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**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

**વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી**

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલ્લા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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## **-: પરિપત્ર :-**

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ તથા ડિપાર્ટમેન્ટનાં વડાશ્રીને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૨-૨૩ થી અમલમાં આવનાર ઉચ્ચ શિક્ષણ કમિશનરશ્રીની કચેરીના તા.૦૩/૦૩/૨૦૨૨ના પત્રાંક:ISC-7/Uni/2022/876-889ના સંદર્ભે રાજ્યની દરેક યુનિવર્સિટીના કુલપતિશ્રીઓની તા.૧૦/૦૩/૨૦૨૨ ના રોજ આયોજીત સભામાં, NEP 2020 અન્વયે રાજ્યની યુનિવર્સિટીઓમાં ક્રેડીટ માળખા, કોર્સ, અભ્યાસક્રમ અને કોર્સ ગાર્દડલાઈન્સ માટેની સમાનતા લાવવા અંગે જણાવેલ, જે અંગે એકેડેમિક કાઉન્સિલની તા.૨૩/૦૩/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક:૧૦ અન્વયે આર્ટસ અને વાણિજ્ય વિદ્યાશાખાનાં કોર્સ, ક્રેડીટ માળખામાં, અભ્યાસક્રમમાં જરૂરી સુધારા કરવા ઠરાવેલ જે સંદર્ભે વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ વિષયોની અભ્યાસ સમિતિઓ તથા વાણિજ્ય વિદ્યાશાખાની તા.૦૭/૦૪/૨૦૨૨ની સંયુક્ત સભામાં NEP-2020 મુજબ વાણિજ્ય વિદ્યાશાખાનાં ક્રેડીટ માળખામાં જરૂરી સુધારા કરી આ સાથે સામેલ વાણિજ્ય વિદ્યાશાખાનું ક્રેડીટ માળખું સર્વાનુમતે મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલની તા.૧૨/૦૪/૨૦૨૨ની સભાનાં ઠરાવ ક્રમાંક:૩૨ થી સ્વીકારી મંજૂર કરેલ છે. જેની આથી જાણ કરવામાં આવે છે.

### **એકેડેમિક કાઉન્સિલની તા.૧૨/૦૪/૨૦૨૨ની ઠરાવ ક્રમાંક: ૩૨**

:: આથી ઠરાવવામાં આવે છે કે, વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ વિષયોની અભ્યાસ સમિતિઓ તથા વાણિજ્ય વિદ્યાશાખાની તા.૦૭/૦૪/૨૦૨૨ની સંયુક્ત સભામાં NEP-2020 મુજબ વાણિજ્ય વિદ્યાશાખાનાં ક્રેડીટ માળખામાં જરૂરી સુધારા કરી વાણિજ્ય વિદ્યાશાખાનું ક્રેડીટ માળખું સર્વાનુમતે મંજૂર કરવા એકેડેમિક કાઉન્સિલને કરેલ ભલામણનો સ્વીકાર કરી મંજૂર કરવામાં આવે છે.

(ખિડાણ: ઉપર મુજબ)

ક્રમાંક : એસ./પરિપત્ર/૭૭૮૦/૨૦૨૨

તા. ૨૦-૦૪-૨૦૨૨

ઈ.યા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોનાં આચાર્યશ્રીઓ તથા ડિપાર્ટમેન્ટનાં વડાશ્રી,
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.

**Annexure - 1**  
**Rule (Commerce) - 1 (New)**

**Structure of Courses for B.Com. Degree (Including B. Com. Honours) Programme of Commerce Faculty**

**F. Y. B. Com. Semester - I**

**The following are the courses prescribed for study for the First Semester of the First year of the three years' B.Com degree**

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Per Semester for B.Com.	* No of Lectures Per Week(Each Period of About One Hour) for B.Com. Honours.	Credit Per Semester for B.Com. Honours.
1	2	3	4	5	6	7	8	9	10
1	Business Economics -Paper I	Core	CC-101 A	70%	30%	3	3		
	* Business Economics -Paper I (Only for B. Com.Hon.)		CC-101 B	70%	30%			4	4
2	Financial Accounting (Comp.) - Paper I	Core	CC-105 A	70%	30%	4	4		
	* Financial Accounting (Comp.) - Paper I (Only for B. Com.Hon.)		CC-105 B	70%	30%			4	4
3	Business Administration - Paper I	Core	CC -110 A	70%	30%	3	3		
	* Business Regulatory Frame Work - Paper I (Only for B. Com.Hon.)		CC -110 B	70%	30%			4	4
4	<b>Any One of the Following</b>								
	(I) English -Written and Spoken Communication - Paper I or (ii) English- Language Throgh Literature - Paper I	Core Compulsory	CC-115 A	70%	30%	3	3		
	Environmental Studies - Paper I	Core Compulsory	CC-115 B	70%	30%				
	(III) Gujarati ( Comp ) - Paper I ભાષા સાહિત્ય કૌશલ or (III) Gujarati ( Comp ) - Paper I પ્રત્યાયન કૌશલ	Core Compulsory	CC-115 C	70%	30%				
	(IV) Hindi ( Comp ) - Paper I ભાષા સાહિત્ય કૌશલ or (IV) Hindi ( Comp ) - Paper I પ્રત્યાયન કૌશલ	Core Compulsory	CC-115 D	70%	30%				
	* (V) Business Communication - Paper I (Only for B. Com.Hon.)	Core Compulsory	CC-115 E	70%	30%				
	<b>Any One of the Following</b>								
(I) Statistics for Business - Paper I		CE-120 A	70%	30%	3	3			

