BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH
(Established vide Government of Gujarat Act No. 23/2015)
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી, જૂનાગઢ
(ગુજરાત અધિનિયમ નં. ૨૩ / ૨૦૧૫ દ્વારા સંચાલિત)

પરિપત્ર:

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટીની કોમર્સ & એકાઉન્ટેન્સી વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે કોમર્સ & એકાઉન્ટેન્સી વિદ્યાશાખા હેઠળનો NEP-૨૦૨૦ અંતર્ગત બી.કોમ વિષય સેમેસ્ટર-૫નો અભ્યાસક્રમ આ સાથે સામેલ છે.

માનનીય કુલપતિશ્રીની મંજુરી અનુસાર સદર અભ્યાસક્રમ શૈક્ષણિક વર્ષ જુન,૨૦૨૫ થી અમલવારી કરવાની રહે છે. કોમર્સ & એકાઉન્ટેન્સી વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજો ધ્વારા તેની અમલવારી કરવા જણાવવામાં આવે છે.

નોંધ: એકાઉન્ટેન્સી વિષયનાં અભ્યાસ સમિતિનાં ચેરમેનશ્રી દ્વારા અત્રેની યુનિવર્સિટીને ઈમેઈલ દ્વારા બી.કોમ વિષયનાં અભ્યાસક્રમમાં ફેરફાર જણાવેલ જે મુજબ બીકેએનએમયુ/એકેડેમિક/૨૧૪/૨૦૨૫ તા.૨૬/૦૫/૨૦૨૫નાં પરિપત્રમાં બી.કોમ વિષયનાં અભ્યાસક્રમમાં ફેરફાર કરવામાં આવેલ છે.

Bhakta Kavi Narsinh Mehta University Junagadh

7/8/2025

ખાસ ફરજ પરના અધિકારી
(એકેડેમિક)

ક્રમાંક/બીકેએનએમયુ/ એકેડેમિક/૫૧૭/૨૦૨૫
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી,
સરકારી પોલીટેકનિક કેમ્પસ,
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ,
ખડીયા, જૂનાગઢ-૩૬૨૨૬૩
તા.૦૭/૦૮/૨૦૨૫

પ્રતિ,

- ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી સંલગ્ન કોમર્સ & એકાઉન્ટેન્સી વિદ્યાશાખાનાં અભ્યાસક્રમો ચલાવતી તમામ કોલેજોના આચાર્યશ્રીઓ તરફ....

નકલ સાદર રવાનાઃ-

- માન.કુલપતિશ્રી/ કુલસચિવશ્રીનાં અંગત સચિવશ્રી.
- પરીક્ષા નિયામકશ્રી, ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી, જુનાગઢ

નકલ રવાના જાણ તથા યોગ્ય કાર્યવાહી અર્થેઃ

- સીસ્ટમ મેનેજરશ્રી, આઇ.ટી.સેલ વિભાગ (વેબસાઇટ ઉપર પ્રસિદ્ધ થવા અર્થે.)

સરકારી પોલિટેકનિક કેમ્પસ,
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ, ખડીયા,
જૂનાગઢ – ૩૬૨૨૬૩, ગુજરાત (ભારત),
ફોન નં. ૦૨૮૫ – ૨૬૮૧૪૦૦ ફેક્સ નં.૦૨૮૫–૨૬૮૧૫૦૩

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Bhakta Kavi Narsinh Mehta University Road
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BHAKTA KAVI NARSINH MEHTA UNIVERSITY

JUNAGADH

BOARD OF STUDIES

FACULTY OF COMMERCE & ACCOUNTANCY

SYLLABUS FOR B.Com (HONOURS)

PROGRAMME (SEMESTER- V)

EFFECTIVE FROM JUNE, 2025

BHAKTA KAVI NARSINH MEHTA UNIVERSITY

Major/Minor

Syllabus of B.Com (Honors) as per NEP-2020

Faculty of Commerce & Banking

Effective from June 2025

Subject: B.Com

SEMESTER-V

SUMMARY OF THE SYLLABUS

<table>
<tr><th>Sem No.</th><th>Sr. No.</th><th>Category of Course</th><th>Course Title</th><th>Course Level</th><th>Credit</th><th>Teaching Hrs.</th><th>SEE Marks</th><th>CCE Marks</th><th>Total Marks</th><th>Exam Duration</th></tr>
<tr><td rowspan="16">Sem-5</td><td>1</td><td>Major-11</td><td>Indian Knowledge System in Accounting And Finance</td><td>5.5</td><td>4</td><td>60</td><td>50</td><td>50</td><td>100</td><td>2:00 hours</td></tr>
<tr><td>2</td><td>Major-12</td><td>Business Accounting-5 (Digital Accounting Using Tally Prime)</td><td>5.5</td><td>4</td><td>30 + 60</td><td>50</td><td>50</td><td>100</td><td>2:00 hours</td></tr>
<tr><td>3</td><td>Major-13</td><td>Corporate Accounting-1</td><td>5.5</td><td>4</td><td>60</td><td>50</td><td>50</td><td>100</td><td>2:00 hours</td></tr>
<tr><td rowspan="6">4</td><td rowspan="6">Minor-4</td><td>Business Administration-4 (Human Resource Management-2)</td><td rowspan="6">5.5</td><td rowspan="6">4</td><td rowspan="6">60</td><td rowspan="6">50</td><td rowspan="6">50</td><td rowspan="6">100</td><td rowspan="6">2:00 hours</td></tr>
<tr><td>Business Management-4 (Marketing Management-1)</td></tr>
<tr><td>Banking & Finance-4</td></tr>
<tr><td>Business Economics-4 (Economics of Business Environment-1)</td></tr>
<tr><td>Business Computer Science-4 (Theory) (Introduction To DBMS – Foxpro)</td></tr>
<tr><td>Advance Business Statistics - 4</td></tr>
<tr><td rowspan="6">5</td><td rowspan="6">Minor-5</td><td>Business Administration-5 (Financial Management-1)</td><td rowspan="4">5.5</td><td rowspan="4">4</td><td rowspan="4">60</td><td rowspan="4">50</td><td rowspan="4">50</td><td rowspan="4">100</td><td rowspan="4">2:00 hours</td></tr>
<tr><td>Business Management-5 (Marketing Management-2)</td></tr>
<tr><td>Banking & Finance-5</td></tr>
<tr><td>Business Economics-5 (Economics of Public Finance-1)</td></tr>
<tr><td>Business Computer Science-5 (Practical) (Introduction To DBMS-Foxpro)</td><td>5.5</td><td>4</td><td>120</td><td>50</td><td>50</td><td>100</td><td>2:00 hours</td></tr>
<tr><td>Advance Business Statistics-5</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="3"></td><td>Total</td><td>20</td><td colspan="5"></td></tr>
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BHAKTA KAVI NARSINH MEHTA UNIVERSITY

Major/Minor

Syllabus of B.Com (Honors) as per NEP-2020

Faculty of Commerce & Banking

Effective from June 2025

Subject: B.Com

SEMESTER-V

Course Level	5.5	**Internal Marks**	50
Programme	B.Com	**External Marks**	50
Semester	V	**Practical Internal**	00
Category of Course	Major-11	**Practical External**	00
Course Credit	4	**Prac.External Exam Duration**	00
Teaching Hours	60	**Total**	100
Course Code		**Exam Duration**	2 hours
Course Title	**Indian Knowledge System in Accounting And Finance**		

Course Objectives:

- To Introduce The Principles Of Indian Knowledge System (IKS) In The Field Of Accounting And Finance.
- To Explore Ancient Indian Economic Thought And Financial Management Practices.
- To Understand The Ethical And Sustainable Aspects Of Traditional Indian Accounting And Financial Systems.
- To Compare Indigenous Methods With Modern Accounting And Financial Practices.

