



પરિપત્ર:

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટીની કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખા હેઠળનો NEP-૨૦૨૦ અંતર્ગતનો કોમર્સ અને મેનેજમેન્ટ વિષયનો (બી.કોમ વિથ ઓનર્સ) નો સેમેસ્ટર-૩ અને સેમેસ્ટર-૪ નો અભ્યાસક્રમ આ સાથે સામેલ છે.

માનનીય કુલપતિશ્રીની મંજૂરી અનુસાર સદર અભ્યાસક્રમ શૈક્ષણિક વર્ષ જુન, ૨૦૨૪ થી અમલવારી કરવાની રહે છે. કોમર્સ & મેનેજમેન્ટ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજો ધ્વારા તેની અમલવારી કરવા જણાવવામાં આવે છે.



[Signature]
25/06/2024

ખાસ ફરજ પરના અધિકારી
(એકેડેમિક)

ક્રમાંક/બીકેએનએમયુ/ એકેડેમિક/૭૫૪/૨૦૨૪

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી,

સરકારી પોલીટેકનિક કેમ્પસ,

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ,

ખડીયા, જૂનાગઢ-૩૬૨૨૬૩

તા.૨૫/૦૬/૨૦૨૪

પ્રતિ,

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

નકલ સાદર રવાના:-

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

નકલ રવાના જાણ તથા યોગ્ય કાર્યવાહી અર્થે:

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



**BHAKTA KAVI NARSINH MEHTA UNIVERSITY
JUNAGADH**



**BOARD OF COMMERCE & MANAGEMENT STUDIES
FACULTY OF COMMERCE & MANAGEMENT
SYLLABUS FOR
BACHELOR OF COMMERCE (HONOURS)
PROGRAMME
(SEMESTER- III & IV)
MAJOR/MINOR/MULTIDISCIPLINARY
EFFECTIVE FROM JUNE, 2024**

Credit Structure for Bachelor of Commerce (BCOM) – Honours *with and without* Research

Arrangement of Credit Distribution Framework for three/four years Honours/Honours with Research Degree Programme with Multiple Entry and

Exits Options for all the institutions: (As per GR No: KCG/admin/2023-24/0607/kh.1, Sachivalaya, Gandhinagar, Date-11/07/2023)

NCrF Credit Level	Semester	Major (Core)	Minor (Elective)	Multi/Inter-disciplinary	AEC	SEC/ Internship	VAC/IKS	RP/OJT	Total Credit per Semester	Qualification/ Certificate
4.5 First Year	I	8	4	4	2	2 (SEC)	2 (IKS)	-	22	UG Certificate
	II	8	4	4	2	2 (SEC)	2 (VAC)	-	22	
1 st Year Total Credits		16	8	8	4	4	4	-	44	
Exit1: Award of UG certificate in Major course with 44 credits with additional 4credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level										
5.0 Second Year	III	12	-	4	2	2 (SEC)	2 (IKS)	-	22	UG Diploma
	IV	12	4	-	2	2 (SEC)	2 (VAC)	-	22	
2 nd Year Total Credits		40	12	12	8	8	8	-	88	
Exit2: Award of UG Diploma in Major course with 88 credits with additional 4 credits of Summer Internship in core specific NSQF defined course OR continue with Major and Minor course for the next NCrF credit level										
5.5 Third Year	V	12	8	-	-	2 (SEC)	-	-	22	UG Degree
	VI	12	4	-	2	4(Internship)	-	-	22	
3 rd Year Total Credits		64	24	12	10	14	8	-	132	
Award of UG Degree in Major course with132 credits and Internship in core discipline OR continue with Major and Minor course for the next NCrF credit level										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (OJT)	22	UG Honours Degree
	VIII	12	4	-	-	-	-	6 (OJT)	22	
4 th Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours Degree in Major Course with total 176 credits										
6.0 Fourth Year	VII	12	4	-	-	-	-	6 (RP)	22	UG Honours with Research Degree
	VIII	12	4	-	-	-	-	6 (RP)	22	
4 th Year Total Credits		88	32	12	10	14	8	12	176	
Award of UG Honours with <i>Research</i> Degree in Major course with total 176 credits										

Abbreviation: AEC (Ability Enhancement Course); IKS (Indian Knowledge System); NCrF (National Credit Framework); NSS (National Service Scheme); NCC (National Cadet Corps); NSQF (National Skills Qualification Framework); OJT (On-the-Job Training); SEC (Skills Enhancement Course); RP (Research Project); VAC (Value Added Course), ODL (Open and Distance Learning)

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

SEMESTER-III
SUMMARY OF THE SYLLABUS

SN	Category of Course	Course Title	Course Level	Credit	Teaching Hours	SEE Marks	CCE Marks	Total Marks	Exam Time
1	MAJOR-05	Cost Accounting-1	05	04	60	50	50	100	2 :00
2	MAJOR-06	Business Accounting-3	05	04	60	50	50	100	2 :00
3	MAJOR-07	Personal Tax Planning & Management-1	05	04	60	50	50	100	2 :00
4	MDC-03	Economics of Rural India	05	04	60	50	50	100	2 :00
		Mathematics for Commerce			60	50	50	100	2 :00
		IFRS			60	50	50	100	2 :00
		Brand Management			60	50	50	100	2 :00
		Computer Application in Business			75	50	50	100	2 :00

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

SEMESTER-IV
SUMMARY OF THE SYLLABUS

SN	Category of Course	Course Title	Course Level	Credit	Teaching Hours	SEE Marks	CCE Marks	Total Marks	Exam Time
1	MAJOR-08	Cost Accounting-2	05	04	60	50	50	100	2 :00
2	MAJOR-09	Business Accounting-4	05	04	60	50	50	100	2 :00
3	MAJOR-10	Personal Tax Planning & Management-2	05	04	60	50	50	100	2 :00
4	MINOR-03	Business Administration-3	05	04	60	50	50	100	2 :00
		Business Management – 3			60	50	50	100	2 :00
		Banking & Finance-3			60	50	50	100	2 :00
		Business Economics-3			60	50	50	100	2 :00
		Business Computer Science - 3			60	50	50	100	2 :00
		Advance Business Statistics - 3			60	50	50	100	2 :00
		Commercial Correspondence			60	50	50	100	2 :00

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

SEMESTER-III

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	III	Practical Internal	-
Category of Course	Major-05	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	COST ACCOUNTING -1		

Objectives:

- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Outcomes:

After completion of the course, learners will be able to:

1. Understand concept and nature of cost and cost accounting.
2. Determine various types of cost of production.
3. Know the valuation of materials and material control techniques.
4. Compute employee cost, employee productivity, and employee turnover:
5. Allocation and augmentation of overheads.

