

**(Syllabus Effective from Academic Year 2020-21 onwards)**

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

Unit	Course Contents	Weightage
1.	<p><b>Accounting Standards</b></p> <p>(i) Introduction, meaning and need for Accounting Standard, Accounting Standard Board (ASB), Procedure for the issue of Accounting Standards, Importance of Accounting Standards, Concepts of IND-AS, List of Accounting Standards (AS) prevailing list in India,</p> <p>(ii) Discussion of AS AS - 2: Valuation of Inventories (Introductory Examples); AS - 9 : Revenue Recognition (Introductory Transactions); <del>AS - 10: Property, Plant and Equipment</del></p>	<p>10%</p> <p>10%</p>
2.	<p><b>Consignment Accounts</b></p> <p>Introduction to Consignment, Difference between Sale and Consignment, Terms used in consignment like Proforma Invoice, Normal &amp; Abnormal Loss, Valuation of Closing Stock , General &amp; Del-Credere Commission etc., Procedure for Consignment Transactions, Accounting treatment i.e. Journal entries as well as Ledger accounts in the books of consigner and consignee</p>	25%
3.	<p><b>Joint Venture</b></p> <p>Introduction, meaning, features of Joint Venture, Difference between Partnership and Joint Venture, Methods of keeping accounts i.e.</p> <p>(i) When a separate set of books is kept for a Joint Venture and</p> <p>(ii) when no separate set of books is kept for the Joint Venture</p>	30%
4.	<p><b>Hire Purchase Accounting System:</b></p> <p>Introduction, Nature of Hire Purchase Agreement, Special features of Hire Purchase Agreement, Terms used in Hire Purchase Agreements (namely hire vendor, hire purchaser, cash price, down payment, hire purchase installment and hire purchase price), Difference between hire Purchase and Installment Purchase System , Accounting Treatment i.e. Journal Entries and Ledger Accounts in the books of Hire Vendor and Hire Purchaser.</p>	25%
5	<p><b>Practical: Visit any dealer/showroom to understand the concept of Hire Purchase or Installment System</b></p>	

major

F.Y.B. Com. sem-2  
MBP - B.A.

**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**

**FYBCOM SEM: II**

**MODERN BUSINESS PRACTICES**

(Syllabus w.e.f. June 2023)

<b>Unit - I</b>	Motivation	<b>20%</b>
Meaning and Definitions, Tools of Motivation, Comparison of Maslow and Herzberg Theories, McClelland's Need Theory, Vroom's Expectancy Theory.		
<b>Unit - II</b>	Communication	<b>30%</b>
Concept of Communication, Difference between Reporting and Communication, Network of Communication, Types of Communication (Formal, Informal, Verbal, Written, Upward, Downward, Horizontal, Computer Based, Rumour), Barriers to and improving business communication, self development and communication, development of positive personal attitudes.		
<b>Unit - III</b>	Control	<b>20%</b>
Role of Information Systems in Controlling, Control Techniques at Operations Level (Budgetary Control, Control through Costing, Time-Event Network Analysis, PERT/CPM), Use of Information Technology for Controlling.		
<b>Unit - IV</b>	Event Management	<b>10%</b>
Meaning, Scope, Significance, Components		
<b>Unit - V</b>	Change Management	<b>10%</b>
Importance, Forces, Process and Impact of Change		
<b>Unit - VI</b>	Case Study	<b>10%</b>

**Reference Books:**

- 1) Principles and Practice of Management – L. M. Prasad (Sultan Chand & Sons)
- 2) Principles of Management – Meena Sharma (Himalaya Publishing House)



વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી, સુરત.

વેચલર ઓફ કોમર્સ

સેમેસ્ટર-૨

વિષય: અર્થશાસ્ત્ર

MINOR પેપર-૨ : સંચાલકીય અર્થશાસ્ત્ર

અભ્યાસક્રમ

(વર્ષ: ૨૦૨૩-૨૪થી NEP-2020 પ્રમાણે અમલમાં)

કેડીટ-૪

MINOR . Eco.