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour)	Credit Per Semester for B.Com.	* No of Lectures Per Week (Each Period of About One Hour) for B.Com. Honours.	Credit Per Semester for B.Com. Honours.	
5	(II) Mathematics for Statistics - Paper I	Core Elective	CE-120 B	70%	30%					
	* (III) Mathematics & Statistics - Paper I (Only for B. Com.Hon.)		CE-120 C	70%	30%					4
6	<b>Any One of the Following</b>									
	(I) Organization & Working of Small Scale Enterprise - Paper I	Core Elective	CE -125 A	70%	30%	3	3			
	(II) Computer Science - Paper I		CE -125 B	70%	30%					
	(III) Organization & Working of Co- Operatives - Paper I		CE -125 C	70%	30%					
	(IV) Elements of Banking & Insurance - Paper I		CE -125 D	70%	30%					
	(V) Secretarial Practice - Paper I		CE -125 E	70%	30%					
	(VI) Computer Application - Paper I		CE -125 F	70%	30%					
	(VII) Office Management - Paper I		CE -125 G	70%	30%					
	(VIII) Tax Procedure & Practice - Paper I		CE -125 H	70%	30%					
	(IX) Salesmanship and Publicity - Paper I		CE -125 I	70%	30%					
	(X) Financial Management - Paper I		CE -125 J	70%	30%					
	(XI) Foreign Trade Procedure & Documentation. - Paper I		CE -125 K	70%	30%					
* (XII) Business Environment - Paper I (Only for B. Com.Hon.)	Core Elective	CE -125 L	70%	30%				4	4	

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Per Semester for B.Com.	Credit Per Semester for B.Com. Honours.	* No of Lectures Per Week(Each Period of About One Hour) for B.Com. Honours.	Credit Per Semester for B.Com. Honours.
	* (XIII) Human Resources Management - Paper I (Only for B. Com.Hon.)	Core Elective	CE -125 M	70%	30%					
7	<b>Any One of the Following</b>	General Elective	GE-130-A-1	70%	30%	3	3	4	4	
	Environmental Studies - Paper I		GE-130-A-2							
	Human Rights and Duties - Paper I		GE-130-A-3							
	Family Studies - Paper I		GE-130-A-4							
	Entrepreneur - Paper - I		GE-130-A-5							
	Impact of Modernization on Language & Literature of Gujarat - I		GE-130-A-1							
	* Environmental Studies - Paper I (Only for B. Com.Hon.)		GE-130-A-2							
	* Human Rights and Duties- Paper I (Only for B.Com.Hon.)		GE-130-A-3							
	*Family Studies- Paper- I (Only for B.Com.Hon.)		GE-130-A-4							
	Entrepreneur - Paper - I (Only for B.Com.Hon.)		GE-130-A-5							
*Impact of Modernization on Language & Literature of Gujarat -										
8	<b>Any One of the Following</b>	Soft Skill				2	2	28	30	
	National Service Scheme (NSS)	SS - 145 A								
	National Cradete Core (NCC)	SS - 145 B								
	Physical Training (PT)	SS - 145 C								
	Sapta Dhara Activities & Other Extra Curricula Activities	SS - 145 D								
	Personality development	SS - 145 E								
	Basics of Startups	SS - 145 F								
	Music- I	SS - 145 G								
	Basic Computer	SS - 145 H								
	Indian Culture	SS - 145 I								
	Mass Communication	SS - 145 J								
	Leadership	SS - 145 K								
	Study of Vivekananda	SS - 145 L								
	Research Methodology	SS - 145 M								
<b>TOTAL</b>										
* indicates that the students of B. Com. Honours Programmes are required to select from these courses only										
<b>Remarak</b> :- On recommendation of Board of Studies of respective subject, the faculty may from time to time add more internal choices in any of the courses mentioned above.										

**Annexure - 2**  
**Rule (Commerce) - 1 (New)**  
**Structure of Courses for B.Com. Degree (Including B. Com. Honours) Programme of Commerce Faculty**  
**F. Y. B. Com. Semester - II**

The following are the courses prescribed for study for the Second Semester of the First year of the three years' B.Com degree