Theory:

Unit	Title	Hours
Unit - I	INTRODUCTION OF COST ACCOUNTING & MATERIAL COST A. Concept and Nature of Cost Accounting: Concept of cost and costing, Importance and features of costing, Cost Element – meaning & classification, Concept of cost unit, cost center, meaning of ‘unit’ from the view point of producer, Establishment of an ideal cost accounting	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

	system B. Material Cost: - Material: Introduction, Meaning and Types - Material Control Techniques: Objectives and Importance - Process of Material (Accounting and Control of Material Cost) ➤ Purchase of Materials ➤ Receipt and Inspection of Goods ➤ Store-Keeping (Including Practical Questions Relating to Calculate Levels of Material, Inventory Turnover Ratio) Practical Questions	
Unit – II	EMPLOYEE COST - Introduction, meaning and classification of employee cost - Requisite of a good wage and incentive system - Concept and Treatment of Idle Time-Over Time and Fringe Benefits - Concept of employee productivity and cost - Principles of determining Wage Rate - Employee turnover - Wage Systems: ➤ Essentials of Wage System ➤ Traditional Wage Systems: 1. Time wage system 2. Piece wage system Incentive Wage Systems: (A) Individual Incentive Systems(1) Halsey Premium Plan (2) Rowan Premium Plan (3) Taylor's different Wage Rate System (4) Merrick's different Wage Rate System (5) Bandeaux Plan (6) Gantt's Bonus and Task Plan (B) Group Incentive Schemes: (1) Profit Sharing (2) Co-Partnership Practical Questions	15
Unit - III	OVERHEADS - Introduction, meaning and definition - General Principles for overheads - Meaning and Methods of cost absorption - Classification of Overheads (1) Functional 2) Element wise and Behavior wise) - Absorption [Recovery] of overheads (Including Practical	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

	Questions) ➤ Apportionment of Overheads over Various Departments ➤ Re-Apportionment of Service Department Cost to Production Departments ➤ Allocation of overheads (Excluding Practical Questions of Machine Hour Rate) ➤ Treatment of Over-Absorption and Under-Absorption of Overheads Practical Questions	
Unit - IV	PROCESS COSTING - Introduction, Meaning and Features of Process Costing - Normal and abnormal loss and gain - Application of process costing - Joint-Products and By-Products Practical Questions of simple process costing only (Excluding inter process profit and equivalent production)	15

Note: The Topics and sub-topics of the course shall be discussed in context to actual Cost accounting practices of leading corporate houses within and outside India.

References Books:

1. Arora, M.N. Cost Accounting — Principles and Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting — Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain, Theory and Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mina', Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Other Sources:

1. Digital and online sources relevant to the topics in the course
Relevant Journals, Reports, and other Periodicals
2. Relevant Journals, Reports, and other Periodicals

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	III	Practical Internal	-
Category of Course	Major-06	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	Business Accounting-3		

Objectives:

- The course aims to help learners to acquire conceptual knowledge on business accounting,
- To impart skills for recording various kinds of business transactions and to maintain accounts.

Outcomes: After completion of the course, learners will be able to:

1. Understand the meaning of goodwill and need of valuation of goodwill. Calculate value of goodwill with different methods.
2. Understand the meaning of share and need of valuation of share. Calculate value of share with different methods.
3. Know concept of pre and post profit. Allocate incomes and expenditures between prior to and after incorporation of company.
4. Understand different activities of agriculture and prepare final accounts of agriculture.

Teaching Pedagogy: Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

Theory:

Unit	Title	Hours
Unit - I	VALUATION OF GOODWILL - Introduction, - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Goodwill and its' valuation - Accounting treatment of goodwill - Methods for valuation of goodwill Practical Questions	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Unit – II	VALUATION OF SHARES - Introduction - Meaning- Characteristics-Need of valuation - Alertness for Factors leading to Shares and its' valuation - Methods for valuation of Shares - Valuation of Right shares and Bonus shares Practical Questions	15
Unit - III	PROFIT PRIOR TO AND AFTER INCORPORATION OF COMPANY - Introduction - Meaning –Legal requirements - Time Ratio and Sales Ratio –calculation and explanation - Basis of Allocation proportion–ratio for income and expenditure items to ascertain profit or loss prior to incorporation and after Incorporation. Practical Questions	15
Unit - IV	ACCOUNTS OF FARM - Introduction-Meaning of Farm and Farm Accounting - Utility and importance of Farm Accounting in India - Types of Incomes of farm - Expenses of farm - Assets and Liabilities of farm - Special Items related to farm Practical Questions including final accounts of farm	15

References Books:

1. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
2. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Delhi)
3. Cost Accounting by S.P. Iyenger (S. Chand & Sons)
4. Costing-Methods and Techniques, by S.P. Jain & K.L. Narang (Kalyani Publishers)
5. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
6. Dr.B.MAgrawal and Dr. M.P.Gupta; Advanced Accounting,
7. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
8. M.C.Shukla and T.S.Grewal; Advanced Accounts, (Sultan Chand & Sons, Delhi)
9. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
10. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
11. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
12. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
13. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases.* McGraw-Hill Education

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	III	Practical Internal	-
Category of Course	Major-07	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	Personal Tax Planning & Management-1		

Objectives: The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.

- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Outcomes: After completion of the course, learners will be able to:

1. Examine how tax planning is useful and essential for every taxpayer and to understand the concept of tax evasion and tax planning from direct taxes point of view.
2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act.
3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief.
4. Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities.

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.

Theory:

Unit	Title	Hours
Unit - I	BASIC CONCEPTS Introduction to Income Tax Act 1961 Basic concepts (Only Theory):	15

	Person, Assessee, Income, Gross Total Income, Total income, Exempted Incomes, Previous year, Assessment Year, Types of calculating Tax, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning. Tax Planning with reference to residential status: Introduction, Residential status, Total income and Taxability, Deduction from Total Income, Exempted Income under section 10, Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Practical Problems of Residential Status only. Theory + Practical Questions	
Unit – II	TAX PLANNING UNDER THE HEAD OF SALARY INCOME Introduction Income under the head “Salary” Tax planning for salary income Computation/Determination of income tax under the head of salary Practical Questions	15
Unit - III	TAX PLANNING UNDER THE HEAD OF HOUSE PROPERTY Introduction Income under the head “House Property” Tax planning for House Property incomes Computation/Determination of income tax under the head of House Property Practical Questions	15
Unit - IV	TAX PLANNING UNDER THE HEAD OF INCOME FROM OTHER SOURCES Introduction Income under the head “Other Sources” Tax planning for Income from other sources Computation/Determination of income tax under the head of Other Sources Practical Questions	15

Note: Consider Academic Year as an Assessment Year (e.g. Academic Year: 2024-25, Assessment Year is also 2024-25)

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

References Books:

1. Singhanian, V. K., & Singhanian, K. Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
2. Ahuja, G, & Gupta, R. Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private
3. Limited.
4. Gaur, V. P, Narang, D. B., & Gaur, P. Income Tax Law and Practice. New Delhi: Kalyani Publishers.
5. Journals- 'Income Tax Reports® Company Law Institute of India Pvt. Ltd. Chennai . Journals- 'Taxman' Taxman Allied Services Pvt. Ltd., New Delhi
6. Journals- 'Current Tax Reporter' Jodhpur

Note: Use the latest edition of the books.

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	III	Practical Internal	-
Category of Course	MDC-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	Economics of Rural India		

Objectives: On successful completion of the course, the students will be able:

- The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development.

Outcomes: After completion of the course, learners will be able to:

1. Describe the concept of rural development.
2. Analyse various skill development and capacity building programmes.
3. Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects.
4. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy in India
5. Evaluate the rural development programmes 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.