અભ્યાસક્રમના હેતુઓ:

આ અભ્યાસક્રમ થકી વિદ્યાર્થીઓને વિભિન્ન બજારના પરિપેક્ષમાં પેઢીઓની વર્તણૂક, રોકાણ અંગેનો નિર્ણય તથા કેટલાંક સાધનોની કિંમત નિર્ધારણ વિશે અવગત કરશે.

અભ્યાસક્રમના પરિણામો:

આ કોર્સના અંતે વિદ્યાર્થીઓ નીચે જણાવેલ આર્થિક નિર્ણયો લઈ શકશે:

૧. વિવિધ બજારોને અનુરૂપ ઉત્પાદન અને કિંમત નિર્ધારણ અંગેના નિર્ણયો લેવામાં મદદરૂપ થશે.
૨. મૂડીરોકાણના ઉપલબ્ધ વિકલ્પોનું મૂલ્યાંકન કરી યોગ્ય વિકલ્પની પસંદગી કરવી.
૩. વિદ્યાર્થીઓને વેતનના નિર્ધારણ અને નફાના વિવિધ ખ્યાલ વિશે સમજ કેળવવી.

૧. બજાર માળખું - ૧

ભારાંક

૨૫%

પૂર્ણ હરીફાઈ: અર્થ, લક્ષણો, ટ્રેકાગાળામાં અને લાંબાગાળામાં પેઢી અને ઉદ્યોગની સમતુલા, પેઢી બંધ કરવાની સ્થિતિ.

ઈજારો: અર્થ, લક્ષણો, ટ્રેકાગાળા અને લાંબાગાળામાં પેઢી અને ઉદ્યોગની સમતુલા, કિંમત ભેદભાવ - અર્થ, પ્રકારો, કિંમત ભેદભાવની શક્યતા અને નફાકારકતાની શરતો.

૨. બજાર માળખું - ૨

૨૫%

ઈજારાયુક્ત હરીફાઈ: અર્થ, લક્ષણો, ટ્રેકાગાળામાં અને લાંબાગાળામાં પેઢી અને જૂથની સમતુલા, વધારાની ઉત્પાદન ક્ષમતા, વેચાણ ખર્ચ.

અલ્પહસ્તક ઈજારો: અર્થ, લક્ષણો, પેઢીઓની એકબીજા ઉપર નિર્ભરતા, ખાંચવાળી માંગ રેખા, કાર્ટેલ, કિંમત નેતૃત્વ - અર્થ અને પ્રકારો.

3.

મૂડી અંદાજપત્ર

અર્થ અને મહત્વ, પગલાંઓ, મૂડી પુરવઠાના સ્ત્રોતો - આંતરિક અને બાહ્ય, મૂડીરોકાણના માપદંડો - પરત ચૂકવણીનો સમયગાળો, ચોખ્ખી વર્તમાન કિંમત, આંતરિક વળતરનો દર અને નફાકારકતાનો સૂચકાંક.

૨૫%

૪.

સાધન કિંમત

વેતન: અર્થ, સામાન્ય અને વાસ્તવિક વેતન, વાસ્તવિક વેતનને અસર કરતાં પરિબલો, એક જ વ્યવસાયમાં વેતન તફાવત.

૨૫%

નફો: અર્થ, આર્થિક નફો અને હિસાબી નફા વચ્ચેનો તફાવત, નફાના સિદ્ધાંતો - પ્રો. ક્લાર્ક, પ્રો. શુમ્પીટર અને પ્રો. નાઇટ).





F.Y.B. Com. sem. 2  
MDC. Stat.

Statistics  
B.Com  
(SEMESTER - II)

Course Code:

Course Title: Statistical Methods For social science.

