0KQ%3D%3D</a>	
<a href="https://www.youtube.com/watch?v=XXCpDQkB-">https://www.youtube.com/watch?v=XXCpDQkB-</a> <a href="https://www.youtube.com/watch?v=XXCpDQkB-">ps&amp;pp=ygUaQ29yZS0gQmFua2luZyBsZWNoZXJlIGZ1bGw%3D</a>	

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**Bachelor of Commerce (B.Com.)**  
**Semester –V**

<b>Course Code Major</b>	<b>UB05MACOM07</b>	<b>Title of the Course</b>	<b>Computer Application - VII</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>02(Theory) + 02(Practical per week per batch)</b>

<b>Course Objectives</b>	<ul style="list-style-type: none"><li>• To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.</li><li>• Overview of E-commerce</li><li>• Design and Develop a Web Page using HTML.</li></ul>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<p><b>E-commerce Overview:</b></p> <ul style="list-style-type: none"><li>• Features, What is E-Commerce, Traditional v/s E-Commerce, History of E-Commerce, Benefits and Limitation of E-Commerce, Features of E-commerce Technology, Driving forces of E-Commerce, Impact of E-Commerce, How E-Commerce works?</li></ul> <p><b>E-Commerce Advantages:</b></p> <ul style="list-style-type: none"><li>• Advantages to Organizations</li><li>• Advantages to Customers</li><li>• Advantages to Society</li></ul> <p><b>E-Commerce Disadvantages:</b></p> <ul style="list-style-type: none"><li>• Technical Disadvantages</li><li>• Non-Technical Disadvantages</li></ul>	<b>25 %</b>
<b>2.</b>	<p><b>E-Commerce Business Models:</b></p> <ul style="list-style-type: none"><li>• Business - to - Business</li><li>• Business - to - Consumer</li><li>• Consumer - to - Consumer</li><li>• Consumer - to - Business</li><li>• Business - to - Government</li><li>• Government - to - Business</li><li>• Government - to - Citizen</li><li>• Business-to-Business-to-Consumer (B2B2C)</li><li>• Business-to-Employees (B2E)</li></ul>	<b>25 %</b>





<b>3.</b>	<b>HTML – Introduction :</b> <ul style="list-style-type: none"> <li>History, Uses of HTML, HTML and Tag, Importance point of HTML Tag, Structure of HTML document, HTML Tag rules, Basic HTML Document, The &lt;!DOCTYPE&gt; Declaration</li> </ul> <b>HTML – BASIC TAGS</b> <ul style="list-style-type: none"> <li>Heading Tags, Paragraph Tag, Line Break Tag, Centering Content, Horizontal Lines, Preserve Formatting &lt;pre&gt;, Nonbreaking Spaces (&amp;nbsp;)</li> </ul> <b>HTML – BASIC FORMATTING TAGS</b> <ul style="list-style-type: none"> <li>Bold Text Italic Text, Underlined Text, Strike Text, Monospaced Font, Superscript Text, Subscript Text Inserted Text, Deleted Text, Larger Text, Smaller Text,</li> <li>HTML – FONTS, Font Size, Font Face, Font Colour</li> </ul>	<b>25 %</b>
<b>4.</b>	<b>HTML – TAGS</b> <ul style="list-style-type: none"> <li>HTML – MARQUEES, The &lt;marquee&gt; Tag Attributes</li> <li>HTML – COMMENTS, Using Comment Tag</li> <li>HTML – IMAGES, Insert Image, Set Image Location, Set Image Width/Height, Set Image Border, Set Image Alignment</li> <li>HTML LINKS - Anchor tag &lt;/a&gt;, Text Links, Image Links, E-mail Links (Email Tag)</li> </ul>	<b>25 %</b>

<b>Teaching-Learning Methodology</b>	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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### Internal and / or External Examination Evaluation

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





**Course Outcomes : At the end of the course, Students will learn...**

1.	E-Commerce features, difference between traditional and E-Commerce, Technical and NonTechnical advantages and disadvantages over traditional commerce and business, its impacts over users, society and business.
2.	Various E-Commerce models.
3.	To create WebPages using HTML
4.	To develop attractive professional webpage using formatting tags, image, List & Table.