Theory:

Unit	Title	Hours
Unit - I	INTRODUCTION Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy. Goals of Rural Development Policy; Rural Development Policies in India. Generation and Transfer of Technology; Environmental Concerns.	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Unit – II	LEVERAGING DEMOGRAPHIC DIVIDEND Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend - skill development and capacity building for employment and entrepreneurship. Production, Income Generation and Poverty Alleviation.	15
Unit - III	RURAL ECONOMY OF INDIA Size and Structure of the Rural Economy, Characteristics of the Rural Sector - Agricultural and Allied Sectors, Non-Farm Sector - Rural Industrialization and Entrepreneurship. Rural Finance: Rural credit and indebtedness; Institutional supports - NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.	15
Unit - IV	RURAL DEVELOPMENT PROGRAMMES IN INDIA Rural Development Programmes in India, Role of Organizations engaged in implementation of rural development Programmes in India – Government Organizations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, 15 Voluntary Agencies/Non-Governmental Organizations, Self-Help Groups, Evaluation and monitoring of the Programmes, Role of Corporate sector in Rural Development.	15

References Books:

1. Singh, K. (2008). Rural Development - Principles, Policies, and Management. New Delhi: Sage
2. Texts.
3. Samanta, R. K. (2000). New Vista in Rural Development Strategies & Approaches. Delhi: B.R.
4. Publishing Corporation.
5. Hussain, T., Tahir, M., & Tahir, R. (2017). Fundamentals of Rural Development. New Delhi: I. K.
6. International Publishing House Pvt. Ltd.
7. Sahu, B. K. (2003). Rural Development in India. New Delhi: Anmol Publications Pvt. Ltd.
8. Dutta, S. K., & Ghosh, D. K. (2002). Empowering Rural Women. New Delhi: Akansha
9. Publishing House.
10. Dutta, S. K., & Ghosh, D. K. (2006). Institutions for Development: The case of Panchayats. New
11. Delhi: Mittal Publications.

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	III	Practical Internal	-
Category of Course	MDC-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	MATHEMATICS FOR COMMERCE		

Objectives: The course aims to familiarize students with the applications of Mathematics techniques in business decision making.

Outcomes: After completion of the course, learners will be able to:

1. Acquire proficiency in using different mathematical tools in solving real life business and economic problems.
2. Analyse how matrices are used as mathematical tools in representing a system of equations.
3. Explain set theory to solve simple business problems.
4. Understand Cramer's Rule and Properties of Determinant.

Teaching Pedagogy: Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

Theory:

Unit	Title	Hours
Unit - I	SET THEORY Concept of a Set - Method of Representing Sets - Types of Sets - Some important Number Sets - Operation of Sets 1. Intersection of Sets 2. Union of Sets (with Proof) - Distributive Laws 1. Union over Intersection 2. Intersection over Union (With Proof) - Complimentary of Set - De- Morgan's Laws (With Proof)	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

	- Difference of Two Sets - Cartesian product - Examples	
Unit – II	DETERMINANTS Definition Order 2X 2,3X3 Cramer's Rule (Two, Three variables) Properties of Determinant Examples	15
Unit - III	MATRICES Definition - Types of Matrices - Matrix Operation ➤ Addition, Subtraction ➤ Product and their properties - Transpose of Matrix - Adjoint of Matrix, Inverse of Matrix -Solution of Simultaneous linear equation using inverse matrix - Examples	15
Unit - IV	MATHEMATICAL INDUCTION Introductions - Principle of Mathematical Induction - Meaning of Sequence and Series - Sigma Notation $\sum n$, $\sum n^2$, $\sum n^3$ (with proof) - Examples	15

References Books:

1. Bhardwaj, R. S. (2019). Business Mathematics and Statistics. New Delhi: Scholar Tech Press.
2. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). Statistics for Management. New Jersey: Pearson Education.
3. Thukral, J. K. (2017). Business Mathematics and Statistics. New Delhi: Maximax Publications.
5. Business Mathematics by Sancheti & Kapoor
4. Fundamental of Mathematics and Statistics by V.K. Kapoor and S.C. Gupta
5. Numerical Analysis by V. N. Vedmurthi.
8. Vohra, N. D. (2014) Business Mathematics and Statistics. New Delhi: Tata McGraw Hill Education India.

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	III	Practical Internal	-
Category of Course	MDC-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	IFRS		

Objectives:

- The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with IFRS,
- To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

Outcomes: After completion of the course, learners will be able to:

1. Students will be able to apply conceptual and regulatory frameworks for financial reporting
2. Students will gain knowledge on Account for transactions in accordance with international accounting standards
3. Students can analyze and interpret financial statements.
4. Students will be equipped with concepts of business combinations in accordance with International accounting standards

Teaching Pedagogy: Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

Theory:

Unit	Title	Hours
Unit - I	INTRODUCTION TO IFRS Introduction, Meaning, Concept, Key features of IFRS, Objectives, Need, Principles of IFRS, Benefits to implement IFRS, Difficulties/Limitations in implementation of IFRS, International financial accounting systems, IFRS Foundation: Introduction, Establishment procedure, Regulatory framework, Structure (Trustees / Members of the IFRS Foundation), Role and Scope.	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Unit – II	IFRS - ADOPTION, IMPLEMENTATION AND SYNCRONISATION Introduction, Role and regulatory framework of IASB and IFAB, Other concern bodies and governance related to IFRS, IFRS Adoption process — Jurisdiction and Standard requirements, IFRS implementation phases, Synchronization procedure of accounting standards into IFRS, List of IFRS and lad AS. Indian GAAP V/S IFRS.	15
Unit - III	ELEMENTS OF FINANCIAL STATEMENTS AS PER IFRS Elements of Financial Statements as per IFRS (Brief description only): 1. Revenue recogaition, 2. Property Plant & Equipment, 3. Impairment of assets, 4. Leases, 5 Intangible Assets, 6. Inventories, 7. Financial Instruments, 8. Provisions Contingent Assets and Liabilities, 0. Employment and Employee benefits, 10. Tax in financial statements, 11. The effect of changes in foreign currency exchange rates, 12 Agriculture, 13, Share-based payments, 14. Exploration and evaluation of expenditures. 15. Fair value measurement	15
Unit - IV	PRESENTATION AND ADDITIONAL DISCLOSURES UNDER IFRS 1. Presentation of financial position statement, the statement of profit and loss and other comprehensive incomes and the statement of changes on equity. 2. Earnings per share, 3. Events after the reporting period, 4. Accounting policies, changes in accounting estimates and errors, 5. Related party disclosures, 6. Operating segments, 7. Reporting requirements of small and medium-sized entities (SMEs)	15

Note: Learners are advised to use the latest edition of readings.

References Books:

1. Baarclay Palmer; Economy -Government & Policy IFRS Draft (2020).
 2. Goldon Scott; IFRS Reporting in Business (2020)
 3. ICAI: IFRS and Ind.As.(2011)
 4. R. S. N. Pillai, Bhagawathi, S. Uma; Practical Accounting: (S.Chand & Co., New Delhi)
 5. S. Daver; Accounting Standards: (Taxmann Allied Services, (P) Ltd; New Delhi)
 6. S. N. Maheshwari; Corporate Accounting (Vikas Publishing House Pvt. Ltd., New Delhi)
 7. S. P. Jain & K. L. Narang; Company Accounts: (Kalyani: Publishers, New Delhi)
 8. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
- Shukla M. C. & T. S. Grewal; Advanced Accountancy:(Sultan Chand & Sons, New Delhi)

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	III	Practical Internal	-
Category of Course	MDC-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	BRAND MANAGEMENT		

Objectives:

- The course aims to make students aware of brands, their evolution, extensions, brand Management strategies and its practical implications for business.
- The course shall focus on developing skills to devise strategies for brand positioning and equity in the market

Outcomes: After completion of the course, learners will be able to:

1. Comprehend the conceptual framework of brands;
2. Analyse various strategies of popular brands;
3. Describe the brand extensions;
4. Explore the life cycle of a brand and apply brand management strategies to real life products.