Course Learning Outcome: After Completion Of The Course, Learners Will Be Able To:

- Understand The Fundamentals Of Indian Accounting And Financial Management Systems;
- Analyze Ancient Financial Principles And Their Relevance In Modern Accounting;
- Examine Ethical And Sustainable Business Practices From Indian Traditions;
- Compare Indian Traditional Financial Systems With Contemporary Global Practices;
- Apply Indian Knowledge System Principles In Modern Financial Decision-Making.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**INTRODUCTION TO INDIAN KNOWLEDGE SYSTEM IN ACCOUNTING AND FINANCE:** Overview of Indian Knowledge System (IKS) and Its Relevance to Modern Commerce Historical Evolution of Accounting and Finance in India Concept of Arthashastra, Dharmashastra, and Chanakya Neeti in Financial Management Economic Ideas in Vedic and Post-Vedic Literature **Indigenous Systems of Wealth Management in Ancient India**	**15**

2	**ANCIENT INDIAN ACCOUNTING PRACTICES** Double-Entry Accounting In Ancient India: A Comparative Study with Modern Practices Lekhapaddhati (Medieval Accounting Manuscript) and Its Significance Bahi-Khata (Indigenous Bookkeeping) Vs. Double-Entry System Temple and Community Accounting Systems in India Evolution Of Accounting In India: From Kautilya's Arthashastra to Modern Practices **Role of Traditional Accountants (Karana, Gomastha, and Munims)**	**15**
3	**FINANCIAL MANAGEMENT IN ANCIENT INDIA** Taxation System In Ancient And Medieval India (Bhaga, Bali, And Kara) Revenue And Expenditure Management In Kingdoms And Empires Indigenous Banking Systems: Hundi, Sahukars, And Indigenous Banking Networks Trade, Commerce, And Financial Institutions In Ancient India (Shrenis, Market Regulations) Money Lending And Interest Rate Regulations In Ancient India	**15**
4	**ETHICAL AND SUSTAINABLE FINANCE IN IKS** Business Ethics from Manusmriti, Chanakya Neeti, And Bhagavad Gita Ethics in Finance: Dharma and Artha In Financial Decision-Making Wealth Accumulation and Redistribution Principles In Indian Traditions Jain Financial Principles for Sustainable Business **The Role of Bhoodan Movement and Corporate Social Responsibility (CSR) In Ancient India**	**15**

Note: The Topics and Sub-Topics of The Course Shall Be Discussed in Context to Actual Marketing Management Practices Of Leading Corporate Houses Within And Outside India.

Suggested Reading:
Reference Books:

1. Kautilya's Arthashastra – Translated By R. Shamasastry
2. Chanakya Niti – Ethical And Economic Principles
3. Ancient Indian Economic Thought – Ratan Lal Basu
4. History Of Indigenous Banking In India – R. B. C. Dutt
5. History Of Indigenous Banking In India – L. C. Jain
6. Modern Interpretations Of Indian Financial Systems
7. Ethics In Indian Business Traditions – N. R. Gupta
8. Hundi: The Indigenous Negotiable Instrument Of India – Shankar Goyal
9. Https://Onlinecourses.Swayam2.Ac.In/Aic22_Ge19/Preview (SWAYAM Course : Ancient Indian Management)
10. Journey Of Indian Accounting Practices
11. (Https://Management.Cessedu.Org/Sites/Management.Cessedu.Org/Files/2%20Journey%20of%20Indian%20Accounting%20Practices%2016th%20March.Pdf)

Note: Use the Latest Edition of The Books.

Pedagogy:

- Lectures & Case Studies: Exploring Ancient And Modern Financial Model
- Group Discussions & Debates: Ethics And Sustainability In Finance
- Industry Expert Sessions: Insights From Professionals Using Traditional Finance Concepts.
- Research & Projects: Comparative Analysis Of Ancient And Modern Accounting Practices. Field Visit To Traditional Business Houses Or Indigenous Banking Institutions

Other Sources:

- Digital and Online Sources Relevant To The Topics In The Course Relevant Journals, Reports, And Other Periodicals

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Banking
Effective from June 2025
Subject: B.Com
SEMESTER-V

Course Level	5.5		**Internal Marks**	20
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	30
Category of Course	Major-12		**Practical External**	00
Course Credit	2 + 2		**Prac.External Exam Duration**	00
Teaching Hours	30 (T) + 60 (P)		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**Business Accounting - 5 (Digital Accounting Using Tally Prime)**			

Course Objectives: On Successful Completion of The Course, The Students Will Be Able:

- The Course Aims to Develop Clear Understanding About Computerized Accounting System
- To Equip Students with The Practical Skills Needed to Use Tally Prime for Accounting
- To Skill Students to Use Computerized Accounting Software for Real Time Applications

Course Learning Outcome: On Successful Completion of The Course, The Students Will Be Able:

- Explain the Features And Importance Of Tally Prime In Accounting;
- Create, Alter, And Delete Companies in Tally Prime;
- Create Stock Groups, Stock Items, And Units of Measurement;
- Record Inventory Transactions Using Purchase and Sales Vouchers;
- Implement User Security and Password Protection In Tally Prime

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**BASICS OF ACCOUNTING AND TALLY PRIME** **Basics of Accounting:** Introduction, Types of Accounts, Accounting Principles or Concepts, Mode of Accounting, Rules of Accounting, Double-Entry System of Book keeping, Recording of Business Transactions, Preparation Of Financial Statements, Computerized Accounting **Basics of Tally Prime:** Introduction to Tally Prime, Downloading and Installation, Types of License In Tally Prime, Features & Benefits Of Tally Prime, Working Tally Prime In Educational Mode, Company Creation And Setting Up Company Features and Configurations In Tally Prime.	**7+12**
2	**MAINTAINING CHART OF ACCOUNTS** **Maintaining Chart Of Accounts:** Introduction To Chart Of Accounts,	**8+16**

	Accounting Masters, Creation Of Groups & Ledgers, Alteration & Deletion Of Masters, Multi-Masters Creation And Display, **Practical Exercises**. **Inventory Masters:** Three Category Of Inventory Masters, Inventory Masters-Stock Groups, Flow Chart Of Stock Groups Creation In Tally, Stock Category, Flow Chart Of Stock Category Model In Tally Prime, Units Of Measures, Godown, Stock Items, **Practical Exercises**	
3	**RECORDING ACCOUNTING TRANSACTIONS & BASIC REPORTS** **Recording Accounting Transactions**: Recording Accounting Transactions And Vouchers In Tally Prime: Business Scenarios, Receipt Voucher, Contra Voucher, Payment Voucher, Purchase Voucher, Sales Voucher, Debit Note Voucher, Credit Note Voucher, Journal Voucher, Practical Exercises **Basic Reports:** Generating Financial Accounts Reports In Tally Prime, Generating MIS (Management Information System) Reports In Tally Prime, **Practical Exercises**	**8+18**
4	**TECHNOLOGICAL ADVANTAGES OF TALLY PRIME** Introduction To Data Security, Security Control, Accessing The Company Using Security Level, Tally Vault, Backup And Restore, Split Company Data, Export And Import Of Data, Company Data Repair, Printing Various Reports, **Practical** **Exercises**	**7+14**

Suggested Reading:

Reference Books:

1. TDL Reference Manual Of Tallyprime (Https://Help.Tallysolutions.Com/Seriesa/Rel-5-4/En/Help/TDL_Reference_Manual.Pdf)

Note: Use The Latest Edition Of The Books.

Credit:

- 1 credit=1hour(lecture)and1credit=2hours(practical)
- Total 30hours of theory teaching work per semester and additional 60 hours of practical per semester.
- Theory 2 Hours/week = 2 credits and additional practical 4 hours/week = 2 credits. Total credits = 4.

