



Re-Accredited 'B++' 2.86 CGPA by NAAC

VEER NARMAD SOUTH GUJARAT UNIVERSITY

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

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

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

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સંદર્ભ: યુનિવર્સિટી કાર્યાલયનો તા.૦૪-૦૭-૨૦૨૩, પરિપત્ર ક્રમાંક : એસ./પરિપત્ર/૧૬૪૬૫/૨૦૨૩

-: પરિપત્ર :-

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોમર્સ કોલેજોનાં આચાર્યશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૩-૨૪ થી અમલમાં આવનાર શિક્ષણ વિભાગના રાજ્યની તમામ ઉચ્ચ શૈક્ષણિક સંસ્થાઓ માટે રાષ્ટ્રીય શિક્ષણ નીતિ ૨૦૨૦ અંતર્ગત કોમન કરીકયુલમ એન્ડ ક્રેડિટ ફ્રેમવર્ક હેઠળ ક્રેડિટ માળખું અમલીકરણ માટે નિયત કરવા બાબત અંગેના તા.૧૧/૦૭/૨૦૨૩, ઠરાવ ક્રમાંક: KCG/admin/2023-24/0607/kh.1 અનુસાર તથા વાણિજ્ય વિદ્યાશાખાનાં સ્ટ્રક્ચર મુજબ પેટાસમિતિ દ્વારા તૈયાર કરેલ B.Com. Professional નું સ્ટ્રક્ચર અને સેમેસ્ટર -૧ અને ૨ નો અભ્યાસક્રમ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વાણિજ્ય વિદ્યાશાખા વતી વાણિજ્ય વિદ્યાશાખાનાં અધરધેન ડીનશ્રીએ મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલની તા.૦૭/૦૮/૨૦૨૩ની સભાનાં ઠરાવ ક્રમાંક: ૪૮ થી મંજૂર કરેલ છે. જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

એકેડેમિક કાઉન્સિલની તા.૦૭/૦૮/૨૦૨૩ની સભાનાં ઠરાવ ક્રમાંક: ૪૮

:: આથી ઠરાવવામાં આવે છે કે, શિક્ષણ વિભાગના રાજ્યની તમામ ઉચ્ચ શૈક્ષણિક સંસ્થાઓ માટે રાષ્ટ્રીય શિક્ષણ નીતિ ૨૦૨૦ અંતર્ગત કોમન કરીકયુલમ એન્ડ ક્રેડિટ ફ્રેમવર્ક હેઠળ ક્રેડિટ માળખું અમલીકરણ માટે નિયત કરવા બાબત અંગેના તા.૧૧/૦૭/૨૦૨૩, ઠરાવ ક્રમાંક: KCG/admin/2023-24/0607/kh.1 અનુસાર તથા વાણિજ્ય વિદ્યાશાખાનાં સ્ટ્રક્ચર મુજબ પેટાસમિતિ દ્વારા તૈયાર કરેલ B.Com. (Professional)નું સ્ટ્રક્ચર અને સેમેસ્ટર -૧ અને ૨ નો અભ્યાસક્રમ વાણિજ્ય વિદ્યાશાખાની મંજૂરીની અપેક્ષાએ વાણિજ્ય વિદ્યાશાખાવતી વાણિજ્ય વિદ્યાશાખાનાં અધરધેન ડીનશ્રીએ મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણનો સ્વીકાર કરી મંજૂર કરવામાં આવે છે.

(બિડાણ : ઉપર મુજબ)

ક્રમાંક : એસ./બી.કોમ.પ્રોફેશનલ/પરિપત્ર/૨૦૭૭૮/૨૦૨૩

તા. ૦૮-૦૮-૨૦૨૩

W. J. S.
કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન તમામ કોલેજોના આચાર્યશ્રીઓ,
..... આપશ્રીની કોલેજના સંબંધિત શિક્ષકોને જાણ કરી અમલ કરવા સારું.
- ૨) અધરધેન ડીનશ્રી, વાણિજ્ય વિદ્યાશાખા.
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
- ૪) એકેડેમિક વિભાગ, વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારું.