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour)	Credit Credit Per Semester for B.Com.	* No of Lectures Per Week (Each Period of About One Hour) for B.Com. Honours	Credit Credit Per Semester for B.Com. Honours
1	2	3	4	5	6	7	8	9	10
1	Business Economics - Paper II	Core	CC - 201 A	70%	30%	3	3		
	* Business Economics -Paper II (Only for B. Com.Hon.)	Core	CC - 201 B	70%	30%			4	4
2	Financial Accounting (Comp.) - Paper II	Core	CC - 205 A	70%	30%	4	4		
	* Financial Accounting (Comp.) - Paper II (Only for B. Com.Hon.)	Core	CC - 205 B	70%	30%			4	4
3	Business Administration - Paper II	Core	CC - 210 A	70%	30%	3	3		
	* Business Regulatory Frame Work - Paper II (Only for B. Com.Hon.)	Core	CC - 210 B	70%	30%			4	4
<b>Any One of the Following</b>									
4	(I) English- Written and Spoken Communication - Paper II	Core Compulsory	CC -215 A	70%	30%	3	3		
	(II) English- Language Throgh Literature - Paper II	Core Compulsory	CC - 215 B	70%	30%				
	(III) Gujarati ( Comp ) - Paper II ભાષા સાહિત્ય કૌશલ or (III) Gujarati ( Comp ) - Paper II પ્રત્યાયન કૌશલ	Core Compulsory	CC - 215 C	70%	30%				
	(IV) Hindi ( Comp ) - Paper II ભાષા સાહિત્ય કૌશલ or (IV) Hindi ( Comp ) - Paper II પ્રત્યાયન કૌશલ	Core Compulsory	CC - 215 D	70%	30%				
	* (V) Business Communication - Paper II (Only for B. Com.Hon.)	Core Compulsory	CC- 215 E	70%	30%			4	4
<b>Any One of the Following</b>									
5	(I) Statistics for Business - Paper II	Core Elective	CE - 220 A	70%	30%	3	3		
	(II) Mathematics for Statistics - Paper II		CE - 220 B	70%	30%				
	* (III) Mathematics & Statistucs - Paper II (Only for B. Com.Hon.)	Core Elective	CE - 220 C	70%	30%				
<b>Any One of the Following</b>									



Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Per Semester for B.Com.	* No of Lectures Per Week(Each Period of About One Hour)for B.Com. Honours	Credit Per Semester for B.Com. Honours
	* Entrepreneur- Paper I (Only for B. Com.Hon.)		GE-230 B-5						
	* Impact of Modernization on Language & Literature of Gujarat- I (Only for B. Com.Hon.)								
	<b>Any One of the Following</b>								
8	National Service Scheme (NSS)	Soft Skill	SS - 245 A			2	2	2	2
	National Cadete Core (NCC)		SS - 245 B						
	Physical Training (PT)		SS - 245 C						
	Sapta Dhara Activities & Other Extra Curricula Activities		SS - 245 D						
	Personality development		SS - 245 E						
	Basics of Startups		SS - 245 F						
	Music - I		SS - 245 G						
	Basic Computer		SS - 245 H						
	Indian Culture		SS - 245 I						
	Mass Communication		SS - 245 J						
	Leadership		SS - 245 K						
	Study of Vivekananda		SS - 245 L						
	Research Methodology		SS - 245 M						
			<b>TOTAL</b>						
* indicates that the students of B. Com. Honours Programme are required to select from these courses only									
<b>Remarak :-</b> On recommendation of Board of Studies of respective subject, the faculty may from time to time add more internal choices in any of the courses mentioned above.									

### Annexure - 3

#### Rule (Commerce) - 1 (New)

Structure of Courses for B.Com. Degree (Including B. Com. Honours) Programme of Commerce Faculty

#### S. Y. B. Com. Semester - III

The following are the courses prescribed for study for the Third Semester of the Second year of the Three Years'  
B.Com Degree Programme.

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week(Each Period of About One Hour)for B.Com Honours	Credit Credit Per Semester for B.Com. Honours
1	2	3	4	5	6	7	8	9	10
	Macro Economics - Paper III	Core	CC 301 A	70%	30%	3	3		
<b>Any One of the Following (Only for B. Com.Hon.)</b>									
1	* Fundamentals of Entrepreneurship - Paper III	Core	CC 301 B	70%	30%			4	4
	* Current Development Issues (W.R.T. India) - Paper III		CC 301 C						
2	Accountancy & Taxation (Comp.) - Paper III	Core	CC 305 A	70%	30%	4	4		
	* Income Tax - Paper III (Only for B. Com.Hon.)	Core	CC 305 B	70%	30%			4	4
3	Business Administration Paper - III	Core	CC 310 A	70%	30%	3	3		
	* Principal of Business Management - Paper III (Only for B. Com.Hon.)	Core	CC 310 B	70%	30%			4	4
<b>Any One of the Following subject Chosen under Serial No. 4 of the First semester (Anecture 1)</b>									
4	(I) English-Written and Spoken Communication Paper - III	Core Compulsory	CC 315 A	70%	30%	3	3		
	(II) English- Language Through Literature Paper- III		CC 315 B						
	(III) Gujarati ( Comp ) - Paper III ભાષા સાહિત્ય કૌશલ or (III) Gujarati ( Comp ) - Paper III પ્રત્યાયન કૌશલ		CC 315 C						
	(IV) Hindi ( Comp ) - Paper III ભાષા સાહિત્ય કૌશલ or (IV) Hindi ( Comp ) - Paper III પ્રત્યાયન કૌશલ		CC 315 D						
<b>Any One Group of Two courses to be chosen from the following Special Subjects</b>									
<b>Group - A</b>									
	(I) Advance Accounting & Auditing - Paper - I		CE 320 A (1)						
	(II) Advance Accounting & Auditing - Paper - II		CE 320 A (2)						
<b>Group - B</b>									

