



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, ઉધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

Tel : +91 -261 - 2227141 to 2227146, Toll Free : 1800 2333 011, Digital Helpline No.- 0261 2388888
E-mail : info@vnsgu.ac.in, Website : www.vnsgu.ac.in

-:પરિપત્ર:-

યુનિવર્સિટી સંલગ્ન વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ કોલેજોનાં આચાર્યશ્રીઓને જણાવવાનું કે, NEP-2020 અંતર્ગત શૈક્ષણિક વર્ષ ૨૦૨૬-૨૭ થી અમલમાં આવનાર B.Com. Accountancy (Minor) Sem.-1 & 2 નો અભ્યાસક્રમ એકાઉન્ટીંગ ઈન્કલુડીંગ કોસ્ટીંગ વિષયની અભ્યાસ સમિતિના ચેરમેનશ્રીએ અભ્યાસ સમિતિવતી અને વાણિજ્ય વિદ્યાશાખાના અધ્યક્ષશ્રીએ વિદ્યાશાખાવતી મંજૂર કરી એકેડેમિક કાઉન્સિલને કરેલ ભલામણ એકેડેમિક કાઉન્સિલની તા.૨૪/૧૨/૨૦૨૪ ની સભાનાં ઠરાવ ક્રમાંક:૩૫૩ અન્વયે માન.કુલપતિશ્રીને આપેલ સત્તા અંતર્ગત માનનીય કુલપતિશ્રી દ્વારા મંજૂર કરેલ છે, જેનો અમલ કરવા આથી જાણ કરવામાં આવે છે.

બિડાણ: ઉપર મુજબ

ક્રમાંક:ઓથો./પરિપત્ર/૧૮૮૭૩/૨૦૨૬

તા.૨૭/૦૮/૨૦૨૬


કુલસચિવ

પ્રતિ,

(૧) યુનિવર્સિટી સંલગ્ન વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ કોલેજોનાં આચાર્યશ્રીઓ.

... આપશ્રીના વિભાગ/કોલેજના સંબંધિત શિક્ષકો/વિદ્યાર્થીઓને જાણ કરી અમલ કરવા સારું.

(૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા.

(૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

(૪) એકેડેમિક વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારું.

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Undergraduate Program (Bachelor of Commerce)

[3 years (Degree) & 4 years (Honours/Honours with Research)]

Teaching & Evaluation Scheme

[Academic Year of Implementation 2026-2027]

Semester-1

Course Category	Course Code	Course Title	Marksheet Title in English	Level of Course	Teaching Hours/ Week		Exam Duration		Credit		Internal Marks		External Marks		Total Marks	
					TH	PR	TH	PR	TH	PR	TH	PR	TH	PR	TH	PR
Minor	FA-MN-102	Financial Accounting	Financial Accounting	1	4	-	2:00	-	4	-	50	-	50	-	100	-

Semester-2

Course Category	Course Code	Course Title	Marksheet Title in English	Level of Course	Teaching Hours/ Week		Exam Duration		Credit		Internal Marks		External Marks		Total Marks	
					TH	PR	TH	PR	TH	PR	TH	PR	TH	PR	TH	PR
Minor	ASB-MN-202	Accounting for Specific Businesses	Accounting for Specific Businesses	1	4	-	2:00	-	4	-	50	-	50	-	100	-

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT



UNDERGRADUATE PROGRAM IN COMMERCE

Bachelor of Commerce

**[3 years (Degree) & 4 years (Honours/Honours with
Research)]**

Syllabus for Bachelor of Commerce

Semester-1 and Semester-2

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Program Name	Bachelor of Commerce						
Semester	1						
NCrF Credit Level	4.5						
Course Type	Minor						
Course Subtype	Nil						
Subject Type	Discipline Specific						
Course Code	FA-MN-102						
Course Level	100-199						
Course Title	Financial Accounting						
Credit	Theory:	4	Practical:	0	Total:	4	
Effective from	Academic Year: 2026-27						
Course Outcomes	CO1: Apply fundamental accounting principles, concepts and conventions. CO2: Prepare accounts for the conversion of a partnership firm into a limited company. CO3: Prepare and analyse the Balance Sheet as per the Companies Act, 2013. CO4: Apply the Debtors System and Stock and Debtors System in Branch Accounting. CO5: Examine practical accounting systems through a field visit or project.						
Course Content	Unit	Contents				Weightage	
	1	Theoretical Framework & practical Transaction 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.				10%	
	2	Sale or Conversion of Partnership Firm to a Limited Company (Practical)				30%	
	3	Structure of Balance Sheet as per Companies Act 2013 (Theory & Practical) Introduction, meaning, definition, Purposes/ objectives of Preparation of Balance Sheet, Limitations of Balance Sheet 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%	
	4	Branch Accounting (Theory& Practical) Concept of Dependent Branches: accounting				30%	