VEER NARMAD SOUTH GUJARAT UNIVERSITY SURAT
Faculty of Commerce
B.COM. Professional Semester – I

એકેડેમિક કાર્ડનિશ્ચ તા. 07-08-2023
 બાબત 48 બિડાણ/પરિણે 33

NCrF CreditLevel4.5 First Year UG Certificate							
Major (Core)	Minor (Electives)	Multi/Inter Disciplinary	AEC	SEC/ Internship	IKS	RP/ OJT	Total Credit Per Semester
	(Any One)	(Anyone other than Minor)	(Anyone)	(Anyone, Other than Minor)	(Anyone)	-	
<ul style="list-style-type: none"> ➤ Financial Accounting ➤ Corporate Accounting 	<ul style="list-style-type: none"> ➤ Principles of Economics (Micro) ➤ Business Statistics and Mathematics –I 	<ul style="list-style-type: none"> ➤ Business Statistics and Mathematics –I ➤ Principles of Economics (Micro) 	Business Communication-I In English Hindi Gujarati	<ul style="list-style-type: none"> ➤ Modern Business Organization ➤ Fundamentals of Banking & Insurance ➤ Accounting for Everyone 	<ul style="list-style-type: none"> ➤ Soft Skills for Indian People-I OR ➤ Any one listed under IKS in B.Com Programme 		
08	04	04	02	02	02	00	22

Cell No 33
TCH 33

VEER NARMAD SOUTH GUJARAT UNIVERSITY SURAT
Faculty of Commerce
B.COM. Professional Semester – II

NCRF Credit Level 4.5 First Year UG Certificate							
Major (Core)	Minor (Electives)	Multi/Inter Disciplinary	AEC	SEC/ Internship	VAC	RP/ OJT	Total Credit Per Semester
	(Any One)	(Any One, Other than Minor)	(Any One)	(Any One, Other than Minor)	(Any One)	-	
<ul style="list-style-type: none"> ➤ Cost Accounting ➤ Financial Services 	<ul style="list-style-type: none"> ➤ Principles of Economics (Macro) ➤ Business Statistics and Mathematics-II 	<ul style="list-style-type: none"> ➤ Business Statistics and Mathematics-II ➤ Principles of Economics (Macro) 	Business Communication-II In English Hindi Gujarati	<ul style="list-style-type: none"> ➤ Business and Technology ➤ Computerized Accounting System (Tally Prime) 	<ul style="list-style-type: none"> ➤ Soft Skills for Indian People-I OR Any one listed under VAC in B.Com Programme		
08	04	04	02	02	02	00	22
16	08	08	04	04	04	00	44

Exit – 1 Award of UG certificate in Major course with 44 credits with additional 4 credits of Summer Internship in Core specific NSQF defined course OR continue with Major and Minor course for next NCRF credit level.

VEER.NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: Major (Core)	Total Credit
Title of the Paper: Financial Accounting	4

Objective:

Unit	Course Contents	Weightage
I	Theoretical Framework & Accounting Standards The nature of financial accounting principles, concepts and conventions namely entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures Accounting Standards Introduction, meaning and need for Accounting Standard, Accounting Standard Board (ASB), Procedure for these of Accounting Standards. Importance of Accounting Standards. Concepts of IND AS List of Accounting Standards (AS) prevailing list in India Discussion of AS AS-2-Valuation of Inventories AS-9 Revere Recognition	10%
II	Consignment Accounts Introduction to Consignment, Difference between Sale and Consignment. Terms used in consignment like Pro forma Invoice. Normal & Abnormal Loss, Valuation of Closing Stock, General & Del-Credere Commission etc. Procedure for Consignment Transactions. Accounting treatment Le Journal entries as well as Ledger accounts in the books of consigner and consignee	30%
III	Structure of Balance Sheet as per Companies Act 2013 (Theory & Practical) i. Introduction, meaning, definition. Purposes objectives of Preparation of Balance Sheet. Limitations of Balance Sheet a. Coverage of Balance Sheet: Equity & Liabilities Shareholder's funds, Share application money pending allotment, Non-Current Liabilities and Current Liabilities) and Assets (Non-Current Assets and Current Assets) Contingent Assets and Contingent Liabilities	30%
IV	Joint Venture Introduction, meaning, features of Joint Venture. Difference between Partnership and Joint Venture. Methods of keeping accounts (1) When a separate set of books is kept for a Joint Venture and (2) when no separate set of books is kept for the Joint Venture	30%