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week(Each Period of About One Hour)for B.Com Honours	Credit Credit Per Semester for B.Com. Honours							
5	(I) Banking - Paper - I	Core Elective	CE 321 B (1)	70%	30%	6	6									
	(II) Banking - Paper - II		CE 321 B (2)													
	<b>Group - C</b>															
	(I) Statistics - Paper - I		CE 322 C (1)													
	(II) Statistics - Paper - II		CE 322 C (2)													
	<b>Group - D</b>															
	(I) Marketing - Paper - I		CE 323 D (1)													
	(II) Marketing - Paper - II		CE 323 D (2)													
	<b>Group - E</b>															
	(I) Management - Paper - I		CE 324 E (1)													
	(II) Management - Paper - II		CE 324 E (2)													
	<b>Group - F</b>															
	(I) Tax Procedure & Practice - Paper - I		CE 325 F (1)													
	(II) Tax Procedure & Practice - Paper - II		CE 325 F (2)													
	<b>Group - G</b>															
	(I) Computer Application - Paper - I		CE 326 G (1)													
	(II) Computer Application - Paper - II		CE 326 G (2)													
	<b>Group - H</b>															
	(I) Economics & Management of Cotton & Textile Industries - Paper - I		CE 327 H (1)													
	(II) Economics & Management of Cotton & Textile Industries - Paper - II		CE 327 H (2)													
<b>Group - I</b>																
(I) Principles of Insurance & Life Insurance - Paper - I	CE 328 I (1)															
(II) Actuarial Models and Actuarial Modeling - Paper - II	CE 328 I (2)															
<b>* Group - J (Only for B. Com.Hon.)</b>																
* (I) Cost Accounting - Paper - I (Only for B. Com.Hon.)		CE 329 J (1)	70%	30%			8	8								
* (II) Corporate Accounting - Paper - II (Only for B. Com.Hon.)		CE 329 J (2)														
<b>Select One paper (Paper -1) of any one subject other than the Subject Selected Under 5 Above</b>																
6	(I) Advance Accounting & Auditing Paper - I	Core Elective	CE 320 A (1)	70%	30%	3	3									
	(II) Banking Paper - I		CE 321 B (1)													
	(III) Statistics Paper - I		CE 322 C (1)													
	(IV) Marketing Paper - I		CE 323 D (1)													
	(V) Management Paper - I		CE 324 E (1)													

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week(Each Period of About One Hour)for B.Com Honours	Credit Credit Per Semester for B.Com. Honours
	(VI) Tax Procedure & Practice Paper - I		CE 325 F (1)						
	(VII) Computer Application Paper - I		CE 326 G (1)						
	(VIII) Economics & Management of Cotton & Textile Industries Paper - I		CE 327 H (1)						
	(IX) Principles of Insurance & Life Insurance - Paper - I		CE 328 I (1)						
	* (X) Business Statistics - Paper - I (Only for B. Com.Hon.)	Core Elective	CE 330 A	70%	30%			4	4
* 7	* Company Law - Paper I (Only for B. Com.Hon.)	Core	CE - 335 A	70%	30%				
8	<b>Any One of the Following</b>								
	National Service Scheme (NSS)	Soft Skill	SS - 345 A	—	—	2	2	28	30
	National Cradete Core (NCC)		SS - 345 B						
	Physical Training (PT)		SS - 345C						
	Sapta Dhara Activities & Other Extra Curricula Activities		SS - 345 D						
	N.G.O. Management		SS - 345 E						
	Salesmanship		SS - 345 F						
	Risk Management		SS - 345 G						
	Music- II		SS - 345 H						
	Leadership		SS - 345 I						
	Ethics and Corporate Social Responsibility		SS - 345 J						
	<b>TOTAL</b>					22	24	28	30

\* indicates that the students of B. Com. Honours Programmes are required to select from these courses only

**Remarak :-** On recommendation of Board of Studies of respective subject the faculty, may from time add more internal choices in any of the courses mentioned above.

**Annexure - 4**

**Rule (Commerce) - 1 (New)**

**Structure of Courses for B.Com. Degree (Including B. Com. Honours) Programme of Commerce Faculty**

**S. Y. B. Com. Semester - IV**

**The following are the courses prescribed for study for the Fourth Semester of the Second year of the Three Years' B.Com**