**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://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)

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**Bachelor of Commerce (B.Com.)**  
**Semester –V**

<b>Course Code Major</b>	<b>UB05MACOM08</b>	<b>Title of the Course</b>	<b>Computer Application - VIII</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>02(Theory) + 02(Practical per week per batch)</b>

<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>To develop the awareness of using M-Commerce and its related various payment system being used as a tool for m-Transaction.</li> <li>To aware students about various cyber crimes and introduce Hacking also aware about IT ACT 2000.</li> <li>To introduce students about E-Marketing.</li> <li>To learn various E-Governance websites and its uses to citizens of India.</li> </ul>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage(%)</b>
<b>1.</b>	<b>M-Commerce:</b> Introduction of WAP, What is M-commerce, Characteristics of M-commerce, Features of M-commerce, Different Between E-Commerce and M-commerce, Advantages of M-Commerce, Limitation (Disadvantages) of M-Commerce, Uses Of M-Commerce, study of Different Mobile APP, Use of Mobile APP like Paytm, Amazon Pay, Airtel Pay, sbi-buddy, Jio-Money, SBI - Yono..etc	<b>25 %</b>
<b>2.</b>	<b>Cyber Crimes and IT Act 2000 :</b> Introduction, Cyber Crime: Meaning and Definition, Meaning of Crime, Meaning of Cyber Crime, Types of Cyber crime Classifications of Cyber Crimes : Cyber Crime Against Person. Cyber Crime Against Property. Cyber Crime Against Government. Cyber Crime Against Society. Causes of Cyber Crime, Impact and Effects of Cyber Crimes  <b>Hacking:</b> Introduction, History of Hacking, What is Hacker?, Types of Hacker (White Hat, Black Hat, Gray Hat), Ethical Hacking. Information Technology Act, 2000 : Introduction, Objectives of Information Technology Act, 2000, Applicability of Information Technology Act - 2000, Information Technology (Amendment) Act, 2008, Limitation of Information Technology Law	<b>25 %</b>
<b>3.</b>	<b>E-Marketing:</b> Meaning, Traditional Marketing, Different between E-Marketing and Traditional Marketing, Uses of Marketing, Advantages of E-Marketing	<b>25 %</b>
<b>4.</b>	<b>E-Governance :</b> Introduction to E-governance Study and use of Different E-governance services on Digital Gujarat / Digital India like Citizen Services, PAN Card, Digital Locker, Election ID, Vehicle Registration Details, Aadhar Card, Property Card, study of APP like UMANG	<b>25 %</b>





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

### Internal and / or External Examination Evaluation

<b>Sr. No.</b>	<b>Details of the Evaluation / Exam Pattern</b>	<b>50 Marks (%)</b>	<b>25 Marks (%)</b>
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%)
<b>Total Internal (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>
<b>University Examination (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>

<b>Course Outcomes</b>	
1.	M-Commerce and its related Payment System. Advantages over other payment system.
2.	Various cyber crimes, Hacking and IT ACT 2000
3.	E-Marketing and its advantages.
4.	E-Governance and various E-Governance sites useful to citizens of India.





Suggested References	
Sr. No.	References
1	Cybercrime- Vishwakarma Publication-Dr. Deepak Shikarpur..
2	Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
3	M-Commerce-Fundamental of Mobile Commerce System- Colin Combe
4	Hacker eye, By- Ashikali.M.Hasan- Computer World Publication.
5	PDF-Cyber_Crime_Law_and_Practice
6	Cybercrime- Vishwakarma Publication, Dr. Deepak Shikarpur.
7	PPT-Information-Technology-Act 2000- An overview-seth associates ppt
8	Cybercrime- Vishwakarma Publication-Dr. Deepak Shikarpur..
9	Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
On-line resources to be used if available as reference material	
On-line Resources:	
<a href="https://gujaratcybercrime.org/eng/">https://gujaratcybercrime.org/eng/</a>	
<a href="https://cybercrime.gov.in/">https://cybercrime.gov.in/</a>	
<a href="https://youtu.be/d4GElah7R8">https://youtu.be/d4GElah7R8</a>	
<a href="https://youtu.be/4kuzYOiGs38">https://youtu.be/4kuzYOiGs38</a>	
<a href="https://youtu.be/gEWmMAGW4wA">https://youtu.be/gEWmMAGW4wA</a>	
<a href="https://youtu.be/8cTv3otHpLo">https://youtu.be/8cTv3otHpLo</a>	
<a href="https://youtu.be/LNrLmKt13QY">https://youtu.be/LNrLmKt13QY</a>	
<a href="https://youtu.be/DbgR1aX7SS4">https://youtu.be/DbgR1aX7SS4</a>	
<a href="https://www.youtube.com/live/tQ0aZzATFsM?feature=share">https://www.youtube.com/live/tQ0aZzATFsM?feature=share</a>	





**Bachelor of Commerce (B.Com.)**  
**Semester - V**

<b>Course Code</b>	<b>UB05MACOM09</b>	<b>Title of the Course</b>	<b>Advanced Statistics– VII</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