Basic Text & Reference Books:

- Gupta R. L. and Radhaswamy M.: Financial Accounting: Sultan Chand and Sons, New Delhi
- Mongol J. R. Ahuja Krish and Sehgal Ashok: Financial Accounting: Mayur Paper Back, Noida, New Delhi
- Shukla M. C., Grewal T. S. and Gupta S. C.: Advanced Accounts; S. Chand & Co. Katab Mahal, Allahabad
- Agarwala A. N. Agarwala K. N. Higher Science of Accountancy, Kitab Mahal-Allahabad

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: Major (Core)	Total Credit
Title of the Paper: Corporate Accounting	4

Objective: To encourage all-round development of students by focusing on *Soft Skills*

Unit	Course Contents	Weightage
I	Concepts under Companies Act, 2013: A Section 2(41) Financial year B Section 2 (50) Issued Capital C Section 2 (64) Paid up share capital D Section 2 (71) Public Company E Section 2 (62) One person company F Section 2(68) Private company	25%
II	Liquidation of Company . Accounts relating to liquidation of Company (Liquidator's Statement of receipt and payment).	25%
III	Final Accounts of joint stock Company As per Schedule III of Companies act, 2013, Excluding computation of managerial remuneration and disposal of profit.	25%
IV	Profit Prior to incorporation	25%

Basic Text & Reference Books:

Suggested Readings (Latest edition as per Company Act 2013 to be referred):

- Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons. New-Delhi.
- Maheshwari S.N.: Corporate Accounting; Vikas Publishing House, New Delhi.
- Monga J.R., Ahuja, Girish and Sehgal Ashok: Financial Accounting:

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course

(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: AEC	Total Credit
Title of the Paper: Fundamentals of Banking & Insurance	2

Objective: To understand the Basic concept of Banking & Insurance om India context

Unit	Course Contents	Weightage
I	Introduction to Banking and Functions of Commercial Banking: Meaning and Origin of the word 'Bank' and Evolution of Banking in the West and in India Types of Banks and Role of Banks in Economic Development Meaning and function of commercial banks Different types of accounts - Current, saving, fixed deposits, NRI Methods of Remittances- Demand Drafts, Telegraphic Transfers, Travellers Cheque, SWIFT	25%
II	Lending Principles, Credit Creation and Balance Sheet of a Bank Principles of sound lending Purpose, Safety, Security, Liquidity, Profitability and Diversification of risks Conflict between Liquidity and Profitability Credit Creation by Banks – Process and Limitations Balance Sheet of a Commercial Bank.	25%
III	Introduction to Insurance: Meaning of Risk, Peril & Hazard and Categories of Risks. Definition, Purpose and Need of insurance Significance of insurance in development of industry and commerce, Insurance as a Social Security Tool Limitations of insurance	25%
IV	Principles, Functions & Evaluation of Insurance Principles of Probability and large numbers General Principles, Subrogation, Contributors, Proximate cause Functions, Primary & Secondary Historical evolution of Marine, Life and Fire Insurance Historical evolution of Insurance India Nationalization of Life insurance business (1956) and General Insurance business (1972)	25%

Basic Text & Reference Books:

- Fundamentals of Banking- Dr. G.V. Kayandepatil
- Banking and financial system –Mithani &Gordon Himalaya Publishing House
- Banking and Financial System - Vasant Desai.
- Mishra M. N. : Life Insurance Corporation of India. Vol. I, II, III. – Raj Books Jaipur.
- Insurance; Fundamentals, Environment & Procedures by Bodla, MC Gaeg, K.P. Singh. Published byDeep & Deep Publications Pvt. Ltd. New Delhi.
- Insurance products & Services Publishad by Indian Institute of Bankers. Published by Taxmann's

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce – B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: AEC	Total Credit
Title of the Paper: Accounting for Everyone	2

Objective: To enable the students to understand the basics of accounting, need for accounting in business – to create awareness in the students about the financial reporting Standards.