Teaching Pedagogy: Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

Theory:

Unit	Title	Hours
Unit - I	INTRODUCTION Introduction to Brands and Brand Management, Concept of a Brand, evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers, IMC: Evolution and Growth.	15
Unit – II	BRAND POSITIONING Introduction, Brand Building, Identifying and Establishing Brand Positioning and values, Brand Repositioning, Life stages of a Brand, Brand Personality, Brand Image.	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Unit - III	DESIGNING MARKETING PROGRAM Introduction, Strategic Brand Management Process, Designing and implementing brand strategies, Contemporary Strategies: storytelling, Internet and social media, Brand Extensions, Brand reinforcement strategies, Brand Portfolio Management, Integrating Advertising with Brand Management.	15
Unit - IV	BRAND EQUITY Introduction, Customer based Brand Equity, Measuring and Interpreting Brand Performance: brand equity Management System, New Media Environment: Brands amplifiers, Growing and Sustaining Brand Equity	15

References Books:

1. Aaker, D. Brand Leadership. UK: Simon & Schuster. Beverland, M. Brand Management: Co-creating Meaningful Brands. UK: SAGE Publications.
2. Chernev, A. Strategic Brand Management. Illinois, USA: Cerebellum Press.
3. Chitale, A. K. & Gupta, Ravi. Product Policy and Brand Management: Text and Cases, 4th ed. PHI Learning.
4. Cowley, D. Understanding Brands. India: Kogan Page Ltd.
5. John, D. R. Strategic Brand Management: Lessons for Winning Brands in Globalized Markets. New Delhi: Oxford University Press.
6. Keller, K. L., Swaminathan V., Parameswaran, A. M G, and Jacob, 1. C. Strategic Brand
7. Management: Building, Measuring and Managing Brand Equity. India: Pearson Education.
8. Miller, D. Building a Story Brand: Clarify Your Message So Customers Will Listen, India: HarperCollins Publishers.
9. Temporal, P. Advanced Brand Management. UK: Harriman House.
10. Parameswaran, M.G. Building Brand Value. India: McGraw Hill Education.

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	III	Practical Internal	-
Category of Course	MDC-03	Practical External	-
Course Credit	03 + 01 (P)	Prac. External Exam Duration	-
Teaching Hours	45 + 30 (P) = 75	Total	100
Course Code		Exam Duration	2:00
Course Title	COMPUTER APPLICATIONS IN BUSINESS		

Objectives: On successful completion of the course the students will be able:

- To create and edit documents using a Excel processing application
- To create, edit, format, and manipulate data in Excel
- To use and navigate software applications such as Microsoft Excel
- To understand the basic layout and components of Excel.
- To learn essential functions and formulas for calculations
- To gain proficiency in data formatting and presentation
- To create basic charts and graphs
- To Apply Excel skills to practical scenarios
- To create meaningful reports and charts.

Outcomes: After completion of the course, learners will be able to:

1. Student can create and organize data in spreadsheets, manipulate rows and columns, and use basic data entry techniques.
2. Student can understand how to use Excel's built-in functions like SUM, AVERAGE, COUNT, IF, and VLOOKUP.
3. Student can also create custom formulas to perform complex calculations
4. Student can analyze data using various tools like PivotTables, conditional formatting, and data validation. These tools help to summarize, organize, and filter data for meaningful insights
5. Student can create charts and graphs to visually represent data. This includes bar charts, line graphs, pie charts, scatter plots, and more
6. Student can automate repetitive tasks using Excel's macro feature or through basic VBA (Visual Basic for Applications) scripting.
7. Student can sort and filter data to quickly find and organize specific information.
8. Student can share Excel files with others and collaborate in real-time, integrating with tools like OneDrive and Microsoft Teams.
9. Student can import data from other sources (like CSV files or databases) and export Excel data to various formats.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

10. Student can use Excel to solve real-world problems by organizing data, performing analyses, and presenting solutions.

Teaching Pedagogy: Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

Theory:

Unit	Title	Hours
Unit - I	- Overview of Excel: Workbooks, worksheets, cells, rows, columns - Identifying row, cell, cell address - Navigating Excel: Moving around, selecting cells - Basic data entry and editing - Saving and opening files - Using the ribbon and common commands Insert worksheet in workbook	12
Unit – II	- Page setup layout for excel - Set header and footer for worksheet - Set Names of Worksheets - Excel terminology: Formula bar, status bar, name box - Cell formatting: Font, alignment, borders, and fill color - Number formatting: Currency, date, percentage, and custom formats - Basic data management: Sorting, filtering, and conditional formatting - Understanding formulas and cell references (relative, absolute, mixed) - Basic arithmetic operations (addition, subtraction, multiplication, division) Using AutoSum and other quick functions	11
Unit - III	Formula troubleshooting and error checking Functions median(), rand(), sum(), average(), power(), sqrt(), exp(), mod(), abs(), round(), roundup(), rounddown(), int(), max(), min(), stdev(), count(), text(), today(), now(), date(), year(), month(), second(), emonth()	11
Unit - IV	- Introduction to data visualization - Creating basic charts: Bar, column, pie, and line charts - Chart customization: Titles, legends, and axes - Adding data labels and other visual elements - Formatting Chart using 3D Graph - Formatting Bar & Line Chart Together - Basic introduction to Excel functions like VLOOKUP and	11

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

	HLOOKUP • Quick analysis and sparkline • Functions left(),right(),len(),upper(),lower(),proper(),trim(),datedif(),if(),AND(),OR(),NOT(),value(),find(),search(),time(),minute(),hours(),second(),timevalu(), day(),weekday()	
Practical		30

References Books:

1. Excel 2023 All-in-One For Dummies - by Greg Harvey
2. Excel: The Missing Manual - by Matthew MacDonald
3. Microsoft Excel 2023 Inside Out - by Bill Jelen and Tracy Syrstad
4. Excel Formulas and Functions For Dummies - by Ken Bluttman
5. Excel Pivot Tables and Pivot Charts For Dummies - by Michael Alexander Microsoft
Excel 2023 Step by Step - by Joan Lambert
6. Power Pivot and Power BI: The Excel User's Guide to DAX, Power Query, Power BI, and Power Pivot in Excel 2023 – by Rob Collie and Avichal Singh

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

SEMESTER-IV

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MAJOR-08	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	COST ACCOUNTING -2		

Objectives:

- The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment.
- The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand concept of cost unit and ascertain the cost per unit.
2. Make reconciliation of cost and financial accounts.
3. Determine cost under contract costing.
4. Determine cost under job and batch costing.

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.