Course Category: Multi Disciplinary

Credit 4 Credit

Implementation year: A. Y. 2023-24

Course Objective: The main objective of this course is to acquaint students with relationship between two variables and two attributes. Learner will be introduced to some statistical methods of analysis of data 1) To compute the correlation coefficient for bivariate data 2) Fitting of regression curve 3) Studying qualitative data 4) Computing various indices and their interpretation

Course Outcomes:

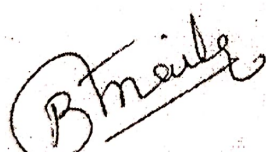
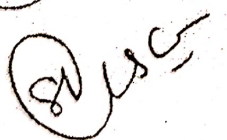
CO1	Students will be able to understand difference between variables and attributes.
CO2	Students will be able to understand relation between two variables and attributes.
CO3	They will also be able to solve problems to find relation between two Variables and attributes.
CO4	Students will be able to understand basic concepts of time series
CO5	Analyze different types of trends

Teaching Methodology: Class work, discussion, self study, seminars/  
presentations and assignments.

Evaluation method: 30% Internal Assessment and 70% External Assessment.

Bmail  
Duse

Sr.No.	Course Inputs (As per UGC Model Curriculum)	Weightage	Marks
Unit -1	Correlation (For 2 variables Only): <ul style="list-style-type: none"> <li>➤ Definition, Types of Correlation, Scatter Diagram</li> <li>➤ Karl Pearson Correlation co-efficient, Spearman Rank Correlation co-efficient.</li> <li>➤ Examples</li> </ul>	30%	15
Unit-2	Regression (For 2 variables Only): <ul style="list-style-type: none"> <li>➤ Definition</li> <li>➤ Regression Two Lines</li> <li>➤ Meaning and it's uses Examples</li> </ul>	20 %	10
Unit-3	Analysis of Categorical data (For 2 attributes Only): <ul style="list-style-type: none"> <li>➤ Concept of association between two attributes</li> <li>➤ Consistency of data</li> <li>➤ Different types of association</li> <li>➤ Different methods to find association between two attributes</li> <li>➤ Examples</li> </ul>	20%	10
Unit-4	Analysis of Time series: <ul style="list-style-type: none"> <li>➤ Concept of time series</li> <li>➤ Causes of variation in time series data</li> <li>➤ Components of a time series</li> <li>➤ Determination of trend-moving averages method and method of least squares {including linear, second degree (parabolic trend)}</li> <li>➤ Computation of seasonal indices by simple averages, moving average method.</li> </ul>	30%	15
Grand Total		100%	50



F.Y. B. Com - Sem 2  
AEC - English.

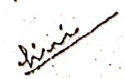
VEER NARMAD SOUTH GUJARAT UNIVERSITY  
NEP -- 2020 GUIDED  
SYLLABUS FOR ABILITY ENHANCEMENT COURSE (AEC)  
ENGLISH PROFICIENCY AND LIFE SKILLS- II  
FOR B.A/ B.COM. /B.SC. (REGULAR) SEMESTER II  
FOR THE ACADEMIC YEARS 2023-24 TO 2025-26

B.A./ B.COM. /B.SC. SEM 2 : TEXT : *English and Soft Skills* by S P Dhanavel (OB)

Course Code					
Course Title	ENGLISH PROFICIENCY AND LIFE SKILLS- II				
Credit	2				
Teaching per Week	2 hours				
Minimum weeks per Semester	15 (including class work, examination, preparation, holidays etc.)				
Effective From	July 2023				
Purpose of Course	To prepare the young graduates for the job market today by boosting their linguistic competency and soft skills .				
Course Objective	CO1: To encourage the all round development of students by focusing on Soft Skills . CO2: To develop and nurture the Soft Skills of the students through individual and group activities. CO3: To expose students to write attitudinal and behavioral aspects and build the same through various tasks and activities.				
Course Outcomes	After completing the course the students would have : CO1: understood of what Soft Skills is . CO2: understood the significance of Soft Skills in the working environment. CO3: developed levels in their ability through soft skills.				
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4 PSO5
	CO1				
	CO2				
	CO3				
Pre requisite	Acquaintance with basic grammar				