Unit	Course Contents	Weightage
I	Introduction to Accounting: Meaning – Need for accounting – Internal and External users of accounting Accounting Concepts and Conventions – Indian Accounting Standards (IND AS) International Financial Reporting Standards (IFRS) Distinction between IND AS and IFRS.	25%
II	Accounting Systems and Process: Nature of accounting – Systems of accounting: Single entry and Double entry – Process of accounting Business transactions – Journal entries - Ledger (simple problems)	25%
III	Subsidiary Books: Sales book: Sales returns book – Purchases book – Purchase returns book – Bills Receivable book – Bills Payable book – Cash book – Petty Cash book – Journal proper – Problems on preparation of Sales book, Sales returns book, Purchases book, Purchase returns book, Cash book (single column, double column, three column) and Petty Cash book (simple problems)	25%
IV	Final Accounts of Sole Trading Concern: Preparation of Trial Balance – Preparation of Trading and Profit and Loss account and Balance sheet (Simple problems)	25%

Basic Text & Reference Books:

- Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
- Financial Accounting; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
- Accountancy; B.S.Raman, United Publishers, Mangalore.
- Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta, S.C.: S. Chand & Co. New Delhi.
- Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code:	Total Credit
Title of the Paper: Soft Skills For Indian People- I	2

Objective: To encourage all-round development of students by focusing on Soft Skills

Unit	Course Contents	Weightage
I	Soft Skills: An Introduction: 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 and Soft Skills Identification of your Soft Skills	25%
II	Learning to Prioritize: 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 Preparing a blueprint of your priorities	25%
III	The Habit of Learning Everyday: How to identify and develop your talents! How to understand your strengths! Multiple intelligences Learning styles Types of personality	25%
IV	Developing the Reading Habit: The importance of Reading How to read faster and better The importance of a good vocabulary and how to gain it Using the dictionary Practicing comprehension How to identify the core ideas of reading material! The pleasure of Reading Preparing a blueprint to develop the Reading Habit	25%

Basic Text & Reference Books:

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

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course

(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: Major (Core)	Total Credit
Title of the Paper: Cost Accounting	4

Objective: The Objective of this paper is to help students to acquire conceptual knowledge of cost accounting and to impart skills for recording various elements of cost.

Unit	Course Contents	Weightage
I	Job and Batch Costing Meaning of Job and Batch Costing Ascertainment of Job and Batch Cost Economic Batch Quantity (EBQ) Job Costing vs Batch Costing Advantages and Disadvantages	25%
II	Contract Costing Meaning and Features of Contract Costing, Application of Contract Costing, Types of Contracts- Cost plus Contract- Fixed price Contract- Merits and Demerits, Escalation Clause Income related Items- Contract price, Work Certified, Work Uncertified, Progress payment, Retention Money Expenditure Items- Materials, Labour, Direct Expenses, Indirect Expenses, Depreciation, Sub Contract Cost etc. Treatment of Profit on incomplete contracts Problems on preparation of contract accounts and contractee's account	25%
III	Process Costing Meaning, Features and applications of process costing Advantages and disadvantages of process costing Treatment of Process Losses- Normal Loss, Abnormal Loss, Abnormal Gain Treatment, Joint Products, By-Products Preparations of Process accounts. Abnormal loss and Abnormal gain Accounts.	25%
IV	Service Costing: Meaning and Application of Operating Costing Cost and Cost Units in different Services- Transport Service- Hospital and Educational Institute Problems on Preparation of Service Cost Statements for Transport Service only.	25%

Basic Text & Reference Books:

- Arora M. N. : Cost Accounting - Principles and Practice; Vikas, New Delhi
- Jain S. P. and Narang K.L. : Cost Accounting : Kalyani, New Delhi.
- Horngren. Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis;
- Tulsian P. C.: Practical Costing ; Vikas, New Delhi.
- Maheshwari S.N.: Advanced problems and Solution in Cost Accounting; S.Chand. New Delhi.
- Rathnam, Cost Accountancy; Himalaya Publishing House, Delhi.
- Jawaharlal: Cost Accountancy ; Tata McGraw Hill, New Delhi.
- Dr. N. K. Agrawal : Cost Accounting Text & Problem; SuchitraPrakashan.
- Gowda J. M. : Advanced Cost Accounting ; Himalaya Publishing House, NewDelhi.
- Nigam &Sharma : Advance Cost Accounting ; Himalaya Publishing House, NewDelhi.
- Khanna &Pandey : Practical Costing ; S. Chand & Co., Delhi.
- Prin.T.J.Rana: Advanced Accounting & Auditing-1, S. S. Shah Prakashan,Ahmedabad

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: Major (Core)	Total Credit
Title of the Paper: Financial Services	4

Objective: To understand the Financial Services and its scope in India

Unit	Course Contents	Weightage
I	Financial Services Meaning, Characteristics, Objectives, Scope of financial services, Factors related the growth of financial services sector prior to the economic liberalization, Causes for financial innovations, Innovative Financial Instruments, Problems/Challenges facing the financial services sector, Present scenario	25%
II	Mutual Fund& Venture Capital Meaning, Origin, Types, Importance, Risks Facilities available to investors, Introduction to AMFI Selection of fund &Introduction to NAV Mutual funds in India, Future of Mutual Funds industry in India Venture Capital Introduction, Concept & Features of Venture Capital, Importance, Process& Stages in venture capital, Methods, Development of Venture Capital in India, Future of Venture Capital in India	25%
III	Merchant Banking& Credit Rating: Definition, Origin, Functions, Qualities required in merchant banker, Merchant banking in India, Problems of merchant bankers Credit Rating Meaning, Functions, Credit rating in India, Benefits, credit rating agencies in India, CRISIL, ICRA, CARE, Limitations, Future of credit rating.	25%
IV	Factoring& Depository System Meaning, Modus operating, Terms and conditions, Functions, Types, Factoring vs Discounting, Cost of Factoring, Benefits, Factoring vs Forfaiting, Factoring in India Depository System Meaning, Objectives, Activities, Interacting Institutions, Depository Process and Trading, Depository system in India, Benefits & Drawbacks; NSDL & CSDL	25%

Basic Text & Reference Books:

- Financial Markets And Institutions - Dr.S.Guruswamy
- Financial Institutions And Markets - Dr.Mukund Mahajan, Nirali Prakashan
- Financial Services And Markets - Dr.S.Guruswamy
- Financial Markets And Services - E.Gordon, Dr.K.Natrajan, Himalaya Publishing House.

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: SEC	Total Credit
Title of the Paper: Business and Emerging Exponential Technology	2

Objective: To Identify different emerging technologies and to Identify necessary inputs for application of emerging technologies (AI, IOT and AR).

Unit	Course Contents	Weightage
I	Introduction to Emerging Technologies: Evolution of technologies, Introduction to Industrial revolution Historical background of the Industrial Revolution Introduction to Fourth industrial revolution (IR 4.0) Role of data for Emerging technologies, Enabling devices and networks for emerging technologies (programmable devices) Human to Machine Interaction Future trends in emerging technologies.	25%
II	Artificial Intelligence (AI) & Augmented Reality (AR) Introduction to AI, what is AI, History of AI, Levels of AI, Types of AI Applications of AI in Service /Agriculture/ Emerging market Business Education & AI tools and platforms (e.g.: scratch/object tracking) Augmented Reality (AR) Introduction to AR, Virtual reality (VR), Augmented Reality (AR) vs mixed reality (MR), Architecture of AR systems. Application of AR systems (education, medical, assistance, entertainment)	25%
III	Internet of Things (IoT): Overview of IOT, what is IOT? History of IOT, Advantages of IOT, Challenges of IOT and How IOT works? Architecture of IOT, Devices and network, Applications of IOT at Smart home, Smart grid, Smart city, Wearable devices, Smart farming, IOT tools and platforms (Sample application with hands on activity)	25%
IV	Other Technologies: Nanotechnology, Biotechnology, Block chain technology, Cloud and quantum computing, Autonomic computing, Computer vision, embed systems, Cyber security, Additive manufacturing (3D Printing) Ethics and professionalism of emerging technologies Ethics and Professionalism: Technology and ethics, Digital privacy, Accountability and trust, Treats and challenges.	25%

