

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT Undergraduate Program
(Bachelor of Commerce) [3 years (Degree) & 4 years (Honours /Honours with
Research)] Advanced Accounting & Auditing Teaching & Evaluation Scheme
Semester-V [Academic Year of Implementation 2025-2026]

Semester-V

Course Category	Course Code	Course Title	Teaching Schedule Hours/ Week	Exam Duration & Marks			Total Theory/ Practical Marks	Credit
				Duration (Hours)	(CCE) Internal Marks	(SEE) External Marks		
MAJOR	AC-MJ-505 AC-MN-505	Advanced Accounting & Auditing -V	4 (including 1 for BKS)	2:00	50	50	100	4
MAJOR	AC-MJ-506	Advanced Accounting & Auditing -VI	4	2:00	50	50	100	4
MAJOR	CC 610 A & 610 B	Business Administration	4	2:00	50	50	100	4
MINOR		Business Regulatory Framework	4	2:00	50	50	100	4
MINOR		Indian Economy- Recent Trends	4	2:00	50	50	100	4
MINOR	MESTC 505	Statistical Inferential Techniques for Decision	4	2:00	50	50	100	4
SEC		Advanced Communication Skills in English-5	2	1:00	25	25	50	2

**VEER NARMAD SOUTH GUJARAT UNIVERSITY,
SURAT**



**UNDERGRADUATE
PROGRAM
IN
COMMERCE**

**ADVANCED ACCOUNTING
& AUDITING**

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

T.Y.B.Com Sem-V and Sem-VI

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**THIRD YEAR B.COM - SEM - V****Business Administration****Major (Core Compulsory)****(Syllabus effective from Academic year 2025-26)**

Subject Title	Business Administration	
Course Outcome	1) This course will develop an insight into ancient Indian tradition of Vedic management. Students will be applying the concept of Vedic management in real life and analyse the role of management with the help of Vedas. 2) The students will able to explore an important area of management i.e. financial management, its Planning aspects, Capitalization, Capital structure and working capital. Students will understand how corporate make important investment and financing decision how they establish working capital and financial planning. 3) This course will encourage students to create a philanthropic ideology that is benevolence to the society and help students to study the CSR activities and projects of Indian Companies. The students will understand the different magnitudes of the concept of CSR and they become a responsible citizen and accomplish the same wherever and whatever facet of life is chosen. 4) Office Management will help them in future job regarding regular and computerized filing as well as record management.	
UNIT NO	CONTENT	WEITAGE
Unit - 1	Vedantik Management Meaning of Vedant, Use of Vedic Heritage in Management, Use of Vedic Management Methods in India and Abroad, Importance of Vedic Management methods, Management & Gita, Kautilya's Management lessons.	25 %
Unit - 2	Financial Management	40 %
	(1) Overview of Financial Management: Meaning, Definition, Evolution of Financial	

	Management. - Traditional Phase (Before 1950) - Transitional phase (1950 to 1990) - Modern Phase (1990-Present) Scope of Financial Management, objectives of Financial Management, Financial Functions [Executive and Incidental (Clerical)], Inter Face of Financial Management with other disciplines, Financial Manager's Role.	
	(2) Financial Planning: Meaning, Definition, importance of Financial Planning, Affecting Factors, Types (only Concept of Short and long term Financial planning) Process Guiding principles.	
	(3) Capitalisation & Capital Structure- <u>Capitalisation</u> - Concept, principles of Capitalisation. Meaning, causes, effects, Remedies of over capitalisation and Under Capitalisation. <u>Capital Structure-</u> Meaning Affecting factors, Characteristics, Determinants of capital Structure, Concept of trading on Equity and leverage.	
	(4) Working Capital – Meaning, Affecting factors, Types, sources, Components.	
Unit - 3	Corporate Social Responsibility	
	Meaning, Social Responsibilities towards various Parties, Arguments for and against Social Responsibilities, Statutory provisions for CSR as per Company's act 2013 (section 135- Net Worth, turnover, Net Profit), CSR activities under Schedule vii, CSR activities of Indian Companies : 1. Tata group, 2. Adani, 3. Reliance. Impactful CSR projects : 1. SBI Youth for India by SBI Foundation. 2. Project Nanhi Kali by Mahindra 3. Nand Ghar by Vedanta	15 %

Unit - 4	Modern Office management	10 %
	(1) Office and office Management. - Meaning Definition of Office, Meaning Definition, objectives and Importance of office management	
	(2) Management of Record and Filing – Meaning and Definition of Record and Filing, Computer Data Records Computerized E-Filing and its importance, Qualities of good filing System.	
Unit - 5	Case Study	10 %

REFERENCES:

1. સંચાલન – નવા ખ્યાલો અને દિશાઓ – ડૉ. રમણીક જે. યાદવ.
યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ, અમદાવાદ.
2. Working Capital Management- V. E. Ramamoorthy
3. Financial Organisation and management of Business- Gerstenberg
4. Principle of Management Accounting- Man Mohan & Goyal
4. Corporation Finance- S. C. Kuchhal
5. Financial management- S. C. Kuchhal
6. Textbook of Office management- J. C.
7. B. S. Shah Prakashan- Ahmedabad
8. Office management- S. P. Jain and T. N. Chhabra
9. Office and Administrative Management- C. L. Little field & Franu Racher
10. Office organisation & management- M. C. Shukla
11. Office organisation & management- S.P. Arora- first edition
12. Financial management- Principles and Practice- G. Sudarsana Reddy
(Himalaya Publishing House)
13. Corporate Social Responsibility CSR activity and projects under the
Companies Act- 2013 by Rajesh Lohia Edition- 2024
14. Major CSR funding companies in India- Dr. Anthony Gregory
15. CSR in India- Kahama V. Kaushik
16. Modern Office management- Principles and Techniques- J. N. Jain & P. P.
Singh
17. Brigham, E. F. D Houston, J. F (2019) Fundamentals of Financial
Management (15th edition) Cengage learning
Ross S.A., Westerfield R. W., Jordan B. D. (2016), Corporate Finance (11th
edition) McGraw- Hill Education

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Undergraduate Program (Bachelor of Commerce)

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

Semester-V

Course Code: AC-MJ-505/AC-MN-505

Couse Name: Advanced Accounting & Auditing-Paper-V (Major/Minor)

Course Code	AC-MJ-505/AC-MN-505
Course Title	Advanced Accounting & Auditing-Paper-V
Credit	4 (including 1 for BKS)
Course Level	300-399
Total engagement	4 Credits x 15 Hours = 60 Hours
Teaching per week	4 Hours
Minimum weeks per semester	15 weeks (Including classwork, examination, preparation & holidays)
Effective from	2025-2026
Purpose of Course	This course aims to equip students with a comprehensive understanding of auditing concepts, procedures, and ethical responsibilities. It enhances their ability to evaluate financial records, detect fraud, and ensure compliance with regulatory frameworks.
Course Objectives	1. To provide a fundamental understanding of auditing principles, scope, and objectives. 2. To develop skills for detecting and preventing financial fraud and errors. 3. To familiarize students with different types of audits and their applications. 4. To understand audit planning, strategies, and internal control mechanisms. 5. To analyze vouching, verification, and valuation processes in auditing.
Course Outcomes	CO1: Explain the fundamentals of auditing, its scope, and limitations. CO2: Differentiate between accounting and auditing and understand the auditor's role in fraud detection. CO3: Identify various types of audits and their applicability. CO4: Develop an audit strategy and audit plan, including audit work preparation and documentation. CO5: Understand the internal control system, internal check, and internal audit processes.