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

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Inventory Control:</b> Introduction, Meaning of Inventory Control, Advantages of Carrying Inventory, Terms of Inventory Controls, Various Deterministic Inventory Models: Economic Order Quantity (EOQ) without Shortages (derivation of the model), EOQ with Shortages, EOQ with finite production rate, EOQ with Price Discounts, simple examples based on these models.	<b>25 %</b>
<b>2.</b>	<b>Queuing Theory:</b> Introduction, Essential features of Queuing Systems (Input source, Queue configuration, Queue discipline, Service pattern), Operating characteristics of Queuing System (Expected waiting time in queue and system, expected number of customers in queue and system, busy period of server), Probability distribution in Queuing Systems, Queuing Models: M/M/1 with unlimited and limited queue length, simple examples based on these models.	<b>25 %</b>
<b>3.</b>	<b>Sequencing Problems:</b> Introduction, Notations, Terminology and Assumptions of Sequencing Problem, Processing n jobs through two machines, processing n jobs through three jobs, simple examples based on these models, simple examples based on these models.	<b>25%</b>
<b>4.</b>	<b>Transportation Problems:</b> Introduction to the T.P., Mathematical formulation of T.P., Loops in T.P. and their properties, Methods for finding Initial Solution: North West Corner, Least Cost, Vogel's Approximation Method., Test for Optimality, MODI Method for obtaining Optimal Solution., Special Cases in T.P. (Unbalanced problem, Degeneracy, Alternative Optimal Solution, Prohibited routes), Maximization T.P.	<b>25%</b>

<b>Teaching-Learning Methodology</b>	Lecture, Assignment, Quiz, Seminars, Mooc videos, Content- Focused Methods and Interactive / Participative Methods.
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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(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%)

<b>Course Outcomes</b>	
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.

<b>Suggested References</b>	
<b>Sr. No.</b>	<b>References</b>
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>





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**Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025**

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**Bachelor of Commerce (B.Com.)**  
**Semester - V**

<b>Course Code</b>	<b>UB05MACOM10</b>	<b>Title of the Course</b>	<b>Advanced Statistics– VIII</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

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

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Student's t Test:</b> Introduction to t-distribution, its probability density function (statement only), assumptions for small sample tests, applications of t-test (both one and two tailed): (1) testing mean of a small sample, (2) comparing means of two samples (independent samples), (3) paired t-test for dependent samples, simple examples based on these tests.	<b>25 %</b>
<b>2.</b>	<b>Chi-square Test:</b> Introduction to chi-square distribution, its probability density function (statement only), Applications of chi-square test: (1) testing variance of a small sample, (2) testing independence of attributes using m by n contingency table, using the formula for 2×2 contingency table with Yate's correction (without proof), (3) testing goodness of fit (Binomial and Poisson distributions only), simple examples based on these tests.	<b>25 %</b>
<b>3.</b>	<b>Variance Ratio Test and ANOVA:</b> Introduction to F-distribution, its probability density function (statement only), applications of F test: (1) comparing variances of 2 small samples, (2) testing means of several small samples– ANOVA (one way and two-way analysis). Simple application.	<b>25%</b>
<b>4.</b>	<b>NonParametric Tests:</b> Meaning - Importance of NP test, Sign test, Median test, Run test, Mann Whitney test, Wilcoxon's test, Kruskal-Wallis test, Kolmogorov - Smirnov test (without derivation). Simple examples (table value given), simple examples based on these tests.	<b>25%</b>

<b>Teaching-Learning Methodology</b>	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>

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**Bachelor of Commerce (B.Com.)**

**Semester –V**

<b>Course Code</b>	<b>UB05MACOM11</b>	<b>Title of the Course</b>	<b>Business Taxation – I</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. To acquaint students with an overview of Income Tax Act, 1961</li> <li>2. To gain enough knowledge on the basic principles and provisions of the Act and the relevant rules.</li> <li>3. To provide working knowledge on the different heads of Income and deductions and enable them to compute the total income and tax payable by an individual.</li> </ol>
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<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Basic Concepts of Income Tax Law: (Theory Only)</b> <ul style="list-style-type: none"> <li>➤ Taxes and Types of Taxes in India</li> <li>➤ Definitions: Assessment Year, Previous Year, Person, Assessee, Company, Dividend, Income, Agriculture Income, Total Gross income &amp; Total Taxable Income</li> <li>➤ Permanent Account Number (PAN)</li> <li>➤ Tax slabs for Individuals</li> <li>➤ Old Tax Regime V/s New Tax Regime</li> </ul>	<b>25%</b>
<b>2.</b>	<b>Residential Status, Exempted Incomes &amp; General Deductions:</b> <ul style="list-style-type: none"> <li>➤ Residential Status of an Individual (Examples Only)</li> <li>➤ Incidence of Tax i. e. Scope of Total Income (Theory only)</li> <li>➤ Exempted Income U/s 10 (Theory Only)</li> <li>➤ General Deduction available under section 80 C, 80 D, 80 E, 80 EE, 80EEA and 80 U (Theory and Examples)</li> </ul>	<b>25%</b>
<b>3.</b>	<b>Income from Salary: (Examples only)</b> <ul style="list-style-type: none"> <li>➤ Basis of Charge</li> <li>➤ Allowances and their taxability</li> <li>➤ Perquisites and their valuation</li> <li>➤ Deductions from Salary</li> </ul>	<b>25%</b>
<b>4.</b>	<b>Income from House Property (Examples Only)</b> <ul style="list-style-type: none"> <li>➤ Basis of Charge</li> <li>➤ Annual Value</li> <li>➤ Valuation of Self Occupied, Let-out and Deemed to be Let Out Properties</li> <li>➤ Deductions allowed</li> </ul>	<b>25%</b>