Basic Text & Reference Books:

- Emerging Exponential Technologies – A Management Perspective – HPH-2021-First edition
- <https://wcu.edu.et/FirstYearModule/EMERGING%20TECHNOLOGIES%20module.pdf>
- EBOOKS/ONLINE RESOURCES
- <http://www.nptel.ac.in>

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: SEC	Total Credit
Title of the Paper: Computerized Accounting System (Tally Prime)	2

Objective: To develop skill of basic computerized accounting among the commerce students.

Unit	Course Contents	Weightage
I	Basic Accounting Terms: Assets, Liabilities, Income, Expense, Capital, Revenue, Debtor, Creditor, Journal, Ledger, Daybook, Stock, Drawing, Discount, Profit, Loss, Loan, Trial Balance, Balance sheet, Etc. Accounting System (Desi Nama, Single Entry, Double Entry), Types of Account, Rules for Accounting, Basic Steps In Accounts Compilations. What is Accounting Software? Advantage of accounting software v/s Manual. Characteristics and Advantage of Tally How to start Tally, Tally screen Components. Company Creation, Select Company, Alter Company, Delete Company	25%
II	Accounting Master Creation: Groups: Predefined Group, Bank a/c ,Bank occ ,Bank od, Branch/ Division, Capital Acc., Cash in hand, Current Assets, current Liabilities, Deposits, Direct Expenses, Direct Incomes, Duties & Taxes, Expenses (Direct), Expenses (Indirect), Fixed Assets, Income(Direct), Income (Indirect), Indirect Expenses, Indirect Income, Investments, Loan & Advances (Assets), Loan (Liability), Misc. expanses (Assets), Provisions, Purchase A/c, Reserves & Surplus, Retained Earnings, Sale Acc. Secured Loans, Stock in hand, Sundry Creditors, Sundry Debtors, Suspense a/c, Unsecured Loans. Ledger Creation (Single, Multiple, Alter, Delete) Group Creation (Single, Multiple, Alter, Delete)	25%
III	Voucher: Different types of Vouchers like: Cash memo, Invoice / Bill, Receipt, Credit note, Debit note, Check, Journal Voucher. Voucher in Tally: Purchase/ Invoice, Sales /Invoice, Receipt, Payment, Contra, Journal, Credit Note, Debit Note. Non-Accounting Voucher: Memc, Reversing Journal, Post Dated, Optional Voucher Entry using above Voucher.	25%
IV	View and Print Reports: Steps to View Different Report, Option available in each Report. Balance Sheet, Trial Balance, Profit & Loss A/c Book & Registers: Cashbook, Bankbook, Sales Registers, Purchase Register, Journal Register, Group Summary, Group Voucher, Day book, List of Accounts.	25%

Basic Text & Reference Books:

- Learning Tally ERP 9 with GST, Kindle Edition, Sajee Kurian
- TALLY ERP 9 TRAINING GUIDE - 4TH REVISED & UPDATED EDITION, PBP Publications, Ashok K Nandhoni
- Tally Erp 9 Advance With Gst Gujarati Medium Book, Shah And Company Gujarat
- Tally ERP 9 with GST in Gujarati, Computer World

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Faculty of Commerce –B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: VAC	Total Credit
Title of the Paper: Soft Skills - II	2

Objective: To encourage all-round development of students by focusing on Soft Skills

Unit	Course Contents	Weightage
I	Writing speech and presentation skills Importance of writing effectively The importance of public communication The power of language Methods of better written and spoken skills: Selecting a topic; Knowing your audience; Writing and outline; Researching; Organizing; Writing and revising drafts; Making quick notes; Using audio-visual aids; Rehearsal and delivery Making a good presentation	25%
II	The art of note-taking and better memorization: The importance of making notes Effective note taking The Outline technique of making notes Preparing a blueprint for better note taking How to memorize better and why? What helps your memory What are the barriers for a better memorization	25%
III	Driving Our Own Growth: How to motivate oneself: what is motivation and how to get it ? The process of identifying goals Working on self-esteem Values and Attitudes How to overcome doubts and innate fears Importance of persistence Making friends Rediscovering yourself	25%
IV	Career Planning Understanding the difference between jobs and careers Anticipating and planning for a career Importance of being flexible How to reach a decision Understanding the importance of mentors and networking Conducting a job search; job search tactics and strategies Writing your resume and covering letter	25%