Examination:

- UniversityExamination-Totalmarks50, Universityexamination:2Hours
- Internal Examination -20Marks+PracticalExamination – 30MarksatCollegeLevel= Total 50 Marks
- Internal Examination(20Marks)

Sr. No.	Particular	Marks
1	Assignments	**10**
2	Test	**10**
	TOTAL	**20**

Practical Examination(30Marks)

- University will provide the detail information of Practical examination including time, date and practical exam exercise.

Passing Standard:

- Student must obtain minimum 36% marks in theory and practical both
- Minimum 36% (minimum 18 marks in University examination and minimum 7 marks in internal examination and 11 marks in practical examination)

Who Can Teach:

- Digital Accountancy Using Tally subject can be taught by Accountancy and Commerce subject professors/faculty. This subject can also be taught by Computer science subject professors/faculty.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Banking
Effective from June 2025
Subject: B.Com
SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Major-13		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**Corporate Accounting – 1**			

Course Objectives: The Course Aims To Help Learners

- To Acquire Conceptual Knowledge Of Corporate Accounting System And To Learn The Techniques Of Preparing The Financial Statements Of Companies.

Course Learning Outcome: After Completion Of The Course, Learners Will Be Able To:

- Understand Concept And Nature Of Corporate Accounting;
- Prepare Final Accounts Of Company As Per Provisions Of Companies Act 2023;
- Record Transactions Of Redemption Of RPS And Prepare Balance Sheet After Redemption Of RPS
- Record Transactions Of Internal Reconstruction Of Company And Prepare Balance Sheet After Internal Reconstruction Of Company;
- Understand The Provisions Related To Underwriting Commission And Record Transactions Related To Underwriting Commission.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**FINAL ACCOUNTS OF COMPANY** **[As Per New Provisions Of Companies Act-2013]** Introduction - Meaning -Legal Framework- Companies Act-2013 Various Schedules For Financial Statements As Per Companies Act-2013 Accounting Adjustments Relating To Final Accounts Of Company Depreciation-Provisions For Taxation-Allocations And Dividends **Practical Questions** Regarding Preparation Of Final Accounts Of Company (Vertical)	**15**
2	**REDEMPTION OF REDEEMABLE PREFERENCE SHARES** Introduction–Meaning-Exception To Rule, Can't Purchase Its' Own Shares Provisions Of Companies Act-2013 For Redemption Of Preference Shares	**15**

	Section 55, 63, 69 Capital Redemption Reserve, Bonus Share Etc. Accounting Treatment : Journal Ledger Entries And Vertical Balance Sheet **Practical Questions**	
3	**CAPITAL REDUCTIONS [INTERNAL RECONSTRUCTION]** Introduction And Meaning And Methods Of Capital Reduction Difference Between Internal And External Reconstruction Accounting Entries Capital Reduction A/C And Vertical Balance Sheet **Practical Questions**	**15**
4	**ACCOUNTS OF UNDERWRITING COMMISSION** Introduction, Meaning, Advantages Of Underwriting, Provisions Of Companies Act 2013 For Underwriting Commission, Classification Of Application: Marked And Unmarked Application, Underwriting Contract And Its' Types And Sub-Underwriting Contract, Determination Of Underwriters' Liabilities According To Contracts (Preparing Statement Of Underwriters' Liabilities), Accounting Treatment: Journal Entries-Ledgers' A/Cs In The Books Of Company, **Practical Questions**	**15**

Note: The Topics And Sub-Topics Of The Course Shall Be Discussed In Context To Actual Marketing Management Practices Of Leading Corporate Houses Within And Outside India.

Suggested Reading:

Reference Books:

1. Amitabha Mukherjee And Mohammed Hanif; Modern Accounting
2. Ashok Sehagal - Deepak Sehagal; Advanced Accounting (Taxmann Allied Services- Delhi)
3. Dr. R.K. Sharma And Dr. R.S. Popli; Accountancy (Self Tutor),
4. Dr.B.M.Agrawal And Dr. M.P. Gupta; Advanced Accounting,
5. M.C.Shukla And T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
6. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
7. Negis R. F; Financial Accounting: (Tata Mcgraw Hill, New Delhi)
8. P. C. Tulsian Financial Accounting: (Tata Mcgraw Hill, New Delhi)
9. R. L. Gupta &M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
10. R.S.N.Pillai,Bhagawathi,S.Uma;Practicalaccounting:(S.Chand&Co.Newdelhi)
11. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
12. S.N.Maheshwari;Corporateaccounting:(Vikaspulishinghousepvt.Ltd.Newdelhi)
13. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
14. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
15. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &Sons, New Delhi)

16. Study Material Of The Institute Of Cost Accounts Of India, Paper 10: Corporate Accounting And Auditing (Https://Icmai.In/Upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P10.Pdf)
17. Study Material Of The Institute Of Company Secretaries Of India, Paper 5: Corporate And Management Accounting (Https://Www.Icsi.Edu/Media/Webmodules/Corporate%20and%20Management%20Accounting.Pdf)

Note: Use The Latest Edition Of The Books.

Other Sources:

1. Digital And Online Sources Relevant To The Topics In The Course
   Relevant Journals, Reports, And Other Periodicals

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Banking
Effective from June 2025
Subject: B.Com
SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-4 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**Business Administration-4 (Human Resource Management – 2)**			

Course Objectives: On Successful Completion Of The Course

- The Students Will Be Able: To Acquaint Learners With The Techniques And Principles To Manage Human Resources Of An Organisation.

Course Learning Outcome: On Successful Completion Of The Course, The Students Will Be Able

- Develop Necessary Skills To Prepare An HR Policy To Enable The Employees Attain Work Life Balance;
- Prepare A Human Resource Plan In An Organisation;
- Organize Counselling Sessions For Employees In An Organisation;
- Design Incentive Schemes For Different Job Roles In An Organisation;
- Create HR Policies Related To Grievance Redressal, Employee Health, Safety, Welfare, And Their Social Security In An Organisation;
- Organize An Induction Programme In An Organisation;
- Define Industrial Disputes And Explain Their Causes And Identify Different Types Of Industrial Disputes;
- Identify The Role Of Trade Unions In Protecting Workers' Rights And Interests.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**HUMAN RESOURCE PLANNING** Introduction-Meaning And Concept- Basic Elements Of HRP Needs And Corporate Objectives Of HRP Type And Process-Stages Of HRP Affecting Factors To HRP Importance And Hindrances Of HRP Pre-Requisites For HRP Human Resource Information System [HRIS]	**15**

2	**PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT** **Performance Appraisal** - Nature, Objectives And Process; Performance Management; Methods Of Performance Appraisal; Potential Appraisal; Employee Counselling; Job Changes - Transfers And Promotions. **Compensation Management** - Concept and Policies, Base and Supplementary Compensation; Individual, Group and Organisation Incentive Plans; Fringe Benefits; Performance Linked Compensation; Employee Stock Option; Pay Band Compensation System; Job Evaluation.	**15**
3	**MANAGING EMPLOYEE BENEFITS AND WELFARE SERVICES** Introduction-Meaning And Concept HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance HR Welfare Scope And Activities HR Health And Safety –Steps And Legal Provisions Social Security-Meaning-Objectives-Ways-Means-Affecting Factors Social Security-Indian Scene	**15**
4	**INDUSTRIAL DISPUTES AND TRADE UNIONS** Introduction **Industrial Disputes:** Meaning-Nature And Forms-Causes And Effects-Steps To Resolve Disputes- Grievance-Handling And Redressal-Legal Provisions And Preventive Measures **Trade Unions:** Meaning-Definition-Origin And Importance-Types-Functions And Activities- Indian Scene (Activities- Weaknesses-Reason Of Slow Development- Suggestions And Legal Provisions)	**15**

Note: Learners Are Advised To Use Latest Edition Of Text/Reference Books

Suggested Reading:

Reference Books:

1. Mondy, A. W., & Noe, R. M. (1999). *Human Resource Management.* London: Pearson.
2. Decenzo, D. A., & Robbins, S. P. (2009). *Fundamentals Of Human Resource Management*. New Jersey: Wiley.
3. Dessler, G., & Varkkey, B. (2011). *Human Resource Management*. New Delhi: Pearson Education.
4. Chhabra, T. N. (2004). *Human Resource Management*. Delhi: Dhanpat Rai & Co..
5. Aswathappa, K. (2007). *Human Resource Management*. New Delhi: Tata Mcgraw-Hill.
6. French, W. L. (1994). *Human Resource Management*. Boston: Haughten Miffin.
7. Gupta, C. B. (2018). *Human Resource Management*. Delhi: Sultan Chand & Sons.
8. Rao, V. S. P. (2002). *Human Resource Management: Text And Cases*. Delhi: Excel Books..