		aspects; debtors' system, stock and debtors' system.					
	5	Field visit/ Project: Visit to a Branch of departmental store etc.to explore accounting system followed to record transactions etc.					-
							100%
	Note: 1) Practical problems shall not exceed 70% of total weightage. 2) Suggested field Activity related to Accounting Job / work as part of practical knowledge.						
Mapping between COs with PSOs		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
	CO1	✓					
	CO2	✓	✓	✓			
	CO3	✓	✓	✓			
	CO4	✓			✓		
	CO5	✓	✓		✓	✓	
Reference Books	- Gupta. R. L and Radhaswamy M.: Financial Accounting; Sultan Chand and Sons, New Delhi. - Mongo J. R., Ahuja Girish and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida. - Shukla M. C., Grewal T. S. and Gupta S. C.: Advanced Accounts; S. Chand & Co. New Delhi. - Agarwala A. N. Agarwala K. N.: Higher Science of Accountancy; Kitab Mahal, Allahabad - Rathnam & Hanumanta: Advanced Accounting; Kitab Mahal - Agra - Harishikesh Chakravorty: Advanced Accounting; Oxford University Press. B. D. Agrawal, Financial Advanced Accounting Vol. I &II; Premier Pub. Book Co. Delhi. - Xavier: Advanced Accountancy; Tata McGraw Hill. - Ashok Sehgal& Deepak Sehgal: Financial Accounting; Taxman Publications. S. K. Bhattacharya: Accounting for Management; Vikas Publisher. - Prin.T.J.RANA : Financial Accounting - 1; B.S.PRAKASHAN						
Teaching Methodology	Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment						
Evaluation Method	Internal Assessment: 50 Marks External Assessment: 50 Marks						

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	3	Joint Venture Introduction, meaning, features of Joint Venture, Difference between Partnership and Joint Venture, Methods of keeping accounts i.e. (i) when a separate set of books is kept for a Joint Venture and (ii) when no separate set of books is kept for the Joint Venture	30%																																				
	4	Hire Purchase Accounting System: 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 under following Situation or Transaction Only i. When all necessary information is available ii. When Rate of interest is not available iii. When Rate of interest and Cash price both are not available	25%																																				
	5	Practical: Visit any dealer/showroom to understand the concept of Hire Purchase or Installment System	-																																				
			100%																																				
	Note: 1) Practical problems shall not exceed 70% of total weightage. 2) Suggested field Activity related to Accounting Job / work as part of practical knowledge.																																						
Mapping between COs with PSOs		<table><tr><td></td><td>PSO 1</td><td>PSO 2</td><td>PSO 3</td><td>PSO 4</td><td>PSO 5</td></tr><tr><td>CO1</td><td>✓</td><td></td><td>✓</td><td></td><td></td></tr><tr><td>CO2</td><td>✓</td><td>✓</td><td></td><td>✓</td><td></td></tr><tr><td>CO3</td><td>✓</td><td>✓</td><td></td><td>✓</td><td></td></tr><tr><td>CO4</td><td>✓</td><td>✓</td><td></td><td></td><td></td></tr><tr><td>CO5</td><td>✓</td><td>✓</td><td></td><td></td><td>✓</td></tr></table>		PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	CO1	✓		✓			CO2	✓	✓		✓		CO3	✓	✓		✓		CO4	✓	✓				CO5	✓	✓			✓	
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5																																		
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	• B. D. Agrawal, Financial Advanced Accounting Vol. I & II; Premier Pub. Book Co. Delhi. • Xavier: Advanced Accountancy; Tata McGraw Hill. • Ashok Sehgal & Deepak Sehgal: Financial Accounting; Taxman Publications. • S. K. Bhattacharya: Accounting for Management; Vikas Publisher. • Prin.T.J.RANA : Financial Accounting - 2; B.S.PRAKASHAN
Teaching Methodology	Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment
Evaluation Method	Internal Assessment: 50 Marks External Assessment: 50 Marks