*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.*

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Group Discussion</li> <li>• Practical Problem Solving</li> </ul>
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Course Outcomes	
1.	Students understand the basic concepts and other preambles of Income Tax.
2.	Able to make numerical calculations of taxable income and exempt income as per the method of calculation prescribed under Income Tax Act, and tax payable on the same.
3.	Understand different components of salary and to learn how to compute an employee's income from salary.
4.	Students will learn to compute income of an individual in the form of rent from house property.

#### 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

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**SARDAR PATEL UNIVERSITY**  
Vallabh Vidyanagar, Gujarat  
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Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

Bcom - V  
(Minor)

Course Code	UBOSM2 Com 01	Title of the Course	Marketing Management
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<ul style="list-style-type: none"> <li>To give insight about marketing management.</li> <li>To outline key marketing concepts and its application to different markets.</li> <li>To analyse and examine the implementation of marketing concepts and strategy to firms &amp; industry.</li> <li>To attain of organisational marketing goals.</li> </ul>
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Course Description		
Unit	Description	Weightage
1.	<b>Introduction of marketing Management</b> Concept, Nature and Scope of Marketing, Importance of marketing in Business and Indian Economy, Core concepts of marketing, Marketing Philosophies, marketing Mix	25%
2.	<b>CRM-Customer Relationship Management</b> Introduction and definitions of CRM, Characteristics of CRM, Objectives of CRM, Benefits (Role) of CRM, Designing and Operating a CRM Programme, Components of CRM programme, Measuring Customer Satisfaction	25%
3.	<b>Product and Price Mix</b> <b>Product:</b> Concept, Types, Product Life Cycle, New Product development Process, Functions of Packaging <b>Price:</b> Importance, Factors affecting Price, Policies and Strategies of Price	25%
4.	<b>Promotion Mix</b> Concept, Promotion Tools, Advertising Medias, Features of good AdCopy, Process of Personal Selling, Qualities of a successful Salesman and Functions of Sales man.	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"> <li>ICT through (eg. Power Point Presentation, Audio-Visual Presentation)</li> <li>Lecture Method</li> <li>Group Discussion</li> <li>Role Playing</li> <li>Case Study</li> </ul>
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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)	05 (10%)	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.	Identify the scope and significance of marketing in domain industry
2.	Examine marketing concepts and phenomenon to current business events in the industry
3.	Coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms

Sr. No	Suggested References
1.	Marketing Management by Dr. C.B.Gupta and Dr. Rajan
2.	Marketing Management in Practice by Sudhir Prakashan
3.	Marketing Management by Shrinivasan and Radhaswami
4.	Marketing Management by Philip Kotler
5.	Marketing Management by S.A. Sherlekar, Himalaya Publishing House
6.	Basics of Marketing Management by Dr. R.B. Rudani, S. Chand Publications



## Bachelor of Commerce (B. Com.)

### Semester-V

Course Code	VBO5M2COM02	Title of the Course	Financial Management-I
Total Credits of the Course	04	Hours per Week	04

Course Objectives	<p>The main objectives of this course are..</p> <ul style="list-style-type: none"> <li>• To understand the role of financial manager in business</li> <li>• To develop knowledge on various sources of finance</li> <li>• To know the significance of time value of money in decision making</li> <li>• To develop an ability to make certain important decisions relating to capital budgeting, cost of capital, capital structure, and working capital management for effective utilization of resources.</li> </ul>
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Course Content		
Unit	Description	Weightage
1.	<b>Introduction</b> <ul style="list-style-type: none"> <li>• Meaning, Scope, Importance, Objectives of Financial Management, Finance Functions &amp; its Classification – Managerial and Routine Functions, Role of Finance Manager.</li> </ul>	25%
2.	<b>Sources of Finance :</b> <ul style="list-style-type: none"> <li>• Long Term, Medium Term and Short term sources of finance Shares, Debentures and Bonds Public Deposits Commercial Banks Internal Financing Foreign Capital</li> </ul>	25%
3.	<b>Capital Budgeting :</b> <ul style="list-style-type: none"> <li>• Meaning, Characteristics of Capital Budgeting Decisions, Significance, Process, Types of Capital Budgeting decisions ,Capital rationing (Theory Only), Techniques : PBP, ARR, NPV, IRR, PI (including examples)</li> </ul>	25%
4.	<b>Working Capital Management:</b> Concepts: <ul style="list-style-type: none"> <li>• Gross Working Capital.</li> <li>• Net Working Capital.</li> <li>• Fixed/ Permanent Working Capital</li> <li>• Fluctuating Working Capital</li> </ul> Needs for Working Capital, Sources of Working Capital Finance, Factors determining working capital requirement. Examples of estimation of working capital and operating cycle.	25%