**Degree Programme.**

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week (Each Period of About One Hour) for B.Com. Honours	Credit Credit Per Semester for B.Com. Honours
1	2	3	4	5	6	7	8	9	10
1	Macro Economics - Paper IV	Core	CC 401 A	70%	30%	3	3		
	<b>Any One of the Following (Only for B. Com.Hon.)</b>								
	* Fundamentals of Entrepreneurship - Paper IV	Core	CC 401 B	70%	30%			4	4
* Current Development Issues (W.R.T. India) - Paper IV	CC 401 C								
2	Accountancy & Taxation (Comp.) - Paper IV	Core	CC 405 A	70%	30%	4	4		
	* Income Tax - Paper IV (Only for B. Com.Hon.)	Core	CC 405 B	70%	30%			4	4
3	Business Administration Paper IV	Core	CC 410 A	70%	30%	3	3		
	* Principal of Business Management - Paper IV (Only for B. Com.Hon.)	Core	CC 410 B	70%	30%			4	4
4	<b>Any One of the Following subject Chosen under Serial No. 4 of the First semester (Anexture 1)</b>								
	(I) English-Written and Spoken Communication Paper - III	Core	CE 415 A	70%	30%	3	3		
	(II) English- Language Through Literature Paper- III		CE 415 B						
	(III) Gujarati ( Comp ) - Paper III ભાષા સાહિત્ય કૌશલ or (III) Gujarati ( Comp ) - Paper III પ્રત્યાયન કૌશલ		CE 415 C						
	(IV) Hindi ( Comp ) - Paper III ભાષા સાહિત્ય કૌશલ or (IV) Hindi ( Comp ) - Paper III પ્રત્યાયન કૌશલ		CE 415 D						
		Compulsory							
<b>Any One Group of Two courses to be chosen from the following Special Subjects</b>									
<b>Group - A</b>									

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week(Each Period of About One Hour)for B.Com. Honours	Credit Credit Per Semester for B.Com.Honours
5	(I) Advance Accounting & Auditing - Paper - III	Core Elective	CE 420 A (1)	70%	30%	6	6		
	(II) Advance Accounting & Auditing - Paper - IV		CE 420 A (2)						
	<b>Group - B</b>								
	(I) Banking - Paper - III		CE421 B (1)						
	(II) Banking - Paper - IV		CE 421 B (2)						
	<b>Group - C</b>								
	(I) Statistics - Paper - III		CE 422 C (1)						
	(II) Statistics - Paper - IV		CE 422 C (2)						
	<b>Group - D</b>								
	(I) Marketing - Paper - III		CE 423 D (1)						
	(II) Marketing - Paper - IV		CE 423 D (2)						
	<b>Group - E</b>								
	(I) Management - Paper - III		CE 424 E (1)						
	(II) Management - Paper - IV		CE 424 E (2)						
	<b>Group - F</b>								
	(I) Tax Procedure & Practice - Paper - III		CE 425 F (1)						
	(II) Tax Procedure & Practice - Paper - IV		CE 425 F (2)						
	<b>Group - G</b>								
	(I) Computer Application - Paper - III		CE 426 G (1)						
	(II) Computer Application - Paper - IV		CE 426 G (2)						
	<b>Group - H</b>								
	(I) Economics & Management of Cotton & Textile Industries - Paper - III		CE 427 H (1)						
	(II) Economics & Management of Cotton & Textile Industries - Paper - IV		CE 427 H (2)						
<b>Group - I</b>									
(I) Principles of Insurance & Life Insurance - Paper - III	CE 428 I (1)								
(II) Actuarial Models and Actuarial Modeling - Paper - IV	CE 428 I (2)								
<b>* Group - J (Only for B. Com.Hon.)</b>									
	* (I) Cost Accounting - Paper - III (Only for B. Com.Hon.)	Core Elective	CE 429 J (1)	70%	30%			8	8
	* (II) Corporate Accounting - Paper - IV (Only for B. Com.Hon.)		CE 429 J (2)						
<b>Select One paper (Paper -1) of any one subject other than the Subject Selected Under 5 Above</b>									
	(I) Advance Accounting & Auditing Paper - III		CE 420 A (1)						
	(II) Banking Paper - III		CE421 B (1)						

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week(Each Period of About One Hour)for B.Com. Honours	Credit Credit Per Semester for B.Com.Honours
6	(III) Statistics Paper - III	Core Elective	CE 422 C (1)	70%	30%	3	3		
	(IV) Marketing Paper - III		CE 423 D (1)						
	(V) Management Paper - III		CE 424 E (1)						
	(VI) Tax Procedure & Practice Paper - III		CE 425 F (1)						
	(VII) Computer Application Paper - III		CE 426 G (1)						
	(VIII) Economics & Management of Cotton & Textile Industries Paper - III		CE 427 H (1)						
	(IX)Principles of Insurance & Life Insurance - Paper - III		CE 428 I (1)						
	* (X) Business Statistics - Paper - II (Only for B. Com.Hon.)	Core Elective	CE 430 A	70%	30%			4	4
7	* Company Law - Paper II (Only for B. Com.Hon.)	Core	CF 435 A	70%	30%			4	4
<b>Any One of the Following</b>									
	National Service Scheme (NSS)	Soft Skill	SS - 445 A	—	—		2		2
	National Cradete Core (NCC)		SS - 445 B						
	Physical Training (PT)		SS - 445 C						
	Sapta Dhara Activities & Other Extra Curricula Activities		SS - 445 D						
	N.G.O. Management		SS - 445 E						
	Salesmanship		SS - 445 F						
	Risk Management		SS - 445 G						
	Music- II		SS - 445 H						
	Leadership		SS - 445 I						
	Ethics and Corporate Social Responsibility		SS - 445 J						
	<b>TOTAL</b>					<b>22</b>	<b>24</b>	28	30

\* indicates that the students of B. Com. Honours Programmes are required to select from these courses only

**Remarak :-** On recommendation of Board of Studies of respective subject the faculty, may from time add more internal choices in any of the courses mentioned above.