Note: Use The Latest Edition Of The Books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY

Major/Minor

Syllabus of B.Com (Honors) as per NEP-2020

Faculty of Commerce & Banking

Effective from June 2025

Subject: B.Com

SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-4 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**Business Management-4 (Marketing Management-1)**			

Course Objectives: On Successful Completion Of The Course

- The Course Aims To Acquire To Student S With Type So For Organization, Motivation Leadership And Communication.

Course Learning Outcome: On Successful Completion Of The Course,
The Students Will Be Able To:

- To Familiarize With The Type Of Organization;
- Get Insights About Motivation And Leadership;
- Learn The Concepts Of Communication.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**TYPES OF ORGANIZATION & MOTIVATION** Line Organization, Functional Organization, Line And Staff Organization, Committee Organization, Matrix Organization, Informal Organization, Formal Organization. Introduction And Meaning, Characteristics And Importance, Maslow's Theory Of Hierarchy Of Needs, Herzberg'S Two Factor Theory Of Motivation, Co-Ordination Of Maslow's And Herzberg Theories, Motivational Tools, Theory X, Theory Y, And Theory Z	**15**
2	**LEADERSHIP** Introduction & Meaning, Characteristics, Leadership Techniques Or Styles, Likert's Four System Of Leadership, Leadership As Continuum (Concept Of Leadership Continuity)	**15**
3	**COMMUNICATIONS** Definitions, Characteristics, Importance, Process Of Communication, Methods / Types Of Communication, Barriers To Communication, Difference Between	**15**

	Communication And Reporting, Tools Of Communication, Communication Network	
4	**MANAGERIAL CONTROL AND MANAGING CHANGE** **Managerial Control:** Meaning, Characteristics, Types, Process, Essential Of Effective Control System, Brief Ideas Of Control Techniques. **Managing Change:** Meaning, Characteristics, Reasons Of Resistance To Change, Overcoming Resistance Change, The Process Of Planned Change.	**15**

Suggested Reading:

Reference Books:

1. Drucker Peter F: Management Challenges For 21st Century: Butterworth Heinemann Oxford.
2. Weirich And Koontz: Essentials Of Management, Tata Mcgraw Hill,
3. Fred Lathans: Organizational Behavior, Mcgraw Hill, New York.
4. Louis A. Allen Management And Organization, Mcgraw Hill, Tokyo.
5. Ansoff H. I. : Corporate Strategy, Mcgraw Hill, New York.
6. Hampton David R: Modern Management, Mcgraw Hill, New York. T
7. Stoner And Freeman, Management, Prentice Hall, New Delhi.

Note: Use The Latest Edition Of The Books.**Note:** Use The Latest Edition Of The Books.

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Major/Minor
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SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-4 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**BANKING & FINANCE – 4**			

Course Objectives: On Successful Completion Of The Course, The Students Will Be Able To:
- To Acquaint The Students With The Fundamentals Of Banking.
- To Make The Students Aware Of Banking Business And Practices.
- To Give Thorough Knowledge Of Banking Operations.
- To Enlighten The Students Regarding The New Concepts Introduced In The Banking System

Course Learning Outcome: On Successful Completion Of The Course,
The Students Will Be Able To:
- After Completion Of The Course, Learners Will Be Able To: Understand About Indian Banking System;
- Gain An In Depth Knowledge About The RBI Act, 1934;
- Know About Securitization And Reconstruction Of Financial Assets And Enforcement Of Security Interest Act, 2002;
- Explain Provisions And Legal Provisions Of Prevention Of Money Laundering Act, 2002;
- Understand In Detail Credit Regulations In India.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	INTERNATIONAL BANKING Interest Free Banking (Islamic Banking) Foreign Banks In India India Banks In Foreign BRICS Bank1 World Bank (IBRD)15 Asian Development Bank	**15**
2	RESERVE BANK OF INDIA Introduction,	**15**

	Importance, Working, Function Economic Role Of Reserve Bank Of India Management	
3	DEVELOPMENT BANKS IN INDIA Industrial Development Bank of India Nation Bank for Agriculture and Rural Development Export Import Bank of India Gujarat State Finance Corporation	**15**
4	BASLE NORMS FOR THE BANKS Introduction Importance Meaning Objective Brief Introduction Of BASLE -1 11 And 111	**15**

Suggested Reading:
Reference Books:

1. Practice And Law Of Banking –G. S. Gill
2. Banking : Law And Practice –P. N. Varshney
3. Banking : Law And Practice In India – Tannan
4. Banking : Law And Practice In India – Maheshwari
5. Banking And Financial System –Vasant Desai
6. Fundamentals Of Banking –Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank And Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking Ane Nibandho – Dr. R. J. Yad

Note: The Topics And Sub-Topics Of The Course Shall Be Discussed In Context To Actual Accounting Practices Of Leading Corporate Houses Within And Outside India.

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SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-4 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**BUSINESS ECONOMICS– 5 (Economics of Business Environment-1)**			

Course Objectives:

- Understand the components of the business environment and how globalization affects India.
- Analyze key economic indicators (GDP, savings, investment) and their link to business decisions.
- Evaluate challenges like unemployment, poverty, and sustainability in India's development.
- Assess how government policies (monetary, fiscal, industrial) and SEZs shape India's business environment.
- Apply theoretical frameworks to propose solutions for aligning business practices with sustainable development.

Course Learning Outcome: By the end of the course, students will be able to:

- Explain the components of the business environment and drivers of globalization.
- Analyze trends in GDP, savings, and investments to assess their impact on business strategies.
- Discuss the causes of unemployment and poverty in India and their effect on businesses.
- Evaluate the role of government policies (monetary, fiscal, industrial) and SEZs in shaping India's business environment.
- Debate entrepreneurship's potential to address socio-economic challenges like unemployment and poverty.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**INDIAN AND INTERNATIONAL BUSINESS ENVIRONMENT** • Business Environment: Concept and It's Components • Economic Structure of India • Globalization: Drivers, opportunities, challenges • *'Make in India'* and its role to boosting global competitiveness	**15**

	Recent trends of Global business environment	
2	**ECONOMIC INDICATORS** • GDP, NNP and Per Capita Income: Trends of the last decade, Co-relation to business environment. • Savings: Trends of the last decade, Co-relation to business environment. • Investment: Trends of the last decade, Co-relation to business environment. Emerging Trend: 'Gig Economy' and It's Business Impact.	**15**
3	**CHALLENGES OF ECONOMIC DEVELOPMENT IN INDIA** • India as a developing economy • Unemployment: Concept, Causes, Business Impact • Poverty: Concept, Causes, Business Impact • Can entrepreneurship solve unemployment and poverty? (Favor Arguments and Counterarguments) Sustainable development challenges	**15**
4	**GOVERNMENT POLICIES AND BUSINESS ENVIRONMENT** • Monetary policy and It's Business impact • Fiscal Policy and It's Business impact • Industrial policy: PLI scheme, Ease of Doing Business reforms. Special Economic Zone (SEZ) : Benefits; Challenges, Overview of SEZs in Gujarat	**15**

Note: The Topics And Sub-Topics Of The Course Shall Be Discussed In Context To Actual Accounting Practices Of Leading Corporate Houses Within And Outside India.