Theory:

Unit	Title	Hours
Unit - I	UNIT COSTING - Introduction and Meaning - Elements of Cost - Cost sheet - Tender Price and Estimated Cost Sheet Practical Questions	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Unit – II	RECONCILIATION OF COST AND FINANCIAL ACCOUNTS - Introduction & Meaning - Causes of difference in Result (Profit/ Loss) of Cost and Financial Accounts - Need of Reconciliation of Cost and Financial Accounts - Procedure of Reconciliation ➤ Methods of preparing Reconciliation statement ➤ Reconciliation statement pro-forma ➤ Overheads account : Preparing Rule and method Practical Questions	15
Unit - III	CONTRACT COSTING - Introduction-Meaning and characteristics - Expenses and of Contract - Special items [Certified Work, Uncertified Work and Work-in-Progress] - Ascertainment of Profit or Loss on contract - Types of Contract 1. Fixed Price Contract 2. Cost-Plus Contract 3. Sub –Contract 4. Escalation Clause - Practical Questions (Excluding practical questions to prepare Final accounts in the books of Contractor)	15
Unit - IV	JOB COSTING AND BATCH COSTING - Introduction-Job costing: Meaning and characteristics - Job Costing and Contract Costing Importance- advantages and limitations of job costing - Procedure of job costing and Accounting of job cost - Batch costing: Meaning-Suitability-Features - Job costing and Batch costing - Economic Batch Quantity [EBQ] 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

References Books:

1. Arora, M.N. Cost Accounting — Principles and Practice, Vikas Publishing House, New Delhi
2. Banarjee, B. (2014). Cost Accounting — Theory and Practice. New Delhi: PHI Learning Pvt. Ltd.
3. Kishor, R. M. (2019). Taxman's Cost Accounting. New Delhi: Taxmann Publication Pvt. Ltd. Lal,
4. J., & Srivastava, S. (2013). Cost Accounting. New Delhi: McGraw Hill Publishing Co. Mowen,
5. M. M., & Hansen, D. R. (2005). Cost Management. Stanford: Thomson.
6. Jawahar Lal, Cost Accounting, McGraw Hill Education.
7. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.
8. M.Y. Khan, P.K. Jain , Theory and Problems in Cost Accounting, Tata McGraw Hill Publications.
9. Maheshwari, S.N. and S.N. Mittal, Cost Accounting: Theory and Problems, Shri Mahavir Book Depot, New Delhi.
10. Study Material of CA Course (New) Intermediate Level Paper 3: Cost and Management Accounting.
11. Note: Use the latest edition of the books.

Other Sources:

1. Digital and online sources relevant to the topics in the course
2. Relevant Journals, Reports, and other Periodicals

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MAJOR-09	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	BUSINESS ACCOUNTING -4		

Objectives: On successful completion of the course, the students will be able:

The course aims to impart advanced knowledge on financial accounting applicable in business enterprises of special nature.

Course Outcomes: After completion of the course, learners will be able to:

1. Know concept of general insurance and types of insurance.
2. Determine financial result of general insurance company.
3. Understand procedure of insolvency. Prepare statement of affairs and deficiency account
4. under the provincial insolvency act-1920.
5. Determine cost of road transportation under operating costing.
6. Determine cost of hotel, hospital and theatre industry under operating costing

Teaching Pedagogy: Classroom session, group discussion, seminar, case study, fieldwork, or any other suitable method.

Theory:

Unit	Title	Hours
Unit - I	ACCOUNTS OF GENERAL INSURANCE COMPANY - Introduction – Meaning-Types of Insurance - IRDA and Insurance management [Including main Accounting Provisions of Insurance Act- 1938, 1956, 1972, 1993 and amendments onwards and - Companies Act - 2013) - Only Brief introduction of vertical format of Profit & Loss Accounts and Vertical General Balance sheet. - Practical Questions (Relating to prepare only Vertical Revenue Statement-	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

	Scheduled Format, excluding practical problems final accounts of general insurance company)	
Unit – II	INSOLVENCY ACCOUNTS [Under The Provincial Insolvency Act-1920] Introduction-Meaning Insolvency and Insolvent - Brief knowledge of Insolvency Act and Procedure for declaring Insolvent - Statement of Affairs- Deficiency Account – - Specific items in accordance with legal matters of accounting treatments Practical Questions: (In the case of proprietor firm and of partnership firm Under The provincial insolvency act-1920)	15
Unit - III	OPERATING COSTING — 1 (ROAD TRANSPORTATION) - Introduction - Meaning and Characteristics - Unit of operating cost - Operating Costing of Transportation - Road Transportation unit cost - Statement of Operating Cost: Items and Pro-forma Practical Questions relating to Road Transportation	15
Unit - IV	OPERATING COSTING - 2 (HOTEL, HOSPITAL, THEATRE) - Meaning and scope of service costing, - Factors in ascertaining service cost - Unit of operating cost for hotel, hospital, theatre - Statement of Operating Cost: Items and Pro-forma for hotel, hospital, theatre Practical Questions relating to hotel, hospital, theatre	15

References Books:

1. Narayan Swamy; Financial Accounting, (Prentice Hall India, New Delhi)
2. Dr.B.M.Agrawal and Dr. M.P.Gupta; Advanced Accounting,
3. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting,
4. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
5. P.C. Tulsian; Financial Accounting, (Tata McGraw Hill Publishing Co., New Delhi)
6. Dr. R.K. Sharma and Dr. R.S. Popli; Accountancy (Self Tutor),
7. R.S.N Pillai, Bhagawathi, S.Uma; Practical Accounting (S. Chand & Co. New Delhi)
8. Ashok Sehgal Deepak Sehgal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi)
9. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MAJOR-10	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	PERSONAL TAX PLANNING & MANAGEMENT -2		

Objectives: On successful completion of the course, the students will be able:

On successful completion of the course, the students will be able to:

- The course aims to enable learners to understand the importance of tax planning and use various instruments and measures for tax planning.
- It also aims to explain how systematic investment and selection of investment avenues can help in tax planning.
- The course provides an insight into tax management by developing an understanding of the provisions relating to deduction and collection of tax at source, advance tax, refund, assessment procedures and provisions relating to income-tax authorities and appeals and revisions.

Course Outcomes: After completion of the course, learners will be able to:

Examine how tax planning is permitted under different provisions of the Income Tax Act; Determine tax liability under the head of Business or Profession; Determine tax liability under the head of Capital Gains; Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations; Examine the provisions relating to survey, search and seizure and the related powers of various income-tax authorities.

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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Theory:

Unit	Title	Hours
Unit - I	INCOME TAX COMPUTATION UNDER THE HEAD-BUSINESS OR PROFESSION - Introduction and Meaning - Income under the head “Business or Profession” - Tax planning measures relating to income from Business or Profession Computation of income tax under the head of Business or Profession	15
Unit – II	INCOME UNDER THE HEAD-CAPITAL GAINS - Introduction - Income under the head “Capital Gains” - Tax planning measures relating to income from Capital Gains Computation of income tax under the head of Capital Gains	15
Unit - III	TAX PLANNING THROUGH INVESTMENTS - Introduction - Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-tax Act.	15
Unit - IV	TAX MANAGEMENT - Deduction, collection and recovery of tax: Advance tax, tax deduction at source, tax collection at source, refund Assessment Procedures, Income-tax Authorities and Appeal and Revision: Income-tax authorities, filing return of income, self-assessment, summary assessment, scrutiny assessment, best judgement assessment, time limit for completion of assessments and appeals and revisions.	15

Note: The Theory or Practical aspects are mentioned at the end of each unit for the purpose of final exam preparation.