	CO6: Perform vouching, verification, and valuation of assets and liabilities as per auditing standards. CO7: Understand the definition, purpose, and techniques of auditing in ancient India, and compare ancient auditing practices with modern auditing. CO8: Analyze the conceptual framework of both ancient Indian auditing and modern Indian auditing, focusing on auditor's role, ethical conduct, and regulatory frameworks.				
Mapping between COs with PSOs		PSO 1	PSO 2	PSO 3	PSO 4
	CO1	✓	✓		
	CO2	✓	✓	✓	
	CO3		✓		
	CO4		✓		✓
	CO5	✓	✓		
	CO6	✓	✓		
	CO7	✓	✓		
	CO8	✓	✓	✓	
Pre-requisite	Fundamentals of Book keepings & Accounting				
Course Content	Unit	Contents			Weightage
	1	<u>Ancient Indian Auditing and Modern Indian Auditing</u> Definition and Purpose of Auditing in Ancient India, Auditing Process as Described in Ancient Texts, Ancient Auditors: Roles and Responsibilities, Techniques of Ancient Auditing, Significance of Auditing in Ancient India, Comparison of Ancient Auditing vs. Modern Auditing			25%
	2	<u>Introduction to Auditing:</u> 1.1 Introduction to Auditing Introduction Meaning of Auditing Scope and Principles of Auditing Difference between Auditing and Accountancy Advantages and Limitations of Auditing. 1.2 Objectives of Auditing Introduction Objects of Auditing Detection and prevention of errors Effects of an errors on agreement of a trial balance Detection of errors when trial balance does not agree Embezzlement of cash Misappropriation of goods Manipulation of accounts Position of Auditor Modern view on position of auditor regarding fraud. Other objects of Audit. 1.3 Types of Audit Introduction Types of Audit Other audits			20%

	3	<u>Audit Strategy and Audit Planning [Preparation of Audit work]</u> Introduction Organizing audit work Keeping note of Appointment Audit programme Division of works amongst audit assistants. Audit note book Difference between Audit Programme and Audit Note book Auditor's working paper Determining Audit Procedure.	15%
	4	<u>Internal Control System [Internal Check, Internal Control, Internal Audit]</u> Introduction Overview of Internal control system Scope and Characteristics of Internal control system Types of Internal Check Auditor's duty Regarding Internal Check System	15%
	5	<u>Audit of Items of Financial Statements</u> 4.1 Vouching – Introduction Definition of Vouching Meaning of Voucher Characteristics of Vouching Objects of Vouching Importance of Vouching Points to be considered in Vouching Vouching and Auditor's duty 4.2 Vouching of cash transactions Introduction Examining internal check regarding cash transaction Vouching the receipts side of cash book Vouching the payments side of cash book 4.3 Verification and Valuation of Assets and Liabilities-I Introduction Meaning of Verification Objects, Importance and Advantages of Verification General Principles of Verification Difference between verification and Vouching. Classification of Assets Liability of an Auditor in connection with valuation. Verification and valuation of various type of Assets. 4.4 Verification and Valuation of Assets and Liabilities-II Introduction Verification of Assets Verification and valuation of Liabilities.	25%
Reference Books	1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi 2. Tandon B.N.: Principles and Practice of Auditing;-S. Chand& Co, New		

	Delhi. 3. Pagare Dinkar: Principles and Practice of Auditing;-Sultan-Chand&Co, New Delhi 4. Sharma T.R.: Auditing Principles and Problems; Sahitya Bhawan, Agra. 5. RG. Saxena: Principle & Practicing of Auditing; Himalaya Publications. 6. Kamal Gupta: Fundamental of Auditing; Tata McGrew Hill, New Delhi. 7. S.V. Ghatalia: Practical Auditing; Allied Publisher. 8. Batra & Bagadia: Text Book of Auditing; Taxman Publication. 9. Auditing and Assurance Module-I, II (Intermediate Course)- The Institute of chartered accountants of India
Teaching Methodology	Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment
Evaluation Method	50% CCE: Internal assessment based on class attendance, participation, class test, quiz, assignment, seminar, internal examination etc. 50% SEE: External assessment based on semester end University examination.



VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Undergraduate Program (Bachelor of Commerce)

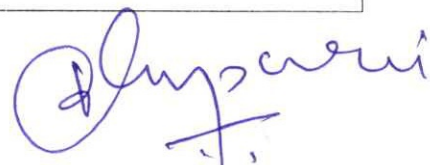
[3 years (Degree) & 4 years (Honours/Honours with Research)]

Semester-V

Course Code: AC-MJ-506

Couse Name: Advanced Accounting & Auditing-Paper-VI (Major)

Course Code	AC-MJ-506
Course Title	Advanced Accounting & Auditing Paper -VI
Credit	4
Course Level	300-399
Total engagement	4 Credit x 15 Hours = 60 Hours
Teaching per week	4 Hours
Minimum weeks per semester	15 weeks (Including Laboratory work, examination, preparation, holidays etc.)
Effective from	2025-2026
Purpose of Course	This course provides students with an understanding of management accounting concepts, financial statement analysis, and their applications in business decision-making. It enhances their ability to interpret financial data and implement financial planning techniques.
Course Objectives	1. To explain the role and significance of management accounting in financial decision-making. 2. To develop an understanding of financial statements and their analytical techniques. 3. To differentiate between financial accounting and management accounting. 4. To apply financial statement analysis tools for evaluating business performance. 5. To understand cash flow and funds flow statements for financial planning.
Course Outcomes	CO1: Describe the role of management accounting in decision-making. CO2: Differentiate between financial accounting and management accounting. CO3: Analyze financial statements using common-size analysis, comparative analysis, and trend analysis. CO4: Interpret financial ratios related to profitability, liquidity, leverage, and turnover. CO5: Prepare and analyze Funds Flow and Cash Flow Statements (AS-3).



Mapping between COs with PSOs		PSO 1	PSO 2	PSO 3	PSO 4
	CO1	✓		✓	
	CO2	✓	✓		
	CO3		✓		
	CO4		✓	✓	✓
	CO5		✓	✓	✓
Pre-requisite	Fundamentals of Book keepings and Accounting				
Course Content	Unit	Contents			Weightage
	1	<u>Management Accounting</u> (A) Meaning, nature, scope and functions of management accounting (B) Role of management accounting in decision making (C) Management accounting vs. financial accounting (D) Tools and techniques of management accounting			10%
	2	<u>Analysis of Financial Statements:</u> (A) Meaning, objectives, types and limitations of financial statements (B) Types and Techniques of Financial Statement Analysis: - Common Size Statement - Trend Percentage - Comparative Statements Analysis			15%
	3	<u>Methods of Financial Statements Analysis:</u> 3.1 Ratio Analysis (Following Ratios are to be taught) (A) Profitability Ratios : Gross Profit Ratio, Net profit Ratio, Operating Ratio, Expenses Ratio, Return on Capital Employed, Return on Shareholder's fund, Return on Equity share capital Ratio. (B) Leverage Ratios : Debt-Equity Ratio, Proprietary Ratio, Capital Gearing Ratio, Long term Funds/ Fixed Assets Ratio, Interest coverage Ratio. (C) Liquidity Ratios : Current Ratio, Liquid Ratio, Acid test Ratio (D) Turnover Ratios : Stock-Turnover Ratio, Debtors Ratio, Creditors Ratio, Total Assets Turnover Ratio.			25%
		3.2 Funds Flow Statement			25%
		3.3 Cash Flow Statement (AS-3)			25%
	Note: Practical problems shall not exceed 70% of total weightage				
Reference Books	1. Arora M. N: Cost Accounting - Principles and Practice; Vikas, New Delhi. 2. Jain S. P. and Narang K. L: Cost Accounting; Kalyani, New Delhi.				