Suggested Reading:
Reference Books:

1. Economic Environment for Business by Mishra & Puri – Himalaya Publication
2. Indian Economy and Planning by Kapil Ghosiya – University Granth Nirman Board, Gujarat
3. Economic Foundation of Business Environment by S.R. Pandian – Himalaya Publication
4. Business Environment by Justin Paul – McGraw Hill Publication
5. Indian Economy by Ramesh Singh – McGraw Hill Publication
6. An Uncertain Glory: India and Its Contradictions by Jean Drèze & Amartya Sen – Princeton University Press
7. Special Economic Zones in India: Myths and Realities by Aradhna Aggarwal – Oxford University Press
8. Economic Survey of India (Latest Edition) – Government of India (Ministry of Finance)
9. Sustainability in the Gig Economy: Perspectives, Challenges and Opportunities in Industry 4.0 – Springer Publication

Other Sources:

ADDITIONAL RESOURCES:

1. Make in India Official Portal
   Link: **www.makeinindia.com**
2. World Bank – Business Reports (Archived)
   Link: **https://www.worldbank.org/en/businessready**
3. UNCTAD Global Investment Reports
   Link: **https://unctad.org/topic/investment/world-investment-report**
4. RBI Database on Indian Economy
   Link: **https://www.rbi.org.in/Scripts/Statistics.aspx**
5. NITI Aayog Reports (NITI Aayog Publications)
   Link: **https://www.niti.gov.in/report-and-publication**
6. Economic Survey of India (Latest Edition)
   Link: **https://www.indiabudget.gov.in/economicsurvey/**
7. EPG Pathshala – Business Environment Modules;
   Link: **https://epgp.inflibnet.ac.in/** → Commerce → Business Environment
   Link: **https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQIuYNtTA==**
8. SEZ India Official Portal
   Link: **https://sezindia.gov.in/**
9. Invest India
   Link: **https://www.investindia.gov.in/**

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
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Subject: B.Com
SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-4 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**Business Computer Science-4 (Theory) (Introduction To DBMS - Foxpro)**			

Course Objectives: On Successful Completion Of The Course, The Students Will Be Able:

- To Understand The Concept Of Database Management Systems (DBMS).
- To Know The Importance Of DBMS In Managing Data And Information Efficiently.
- To Understand And Apply Basic Input/Output Commands:
- To Apply Arrays In Foxpro With Real-World, Meaningful Examples To Store And Manipulate Data.
- To Learn Looping Structures:
- To Work With Conditional Branching:
- To Implement **Conditions** To Execute Code Based On Conditions.
- To Learn Nesting Of Conditional Statements.
- To Understand And Use **Character And String Functions**:
- To Learn **Numeric Functions**:
- Work With **Date And Time Functions**:

Course Learning Outcome: After Completion Of The Course, Learners Will Be Able To:

- Gain A Fundamental Understanding Of Database Management Systems (DBMS), Including How They Manage And Manipulate Data Efficiently.
- Develop The Ability To Use Essential Input/Output Commands
- Proficient Use Of Operators And Symbols:
- Understand And Apply The Concept Of Arrays Through Meaningful Examples, Handling Multiple Data Elements In Programs.
- Efficient Use Of Looping, Conditional, And Branching Commands:
- Apply Character, String, Numeric, And Date/Time Functions
- Gain Familiarity With The Usage Of SET Commands
- Debugging And Code Optimization:
- Learn Techniques For Writing Clear, Efficient, And Error-Free Code Through Practical Use Of Debugging Commands And Environment Setup.
- Apply The Skills Acquired To Develop Simple Applications, Perform Data Manipulation, And Execute Command-Driven Programs In Real-World Scenarios.

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SEMESTER-V

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**INPUT/OUTPUT, INITIALIZING, ASSIGNING OTHER COMMANDS** • Concept Of DBMS • ?, ??, ???, *, &&, Note, =, Clear • Accept, Input, Store, Wait, @ Say ... Get [Picture, Range,Valid, Default] • Array With Meaningful Example	15
2	**LOOPING, CONDITIONAL AND BRANCHING COMMANDS** • For ... End For • Do While .... Enddo, Exit, Loop • If ... Else ... Endif (Also Nesting) • Do Case ... Endcase	15
3	**LIBRARY FUNCTIONS** • **Character, String And Other Functions** : Chr(), Asc(), Val(), Left(), Right(), Str(), Substr(), Len(), Lower(), Upper(), Ltrim(), Rtrim(), Alltrim(), Stuff(), Isupper(), Islower(), Isalpha(), Isdigit(), Soundex(),Proper() • **Numeric Functions** : Abs(), Between(), Ceiling(), Floor(), Int(), Min(), Max(), Mod(), Round(), Sqrt(), Rand(), Sign() • **Date And Time Functions** : Date(), Time(), Day(), Dow(), Month(), Year(), Dtoc(), Ctod(), Cdow(), Cmonth()	15
4	**SET COMMANDS** • Alternate, Bell, Carry, Century, Confirm, Color To, Console, Date, Default, Decimal, Device, Delimiters, Exact, Fixed, Print, Safety, Talk, Mark	15

Suggested Reading:
Reference Books:

1. Foxpro 2.6 For DOS And Windows Developer's Guide **Author: Miriam Liskin**
2. Using Foxpro 2.6 For Windows **Author: Lisa Slater**
3. Foxpro 2.6 Programming Guide **Author: John J. Viescas**
4. Foxpro 2.6 Power Programming **Author: Scott Stewart**
5. Mastering Foxpro 2.6 **Author: Charles Siegel**
6. Foxpro 2.6 For Windows And Macintosh Programming **Author: Rick Schumer**

Note: Use The Latest Edition Of The Books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
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SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-4 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**ADVANCE BUSINESS STATISTICS - 4**			

Course Objectives: To equip students with the various statistical tools.

Course Learning Outcome: On Successful Completion Of The Course, The Students Will Be Able To: Awareness of statistical methods application in real life.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**BUSINESS FORECASTING:** - Meaning and Importance of business forecasting. - Step in forecasting - Methods of forecasting 1. Exponential smoothing method 2. Input output analysis Examples	**15**
2	**PARTIAL CORRELATION AND REGRESSION(INTRODUCTION)** - Concept of Linear Correlation and Regression - Partial Correlation Coefficients - Utility of Partial Correlation Analysis Coefficients of Partial Correlation (r12.3, r13.2, r23.1)	**15**
3	**MULTIPLE CORRELATION AND MULTIPLE REGRESSION** - Definition – Multiple Correlation Coefficients - Coefficients of Multiple Correlation (In tri – variate distribution) R1.23, R2.13, R3.12 Related Examples and Problems. - Definition – Multiple Regression Coefficients - Coefficients of Multiple Regression (In tri – variate distribution)	**15**

	b12.3, b13.2, b21.3, b23.1, b31.2, b32.1 - Equation of Plane of Regression 1. X1 on X2 and X3 (without proof) 2. X2 on X3 and X1 (without proof) 3. X3 on X1 and X2 (without proof) - Properties of Residuals and Variance of Residuals (without proof) Related Examples and Problems	
4	**INTRODUCTION TO OPERATIONS RESEARCH** - Introduction and meaning of O.R. - Definitions of O.R. - Characteristics of O. R. - Uses and Importance of O.R. as a tool for decision making in business and industry - Working of O.R. - Limitations of O.R. - Tools of O.R.	**15**

Suggested Reading:
Reference Books:

1. Statistics By B.S.Sancheti and V.K.Kapoor
2. Fundamentals of Mathematical Statistics By V.K.Kapoor and S.C. Gupta
3. Problems in Operations Research By P.K.Gupta and Manmohan
4. Operations Research Problems and Solutions By V.K.Kapoor
5. Operation Research By Kanti Swarup,P.K.Gupta and Manmohan
6. Basic Statistics By B.L.Agrawal

Note: Use The Latest Edition Of The Books.