**Annexure - 5**  
**Rule (Commerce) - 1 (New)**

**Structure of Courses for B.Com. Degree (Including B. Com. Honours) Programme of Commerce Faculty**  
**T. Y. B. Com. Semester - V**

**The following are the courses prescribed for study for the Fifth Semester of the Third year of the Three Years' B.Com Degree**

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour)	Credit Per Semester	* No of Lectures Per Week	Credit Per
1	2	3	4	5	6	7	8	9	10
1	Indian Economics- Recent Trends Paper - V	Core	CC 501 A	70%	30%	3	3		
	* Money & Financial System - Paper I (Only for B. Com.Hon.)	Core	CC501 B					4	4
2	Business Regulatory Framework - I	Core	CC 505 A	70%	30%	3	3		
3	Business Administration Paper - V	Core	CC 510 A	70%	30%	3	3		
	<b>* Any One of the Following (Only for B. Com.Hon.)</b>								
	* Information Technology & Business Paper - I	Core	CC 510 B	70%	30%			4	4
* Advanced Statistics Paper - I	CC 510 C								
4	<b>Any One of the Following subject Chosen under Serial No. 4 of the First semester (Anexture 1)</b>								
	(I) English-Written and Spoken Communication - Paper	Core	CC 515 A	70%	30%	3	3		
	(II) English-Language Throgh Literatur- Paper - V		CC 515 B						
	(III)Gujarati ( Comp ) - Paper - V ભાષા સાહિત્ય કૌશલ or (III) Gujarati ( Comp ) - Paper - V વ્યાખ્યાન કૌશલ		CC 515 C						
	(III) Hindi ( Comp ) - Paper - V ભાષા સાહિત્ય કૌશલ or (III) Hindi ( Comp ) - Paper - V વ્યાખ્યાન કૌશલ	Compulsory	CC 515 D						
<b>Any One Group of Two courses chosen as Special Subject Under Serial No. 5 of the Third Semester (S. Y. B. Com.) (Anexture - 3)</b>									
<b>Group - A</b>									
	(I) Advance Accounting & Auditing - Paper - V		CE 520 A (1)						
	(II) Advance Accounting & Auditing - Paper - VI		CE 520 A (2)						

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Per Semester	* No of Lectures Per Week	Credit Per
5	<b>Group - B</b>	Core Elective		70%	30%	7	7		
	(I) Banking - Paper - V		CE 521 B (1)						
	(II) Banking - Paper - VI		CE 521 B (2)						
	<b>Group - C</b>								
	(I) Statistics - Paper - V		CE 522 C (1)						
	(II) Statistics - Paper - VI		CE 522 C (2)						
	<b>Group - D</b>								
	(I) Marketing - Paper - V		CE 523 D (1)						
	(II) Marketing - Paper - VI		CE 523 D (2)						
	<b>Group - E</b>								
	(I) Management - Paper - V		CE 524 E (1)						
	(II) Management - Paper - VI		CE 524 E (2)						
	<b>Group - F</b>								
	(I) Tax Procedure & Practice - Paper - V		CE 525 F (1)						
	(II) Tax Procedure & Practice - Paper - VI		CE 525 F (2)						
	<b>Group - G</b>								
	(I) Computer Application - Paper - V		CE 526 G (1)						
	(II) Computer Application - Paper - VI		CE 526 G (2)						
	<b>Group - H</b>								
	(I) Economics & Management of Cotton & Textile Industries - Paper - V		CE 527 H (1)						
(II) Economics & Management of Cotton & Textile Industries - Paper - VI	CE 527 H (2)								
<b>Group - I</b>									
(I) Principles of Re Insurance & Life Office Management - Paper - V	CE 528 I (1)								
(II) Advanced Actuarial Practice - Paper - VI	CE 528 I (2)								
<b>* Group - J (Only for B. Com.Hon.)</b>									
(I) Auditing - Paper - V	Core Elective	CE 529 J	70%	30%			8	8	
(II) Management Accountancy- Paper - VI		CE 529 J							
<b>Any One of the Following subject Chosen under Serial No. 6 of the Third Semester (S. Y. B. Com.) (Anexture 3)</b>									
6	(I) Advance Accounting & Auditing - Paper - V	Core Elective	CE 520 A (1)	70%	30%	3	3		
	(II) Banking - Paper - V		CE 521 B (1)						
	(III) Statistics - Paper - V		CE 522 C (1)						
	(IV) Marketing - Paper - V		CE 523 D (1)						
	(V) Management - Paper - V		CE 524 E (1)						
	(VI) Tax Procedure & Practice - Paper - V		CE 525 F (1)						