	3. Anthony Robert, Reece, Et al: Principles of Management Accounting; Richard D. Irwin Inc. Illinois. 4. Khan M. Y. and Jain P. K: Management Accounting; Tata McGraw Hill. 5. Dr. S. N. Maheshwari: Problem & Solution in Management Accounting & Financial Management; Sultan Chand. 6. Ravi M. Kishore: Management Accountancy, Taxman Publication 7. L. N. Chopde & D. H. Chaudhary: Introduction to Management Accounting; Sheth Publishers Pvt. Ltd., Bombay.
Teaching Methodology	Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment
Evaluation Method	50% CCE: Internal assessment based on class attendance, participation, class test, quiz, assignment, seminar, internal examination etc. 50% SEE: External assessment based on semester end University examination



Veer Narmad South Gujarat University, Surat

Proposed Syllabus for Business Regulatory Framework- Minor [Semester 5]

W.E.F. Academic year (2025-2026)

Course:	B.Com. (Semester 5)
Subject:	BUSINESS REGULATORY FRAMEWORK

Detailed syllabus

Unit	CONTENTS OF THE COURSE	Weightage
I	Indian Contract Act 1872 ⇒ Meaning and Nature of Contract ⇒ Classification of Contracts ⇒ Essentials of a Valid contract ⇒ Difference between contract and an agreement ⇒ Offer and Acceptance ⇒ Capacity of parties to Contract ⇒ Consideration ⇒ Free Consent (Coercion, Fraud, Misrepresentation, Undue Influence, Mistake) ⇒ Legality of Object and Consideration.	30%
II	Indian Contract Act 1872 ⇒ Performance of Contract ⇒ Discharge of Contract ⇒ Breach of Contract and Remedies for breach of contract	15%
III	Special Contracts ⇒ Contract of Indemnity and Guarantee ⇒ Contract of Bailment and Pledge ⇒ Contract of Agency	15%
IV	Sale of Goods Act, 1930 ⇒ Meaning of contract of Sale and difference between sale and an agreement to sell, Goods and its Classification, Price and modes of charging price ⇒ Conditions and Warranties ⇒ Transfer of property in goods ⇒ Performance of contract ⇒ Unpaid seller and rights of an unpaid seller	30%
V	Intellectual Property Rights ⇒ Patent ⇒ Copyright ⇒ Trademark	10%
		100%

* SECTIONS NOT TO BE TAUGHT / MENTIONED

Suggested Reference Books:

1. P.P. S. Gogna - Mercantile Law - By Sultan Chand Publications, New Delhi
2. M. C. Kuchhal - 'Mercantile Law' - By Vikas Publishing House, New Delhi
3. Avtar Singh - 'Indian Contract Act' - By Eastern Book Co. Lucknow
4. P. C. Tulsian - 'Business Law' - By Tata McGraw Hill Publishing Co

Programme Outcomes: On completion of this program, a student would have in depth understanding of the following:

1. Understand and identify key concepts in Business Regulatory Framework with different aspects of business law.
2. The students would learn about rules and regulations related to business and how law affects business.
3. The students acquire knowledge and understanding of various regulatory framework of business law like the Indian contract act, Special Contracts, Sale of Goods Act, Intellectual property right etc.
4. The knowledge of business law can prepare students for a successful and rewarding career, whether they intend to join their family business or take up a managerial post in a large organization.

Program Specific outcomes:

1. B.Com. is an opportunity for learners to specialize in Commerce along with law.
2. Apart from imbibing knowledge of law, the course allows learners to acquire skills by understanding Business law and the remedies available to aggrieved party.
3. As students also get exposure to subjects like Contract Act, Special Contract, Intellectual Property Right etc. in the course gives an edge to the learners for business outreach.
4. The program allows learners to understand law in much more detail, thus helping them become better management professionals with comprehensive understanding of law.

Course Outcome (Business Regulatory Framework)

Year	Sem.	Course/Module	Course Outcomes
III	V	Indian Contract Act 1872	1. Acquaint with the conceptual and operational parameters of various general principles relating to contract law. 2. Equip with the basics of contract law so as to enable them to apply it effectively on the various disputes related to contracts. 3. Examine the essential elements of a contract and how a contract can come to an end. 4. Performance of contract, discharge of contract and remedies available for breach of contract. 5. Learn special contract relating to Indemnity and Guarantee, Contract of Bailment and pledge and contract of Agency.
		Sale of Goods Act.	1. Acquaint with the conceptual and operational parameters of various general principles relating to Sale of Goods Act. 2. Examine the essential elements of a contract of Sale of Goods Act including contracts involving sea transit. 3. Acquaint students with understanding of Performance of contract, contracts involving sea transit, remedies available to unpaid seller etc.

		Intellectual Property Right	1. Acquaint with different Intellectual Property Rights including Trademark, Patent and Copyright. 2. Understand the applicability of these Acts. 3. Acquaint the students with remedies available on breach of these Acts.
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[Subject Code-[2508000605040001]]

VEER NARMAD SOUTH GUJARAT UNIVERSITY
BACHELOR OF COMMERCE, SEM-5 Minor
SUBJECT: INDIAN ECONOMY-RECENT TRENDS.
AS OF NEP-2020 TO BE EFFECTIVE FROM ACADEMIC YEAR 2025-26.
CREDIT-4

UNIT 1

25%

- I. NITI Ayog: Objectives of Niti Ayog - Composition - Future planning of NITI Ayog.
- II. Structural/Sectoral changes in Indian Economy.
- III. Federal Finance : The only meaning of Federal Finance-Federal Finance recommendations of current finance commission.

UNIT 2

25%

- I. Agriculture Sector: importance of agriculture in Indian Economy Agricultural production and productivity trends Factors affecting and measures to increase productivity- challenges for the development of agriculture Sector.
- II. Agricultural finance need and important institution providing finance-role - progress and evaluation of co-operative agencies.
- III. NABARD and KCC-Indebtedness of farmers-reasons and remedies.
- IV. Marketing of agricultural produce in India-Features-problems-measures to solve problems - Co-operative marketing-e-NAM (e-National Agricultural Marketing)

UNIT 3

25%

- I. Industry : Industry Importance - Performance and Problems - Positive and Negative features of Industrial Growth
- II. Features of current Industrial policy - Evaluation.
- III. Agro-based Industries - Concept and importance.