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Subject: B.Com

SEMESTER-V

Course Level	5.5	**Internal Marks**	50
Programme	B.Com	**External Marks**	50
Semester	V	**Practical Internal**	00
Category of Course	Minor-5 (Any One)	**Practical External**	00
Course Credit	4	**Prac.External Exam Duration**	00
Teaching Hours	60	**Total**	100
Course Code		**Exam Duration**	2 hours
Course Title	**Business Administration – 5 (Financial Management – 1)**		

Course Objectives: On Successful Completion Of The Course, The Students Will Be Able:

- The Objective Of This Course Is To Help The Students Understand The Fundamental Concepts
- To Familiarize The Learners With The Principles And Practices Of Financial Management.

Course Learning Outcome: On Successful Completion Of The Course, The Students Will Be Able To:

- Explain The Nature And Scope Of Financial Management;
- Assess The Impact Of Time Value Of Money In Different Business Decisions;
- Know The Sources Of Security Finance And Internal Finance In Detail;
- Know The Sources Of Long-Term Finance And Bridge Financing And Loan Syndication And Suggests Best Source Of Finance;
- Get Knowledge On New Financial Institutions

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**INTRODUCTION TO FINANCIAL MANAGEMENT** Introduction, Meaning And Definition, Evolution Nature, Scope And Functions Of Financial Management Objectives Of Financial Management, Profit Maximization Vs Wealth Maximization Fundamental Principles Of Finance- Agency Theory Affecting Factors, Risk And Return Trade Off	15
2	**TIME VALUE OF MONEY** Introduction & Meaning Reasons For Time Value Of Money Compound Value Concept, Present Value Concept Practical Application Of Compounding And Present Value Techniques In Financial Decisions (Simple Practical Examples Should Be Asked In Examination)	15

3	**SOURCES OF FINANCE -1** **[SECURITY FINANCING AND INTERNAL FINANCING]** Introduction Security Finance Preference Shares Ordinary (Equity) Shares Deferred Shares (Founders' Shares) Debentures Internal Financing Depreciation Funds Ploughing Back Of Profit (Retained Earnings)	**15**
4	**SOURCES OF FINANCE -2 [LOAN FINANCING & FINANCIAL SERVICES]** Introduction Loan Financing [A] Short Term- Meaning-Characteristics [B] Long Term -Meaning-Characteristics Types Of Long-Term Loans Conceptual Back Ground Of IFC, SFC, IDBI, UTI IDFC Bridge Financing And Loan Syndication Book-Building And Promoters' Contribution New Financial Services: Venture Capital: Meaning, Definition, Types, Government Policies Mutual Funds: Meaning, Definition, Types Factoring Services: Meaning, Definition, Types	**15**

Suggested Reading: Reference Books:

1. Bhabatosh Banerjee, Fundamentals Of Financial Management, PHI Learning.
2. Brigham And Houston, Fundamentals Of Financial Management, Cengage Learning
3. Chandra, P. Fundamentals Of Financial Management. Mcgraw Hill Education
4. James C. Van Horne And Sanjay Dhamija, Financial Management And Policy, Pearson Education
5. Khan And Jain. Basic Financial Management, Mcgraw Hill Education, New Delhi
6. Levy H. And M. Sarnat. Principles Of Financial Management. Pearson Education
7. P.V. Kulkarni And B.G. Satyaprasad, Financial Management, Himalaya Publishing House, Mumbai.
8. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
9. Rustagi, R.P. Fundamentals Of Financial Management. Taxmann Publication Pvt. Ltd.
10. Singh, J.K. Financial Management- Text And Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.
11. Singh, Surender And Kaur, Rajeev. Fundamentals Of Financial Management. Mayur Paperback, New Delhi.

Note: Use The Latest Edition Of The Books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
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Subject: B.Com
SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-5 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**Business Management-5 (Marketing Management-2)**			

Course Objectives: On Successful Completion Of The Course, The Students Will Be Able:

- To Acquire The Students With The Knowledge Of Marketing Management.

Course Outcomes: On Successful Completion Of The Course, The Students Will Be Able To:

- To Learn About The Basics Of Advertisement And The Role Of Advertising In Marketing.
- Having Knowledge about the Concept of Sales Promotion.
- To Enhancing The Skills Of Students In Personal Selling.
- To Inculcate The Skill Of Public Relations And Physical Distribution.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**ADVERTISEMENT** Meaning, Characteristics, Objectives, Media Advantages And Limitations, Of Advertisement - Press, Direct, External, Audio - Visual And Others. Difference Between Advertising And Publicity. Display - Meaning, Window Display, Interior Display, Exhibitions, Fares, Showroom And Showcases. Psychology Of Advertising - Advertising Function And Psychology, Appeal, Types Of Appeal, Functions Of Appeal Construction Of Advertisement : Copy - Meaning, Components Of Copy Types, Essentials Of Good Copy, Illustration And Layout Of Advertisement	**15**
2	**SALES PROMOTION** Meaning, Characteristics, Significance, Objectives, Sale By Sales Man, Sale By Traders And Distributors, Sale By Customer, Sales By Advertising, Promotion Tools Major Consumer Promotion Tools, Muddle Man Promotion Tools, Sales Force Sale Promotion Tools, Major Business Promotion Tools.	**15**

3	**PERSONAL SELLING** Introduction & Meaning, Characteristics, Leadership Techniques Or Styles, Likert's Four System Of Leadership, Leadership As Continuum (Concept Of Leadership Continuity)	**15**
4	**PUBLIC RELATIONS AND PHYSICAL DISTRIBUTION** **Public Relations:** Meaning, Characteristics, Public Relations With Various Related Groups, Men Media Or Tools Of Public Relation. **Physical Distribution:** Meaning, Nature, Objectives, Wholesalers And Retailers Retailing – Meaning, Characteristics And Types, Importance Of Retailing, Retail Marketing Decisions.	**15**

Suggested Reading:

Reference Books:

1. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham And Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson.
2. Lamb, Charles W: Hair, Joseph F, And Carl Mcdaniel Mktg, Cengage Learning.
3. Etzel, Midhael J, Walker, Bruce J, Station, William J, And Ajay Pandit, Marketing Concepts And Cases, Tata Mcgraw Hill (Special Indian Edition).
4. Czinkota, Miachel, Marketing Management, Cengage Learning.
5. Kazmi, SHH, Marketing Management Text And Cases, Excel Books.
6. Kumar, Arun And N. Meenakshi, Marketing Management, Vikas Publishing House.
7. Zikmund William G. And Michael F, Amico Marketing Creating And Keeping Customers In An E Commerce World South - Western College Pub.
8. Blue Ocean Strategy, W Chan Kin And Renee Mauborgne, Harvard Business School Press, 2005

Note: Use The Latest Edition Of The Books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
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Effective from June 2025
Subject: B.Com
SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-5 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**BANKING & FINANCE – 5**			

Course Objectives: On Successful Completion Of The Course, The Students Will Be Able To:
- To Acquaint The Students With The Fundamentals Of Banking.
- To Make The Students Aware Of Banking Business And Practices.
- To Give Thorough Knowledge Of Banking Operations.
- To Enlighten The Students Regarding The New Concepts Introduced In The Banking System