References Books:

1. Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P, Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.

3. Singhanian, V. K., & Singhanian, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

Note: Use the latest edition of the books.

Other Sources:

1. Relevant Journals and Reports
2. Digital and online sources relevant to the topics in the course.
3. Any other Sources

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MINOR-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	BUSINESS ADMINISTRATION – 3 (HUMAN RESOURCE MANAGEMENT)		

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 organization.

Course Outcomes: After completion of the course, learners will be able to:

1. Understand the basic concepts of a personnel management and Human resources.
2. Know about the principles, policies and practice of human resources management.
3. Prepare human resource plans and maintain human resource records.
4. Enable the employees to attain balance the work life .
5. Prepare a report on job analysis and organize an induction programme in an organization
6. Analyze the applicability and use of different kinds of training and development strategies in real life scenarios.

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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Theory:

Unit	Title	Hours
Unit - I	INTRODUCTION Personal Management: Introduction, Meaning, Definition, Features, Importance Human Resource Management: Introduction, Meaning, Definition, Features, Objectives, Scope Functions, Importance, Limitations, HRM and Personal Management, HRM in India, Challenges.	15
Unit – II	ACQUISITION OF HUMAN RESOURCE Human resource planning: Introduction, Meaning, Definition, Features, Need, Objectives, Importance, Factors affecting to HRP, Job analysis, Job description and job specification.	15
Unit - III	RECRUITMENT AND SELECTION Recruitment: Introduction, Meaning, Definition, Recruitment Policy, Situational Factors Affecting Recruitment, Scientific and non-scientific recruitment process, Sources of Recruitment (Internal and External), Methods of Recruitment. Selection: Introduction, Meaning, Definition, Selection Process including types of trade test, Test and interview. Appointment and Induction.	15
Unit - IV	TRAINING AND DEVELOPMENT Introduction, Meaning, Definition, Importance, Needs, Types, Scope of training, Training and development methods, Training process outsourcing.	15

References Books:

1. Mondy, A. W., & Noe, R. M. (1999). Human Resource Management. London: Pearson.
2. Decenzo, D. A., & Robbins, S. P. (2009). Fundamentals of HRM. New Jersey: Wiley.
3. Dessler, G., & Varkkey, B. (2011). Human Resource Management. New Delhi: Pearson Edu.
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: Houghten Mifflin.
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/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

Note: Total Passing Marks: The student shall obtain minimum **36 marks** (minimum 18 marks from Internal Assessment **Plus** minimum 18 marks from External Examination) out of **total 100** marks to pass course.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MINOR-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	BUSINESS MANAGEMENT- 3 (INVENTORY MANAGEMENT)		

Objectives: On successful completion of the course, the students will be able:

The course aims to familiarize the students with material which is the essential element of cost organization

Course Outcomes: After completion of the course, learners will be able to:

1. Analyse material purchase and inspection.
2. Evaluate the various methods of material control.
3. Examine the dynamics of the most suitable methods of pricing for issuing of material.
4. Examine and understand modern trends of material handling.

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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Theory:

Unit	Title	Hours
Unit - I	INTRODUCTION TO INVENTORY MANAGEMENT Introduction-Meaning, need to managing inventory, objectives, Merits and demerits of keeping inventory, Inventory Management: Meaning and Objectives, System of Inventory Management, Importance of inventory Management, Prerequisites for good inventory Management	15
Unit – II	MATERIAL PURCHASE AND MATERIAL INSPECTION (A)Material Purchase -Introduction- Meaning – importance, Material Requisition form, Process of Material Purchase (B) Material receiving and inspection of goods: Introduction, Meaning of Material receiving, Inspection of Materials ---Meaning and Importance	15
Unit - III	MATERIAL STORAGE AND MATERIAL CONTROL (A)Material Storage: Introduction and Meaning, Function of storage keeping, Material storage Organization – Meaning and Formation, Affecting Factors in Formation of Material Organization, Procedure of Material storage Department Bin- card, Methods of Pricing for issuing of Material (Excluding Practical Question), (FIFO – LIFO – HIFO – NIFO -Simple Average - Weighted Average) (B) Material Control: Introduction, Meaning, Objectives and Importance, Scope and Function, Methods of Material Control, Different levels of Material, Limitation of Material Control	15
Unit - IV	MATERIAL HANDLING Introduction, Meaning, Objectives and Importance, Types of Material Handling, Affecting Factors at Material Handling, Guiding principles Material Handling, Equipment of Material Handling, Modern Trends of Material Handling	15

References Books:

1. Max Muller: Essential of Inventory Management, American Mgmt Association Publication.
2. Chandra Bose: Inventory Management Prentice Hall of India Pvt. Ltd. New Delhi.
3. Antony Wild: Best Practice in Inventory Management, Institute of Operation Mangt. Pub.
4. Richard J. Tersine: Principles of Inventory and Material Management, Amazon Pub.
5. Devid J. Piasecki: Inventory Management Explained: Ops Publishing.

Note: Learners are advised to use latest edition of text/reference books

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MINOR-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	Banking & Finance-3		

Objectives: On successful completion of the course, the students will be able:

- To acquaint the students with the Fundamentals of Banking.
- To make the students aware of Banking business and practices.
- To give through knowledge of banking operations.
- To enlighten the students regarding the new concepts introduced in the banking system.

Course Outcomes: After completion of the course, learners will be able to: Understand about Indian banking system:

1. Gain an in-depth knowledge about the RBI Act, 1934;
2. Know about securitization and reconstruction of financial assets and enforcement of security interest Act,2002; Understand in detail credit regulations in Act,2002;
3. Explain provisions and legal provisions of prevention of money laundering Act,2002,
4. 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 and modern technology should be used to make the teaching and learning process effective and interesting.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Theory:

Unit	Title	Hours
Unit - I	BANK FINANCE -meaning and Objectives of Finance -Types of Finance In reference of Securities -Different types of Securities -Government and stock Exchange Securities -Land and Building - Documents of Goods and Entitle of goods -Life Insurance Policy -Debtors -Fixed Deposits	15
Unit – II	CLEARING SYSTEM -Introduction -Importance -Working -Progress -Role of Reserve Bank Of India -(ACB) clearing System	15
Unit - III	MONITORY POLICY -Meaning and objectives -Instruments of Monitory policy - Valuation of Monitory Policy -Effects of Monitory policy on banking sector.	15
Unit - IV	INTRODUCTION TO NEW BANKING -Payment Banks -Small finance Bank -MUDRA Bank -Mahila Bank	15

References 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-DrR.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 and Nibandho-Dr.R.J.Yadav

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MINOR-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	Business Economics-3		

Objectives: On successful completion of the course, the students will be able:

This Course aims at making students aware of functioning of monetary theories, prevailing banking system in India and macro level stability.

Course Outcomes: After completion of the course, learners will be able to: Understand about Indian banking system:

1. Describe the concept of Money and bank.
2. Analyse various skill development and capacity building programme.
3. Describe the role of institutional bodies like various Banks in financial policy.
4. Evaluate the Monetary policy 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.