UNIT 4

25%

- I. Meaning of Human Resource Development - Its importance-HDI - formula and calculation of HDI (As per HDR 2010 report) - trends of human development in India-limitations - definition and calculation of GII and GEM (As per HDR 2010 report).

[Subject Code (Major)- 2508000605020003]

[Subject Code (Minor)- 2508000605050005]

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

T.Y.B.COM SEM -V

Statistics Paper – 5: Statistical Inferential Techniques for Decision (Major & Minor) (4 credit)

As per NEP 2020

To be implemented from the Academic year 2025-'26

Course code	MJSTC 505/MESTC 505	Weightage	Marks
Course title	Paper – 5: Statistical Inferential Techniques for Decision		
credit	4		
Teaching per week	4 hours		
Effective from	2025-'26		
Purpose of course	The Purpose of the course is to developed theoretical knowledge and practical applications so learners will develop the skills necessary for effective statistical analysis and interpretation		
Objective of course	The main objective of this course is to provide students with a comprehensive understanding of hypothesis testing and small sample test. Additionally, the course introduces students to Indian official statistics, including the roles of key organizations such as the Central Statistical Organization, National Sample Survey, and Indian Statistical Institute.		
Programme Outcomes	PO-01: Knowledge & Conceptual Understanding: Develop a strong foundation in principles and concepts across disciplines, fostering interdisciplinary learning, advance knowledge and problem-solving abilities. PO-02: Analytical & Critical Thinking: Apply critical thinking and analytical reasoning to evaluate data, hypotheses and real-world problems, leading to evidence-based conclusions. PO-03: Research & Inquiry-based Learning: Develop investigative skills through experimentation, data analysis to contribute to research and innovation. PO-04: Technical Skills: Gain hands-on experience with instrumentation and computational tools relevant to research and industry applications. PO-05: Digital & Computational Literacy: Utilize digital tools, computational techniques and emerging technologies such as AI, statistical modelling to enhance learning and problem-solving. PO-06: Environmental & Societal Responsibility: Understand the role of science in addressing environmental, health and societal challenges, promoting sustainability and ethical responsibility. PO-07: Effective Communication & Collaboration: Develop proficiency in scientific communication, both written and oral, for-effective dissemination of knowledge while collaborating in multidisciplinary teams. PO-08: Innovation & Entrepreneurship: Foster an entrepreneurial mind-set by applying knowledge for innovation, technology development, and industry-oriented applications. Develop sustainable solutions to address real-world challenges in research and environmental management. PO-09: Lifelong Learning & Professional Growth: Cultivate curiosity and adaptability for continuous learning, equipping students for higher education,		

MR 1

	research, and professional careers.									
	PO-10: Ethical Leadership & Value-based Education: Develop leadership qualities, ethical values, and a sense of responsibility in applying societal progress, aligning with Indian knowledge systems and global perspectives.									
Programme specific outcomes.	PSO1: Understanding Statistical Principles Graduate Should comprehend the importance and value of statistical principles and be able to convert problem description into testable research hypothesis. PSO2: Professional and Entrepreneurial Skills Development The program enhances student's professional skills and entrepreneurial capabilities, fostering independent logical and analytical thinking. It also emphasizes teamwork and leadership, preparing students for diverse environments by providing skill enhancement Certificate courses. PSO3: Real-World Problem Solving Students are trained to investigate, design, and develop practical solutions for real-world challenges, ensuring they can apply theoretical knowledge to practical situations through Experiential Learning and by providing platform for extracurricular activities. PSO4: Self-Learning and Problem-Solving Skills Students gain hands-on experience with advanced statistical tools and software, enhancing their ability to tackle real-world problems efficiently. PSO5: Performing data Analysis Graduate should be able to apply analytical and statistical methods to analyze data, interpret results, and provide solutions in various settings. PSO6: Develop Communication Skills Effectively Communicate Statistical results through clear & informative data visualizations. PSO7: Commitment to Lifelong Learning and Research The program focuses not only on imparting core education but also to developing interest in research. PSO8: Provide Employability Identify & explore career opportunities in statistics, including roles in industry, government & academia.									
Mapping between POs and PSOs		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	
	PO1	✓		✓		✓				
	PO2	✓	✓	✓	✓	✓				
	PO3	✓		✓				✓		
	PO4			✓	✓	✓		✓		
	PO5	✓		✓	✓	✓				
	PO6	✓		✓		✓			✓	
	PO7		✓	✓			✓			
	PO8	✓	✓						✓	
	PO9			✓	✓	✓		✓	✓	
	PO10		✓	✓			✓			

NPTEL

Course outcomes	CO1: Understand the basic concept of testing of hypothesis. CO2: Understand the basic concept of small sample test. CO3: Understand the basic concept of F-distribution & Analysis of Variance and concept of Fisher's Z transformation. CO4: Apply the course content for the further study of statistics and Acquire Knowledge about Indian official statistics.										
Mapping between COs with PSOs	CO CO1 CO2 CO3 CO4	PSO1 ☒ ☒ ☒ ☒	PSO2 ☐ ☐ ☐ ☒	PSO3 ☐ ☐ ☐ ☒	PSO4 ☒ ☒ ☒ ☒	PSO5 ☐ ☐ ☒ ☒	PSO6 ☒ ☒ ☒ ☒	PSO7 ☒ ☒ ☒ ☒	PSO8 ☐ ☐ ☒ ☒		
Course content	Unit-I: Testing of hypothesis: - Statistical hypothesis (Simple & Composite) - Test of a statistical hypothesis - Null and Alternative hypothesis - Critical region - Two types of errors - Level of significance and power of the test									10%	05
	Unit-II: Small Sample test: Test based on χ^2, t and F distributions: - Test of population variance - Test of goodness of fit - Test of independence of attributes - Yate's correction - Test of single mean - Test of difference between two means (for dependent and independent samples) - Test of significance of sample correlation coefficient. - Confidence intervals for mean and variance for small samples. Fisher's Z-transformation: - Fisher's Z-transformation and its application - Test of two population variances.									50%	25
	Unit-III Analysis of variance: - One way classifications - two way classifications									20%	10
	Unit-IV: Indian official statistics: - Central Statistical Organization on (CSO) National Sample Survey (NSS) - National Council of Applied Economics and Research - Department of Commercial Intelligence and Statistics (D.C.I.S) - Indian Statistical Institution (I.S.I) - Principal Publications containing data on the topics such as population, agriculture and industry.									20%	10
References	- Goon A.M., Gupta M. K. & Dasgupta (1986): Fundamentals of Statistics Vol-II; Worls Press: Culcutta. - Gupta S. C. & Kapoor V. K. : Fundamentals of Mathematical Statistics; Sultan Chand & Sons. George Casella & Roger L. Berger (2024) : Statistical Inference; CRC Press: Taylor & Francis Group Unit I: Testing of Hypothesis Title: Statistical Inference										

Prachi

B.A./ B.COM. /B.SC./B.SC.COMP.SC. SEM 5 :TEXT : *Aspirations :English for Careers(OB)*