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Per Semester	* No of Lectures Per Week	Credit Per	
	(VII) Computer Application - Paper - V		CE 526 G (1)							
	(VIII) Economics & Management of Cotton & Textile Industries - Paper - V		CE 527 H (1)							
	(I) Principles of Re Insurance & Life Office Management - Paper - V		CE 528 I (1)							
	<b>* (X) Any One of the Following (Only for B. Com.Hon.)</b>									
	* Indirect Tax Paper - I	Core Elective	CE 530 A	70%	30%			4	4	
	* Advanced management Paper - I		CE 530 B							
	<b>* Any One Group of Two courses to be chosen from the following Special Subjects (Only for B. Com.Hon.)</b>									
* 7	<b>* Group - A Finance</b>			70%	30%			8	8	
	(I) Financial Management- Paper - I		CE 535 A (1)							
	(II) Financial Marketing Operations - Paper - II		CE 535 A (2)							
	<b>* Group - B Marketing</b>									
	(I) Principal Of Marketing - Paper - I		CE 536 B (1)							
	(II) International Marketing - Paper - II		CE 536 B (2)							
	<b>* Group - C Banking &amp; Insurance</b>		Core Elective							
	(I) Fundamentals of Insurance - Paper - I									CE 537 C (1)
	(II) Indian Banking System - Paper - II		CE 537 C (2)							
	<b>* Group - D E. Commerce</b>									
	(I) Internet & World Wide Web - Paper - I		CE 538 D (1)							
	(II) Essentials of E. Commerce - Paper - II		CE 538 D (2)							
	<b>* Group - E International Business</b>									
	(I) International Business Theory & Prectice - Paper - I		CE 539E (1)							
(II) Export - Import Procedure Documentian - Paper - II		CE 539 E (2)								
	<b>Any One of the Following</b>									
8	National Service Scheme (NSS)	Soft Skill	SS - 545 A				2		2	
	National Cradete Core (NCC)		SS - 545 B							
	Physical Training (PT)		SS - 545 C							
	Sapta Dhara Activities & Other Extra Curricula Activities		SS - 545 D							
	Research Methodology		SS - 545 E							
	Basic Computer-I		SS - 545 F							
	Portfolio Management		SS - 545 G							
	Tally		SS - 545 H							

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week(Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week	Credit Credit Per
	E-Banking		SS - 545 I						
	Tourism Management		SS - 545 J						
	<b>TOTAL</b>					<b>22</b>	<b>24</b>	<b>28</b>	<b>30</b>
* indicates that the students of B. Com. Honours Programmes are required to select from these courses only									
<b>Remarak :-</b> On recommendation of Board of Studies of respective subject the faculty may from time add more internal choices in any of the courses mentioned above.									

**Annexure - 6**

**Rule (Commerce) - 1 (New)**

**Structure of Courses for B.Com. Degree (Including B. Com. Honours) Programme of Commerce Faculty**

**T. Y. B. Com. Semester - VI**

**The following are the courses prescribed for study for the Sixth Semester of the Third year of the Three Years' B.Com Degree Programme.**

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week(Each Period of About One Hour) for	Credit Credit Per Semester for B.Com. Honours
1	2	3	4	5	6	7	8	9	10
1	Indian Economy Recent Trends Paper - VI	Core	CC 601 A	70%	30%	3	3		
	* Money & Financial System - Paper II (Only for B. Com.Hon.)		CC 601 B					4	4
2	Business Regulatory Framework Paper - II	Core	CC 605 A	70%	30%	3	3		
3	Business Administration Paper - VI	Core	CC 610 A	70%	30%	3	3		
	<b>* Any One of the Following (Only for B. Com.Hon.)</b>								
	* Information Technology & Business Paper - II		CC 610 B					4	4
	* Advanced Statistics Paper - II		CC 610 C						
4	<b>Any One of the Following subject Chosen under Serial No. 4 of the First semester (Anexture 1)</b>								
	(I) English - Written and Spoken Communication -Paper-V	Core Compulsory	CC 615 A	70%	30%	3	3		
	(II) English - Language Throgh Literature -Paper- VI		CC 615 B						
	Gujarati ( Comp ) Paper - VI ભાષા સાહિત્ય કૌશલ Or Gujarati ( Comp ) Paper - VI પ્રત્યાયન કૌશલ		CC 615 C						
	Hindi ( Comp ) Paper - VI ભાષા સાહિત્ય કૌશલ Or Hindi ( Comp ) Paper - VI પ્રત્યાયન કૌશલ		CC 615 D						
5	<b>Any One Group of Two courses chosen as Special Subject Under Serial No. 5 of the Third Semester (S. Y. B. Com.) (Anexture - 3)</b>								
	<b>Group - A</b>								
	(I) Advance Accounting & Auditing - Paper - VII		CE 620 A (1)	70%	30%				
	(II) Advance Accounting & Auditing - Paper - VIII		CE 620 A (2)	70%	30%				
	<b>Group - B</b>								
	(I) Banking - Paper - VII		CE 621 B (1)	70%	30%				
	(II) Banking - Paper - VIII		CE 621 B (2)	70%	30%				