Course Outcomes: On Successful Completion Of The Course, The Students Will Be Able To:
- After Completion Of The Course, Learners Will Be Able To: Understand About Indian Banking System;
- Gain An In Depth Knowledge About The RBI Act, 1934;
- Know About Securitization And Reconstruction Of Financial Assets And Enforcement Of Security Interest Act, 2002;
- Explain Provisions And Legal Provisions Of Prevention Of Money Laundering Act, 2002;
- Understand In Detail Credit Regulations In India.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	EMERGING ISSUES IN BANKING SERVICES Code Of Conduct For Banking Services In India (SBI) CTS -2010 Different Types Of Securities Banking Technology Corporate Governance In Banks	**15**
2	BRITISH BANKING Introduction Importance Establish	**15**

	Functions Management	
3	MICRO FINANCE INDIA Introduction Importance Meaning And Objectives Evolution And Current Status	**15**
4	CO-OPERATIVE REGIONAL RURAL BANK IN INDIA Evolution Meaning And Understating Various Components Merits And Limitations RRB- Evolution RRB- Meaning And Understating	**15**

Note: The Topics And Sub-Topics Of The Course Shall Be Discussed In Context To Actual Accounting Practices Of Leading Corporate Houses Within And Outside India.

Suggested Reading:

Reference Books:

1. Practice And Law Of Banking –G. S. Gill
2. Banking : Law And Practice –P. N. Varshney
3. Banking : Law And Practice In India – Tannan
4. Banking : Law And Practice In India – Maheshwari
5. Banking And Financial System –Vasant Desai
6. Fundamentals Of Banking –Dr.R. S. S. Swami
7. Bank Management By Vasant Desai –Himalaya Publication
8. Bank And Institutional Management By Vasant Desai – Himalaya Publication
9. Microfinance – Dr. R. J .Yadav , Paradise Publication, Jaipur.
10. Aantarrashtriya Banking Ane Nibandho – Dr. R. J. Yad

Note: Use The Latest Edition Of The Books.

Other Sources:

1. Digital And Online Sources Relevant To The Topics In The Course
Relevant Journals, Reports, And Other Periodicals

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Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-5 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**BUSINESS ECONOMICS– 5 (Economics of Public Finance-1)**			

Course Objectives:

- Understand the foundational concepts, scope, and objectives of public finance and welfare economics, including theories like Dalton's Maximum Social Welfare.
- Analyze the distinctions between public and private finance, and evaluate the role of welfare schemes like Direct Benefit Transfer (DBT).
- Examine the structure of public revenue, taxation systems (including GST), and challenges in designing an ideal tax system in India.
- Assess the causes, Features, and implications of public expenditure, including Public-Private Partnerships (PPP) models.
- Evaluate the significance, classification, and management strategies of public debt in India's socio-economic context.

Course Outcomes: By the end of the course, students will be able to:

- **Differentiate** between public and private finance, highlighting their operational frameworks and objectives.
- **Critique** Dalton's theory of Maximum Social Welfare and its relevance to contemporary welfare schemes like DBT.
- **Classify** sources of public revenue and evaluate the characteristics of an ideal tax system.
- **Explain** the structure, implementation, and impact of GST on India's economy.
- **Analyze** the causes of rising public expenditure and challenges in PPP models.
- **Categorize** types of public debt and debate the intergenerational burden of debt.
- **Propose** strategies for effective public debt management in India.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**PUBLIC FINANCE AND WELFARE ECONOMICS** • Public Finance: Meaning, Scope, Objectives • Differences Between Public and Private Finance	15

	• Dalton's Theory of Maximum Social Welfare • Welfare Scheme: '*Direct Benefit Transfer'* (DBT)	
2	**PUBLIC REVENUE AND TAXATION** • Public Revenue: Meaning, Sources • Characteristics of an Ideal Tax System • Classification of Taxation • Key Features of India's Tax Structure Overview of 'Goods and Services Tax' (GST)	**15**
3	**PUBLIC EXPENDITURE** • Public Expenditure: Meaning, Classification • Causes of Rising Public Expenditure • Key Features of Public Expenditure in India 'Public-Private Partnerships (PPP)' : Models, Challenges	**15**
4	**PUBLIC DEBT** • Public Debt: Meaning, Importance • Classification of Public Debt • Burden of Public Debt : Meaning, Approaches 'Debt Management in India' : Challenges, Strategies	**15**

Note: The Topics And Sub-Topics Of The Course Shall Be Discussed In Context To Actual Accounting Practices Of Leading Corporate Houses Within And Outside India.

Reference Books

1. **Public Finance** by H.L. Bhatia – *Vikas Publishing House*
2. **Public Finance in Theory and Practice** by R. A. Musgrave – *McGraw-Hill*
3. **Public Finance in Theory and Practice** by S K Singh – *S. Chand*
4. **Modern Public Economics** by Raghbendra Jha – *Routledge*
5. **Studies in Indian Public Finance** by M. Govinda Rao – *Oxford University Press*
6. **GST: Law and Practice** by V.S. Datey – *Taxmann Publications*
7. **Welfare Economics** by Kaushik Basu – *Oxford University Press*

Other Sources:

ADDITIONAL RESOURCES:

1. Economic Survey of India – ***https://www.indiabudget.gov.in/economicsurvey/***
2. GST Council Reports – ***https://gstcouncil.gov.in/***
3. RBI Publications – ***https://rbi.org.in/Scripts/publications.aspx***
4. Union Budget Documents – ***https://www.indiabudget.gov.in/***
5. e-PG Pathshala Modules –
6. ***https://epgp.inflibnet.ac.in/*** → Economics → Public Finance & Policy
7. GST Portal – ***https://www.gst.gov.in/***
8. Invest India PPP Gateway – ***https://www.investindia.gov.in/***

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SEMESTER-V

Course Level	5.5		**Internal Marks**	25
Programme	B.Com		**External Marks**	-
Semester	V		**Practical Internal**	25
Category of Course	Minor-5 (Any One)		**Practical External**	50
Course Credit	4		**Prac.External Exam Duration**	2 hours
Teaching Hours	120		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**Business Computer Science-5 (Practical) (Introduction To DBMS-Foxpro)**			

Course Objectives: On Successful Completion of The Course, The Students Will Be Able:

- To Understand the Concept of Database Management Systems (DBMS).
- To Know the Importance of DBMS In Managing Data and Information Efficiently.
- To Understand and Apply Basic Input/Output Commands:
- To Apply Arrays in Foxpro With Real-World, Meaningful Examples to Store and Manipulate Data.
- To Learn Looping Structures:
- To Work with Conditional Branching:
- To Implement Conditions to Execute Code Based on Conditions.
- To Learn Nesting of Conditional Statements.
- To Understand and Use Character and String Functions:
- To Learn Numeric Functions:
- Work with Date and Time Functions:

Course Outcomes: After Completion Of The Course, Learners Will Be Able To:

- Gain A Fundamental Understanding of Database Management Systems (DBMS), Including How They Manage and Manipulate Data Efficiently.
- Develop the Ability to Use Essential Input/Output Commands
- Proficient Use of Operators and Symbols:
- Understand and Apply the Concept of Arrays Through Meaningful Examples, Handling Multiple Data Elements in Programs.
- Efficient Use of Looping, Conditional, And Branching Commands:
- Apply Character, String, Numeric, And Date/Time Functions
- Gain Familiarity with The Usage Of SET Commands
- Debugging and Code Optimization:
- Learn Techniques For Writing Clear, Efficient, And Error-Free Code Through Practical Use Of Debugging Commands And Environment Setup.

  Apply The Skills Acquired To Develop Simple Applications, Perform Data Manipulation, And Execute Command-Driven Programs In Real-World Scenarios.