Course Code							
Course Title	Advanced Communication Skills in English -V						
Credit	2						
Teaching per Week	2 hours						
Minimum weeks per Semester	15(including class work, examination, preparation, holidays etc.)						
Effective From	June 2025						
Purpose of Course	To promote personal, social and professional communications effectively.						
Course Objective	This course aims to improve employability, equip students with industry-relevant skills, and foster personal and professional course, ultimately contributing to individual and societal advancement.						
Course Outcomes	After completing the course the students would be able to: CO1: develop employability skills leading to enhance job readiness. CO2: improve communication and team work, problem solving abilities, and increased career success. CO3:boost career prospects and job satisfaction.						
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5	
	CO1						
	CO2						
	CO3						
Pre-requisite	Acquaintance with basic grammar and language skills						
Course Content	TEXTBOOK: <i>Aspirations :English for Careers(OB)</i> Unit 1: English for competitive examinations • Vocabulary • Tenses • Prepositions						

	Unit 2: A) English for Research Purposes • Research writing : Nature and Conventions • Research Proposal Format • Strategies for writing Effective Research Proposals • Format of Research Papers Unit 2: B) Content Writing • Writing Blogpost and Online Articles • Writing for Websites • Writing for Social media platforms Unit 2:C) English for Advertising • Writing Newspaper Advertisement • Writing Television and Radio Advertisements • Writing Internet Advertisements
Reference Books	1) Murphy, Raymond. <i>English Grammar in Use</i>. CUP 2) Quirk, Randolp, et.at. <i>A Comprehensive Grammar of the English Language</i>. Pearson Education Limited 3) Yule, George. <i>Explaining English Grammar</i>. OUP 4) Lester ,James D.AND James D. Lester, Jr. <i>Writing Research Papers: A Complete Guide</i>. Pearson Education Limited,2015. 5) Wallwork, Adrin. <i>English for Writing Research Papers</i>. Springer 6) Redish, Janice.<i>Letting Go of the Words: Writing Web Content that Works</i>. Morgan Kaufmann. 7) Schwab, Victor O . <i>How to write a good advertisement : A Short Course in Copywriting</i>. Martino Publishing
Teaching Methodology	Class work, Discussion, Self-Study, Assignment, Homework, Activity , Self- Assessment etc.
Evaluation Method	This course has 02 credits during the semester. The internal evaluation will be out of 25 marks, based on Unit Testmarks, class and home assignments and attendance marks; while the external evaluation will be out of 25 marks at the university examination.

Distribution of Marks for the University Examination as per NEP SOP

Q 1. Ten MCQs from Unit 1	10 Marks
Q 2. A. Theoretical questions from exercise to be answered in about 150 words from Unit 2 A (1/2)	05 Marks
B. Practical question from Unit 2 B (1/2) (to write a blog/online article / article for website/ content to be posted in social media platforms)	05 Marks
C. Practical questions from Unit 2 C (1/2) (Analyze a popular ad OR design classified newspaper ads/ design T.V. or Radio ads/design google ads/ design facebook adds)	05 Marks

Total 25 Mark



**VEER NARMAD SOUTH GUJARAT UNIVERSITY,
SURAT**



**UNDERGRADUATE
PROGRAM
IN
COMMERCE**

**ADVANCED ACCOUNTING
& AUDITING**

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

T.Y.B.Com Sem-V and Sem-VI

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**THIRD YEAR B.COM - SEM - V****Business Administration****Major (Core Compulsory)****(Syllabus effective from Academic year 2025-26)**

Subject Title	Business Administration	
Course Outcome	1) This course will develop an insight into ancient Indian tradition of Vedic management. Students will be applying the concept of Vedic management in real life and analyse the role of management with the help of Vedas. 2) The students will able to explore an important area of management i.e. financial management, its Planning aspects, Capitalization, Capital structure and working capital. Students will understand how corporate make important investment and financing decision how they establish working capital and financial planning. 3) This course will encourage students to create a philanthropic ideology that is benevolence to the society and help students to study the CSR activities and projects of Indian Companies. The students will understand the different magnitudes of the concept of CSR and they become a responsible citizen and accomplish the same wherever and whatever facet of life is chosen. 4) Office Management will help them in future job regarding regular and computerized filing as well as record management.	
UNIT NO	CONTENT	WEITAGE
Unit - 1	Vedantik Management Meaning of Vedant, Use of Vedic Heritage in Management, Use of Vedic Management Methods in India and Abroad, Importance of Vedic Management methods, Management & Gita, Kautilya's Management lessons.	25 %
Unit - 2	Financial Management	40 %
	(1) Overview of Financial Management: Meaning, Definition, Evolution of Financial	

	Management. - Traditional Phase (Before 1950) - Transitional phase (1950 to 1990) - Modern Phase (1990-Present) Scope of Financial Management, objectives of Financial Management, Financial Functions [Executive and Incidental (Clerical)], Inter Face of Financial Management with other disciplines, Financial Manager's Role.	
	(2) Financial Planning: Meaning, Definition, importance of Financial Planning, Affecting Factors, Types (only Concept of Short and long term Financial planning) Process Guiding principles.	
	(3) Capitalisation & Capital Structure- <u>Capitalisation</u> - Concept, principles of Capitalisation. Meaning, causes, effects, Remedies of over capitalisation and Under Capitalisation. <u>Capital Structure-</u> Meaning Affecting factors, Characteristics, Determinants of capital Structure, Concept of trading on Equity and leverage.	
	(4) Working Capital – Meaning, Affecting factors, Types, sources, Components.	
Unit - 3	Corporate Social Responsibility	
	Meaning, Social Responsibilities towards various Parties, Arguments for and against Social Responsibilities, Statutory provisions for CSR as per Company's act 2013 (section 135- Net Worth, turnover, Net Profit), CSR activities under Schedule vii, CSR activities of Indian Companies : 1. Tata group, 2. Adani, 3. Reliance. Impactful CSR projects : 1. SBI Youth for India by SBI Foundation. 2. Project Nanhi Kali by Mahindra 3. Nand Ghar by Vedanta	15 %

Unit - 4	Modern Office management	10 %
	(1) Office and office Management. - Meaning Definition of Office, Meaning Definition, objectives and Importance of office management	
	(2) Management of Record and Filing – Meaning and Definition of Record and Filing, Computer Data Records Computerized E-Filing and its importance, Qualities of good filing System.	
Unit - 5	Case Study	10 %

REFERENCES:

1. સંચાલન – નવા ખ્યાલો અને દિશાઓ – ડૉ. રમણીક જે. યાદવ.
યુનિવર્સિટી ગ્રંથ નિર્માણ બોર્ડ, અમદાવાદ.
2. Working Capital Management- V. E. Ramamoorthy
3. Financial Organisation and management of Business- Gerstenberg
4. Principle of Management Accounting- Man Mohan & Goyal
4. Corporation Finance- S. C. Kuchhal
5. Financial management- S. C. Kuchhal
6. Textbook of Office management- J. C.
7. B. S. Shah Prakashan- Ahmedabad
8. Office management- S. P. Jain and T. N. Chhabra
9. Office and Administrative Management- C. L. Little field & Franu Racher
10. Office organisation & management- M. C. Shukla
11. Office organisation & management- S.P. Arora- first edition
12. Financial management- Principles and Practice- G. Sudarsana Reddy
(Himalaya Publishing House)
13. Corporate Social Responsibility CSR activity and projects under the
Companies Act- 2013 by Rajesh Lohia Edition- 2024
14. Major CSR funding companies in India- Dr. Anthony Gregory
15. CSR in India- Kahama V. Kaushik
16. Modern Office management- Principles and Techniques- J. N. Jain & P. P.
Singh
17. Brigham, E. F. D Houston, J. F (2019) Fundamentals of Financial
Management (15th edition) Cengage learning
Ross S.A., Westerfield R. W., Jordan B. D. (2016), Corporate Finance (11th
edition) McGraw- Hill Education