Teaching-Learning Methodology	<ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Group Discussion</li> <li>• Practical Problem Solving</li> </ul>
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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.	Understand the basic concepts and other aspects of Financial Management.
2.	Have an idea of various Sources of Finance
3.	Understand the term Capital Budgeting and solve the examples of various techniques of Capital Budgeting
4.	Have conceptual clarity of the term Working Capital and its various aspects, and solve problems related to it.

**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://ugcmooes.inflibnet.ac.in/view\\_module\\_pg.php/392](https://ugcmooes.inflibnet.ac.in/view_module_pg.php/392)

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Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

**Bachelor of Commerce (B.Com.)**  
**Semester - V**

Course Code	VBO5ME COM 03	Title of the Course	Business Economics –III
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, principles, generalizations, assumptions, problems, processes, basic concept of Managerial Economics and applications of Economics in Business.
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Course Description		
Unit	Description	Weightage
1.	<b>Introduction to Managerial Economics</b> <ul style="list-style-type: none"><li>- Introduction, Meaning and Definition of Managerial Economics.</li><li>- Nature and scope of managerial economics.</li><li>- Theory of Decision Making &amp; Foreword Planning</li><li>- Objectives of the Firm</li></ul>	25%
2	<b>Elasticity of Demand</b> <ul style="list-style-type: none"><li>- Price elasticity - Meaning, Concept, Formula, Numerical-Methods of measuring Price elasticity of Demand-Types/ Values / Degrees of Price Elasticity of Demand and Business Applications of Price Elasticity of Demand</li><li>- Income elasticity - Meaning, Concept, Formula, Numerical, Types/Values/Degrees of Income Elasticity of Demand and Business Applications of Income Elasticity of Demand</li><li>- Cross Elasticity - Meaning, Concept, Formula, Numerical-Types/Values/Degrees of Cross Elasticity of Demand and Business Applications of Cross Elasticity of Demand</li><li>- Promotional Elasticity - Meaning, Concept, Formula, Numerical-Business Applications of Advertisement Elasticity of Demand</li></ul>	25%
3	<b>Demand Forecasting</b> <ul style="list-style-type: none"><li>- Demand Forecasting - Meaning, Categories, Purpose of Demand Forecasting</li><li>- Steps involved in demand forecasting</li><li>- Determining scope of a forecasting demand</li><li>- Determinants of demand forecasting</li><li>- Methods of demand forecasting - <b>Opinion Poll Method</b> - consumer's survey method - collective opinion method – expert's opinion method - <b>Statistical Methods</b> - trends projection method (Graphical and Least Square) - barometric techniques - regression method</li></ul>	25%



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<b>4</b>	<b>Economic Environment &amp; Information Technology</b> <ul style="list-style-type: none"> <li>- Concept of Technological Environment, Time lags in Technology introduction/absorption. Appropriate Technology</li> <li>- Technology – A Reason for Internationalization; Enabling Technologies and Globalizations, IT and Business, Impact of IT on Distribution and Retailing, IT and Global Competitiveness, IT Business and India</li> <li>- Transfer of Technology, Levels of TT, Channels of Technology Flow, Methods of Technology Transfer, Issues in Transfer in Technology</li> <li>- Promotion and Regulation, Areas of Regulation, Promotional Measures, Natural Environment</li> </ul>	<b>25%</b>
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\*Units will have the same Weightage in the evaluation as suggested in the course outline.

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

• Develop the ability to analyze and apply economic principles to real-world managerial decisions.
• Master the use of elasticity concepts to understand market dynamics and pricing strategies.
• Gain proficiency in demand forecasting methods to enhance business planning and strategy.
• Apply theoretical knowledge to practical business scenarios, improving decision-making and strategic planning capabilities.
• This course will prepare students to effectively use economic tools and techniques to solve managerial problems and optimize business operations.





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Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

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***Suggested References:***

Sr. No.	References
1	Economic theory and operation analysis- S.J. Baumol
2	Managerial economics- Samuel Paul
3	Introduction to ME- Savage and Small
4	Managerial economics- D.C. Haque
5	Economic Theory – Stonier Haque
6	Advance Economic theory- H.L.Ahuja
7	Managerial economics- P.L.Mehta
8	Managerial Economics- Gopal Krishna
9	Managerial Economics- G.S. Gupta
10	Principles of Management- I.M.Pandey
11	Managerial Economics-Thomas Maurice

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

**On-line Resources:**

<https://academic.oup.com/edited-volume/41362/chapter-abstract/352569468?redirectedFrom=fulltext&login=false>

[https://onlinecourses.swayam2.ac.in/ini24\\_cm04/preview](https://onlinecourses.swayam2.ac.in/ini24_cm04/preview)

[www.businesseconomicslib.org](http://www.businesseconomicslib.org)



**Bachelor of Commerce (B.Com.)**

**Semester -V**

Course Code	VB05MC004	Title of the Course	BUSINESS STATISTICS-I
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 decisionMaking.