Basic Text & Reference Books:

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

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course
(Syllabus Effective from Academic Year 2023-24 onwards)

Paper Code: AEC	Total Credit
Title of the Paper: Business Communication - I	2

Objective:

Unit	Course Contents	Weightage
I	Business Communication: An Introduction Concept, Definition and Characteristics (Attributes) of Communication / Business Communication The Process of Communication (Communication Cycle) Objectives of Communication Importance of Communication in Business, Types of Communication, Barriers to Communication Communication v/s Correspondence	25%
II	Business Correspondence Structure, format, layout of a business letter (Regular parts / Occasional parts; essentials Parts; Other) Qualities of an effective Business Letter (Correctness, Conciseness, Clarity, Courtesy, Coordination, Appropriateness, 'You' attitude, etc.) Submit at list five Business Correspondence to your teacher	25%
III	Inquiry letters (Requests) and Replies to Inquiries Letters concerning catalogues, prices, quotations, samples, demonstration, discount, credit, mode of delivery, package, concession, terms of sale, mode of payment, transportation	25%
IV	Placing of Orders Letters concerning trial order, routine order, postponing the order, reserving the right to reject the goods, requests for changes in orders already placed, order with conditions attached, cancellation of orders Execution of Orders Delay in execution of order, request for extension of time in delivery of goods, partial execution of order, declining the order, offering substitute goods, cancellation of orders	25%

Basic Text & Reference Books

- Developing Communication Skills by Krishna Mohan and Meera Banerji (Macmillan)
- Effective Business Communication by Asha Kaul (Prentice Hall – Economy Edition)
- Principles and Practice of Business Communication by Rhoda Doctor and Aspi Doctor (Sheth Publishers Ltd)
- Business Communication by Urmila Rai and S M Rai (Himalaya Publishing House)
- Essentials of Business Communication by Rajendra Pal and J. S. Korlahalli (Sultan Chand and Sons, New Delhi)
- Oxford Practice Grammar by John Eastwood (OUP)

VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce –B. Com. Professional Course
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Paper Code: AEC	Total Credit
Title of the Paper: Business Communication - II	2

Objective:

Unit	Course Contents	Weightage
I	Office/ Organization Memorandum: Letters asking permission, granting permission, refusing permission, seeking explanation, reprimand and warning	25%
II	Banking Correspondence: Letters concerning opening of accounts, Stopping payment of cheque; dishonoring of cheques; overdrawn accounts, loans and overdraft facilities)	25%
III	Agency Correspondence: Letters concerning finding an agent, application for agencies; offers of agencies, formal agency agreements, agency commission; working and services of agents, poor sales, termination of agency, friction between the principal and an agent etc.	25%
IV	Press Reports: Drafting of Press reports on accidents, disasters, natural calamities, celebration of national holidays and celebration of important days in your HEIs, Report of any current events	25%

Basic Text & Reference Books:

- Essentials of Business Communication - Rajendra Pal and J S Korlahalli (Sultan Chand & Sons)
- Principles and Practice of Business Communication - Rhoda A Doctor & Aspi H Doctor (A R Sheth & Company, Mumbai)
- Business Communication - U S Rai & S M Rai (Himalaya Publishing House, Mumbai)
- Developing Communication Skills - Krishna Mohan & Meera Benerjee (Macmillan)
- Effective Business Communication - Asha Kaul (Prentice Hall - Economy Edition)
- Business Communication - Asha Kaul (Prentice Hall of India Pvt. Ltd, New Delhi)
- Effective Business Communication - M V Rodrigues (Concept Publishing House)
- Business Communication and Report Writing - R P Sharma and Krishna Mohan (Tata McGraw Hill 2002)
- Contemporary Business Communication - Scot Ober (Biztantra)