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SEMESTER-V

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**INPUT/OUTPUT, INITIALIZING, ASSIGNING OTHER COMMANDS** • Concept Of DBMS • ?,??,???,*,&&,Note,=, Clear • Accept, Input, Store, Wait, @Say...Get [Picture, Range, Valid, Default] • Array With Meaningful Example	30
2	**LOOPING, CONDITIONAL AND BRANCHING COMMANDS** • For... End For • Do While..... End do, Exit, Loop • If...Else ...... Endif (Also Nesting) • Do Case .... End case	30
3	**LIBRARY FUNCTIONS** • **Character, String And Other Functions**:Chr(),Asc(), Val(), Left(), Right(), Str(), Substr(), Len(), Lower(), Upper(),Ltrim(),Rtrim(),Alltrim(),Stuff(),Isupper(), Islower(), Isalpha(), Isdigit(), Soundex(),Proper() • **Numeric Functions**:Abs(),Between(),Ceiling(),Floor(), Int(), Min(), Max(), Mod(), Round(), Sqrt(), Rand(), Sign() • **Date And Time Functions**:Date(),Time(),Day(),Dow(), Month(),Year(),Dtoc(),Ctod(),Cdow(),Cmonth()	30
4	**SET COMMANDS** • Alternate,Bell,Carry,Century,Confirm,ColorTo, Console,Date,Default,Decimal,Device,Delimiters, Exact, Fixed, Print, Safety, Talk, Mark	30

Reference Books

1. Foxpro 2.6 For DOS And Windows Developer's Guide **Author: Miriam Liskin**
2. Using Foxpro 2.6 For Windows **Author: Lisa Slater**
3. Foxpro 2.6 Programming Guide **Author: John J. Viescas**
4. Foxpro 2.6 Power Programming **Author: Scott Stewart**
5. Mastering Foxpro 2.6 **Author: Charles Siegel**
6. Foxpro 2.6 For Windows And Macintosh Programming **Author: Rick Schumer**

Note: Use The Latest Edition Of The Books.

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SEMESTER END PRACTICAL EXAMINATION (EXTERNAL PRACTICAL EXAMINATION)	
Particulars	**Marks**
SEMESTER END PRACTICAL EXAMINATION (EXTERNAL PRACTICAL EXAMINATION)	**50**

INTERNAL EVALUATION		
	Particulars	**Marks**
	Mid-Semester Examination (Internal Practical)	**25**
	Any Five Components from the Following List:	**25**
1.	Class Test	05
2.	Open book exam/test	05
3.	Open note exam/test	05
4.	Self-test/ Online test	05
5.	Essay/Article writing	05
6.	Quizzes/Objective test	05
7.	Class assignment	05
8.	Home assignment	05
9.	Reports Writing	05
10.	Research/Dissertation	05
11.	Case Studies	05
12.	Viva/Oral exam	05
13.	Group Discussion	05
14.	Role Play	05
15.	Paper presentation/Seminar	05
16.	Language Lab work	05
17.	Interview	05
18.	Craft work	05
19.	Co-curricular work	05
20.	Field Assignment	05
21.	Poster Presentation	05
22.	Attendance	05
	Total	**50**

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SEMESTER-V

Course Level	5.5		**Internal Marks**	50
Programme	B.Com		**External Marks**	50
Semester	V		**Practical Internal**	00
Category of Course	Minor-5 (Any One)		**Practical External**	00
Course Credit	4		**Prac.External Exam Duration**	00
Teaching Hours	60		**Total**	100
Course Code			**Exam Duration**	2 hours
Course Title	**ADVANCE BUSINESS STATISTICS – 5**			

Course Objectives:
To equip students with the various statistical tools

Course Outcomes: By the end of the course, students will be able to:
After completion of the course, learners will be able to:
Awareness of statistical methods application in real life.

Teaching Pedagogy: Interactive Classroom Session, Group Discussion, Seminar, Case Study, Problem-Solving-Based Learning, Performance-Related Tasks, Fieldwork, Or Any Other Methods Can Be Used. Multimedia Device And Other Relevant Tools Of ICT Should Be Used To Make The Teaching And Learning Process Effective And Interesting.

Unit No.	Syllabi	Teaching Hours
1	**LINEAR PROGRAMMING PROBLEMS (ONLY THEORY)** - Meaning and uses of L.P.P. - Assumptions and limitations of L.P.P. - L.P.P. as an optimization technique - Formation of L.P.P. Terminologies: - Objective function, Constraints Solution, Feasible Solution, Optimum Solution, Slack and Surplus Variables.	**15**
2	**LINEAR PROGRAMMING PROBLEMS – 1 (GRAPHICAL METHOD)** • Method of solving L.P.P. • Graphical Method Related Examples and Problems	**15**
3	**LINEAR PROGRAMMING PROBLEMS – 2 (SIMPLEX METHOD)** • Simplex Method only for maximization case and Involving Two Variables (without Derivatives) • Simplex Method only for maximization case and Involving Three Variables (without Derivatives) Related Examples and Problems	**15**

4	**TRANSPORTATION PROBLEMS AND THEORY OF ESTIMATION (ONLY THEORY)**
	• Techniques of O.R.
	• Transportation Problems
	  ○ North – West Corner Rule
	  ○ Vogel's Method
	Related Examples
	• Population and Population size
	• Sample and Sample size
	• Sampling and Sampling Method
	• Main Objects of Sampling
	• Parameters and Statistics
	• Sampling Distribution, Central Limit Theorem
	• Standard Error and its Uses
	• Meaning of Statistical Inference
	Point Estimation and Interval Estimation
		15

Note: The Topics And Sub-Topics Of The Course Shall Be Discussed In Context To Actual Accounting Practices Of Leading Corporate Houses Within And Outside India.

Reference Books

1. Statistics By B.S.Sancheti and V.K.Kapoor
2. Fundamentals of Mathematical Statistics By V.K.Kapoor and S.C. Gupta
3. Problems in Operations Research By P.K.Gupta and Manmohan
4. Operations Research Problems and Solutions By V.K.Kapoor
5. Operation Research By Kanti Swarup,P.K.Gupta and Manmohan

SEMESTER-V

INTERNAL EVALUATION SCHEME		
NO	**Particulars**	**Marks**
1	**Mid Semester Exam/ Practical Exam (Mandatory)**	**25**
2	Class Test	05
3	Open book exam/test	05
4	Open note exam/test	05
5	Self-test/ Online test	05
6	Essay/Article writing	05
7	Quizzes/Objective test	05
8	Class assignment	05
9	Home assignment	05
10	Reports Writing	05
11	Research/Dissertation	05
12	Case Studies	05
13	Viva/Oral exam	05
14	Group Discussion	05
15	Role Play	05
16	Paper presentation/Seminar	05
17	Language Lab work	05
18	Interview	05
19	Craft work	05
20	Co-curricular work	05
21	Field Assignment	05
22	Poster Presentation	05
23	Attendance	05
24	Project Work	05
	Total	**50**

Note: Sr.No.1 is mandatory. Select any five from Sr.No.2 to 24. Each Contains five marks. Student should secure 18 Marks for passing in internal Exam.

PAPER STYLE:

EXTERNAL ASSESSMENT BY UNIVERSITY		
Que. No.	**Particulars**	**Marks**
Que-1	Question-1 (From Unit One) **OR** Question-1 (From Unit One)	**(10)**
Que-2	Question-2 (From Unit Two) **OR** Question-2 (From Unit Two)	**(10)**
Que-3	Question-3 (From Unit Three) **OR** Question-3 (From Unit Three)	**(10)**
Que-4	Question-4 (From Unit Four) **OR** Question-4 (From Unit Four)	**(10)**
Que-4	Question-5 (From Unit 1 - 4) **OR** Question-5 (From Unit 1 - 4)	**(10)**