Theory:

Unit	Title	Hours
Unit - I	MONEY AND THEORIES OF MONEY Meaning, Definitions and Functions of money – Different Component of money - Meaning of each component and its changing relating significance QUANTITY THEORY OF MONEY (THEORIES OF VALUE OF MONEY) Definitions and clarification of quantity theory of money - Assumptions – conditions Characteristics of quantity theory of money Clarification of quantity theory of money with the help of Equation (1) Fisher's Equation. (2) Cambridge Equation	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Unit – II	INDIAN BANKING SYSTEM Definitions of banks and types of banks Commercial banks ; Meaning, Definitions and Functions(traditional and nontraditional Functions) Credit creation process of banks Reserve Bank of India (R.B.I.) Functions of R.B.I. Instruments of credit control by R.B.I. (A) Repo rate (B) Reverse Repo rate (C) SLR	15
Unit - III	KEYNESIAN THEORY -1 Aggregate Demand meaning, determining factor of aggregate demand Consumption function, Consumption expenditure, determining factor Consumption function Average propensity to consume and saving Marginal propensity to consume to saving	15
Unit - IV	KEYNESIAN THEORY -2 Meaning, Factors affecting to Marginal efficiency of capital Relationship between Marginal efficiency of capital and rate of interest Employment theory Concept of Multiplier Employment theory of Keynes	15

References Books:

1. An Outline of Money - G. Crowther
2. Money - D. H. Robertson
3. Economics of Money and Banking - G. N. Halm
4. Economics - F. Benham
5. Modern Banking - R. S. Sayers
6. Central Banking - De Cocke
7. The Economics of Money and Banking - Chandler
8. Monetary Theory - M. C. Vaish
9. Money Market Operations in India – Sengupta & Agarwal
10. Monetary Planning in India - S. B. Gupta
11. Reserve Bank of India : Functions and Working
12. Indian Financial System - H. R. Machhirajo
13. Indian Financial Policy - S. S. Tarapor
14. Financial Markets – Robinson & Rightsman

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Each Unit	10
	OR		
	Question 5		

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MINOR-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	Business Computer Science-3		

Objectives: On successful completion of the course, the students will be able:

- Student will be identifying the components of the Visual Basic programming environment.
- Student will be understanding the purpose of Visual Basic projects and common file types associated with Visual Basic.
- Student will be understanding the purpose and use of basic controls, including text boxes, command buttons, list boxes, combo boxes, option buttons, check boxes, frames, timers, scroll bars, labels, forms, drive list boxes, directory list boxes, file list boxes, pictures, images, and shapes.
- Student will be understanding common properties for basic controls, such as name, appearance, alignment, auto size, back color, back style, border style, caption, enable, font, height, width, top, left, locked, min, value, max button, and min button.
- Student will be Customize controls by modifying these properties to suit application requirements.
- Student will be identify common events associated with basic controls, including click, change, double-click, key down, key up, key press, mouse down, mouse up, mouse move, load, got focus, lost focus, activate, timer, scroll, initialize, paint, activate, resize, unload, deactivate, show, hide, z-order.

Course Outcomes: After completion of the course, learners will be able to: Understand about Indian banking system:

- Student can be able to gain knowledge of the Visual Basic programming environment, including its IDE (Integrated Development Environment), project setup, and fundamental concepts like variables, functions, and control structures.
- Student can be able to understand the basic controls in Visual Basic, including Text Box, Command Button, List Box, Combo Box, Option Button, Check Box, Frame, Timer, Scroll Bars, Label, Form, Drive List Box, Directory List Box, File List Box, Picture, Image, and Shape.

- Student can be able gain knowledge of the properties of these controls, including their functionality and default behaviors. For example, the purpose of properties like Name, Appearance, Alignment, Auto size, Back color, Back Style, Border Style, Caption, and more.
- Student can be able understand the additional properties for controls, such as Max Length, Multi Line, Password Character, Interval, Style, Tab Index, Tab Stop, Visible, Word Wrap, Window State, etc.
- Student can be able to create Visual Basic projects and add controls to forms.
- Student can be able gain knowledge of common errors and troubleshooting techniques in Visual Basic.
- Student can be able develop of a simple user interface that uses the learned controls and properties to create a functional and interactive application.
- Student can be able Present the project, highlighting the use of controls, properties, and event handling.

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.

Theory:

Unit	Title	Hours
Unit - I	INTRODUCTION TO VISUAL BASIC AND WORKING WITH BASIC CONTROLS • Visual Basic project • Visual Basic programming environment and naming objects • Text Box • Command Button • List Box, Combo Box • Option Button • Check Box • Frame • Time • Scroll Bars • Label, Form • Drive list box • Directory list box • File list box • Picture • Image • Shape.	15

Unit – II	BASIC PROPERTIES FOR CONTROLS • Name • Appearance • Alignment • Auto size • Back color • Back Style • Border Style • Caption • Cancel • Default • Enable • Font • Height • Width • Top • Left • Locked • Min • Value • Max Button • Min Button • Max	15
Unit - III	OTHER PROPERTIES • Max Length • Multi Select • Multi Line • Password Character • Interval, Style • Tab Index • Tab Stop • Visible • Word Wrap • Window State • SelLenth • SelStart • SelText • Picture • Down Picture • Disable Picture • List • List Count • List Index • Text, Image • Icon	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

	• Fore Color • Index • Sorted • Print	
Unit - IV	EVENTS AND METHODS FOR RELEVANT CONTROLS • Click • Change • DbClick • Key down • Key Up • Key Press • Mouse Down • Mouse Up • Mouse Move • Load • Got Focus • Lost Focus • Activate • Timer • Scroll • Initialize • Paint • Activate, Resize • Unload • Deactivate • Show, Hide • Z Order • Add Item • Remove Item • Clear • Set Focus, Move	15

References Books:

1. Successful Projects in Visual Basic - D. Christopher - BPB
2. Mastering in Visual Basic - BPB
3. Programming in Visual Basic (Peter Norton)
4. Visual Basic 6 from the Ground Up - by Gary Cornell
Mastering Visual Basic 6.0 - by Evangelos Petroutsos
5. Visual Basic .NET All-In-One For Dummies - by Bill Sempf, Charles Sphar, and Stephen Randy Davis:
6. Programming Visual Basic .NET - by Dave Grundgeiger:
7. Mastering Visual Basic .NET - by Evangelos Petroutsos

8. Murach's Visual Basic 2015 - by Anne Boehm and Mike Murach:

9. Visual Basic Programmer's Guide to the .NET Framework Class Library - by Lars Powers and Mike Snell

Note: Use the latest edition of the books.

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MINOR-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	Advanced Business Statistics-3		

Objectives: On successful completion of the course, the students will be able:

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

Course Outcomes: 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.