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Undergraduate Program (Bachelor of Commerce)

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

Semester-V

Course Code: AC-MJ-505/AC-MN-505

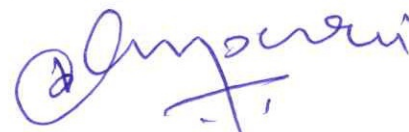
Couse Name: Advanced Accounting & Auditing-Paper-V (Major/Minor)

Course Code	AC-MJ-505/AC-MN-505
Course Title	Advanced Accounting & Auditing-Paper-V
Credit	4 (including 1 for BKS)
Course Level	300-399
Total engagement	4 Credits x 15 Hours = 60 Hours
Teaching per week	4 Hours
Minimum weeks per semester	15 weeks (Including classwork, examination, preparation & holidays)
Effective from	2025-2026
Purpose of Course	This course aims to equip students with a comprehensive understanding of auditing concepts, procedures, and ethical responsibilities. It enhances their ability to evaluate financial records, detect fraud, and ensure compliance with regulatory frameworks.
Course Objectives	1. To provide a fundamental understanding of auditing principles, scope, and objectives. 2. To develop skills for detecting and preventing financial fraud and errors. 3. To familiarize students with different types of audits and their applications. 4. To understand audit planning, strategies, and internal control mechanisms. 5. To analyze vouching, verification, and valuation processes in auditing.
Course Outcomes	CO1: Explain the fundamentals of auditing, its scope, and limitations. CO2: Differentiate between accounting and auditing and understand the auditor's role in fraud detection. CO3: Identify various types of audits and their applicability. CO4: Develop an audit strategy and audit plan, including audit work preparation and documentation. CO5: Understand the internal control system, internal check, and internal audit processes.



	CO6: Perform vouching, verification, and valuation of assets and liabilities as per auditing standards. CO7: Understand the definition, purpose, and techniques of auditing in ancient India, and compare ancient auditing practices with modern auditing. CO8: Analyze the conceptual framework of both ancient Indian auditing and modern Indian auditing, focusing on auditor's role, ethical conduct, and regulatory frameworks.				
Mapping between COs with PSOs		PSO 1	PSO 2	PSO 3	PSO 4
	CO1	✓	✓		
	CO2	✓	✓	✓	
	CO3		✓		
	CO4		✓		✓
	CO5	✓	✓		
	CO6	✓	✓		
	CO7	✓	✓		
	CO8	✓	✓	✓	
Pre-requisite	Fundamentals of Book keepings & Accounting				
Course Content	Unit	Contents			Weightage
	1	<u>Ancient Indian Auditing and Modern Indian Auditing</u> Definition and Purpose of Auditing in Ancient India, Auditing Process as Described in Ancient Texts, Ancient Auditors: Roles and Responsibilities, Techniques of Ancient Auditing, Significance of Auditing in Ancient India, Comparison of Ancient Auditing vs. Modern Auditing			25%
	2	<u>Introduction to Auditing:</u> 1.1 Introduction to Auditing Introduction Meaning of Auditing Scope and Principles of Auditing Difference between Auditing and Accountancy Advantages and Limitations of Auditing. 1.2 Objectives of Auditing Introduction Objects of Auditing Detection and prevention of errors Effects of an errors on agreement of a trial balance Detection of errors when trial balance does not agree Embezzlement of cash Misappropriation of goods Manipulation of accounts Position of Auditor Modern view on position of auditor regarding fraud. Other objects of Audit. 1.3 Types of Audit Introduction Types of Audit Other audits			20%

	3	<u>Audit Strategy and Audit Planning [Preparation of Audit work]</u> Introduction Organizing audit work Keeping note of Appointment Audit programme Division of works amongst audit assistants. Audit note book Difference between Audit Programme and Audit Note book Auditor's working paper Determining Audit Procedure.	15%
	4	<u>Internal Control System [Internal Check, Internal Control, Internal Audit]</u> Introduction Overview of Internal control system Scope and Characteristics of Internal control system Types of Internal Check Auditor's duty Regarding Internal Check System	15%
	5	<u>Audit of Items of Financial Statements</u> 4.1 Vouching – Introduction Definition of Vouching Meaning of Voucher Characteristics of Vouching Objects of Vouching Importance of Vouching Points to be considered in Vouching Vouching and Auditor's duty 4.2 Vouching of cash transactions Introduction Examining internal check regarding cash transaction Vouching the receipts side of cash book Vouching the payments side of cash book 4.3 Verification and Valuation of Assets and Liabilities-I Introduction Meaning of Verification Objects, Importance and Advantages of Verification General Principles of Verification Difference between verification and Vouching. Classification of Assets Liability of an Auditor in connection with valuation. Verification and valuation of various type of Assets. 4.4 Verification and Valuation of Assets and Liabilities-II Introduction Verification of Assets Verification and valuation of Liabilities.	25%
Reference Books	1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi 2. Tandon B.N.: Principles and Practice of Auditing;-S. Chand& Co, New		



	Delhi. 3. Pagare Dinkar: Principles and Practice of Auditing;-Sultan-Chand&Co, New Delhi 4. Sharma T.R.: Auditing Principles and Problems; Sahitya Bhawan, Agra. 5. RG. Saxena: Principle & Practicing of Auditing; Himalaya Publications. 6. Kamal Gupta: Fundamental of Auditing; Tata McGrew Hill, New Delhi. 7. S.V. Ghatalia: Practical Auditing; Allied Publisher. 8. Batra & Bagadia: Text Book of Auditing; Taxman Publication. 9. Auditing and Assurance Module-I, II (Intermediate Course)- The Institute of chartered accountants of India
Teaching Methodology	Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment
Evaluation Method	50% CCE: Internal assessment based on class attendance, participation, class test, quiz, assignment, seminar, internal examination etc. 50% SEE: External assessment based on semester end University examination.



VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

Undergraduate Program (Bachelor of Commerce)

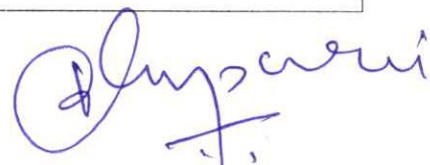
[3 years (Degree) & 4 years (Honours/Honours with Research)]

Semester-V

Course Code: AC-MJ-506

Couse Name: Advanced Accounting & Auditing-Paper-VI (Major)

Course Code	AC-MJ-506
Course Title	Advanced Accounting & Auditing Paper -VI
Credit	4
Course Level	300-399
Total engagement	4 Credit x 15 Hours = 60 Hours
Teaching per week	4 Hours
Minimum weeks per semester	15 weeks (Including Laboratory work, examination, preparation, holidays etc.)
Effective from	2025-2026
Purpose of Course	This course provides students with an understanding of management accounting concepts, financial statement analysis, and their applications in business decision-making. It enhances their ability to interpret financial data and implement financial planning techniques.
Course Objectives	1. To explain the role and significance of management accounting in financial decision-making. 2. To develop an understanding of financial statements and their analytical techniques. 3. To differentiate between financial accounting and management accounting. 4. To apply financial statement analysis tools for evaluating business performance. 5. To understand cash flow and funds flow statements for financial planning.
Course Outcomes	CO1: Describe the role of management accounting in decision-making. CO2: Differentiate between financial accounting and management accounting. CO3: Analyze financial statements using common-size analysis, comparative analysis, and trend analysis. CO4: Interpret financial ratios related to profitability, liquidity, leverage, and turnover. CO5: Prepare and analyze Funds Flow and Cash Flow Statements (AS-3).



Mapping between COs with PSOs		PSO 1	PSO 2	PSO 3	PSO 4
	CO1	✓		✓	
	CO2	✓	✓		
	CO3		✓		
	CO4		✓	✓	✓
	CO5		✓	✓	✓
Pre-requisite	Fundamentals of Book keepings and Accounting				
Course Content	Unit	Contents			Weightage
	1	<u>Management Accounting</u> (A) Meaning, nature, scope and functions of management accounting (B) Role of management accounting in decision making (C) Management accounting vs. financial accounting (D) Tools and techniques of management accounting			10%
	2	<u>Analysis of Financial Statements:</u> (A) Meaning, objectives, types and limitations of financial statements (B) Types and Techniques of Financial Statement Analysis: - Common Size Statement - Trend Percentage - Comparative Statements Analysis			15%
	3	<u>Methods of Financial Statements Analysis:</u> 3.1 Ratio Analysis (Following Ratios are to be taught) (A) Profitability Ratios : Gross Profit Ratio, Net profit Ratio, Operating Ratio, Expenses Ratio, Return on Capital Employed, Return on Shareholder's fund, Return on Equity share capital Ratio. (B) Leverage Ratios : Debt-Equity Ratio, Proprietary Ratio, Capital Gearing Ratio, Long term Funds/ Fixed Assets Ratio, Interest coverage Ratio. (C) Liquidity Ratios : Current Ratio, Liquid Ratio, Acid test Ratio (D) Turnover Ratios : Stock-Turnover Ratio, Debtors Ratio, Creditors Ratio, Total Assets Turnover Ratio.			25%
		3.2 Funds Flow Statement			25%
		3.3 Cash Flow Statement (AS-3)			25%
	Note: Practical problems shall not exceed 70% of total weightage				
Reference Books	1. Arora M. N: Cost Accounting - Principles and Practice; Vikas, New Delhi. 2. Jain S. P. and Narang K. L: Cost Accounting; Kalyani, New Delhi.				

	3. Anthony Robert, Reece, Et al: Principles of Management Accounting; Richard D. Irwin Inc. Illinois. 4. Khan M. Y. and Jain P. K: Management Accounting; Tata McGraw Hill. 5. Dr. S. N. Maheshwari: Problem & Solution in Management Accounting & Financial Management; Sultan Chand. 6. Ravi M. Kishore: Management Accountancy, Taxman Publication 7. L. N. Chopde & D. H. Chaudhary: Introduction to Management Accounting; Sheth Publishers Pvt. Ltd., Bombay.
Teaching Methodology	Classwork, Discussion, Self-Study, Projects, Seminars and/or Assignment
Evaluation Method	50% CCE: Internal assessment based on class attendance, participation, class test, quiz, assignment, seminar, internal examination etc. 50% SEE: External assessment based on semester end University examination



Veer Narmad South Gujarat University, Surat

Proposed Syllabus for Business Regulatory Framework- Minor [Semester 5]

W.E.F. Academic year (2025-2026)

Course:	B.Com. (Semester 5)
Subject:	BUSINESS REGULATORY FRAMEWORK

Detailed syllabus

Unit	CONTENTS OF THE COURSE	Weightage
I	Indian Contract Act 1872 ⇒ Meaning and Nature of Contract ⇒ Classification of Contracts ⇒ Essentials of a Valid contract ⇒ Difference between contract and an agreement ⇒ Offer and Acceptance ⇒ Capacity of parties to Contract ⇒ Consideration ⇒ Free Consent (Coercion, Fraud, Misrepresentation, Undue Influence, Mistake) ⇒ Legality of Object and Consideration.	30%
II	Indian Contract Act 1872 ⇒ Performance of Contract ⇒ Discharge of Contract ⇒ Breach of Contract and Remedies for breach of contract	15%
III	Special Contracts ⇒ Contract of Indemnity and Guarantee ⇒ Contract of Bailment and Pledge ⇒ Contract of Agency	15%
IV	Sale of Goods Act, 1930 ⇒ Meaning of contract of Sale and difference between sale and an agreement to sell, Goods and its Classification, Price and modes of charging price ⇒ Conditions and Warranties ⇒ Transfer of property in goods ⇒ Performance of contract ⇒ Unpaid seller and rights of an unpaid seller	30%
V	Intellectual Property Rights ⇒ Patent ⇒ Copyright ⇒ Trademark	10%
		100%

* SECTIONS NOT TO BE TAUGHT / MENTIONED

Suggested Reference Books:

1. P.P. S. Gogna - Mercantile Law - By Sultan Chand Publications, New Delhi
2. M. C. Kuchhal - 'Mercantile Law' - By Vikas Publishing House, New Delhi
3. Avtar Singh - 'Indian Contract Act' - By Eastern Book Co. Lucknow
4. P. C. Tulsian - 'Business Law' - By Tata McGraw Hill Publishing Co

Programme Outcomes: On completion of this program, a student would have in depth understanding of the following:

1. Understand and identify key concepts in Business Regulatory Framework with different aspects of business law.
2. The students would learn about rules and regulations related to business and how law affects business.
3. The students acquire knowledge and understanding of various regulatory framework of business law like the Indian contract act, Special Contracts, Sale of Goods Act, Intellectual property right etc.
4. The knowledge of business law can prepare students for a successful and rewarding career, whether they intend to join their family business or take up a managerial post in a large organization.

Program Specific outcomes:

1. B.Com. is an opportunity for learners to specialize in Commerce along with law.
2. Apart from imbibing knowledge of law, the course allows learners to acquire skills by understanding Business law and the remedies available to aggrieved party.
3. As students also get exposure to subjects like Contract Act, Special Contract, Intellectual Property Right etc. in the course gives an edge to the learners for business outreach.
4. The program allows learners to understand law in much more detail, thus helping them become better management professionals with comprehensive understanding of law.

Course Outcome (Business Regulatory Framework)

Year	Sem.	Course/Module	Course Outcomes
III	V	Indian Contract Act 1872	1. Acquaint with the conceptual and operational parameters of various general principles relating to contract law. 2. Equip with the basics of contract law so as to enable them to apply it effectively on the various disputes related to contracts. 3. Examine the essential elements of a contract and how a contract can come to an end. 4. Performance of contract, discharge of contract and remedies available for breach of contract. 5. Learn special contract relating to Indemnity and Guarantee, Contract of Bailment and pledge and contract of Agency.
		Sale of Goods Act.	1. Acquaint with the conceptual and operational parameters of various general principles relating to Sale of Goods Act. 2. Examine the essential elements of a contract of Sale of Goods Act including contracts involving sea transit. 3. Acquaint students with understanding of Performance of contract, contracts involving sea transit, remedies available to unpaid seller etc.