Course Content		
Unit	Description	Weightage (%)
1.	<b>Discrete Probability Distributions:</b> Probability mass function of Hyper-Geometric distribution, properties and simple applications based on it. Probability mass function of Negative Binomial distribution and Geometric distribution, its properties, uses and simple examples based on it	25 %
2.	<b>Theory of Games and Sequencing Problem:</b> Introduction, Assumptions of the Game, Two-person Zero-Sum Games, Pure Strategies (Minimax- Maxi-min Principles): Games with Saddle Point, Rules to Determine Saddle point, Mixed Strategies: Game without Saddle Point, Principles of Dominance. Solution method for Games without Saddle Point (Algebraic Method only). <b>Sequencing:</b> Introduction, Concept of Sequencing Problem, Processing of N jobs through two machines. Applications of Game theory and Sequencing problems.	25 %
3.	<b>Demographic Statistics:</b> Meaning, definition and uses of demographic Statistic, Methods of collecting demographic statistics – Registration Method, Census Method and Analytical Method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Crude birth rate C.B.R, Fertility rates pertaining to (i)GFR (ii) SFR (iii) TFR. Simple illustrations.	25%
4.	<b>Product Control Techniques:</b> Meaning of Product Control Technique and its advantages, Single Sampling Plan, Explanation of the terms: AQL and LTPD, Producer's risk, Consumer's risk, O.C. Curve, ATI, AOQ, AOQL Simple example based on Hyper-Geometric and Poisson distribution	25%





<b>Teaching-Learning Methodology</b>	Lecture, Assignment, Quiz, Seminars, Mooc videos, Content- Focused Methods and Interactive / Participative Methods.
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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(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%)

<b>Course Outcomes</b>	
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.

<b>Suggested References</b>	
<b>Sr. No.</b>	<b>References</b>
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>

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**Bachelor of Commerce (B.Com.)**

**Semester –V**

Course Code	VBSMT COM05	Title of the Course	BUSINESS LAW- I
Total Credits of the Course	04	Hours per Week	04

Course Objectives	To acquaint students with the knowledge and application of Indian Contract act and its aspects
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Course Content		
Unit	Description	Weightage (%)
1.	<b>INDIAN CONTRACT ACT-1872</b> Essential elements of valid contract Offer and acceptance Competency of parties Free consent Consideration Legality of object Void agreement Contingent contract	25%
2.	Performance of contract Discharge of contract Quasi contracts breach of contract Remedies for breach of contract	25%
3.	Special Contract of indemnity Contract of guarantee Difference of indemnity and guarantee Rights of surety Discharge of surety Contract of Bailment and pledge	25%
4.	Contract of agency Meaning and elements of agency Kinds of agent Creation and termination of agency Rights and duties of principal and agent Ratification Delegation of authority	25%

Teaching-Learning Methodology	<ul style="list-style-type: none"><li>• Lecture Method</li><li>• Online Lectures</li><li>• Group Discussion</li><li>• Practical Problem Solving</li></ul>
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Course Outcomes	
1.	Have core knowledge about Indian Contract Act 1872
2.	Get idea about various terms and conditions involved in the contract
3.	Get familiarity with key legal aspects of Indian Contract Act





**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	Mercantile 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
	On-Line Resources available that can be used as Reference Material <a href="https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/201">https://ugcmoocs.inflibnet.ac.in/view_module_ug.php/201</a>

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**Programme: B Com Semester: V**

**SEC**

<b>Course Code</b>	UB05SECOM01	<b>Title of the Course</b>	Communication Skills - V
<b>Total Credits of the Course</b>	02	<b>Hours per Week</b>	02

<b>Course Objectives:</b>	Students will analyze cultural and historical contexts and assess language choices in stories to enhance reader engagement and interpretation. Additionally, they will develop skills in crafting effective questionnaires for gathering information on diverse topics.
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<b>Course Content</b>		
	<b>Description</b>	<b>Weightage</b>
1.	Text: A Collection of short stories Name of the Text: Contemporary Short Stories Ed. L. A. Hill (Oxford University Press) 1). The Happy Prince by Oscar Wilde 2). The Mark of Vishnu by Khushwant Singh 3). The Trust Property by Rabindranath Tagore (Short notes and short questions may be asked)	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

- |    |  |
|----|--|
| 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> |
|----|--|

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 Hill 2002)</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)