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week(Each Period of About One Hour) for	Credit Credit Per Semester for B.Com. Honours
	<b>Group - C</b>								
	(I) Statistics - Paper - VII		CE 622 C (1)	70%	30%				
	(II) Statistics - Paper - VIII		CE 622 C (2)	70%	30%				
	<b>Group - D</b>								
	(I) Marketing - Paper - VII		CE 623 D (1)	70%	30%				
	(II) Marketing - Paper - VIII		CE 623 D (2)	70%	30%				
	<b>Group - E</b>								
	(I) Management -Paper - VII		CE 624 E (1)	70%	30%				
	(II) Management - Paper - VIII	Core Elective	CE 624 E (2)	70%	30%	7	7		
	<b>Group - F</b>								
	(I) Tax Procedure & Practice - Paper - VII		CE 625 F (1)	70%	30%				
	(II) Tax Procedure & Practice - Paper - VIII		CE 625 F (2)	70%	30%				
	<b>Group - G</b>								
	(I) Computer Application - Paper - VII		CE 626 G (1)	70%	30%				
	(II) Computer Application - Paper - VIII		CE 626 G (2)	70%	30%				
	<b>Group - H</b>								
	(I) Economics & Management of Cotton & Textile Industries - Paper - VII		CE 627 H (1)	70%	30%				
	(II) Economics & Management of Cotton & Textile Industries - Paper - VIII		CE 627 H (2)	70%	30%				
	<b>Group - I</b>								
	(I) Principles of Re Insurance & Life Office Management - Paper - VII		CE 628 I (1)	70%	30%				
	(II) Advanced Actuarial Practice - Paper - VIII		CE 628 I (2)	70%	30%				
	<b>* Group - J (Only for B. Com.Hon.)</b>								
	(I) Auditing - Paper - VII		CE 629 J (1)	70%	30%			8	8
	(II) Management Accounting - Paper - VIII		CE 629 J (2)	70%	30%				
6	<b>Any One of the Following subject Chosen under Serial No. 6 of the Third Semester (S. Y. B. Com.) (Anexture 3)</b>								
	(I) Advance Accounting & Auditing - Paper - VI	Core Elective	CE 620 A (1)	70%	30%				
	(II) Banking - Paper - VI		CE 621 B (1)	70%	30%				
	(III) Statistics - Paper - VI		CE 622 C (1)	70%	30%				
	(IV) Marketing - Paper - VI		CE 623 D (1)	70%	30%				
	(V) Management - Paper - VI		CE 624 E (1)	70%	30%				
	(VI) Tax Procedure & Practice - Paper - VI		CE 625 F (1)	70%	30%	3	3		
	(VII) Computer Application - Paper - VI		CE 626 G (1)	70%	30%				
	(VIII) Economics & Management of Cotton & Textile Industries - Paper - VI		CE 627 H (1)	70%	30%				

Sr. No.	Course	Course Type	Course Code	Marks (External evaluation)	Marks (Internal evaluation)	* No of Lectures Per Week (Each Period of About One Hour)	Credit Credit Per Semester	* No of Lectures Per Week(Each Period of About One Hour) for	Credit Credit Per Semester for B.Com. Honours
	(IX) Principles of Re Insurance & Life Office Management - Paper - VI		CE 628 I (1)	70%	30%				
	<b>* Any One of the Following (Only for B. Com.Hon.)</b>								
	* Indirect Tax Paper - II		CE 630 A					4	4
	* Advanced management Paper - II		CE 630 B						
7	<b>* Any One Group of Two courses chosen under Serial No. 7 of the Fifth Semester (T. Y. B. Com. Hon.) (Anexture 5) (Only for B. Com.Hon.)</b>								
	<b>* Group - A Ffinance</b>	Core Elective							
	(I) Financial Management- Paper - III		CE 635 A (1)	70%	30%				
	(II) Financial Marketing Operations - Paper - IV		CE 635 B(2)	70%	30%				
	<b>* Group - B Marketing</b>								
	(I) Principal Of Marketing - Paper - III		CE 636 A(1)	70%	30%				
	(II) International Marketing - Paper - IV		CE 636 B(2)	70%	30%				
	<b>* Group - C Banking &amp; Insurance</b>								
	(I) Fundamentals of Insurance - Paper - III		CE 637 A(1)	70%	30%	* 6	* 6	8	8
	(II) Indian Banking System - Paper - IV		CE 637 B(2)	70%	30%				
	<b>* Group - D E. Commerce</b>								
	(I) Internet & World Wide Web - Paper - III		CE 638 A(1)	70%	30%				
	(II) Essentials of E. Commerce - Paper - IV		CE 638 B(2)	70%	30%				
	<b>* Group - E International Business</b>								
	(I) International Business Theory & Prectice - Paper - III		CE 639 A(1)	70%	30%				
	(II) Export - Import Procedure Documentian - Paper - IV		CE 639 B(2)	70%	30%				
8	<b>Any One of the Following</b>								
	National Service Scheme (NSS)	Soft Skill	SS - 645 A						2
	National Cradete Core (NCC)		SS - 645 B						
	Physical Training (PT)		SS - 645 C						
	Sapta Dhara Activities & Other Extra Curricula Activities		SS - 645 D			2	2		
	<b>Research Methodology</b>		SS-645- E						
	Basic Computer- I		SS-645-F						
	Portfolio Management		SS-645-G						
	<b>TOTAL</b>					<b>22</b>	<b>24</b>	<b>28</b>	<b>30</b>

\* indicates that the students of B. Com. Honours Programmes are required to select from these courses only

**Remarak :-** On recommendation of Board of Studies of respective subject the faculty may from time add more internal choices in any of the courses mentioned