Theory:

Unit	Title	Hours
Unit - I	DISCRETE PROBABILITY DISTRIBUTION Negative binomial distribution & Geometric distribution. - Properties (without proof) - Importance of distribution - Simple examples	15
Unit – II	HYPER GEOMETRIC DISTRIBUTION Probability function of hyper geometric distribution - Properties (without proof) - Examples to find probability by using hyper geometric distribution - Simple examples	15

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Unit - III	NORMAL DISTRIBUTION Probability function of normal distribution - Uses of Normal distribution - Properties (without proof) - Examples based on Normal distribution - Simple examples	15
Unit - IV	CONTROL CHARTS Quality & quality control - Variation in quality - Theory of run & theory of control charts - Control chart for variable ➤ Average chart ($\bar{x}$) ➤ R chart - Control limits of $\bar{x}$ and R charts (statement only) - Examples based on industrial data. - Control charts for Attributes ➤ P chart, np chart, C chart (for constant sample size only) ➤ Examples based on industrial data - Difference between variable charts and attributes chart	15

References Books:

1. Statistics By D. S.Sancheti and V.K. Kapoor.
2. Applied Statistics By V.K. Kapoor and S.C. Gupta
3. Fundamental of Mathematics and Statistics By V.K. Kapoor and S.C. Gupta
4. Fundamental of Statistics By S.C. Srivastava and Sangya Srivastav
5. Practical Statistics By S.C. Gupta
6. Statistical Methods By S.P. Gupta

Note: Use the latest edition of the books.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	From Unit 1 - 4	10
	OR		
	Question 5		

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Course Level	5.0	Internal Marks	50
Programme	B.Com	External Marks	50
Semester	IV	Practical Internal	-
Category of Course	MINOR-03	Practical External	-
Course Credit	04	Prac. External Exam Duration	-
Teaching Hours	60	Total	100
Course Code		Exam Duration	2:00
Course Title	Commercial Correspondence		

Objectives:

To inculcate the fundamentals of Business Communication Concepts

To Enhance Communication Skills of students for their upcoming professional fields

- To learn aspects of global communication
- To master the students in fundamentals of business writing for diverse communication needs
- To prepare the students to engage professionally in the digital age and leverage modern communication technologies for business success
- **Course Outcomes:** Students will learn the fundamental concepts of communication.
- Students will enhance communication skills for successful entry into professional fields.
- Students will learn the aspects of commercial communication.
- Students will hone business writing skills for diverse communications.
- Students will learn about various technological tools/devices useful in business communication.

Teaching Pedagogy: Chalk & Talk, Lecture, Translation Method, Direct/Indirect Method, Role-play, Group Discussion, Seminar, Case Study, Presentation, Communicative Approach, CALL, MALL, TALL

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Theory:

Unit	Title	Hours
Unit - I	Understanding Business Communication ▪ Communication: Meaning, Definition, Process, Need, Importance ▪ Characteristics of business communication ▪ Role of business communication ▪ Purpose of business communication ▪ Types: Verbal/ Non Verbal Communication ▪ Verbal Communication (oral and written) ▪ Non Verbal Communication (facial expression, posture, gesture, color, para language, signs/symbols, clothes)	12
Unit – II	Organizational Communication ▪ Levels of Communication: extrapersonal, intrapersonal, interpersonal, organizational, mass ▪ The flow of Communication: Downward, Upward, Lateral/Horizontal, Diagonal/Cross-wise, Grapevine Communication ▪ Barriers to Communication: physical, semantic, socio-psychological and steps to overcome ▪ 7 C's of communication Listening Skill: an important communication skill, importance, qualities of good listener, intensive and extensive listening, hearing vs listening	12
Unit - III	Business Correspondence (Written) ▪ Business letters: introduction, need, formats, Layout of a business letter-Outward appearance of a business letter, Inward structure of a business letter, Essential qualities of a business letter, types- enquiry, reply, order, sales, complaint, adjustment, collection ▪ Business reports: introduction, structure, language, importance, individual report, committee report ▪ Notice, Agendas of Meeting and Minutes of Meeting Office communication: Circular, Office Order, Memo, MoU, Notification	12
Unit - IV	Business Correspondence (Oral) ▪ Telephonic conversation with Customer Care Executive, Manager, Personnel (Hotel, Bank, Online Shopping, Business, TV/Mobile Recharge) ▪ Public Speaking: introduction, difference between speech and	12

	presentation, tips for effective speech, speeches at various occasions (formal/informal), methods-extempore, manuscript, impromptu, memorized Presentation Skill – purpose, importance/need, planning for effective presentation, Kinesics-personal appearance, posture, gesture, facial expression, eye contact, proxemics- space (intimate, personal, social, public), paralinguistics- voice quality, volume, tone, pace/rate, pitch, articulation, pronunciation, voice modulation, pause/silence, boredom factors, use of AI tools, PowerPoint presentation	
Unit - IV	Recent Trade In Business Communication ▪ Online Meeting through Microsoft Teams, Zoom, Google Meet , Cisco Webex meetings App. ▪ Communication through Email, Websites, Social Media Network (Twitter, Face book, LinkedIn, You tube, WhatsApp) , Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Advertisement: importance, objectives, characteristics, essentials of effective ad, creativity, forms-brochure, flyer, leaflet, pamphlet	12

References Books:

1. Bansal, R. (n.d.). *Unit-1 An Introduction to Communication*. Retrieved from <https://egyankosh.ac.in/handle/123456789/72742>
2. Dev, N. B., & Godhwani, R. (n.d.). *Effective Business Communication*. Indian Institute of Management Bangalore (IIMB). Retrieved from https://onlinecourses.swayam2.ac.in/imb24_mg64/preview
3. Lumen Learning. (n.d.). *Methods of Speech Delivery*. Retrieved from <https://courses.lumenlearning.com/wm-publicspeaking/chapter/methods-of-speech-delivery/>
4. Malik, A. (n.d.). *International Business Communication*. Indian Institute of Technology Kharagpur. Retrieved from <https://nptel.ac.in/courses/110105051>
5. Pal, Rajendra & Korlahalli, J.S. *Essentials of Business Communication*. Sultan Chand & Sons: New Delhi, 2007.
6. Patel, Vitthal. *Communication Skills*. RIA Publishing House: Vallabh Vidyanagar, 2012.
7. Rai, Urmila and Rai, S.M. *Managerial Communication*. Himalaya Publishing House: New Delhi, 2015.
8. Raman, Meenakshi & Sharma Sangeeta. *Technical Communication: Principles and Practices*. Oxford University Press: New Delhi, 2008.
9. Ravichandran, T. (n.d.). *Communication Skills*. Indian Institute of Technology Kanpur. Retrieved from <https://nptel.ac.in/courses/110105051>

10. Viswamohan, A. (n.d.). *Business English Communication*. Indian Institute of Technology Madras. Retrieved from <https://nptel.ac.in/courses/109106129>

Note: Use the latest edition of the books.

INTERNAL EVALUATION SCHEME		
No	Particulars	Marks
1	Practical Exam/ Mid Semester 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	Report 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.

BHAKTA KAVI NARSINH MEHTA UNIVERSITY
Major/Minor/Multidisciplinary
Syllabus of B.Com (Honors) as per NEP-2020
Faculty of Commerce & Management
Effective from June 2024
Subject: B.Com

Paper Style:

Ques. No.	Particulars	From which Unit	Marks
1	Question 1	1	10
	OR		
	Question 1		
2	Question 2	2	10
	OR		
	Question 2		
3	Question 3	3	10
	OR		
	Question 3		
4	Question 4	4	10
	OR		
	Question 4		
5	Question 5	5	10
	OR		
	Question 5		