**Bachelor of Commerce**  
**B.COM. Semester : V**

<b>Course Code</b>	<b>UB05SECOM02</b>	<b>Title of the Course</b>	<b>Soft Skills - I</b>
<b>Total Credits of the Course</b>	<b>02</b>	<b>Hours per Week</b>	<b>2 hours</b>

<b>Unit</b>	<b>Description in detail</b>	<b>Weighting (%)</b>
<b>1</b>	<b>Soft Skills : An Introduction</b> What is Soft Skill ? Soft Skills – A man made skill Hard Skills v/s Soft Skills Importance of Soft Skills Types of Soft Skills Career of Soft Skills Identification of your Soft Skills	<b>50 %</b>
<b>2</b>	<b>Learning to Prioritize :</b> The importance of managing time and money wisely How to regulate the way you spend time Developing the attitude to work hard How to counter procrastination Enjoying your work Planning work Organizing your work Team work Preparing blueprint of your priorities	<b>50 %</b>

**Course Outcomes: On completion of the course, student will be able to–**

- Effectively communicate through verbal/oral communication and improve the listening skills
- Write precise briefs or reports and technical documents.
- Actively participate in group discussion / meetings / interviews and prepare & deliver presentations.
- Become more effective individual through goal/target setting, self motivation and practicing creative thinking.

Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.

**Basic Text & References Books :**

- Shalini Verma, Enhancing Employability @ Soft Skills, Person, India
- Dr. K. Alex, Soft Skills, S.Chand & Sons, India.
- Asha Kaul, Business Communication, Prentice Hall of India Private Limited, New Delhi, 2002.



**Bachelor of Commerce (B.Com.)**  
**Semester - V**

<b>Course Code SEC</b>	<b>UB05SECOM03</b>	<b>Title of the Course</b>	<b>Computer Skills-V (Practical)</b>
<b>Total Credits of the Course</b>	<b>02</b>	<b>Hours per Week</b>	<b>2 Practical per week per batch</b>

<b>Course Objectives</b>	1. To develop computer skill in commerce students.
	2. Computer skill helps commerce students to meet the needs of modern business.
	3. Create and access an e-mail account, Compose and send e-mail, Attach a document or picture to an email, Organize emails in the inbox
	4. To aware different Government E-Service.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>E-Mail Basics (Gmail/Yahoo) :</b> <ul style="list-style-type: none"><li>• What is E-Mail? Create an E-Mail Account</li><li>• Inbox</li><li>• Outbox/Sent box</li><li>• Junk mail/Spam</li><li>• Deleted/Trash</li><li>• Drafts</li><li>• Compose/Create new email</li><li>• Email Folders/Label</li><li>• Reply&amp;Reply All</li><li>• Forward&amp;Delete</li><li>• Attaching a File to an Email</li><li>• Mobile App for E-Mail</li></ul>	<b>50 %</b>
<b>2.</b>	Different online useful services for citizen (Digital Gujarat and National Government Services Portal) like <ul style="list-style-type: none"><li>• Citizen Service</li><li>• Digital locker</li><li>• Election ID</li><li>• Aadhar Card</li><li>• PAN Card</li><li>• Vehicle Registration Details</li><li>• Scholarship</li><li>• Application for different certificates</li></ul>	<b>50 %</b>





<b>Teaching- Learning Methodology</b>	<b>Practical (100%)</b> Practicals :Practicals are based on above Units.(Weightage 100%) – Two Practical periods per week per batch.
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<b>Course Outcomes</b>	
<b>1.</b>	What email is, How to set up an email account, Some basic email features, How to send a basic email
<b>2.</b>	Student can able to use services of Digital Gujarat & National Government Services Portal

### Internal and / or External Examination Evaluation

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

<b>Suggested References</b>	
Sr. No.	References
<b>1</b>	Internet For Beginners Hardcover – 1 January 2007 by Ruchi Ohri (Author)
<b>2</b>	Puja Basic Computer Course Book for Beginners (Introduction, Window, Email, Typing Tutor) Paperback – 19 December 2021 by Puja Editorial Board (Author)
On-line resources to be used if available as reference material	
On-line Resources:	
<a href="https://www.youtube.com/playlist?list=PL007352170EA6EB06">https://www.youtube.com/playlist?list=PL007352170EA6EB06</a>	
<a href="https://edu.gcfglobal.org/en/gmail/">https://edu.gcfglobal.org/en/gmail/</a>	
<a href="https://edu.gcfglobal.org/en/email101/">https://edu.gcfglobal.org/en/email101/</a>	
<a href="https://www.youtube.com/watch?v=_y39AL5HqAw">https://www.youtube.com/watch?v=_y39AL5HqAw</a>	
<a href="https://www.youtube.com/watch?v=xfHfRPSLoQw">https://www.youtube.com/watch?v=xfHfRPSLoQw</a>	