Course Content	<p><b>TEXTBOOK: <i>English and Soft Skills</i> by S P Dhanavel (Orient Blackswan)</b></p> <ul style="list-style-type: none"> <li>• Ch. 4. Assertive Skills</li> <li>• Ch. 5. Learning Skills</li> <li>• Ch. 8. Adaptability Skills</li> <li>• Ch. 9. Non – Verbal Communication Skills</li> </ul> <p><b>Note 1.</b> Understanding the Story ,Vocabulary and Grammar ,Thinking about Soft Skills, Soft Skills from the Story, Proverbs on the Skills ,Soft Skills at workplace, Real life experiences – these sections from the exercises are to be prepared for the Internal and University Exams.</p> <p><b>2.</b> Understanding People , Places and events , Activity ,Self Assessment – these sections may be used for homework/ Assignments for the holistic development of students.</p>
Reference Books	<p>5. <i>Building Soft Skills for Employability</i> by Tran Le Huu Nghia (Routledge)</p> <p>6. <i>Soft Skills</i> by M. S. Rao (Motivational Press)</p> <p>7. <i>Personality Development and Soft Skills</i> by Sikha Kapoor (Dreamtech Press)</p> <p>8. <i>Soft Skills for Success</i> by G.R.K. Murty (Viva)</p>
Teaching Methodology	Class work, Discussion, Self-Study, Assignment, Homework, Activity , Self- Assessment etc.
Evaluation Method	This course has 02 credits during the semester. The internal evaluation will be out of 20 marks, based on Unit Test marks, Library assignments and Attendance marks; while the external evaluation will be out of 50 marks at the university examination.

  
Dr. G.K. NANDH



	<b>VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT</b>	
	<b>F.Y.B.COM SEM-II</b>	
	<b>COURSE CODE</b>	
	<b>ELEMENTS OF BANKING &amp; INSURANCE PAPER - II</b>	
	(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2023-24 AND ONWARDS)	
	<b>COURSE TYPE: - SEC</b>	
	<b>CREDIT: - 2</b>	
	<b>Objectives : To impart to the students the elementary knowledge of terminology, concept, Definitions, Procedures and Principles in Banking</b>	
<b>Unit :-I</b>	<b>INTERNET BANKING</b>	<b>30</b>
	a. Overview and Brief History b. Product Features c. Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites d. Profitability of Internet Banking e. Risk Management and Frauds f. Back End Operations and Technology	
<b>Unit: -4</b>	<b>PAYMENT SYSTEMS</b>	<b>50</b>
	a. Overview of global payment systems b. Overview of domestic payment systems c. RuPay and RuPay Secure d. Immediate Payment Service (IMPS) e. National Unified USSD Platform (NUUP) f. National Automated Clearing House (NACH) g. Aadhaar Enabled Payment System (AEPS) e-KYC h. Cheque truncation System (CTS) i. National Financial Switch (NFS) j. RTGS k. NEFT l. Forex settlements m. Securities Settlement n. Innovative Banking & Payment Systems	
<b>Unit : 5</b>	<b>MOBILE BANKING</b>	<b>20</b>
	a. Overview and Brief History b. Product Features and Diversity c. IMPS d. Profitability of Mobile Banking e. Risk Management and Frauds f. Back End Operations and Technology	

#### **Text & References:**

- **Indian Banking in Electronic Era, Sanjay Kaptan ,Sarup Book Publishers Pvt. Limited**
- **Internet Banking in India, Best Publishing House**
- **Marketing Techniques for Financial Inclusion and Development Adya Sharma, Dhiraj Jain, IGI Global**
- **Digital Payments in India**
- **Background, Trends and Opportunities, Jaspal Singh, New Century Publications**
- **Technological Reforms and Mobile Banking in India, Amita Charan, SSRN**
- **RBI,**
- **IDRBT,**
- **NPCI,**
- **Digital India,**
- **Cashless India Website,**
- **for Circulars and Publications.**