**Bachelor of Commerce (B.Com.)**  
**Semester - V**

<b>Course Code</b>	<b>UB05SECOM04</b>	<b>Title of the Course</b>	<b>Indian Society and Economy</b>
Total Credits of the Course	02	Hours per Week	02

<b>Course Objectives</b>	To enable candidates to acquire knowledge (information) and develop an understanding of facts, terms, concepts, conventions, trends, principles, generalizations, assumptions, problems, processes, basic concept of Indian Society and Economy.
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<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
1.	<b>Structure of the Indian Economy</b> <ul style="list-style-type: none"><li>- Basic Features, Natural Resources, Population</li><li>- Size and growth rates, sex composition, rural</li><li>- Urban migration, occupational distribution, population policy:</li></ul>	<b>25%</b>
2	<b>Poverty and Unemployment</b> <ul style="list-style-type: none"><li>- Trends in Poverty and Unemployment in India,</li><li>- Relative Poverty and Absolute Poverty, Causes of Poverty in India, Poverty Estimates, Poverty Alleviation Programmes,</li><li>- Types and Causes of Unemployment in India, Policies for Employment Generation.</li></ul>	<b>25%</b>
3	<b>National Income</b> <ul style="list-style-type: none"><li>- National Income Growth performance,</li><li>- Measures for growth performance,</li><li>- National Income by industrial origin and occupational structure.</li></ul>	<b>25%</b>
4	<b>Planning In India</b> <ul style="list-style-type: none"><li>- Introduction to Planning in India</li><li>- Role of economic planning in India.</li><li>- Objectives, strategy, broad achievements, and failures of the Five Year Plans in India</li><li>- Current five year plan - objectives, allocation and targets. (Niti Ayog)</li></ul>	<b>25%</b>

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



<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"><li>• Lecture Method</li><li>• Online Lectures</li><li>• Group Discussion</li><li>• Practical Problem solving</li></ul>
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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"><li>• Analyze the basic features of the Indian economy, including its natural resources and demographic aspects.</li></ul>
<ul style="list-style-type: none"><li>• Evaluate the size, growth rates, sex composition, rural-urban migration, and occupational distribution of India's population.</li></ul>
<ul style="list-style-type: none"><li>• Understand the growth performance of India's national income, including sectoral contributions by industrial origin and occupational structure.</li></ul>
<ul style="list-style-type: none"><li>• Understand the role and evolution of economic planning in India, including the objectives and strategy of the Five-Year Plans..</li></ul>
<ul style="list-style-type: none"><li>• Analyze the objectives, allocation, and targets of the current economic plan under Niti Aayog and its role in shaping India's economic strategy.</li></ul>
<ul style="list-style-type: none"><li>• Analyze the types and causes of unemployment in India, and review the policies aimed at generating employment.</li></ul>

***Suggested References:***

Sr. No.	References
1	Agrawal, A.N, Indian Economy, Vikas Publishers, New Delhi.
2	Datt, R. and K.P.M.Sundaram, Indian Economy, S.chand and company. Ltd, New Delhi
3	Misra, S.K. and V.K.Puri, Indian Economy, It's Development and Experience, Himalaya Publishing House, Mumbai
4	Kapila Uma, Indian Economy, Academic Foundation, New Delhi.
5	Gupta, S.B (1983), Monetary Economics, S Chand & Co, New Delhi.
6	Dhingra, I.C (2001). Indian Economy: Environment and Policy, Sultan Chand & Sons, New Delhi.



**Bachelor of Commerce (B.Com.)**  
**Semester -V**

<b>Course Code</b>	<b>UB05SECOM05</b>	<b>Title of the Course</b>	<b>Statistical Analysis-II</b>
<b>Total Credits of the Course</b>	<b>02</b>	<b>Hours per Week</b>	<b>02</b>

<b>Course Objectives</b>	1. To enhance analytical ability in students for processing data.
	2. To familiarize students with applications of Statistical techniques in business Decision Making.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Probability Distributions</b> (a) Meaning and importance of probability distributions (b) Binomial, Poisson, Normal distribution: Meaning, Conditions, pdf , properties and uses.	<b>50 %</b>
<b>2.</b>	<b>Statistical Quality Control (S.Q.C)</b> (a) Meaning , Importance's and Principles of SQC (b) Charts for variables (Mean and Range chart) (C)Charts for Attributes ( p, np & c charts)	<b>50 %</b>

<b>Teaching-Learning Methodology</b>	Lecture, Assignment, Quiz, Seminars, Mooc videos, Content- Focused Methods and Interactive / Participative Methods.
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**Internal and / or External Examination Evaluation**

<b>Sr. No.</b>	<b>Details of the Evaluation / Exam Pattern</b>	<b>50 Marks (%)</b>	<b>25 Marks (%)</b>
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%)
<b>Total Internal (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>
<b>University Examination (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>



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>

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