		Intellectual Property Right	1. Acquaint with different Intellectual Property Rights including Trademark, Patent and Copyright. 2. Understand the applicability of these Acts. 3. Acquaint the students with remedies available on breach of these Acts.
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[Subject Code-[2508000605040001]]

VEER NARMAD SOUTH GUJARAT UNIVERSITY
BACHELOR OF COMMERCE, SEM-5 Minor
SUBJECT: INDIAN ECONOMY-RECENT TRENDS.
AS OF NEP-2020 TO BE EFFECTIVE FROM ACADEMIC YEAR 2025-26.
CREDIT-4

UNIT 1

25%

- I. NITI Ayog: Objectives of Niti Ayog - Composition - Future planning of NITI Ayog.
- II. Structural/Sectoral changes in Indian Economy.
- III. Federal Finance : The only meaning of Federal Finance-Federal Finance recommendations of current finance commission.

UNIT 2

25%

- I. Agriculture Sector: importance of agriculture in Indian Economy Agricultural production and productivity trends Factors affecting and measures to increase productivity- challenges for the development of agriculture Sector.
- II. Agricultural finance need and important institution providing finance-role - progress and evaluation of co-operative agencies.
- III. NABARD and KCC-Indebtedness of farmers-reasons and remedies.
- IV. Marketing of agricultural produce in India-Features-problems-measures to solve problems - Co-operative marketing-e-NAM (e-National Agricultural Marketing)

UNIT 3

25%

- I. Industry : Industry Importance - Performance and Problems - Positive and Negative features of Industrial Growth
- II. Features of current Industrial policy - Evaluation.
- III. Agro-based Industries - Concept and importance.

UNIT 4

25%

- I. Meaning of Human Resource Development - Its importance-HDI - formula and calculation of HDI (As per HDR 2010 report) - trends of human development in India-limitations - definition and calculation of GII and GEM (As per HDR 2010 report).

[Subject Code (Major)- 2508000605020003]

[Subject Code (Minor)- 2508000605050005]

VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

T.Y.B.COM SEM -V

Statistics Paper – 5: Statistical Inferential Techniques for Decision (Major & Minor) (4 credit)

As per NEP 2020

To be implemented from the Academic year 2025-'26

Course code	MJSTC 505/MESTC 505	Weightage	Marks
Course title	Paper – 5: Statistical Inferential Techniques for Decision		
credit	4		
Teaching per week	4 hours		
Effective from	2025-'26		
Purpose of course	The Purpose of the course is to developed theoretical knowledge and practical applications so learners will develop the skills necessary for effective statistical analysis and interpretation		
Objective of course	The main objective of this course is to provide students with a comprehensive understanding of hypothesis testing and small sample test. Additionally, the course introduces students to Indian official statistics, including the roles of key organizations such as the Central Statistical Organization, National Sample Survey, and Indian Statistical Institute.		
Programme Outcomes	PO-01: <u>Knowledge & Conceptual Understanding</u>: Develop a strong foundation in principles and concepts across disciplines, fostering interdisciplinary learning, advance knowledge and problem-solving abilities. PO-02: <u>Analytical & Critical Thinking</u>: Apply critical thinking and analytical reasoning to evaluate data, hypotheses and real-world problems, leading to evidence-based conclusions. PO-03: <u>Research & Inquiry-based Learning</u>: Develop investigative skills through experimentation, data analysis to contribute to research and innovation. PO-04: <u>Technical Skills</u>: Gain hands-on experience with instrumentation and computational tools relevant to research and industry applications. PO-05: <u>Digital & Computational Literacy</u>: Utilize digital tools, computational techniques and emerging technologies such as AI, statistical modelling to enhance learning and problem-solving. PO-06: <u>Environmental & Societal Responsibility</u>: Understand the role of science in addressing environmental, health and societal challenges, promoting sustainability and ethical responsibility. PO-07: <u>Effective Communication & Collaboration</u>: Develop proficiency in scientific communication, both written and oral, for-effective dissemination of knowledge while collaborating in multidisciplinary teams. PO-08: <u>Innovation & Entrepreneurship</u>: Foster an entrepreneurial mind-set by applying knowledge for innovation, technology development, and industry-oriented applications. Develop sustainable solutions to address real-world challenges in research and environmental management. PO-09: <u>Lifelong Learning & Professional Growth</u>: Cultivate curiosity and adaptability for continuous learning, equipping students for higher education,		

MR 1

	research, and professional careers.									
	PO-10: Ethical Leadership & Value-based Education: Develop leadership qualities, ethical values, and a sense of responsibility in applying societal progress, aligning with Indian knowledge systems and global perspectives.									
Programme specific outcomes.	PSO1: Understanding Statistical Principles Graduate Should comprehend the importance and value of statistical principles and be able to convert problem description into testable research hypothesis. PSO2: Professional and Entrepreneurial Skills Development The program enhances student's professional skills and entrepreneurial capabilities, fostering independent logical and analytical thinking. It also emphasizes teamwork and leadership, preparing students for diverse environments by providing skill enhancement Certificate courses. PSO3: Real-World Problem Solving Students are trained to investigate, design, and develop practical solutions for real-world challenges, ensuring they can apply theoretical knowledge to practical situations through Experiential Learning and by providing platform for extracurricular activities. PSO4: Self-Learning and Problem-Solving Skills Students gain hands-on experience with advanced statistical tools and software, enhancing their ability to tackle real-world problems efficiently. PSO5: Performing data Analysis Graduate should be able to apply analytical and statistical methods to analyze data, interpret results, and provide solutions in various settings. PSO6: Develop Communication Skills Effectively Communicate Statistical results through clear & informative data visualizations. PSO7: Commitment to Lifelong Learning and Research The program focuses not only on imparting core education but also to developing interest in research. PSO8: Provide Employability Identify & explore career opportunities in statistics, including roles in industry, government & academia.									
Mapping between POs and PSOs		PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	
	PO1	✓		✓		✓				
	PO2	✓	✓	✓	✓	✓				
	PO3	✓		✓				✓		
	PO4			✓	✓	✓		✓		
	PO5	✓		✓	✓	✓				
	PO6	✓		✓		✓			✓	
	PO7		✓	✓			✓			
	PO8	✓	✓						✓	
	PO9			✓	✓	✓		✓	✓	
	PO10		✓	✓			✓			

NPTEL

Course outcomes	CO1: Understand the basic concept of testing of hypothesis. CO2: Understand the basic concept of small sample test. CO3: Understand the basic concept of F-distribution & Analysis of Variance and concept of Fisher's Z transformation. CO4: Apply the course content for the further study of statistics and Acquire Knowledge about Indian official statistics.										
Mapping between COs with PSOs	CO CO1 CO2 CO3 CO4	PSO1 ☒ ☒ ☒ ☒	PSO2 ☐ ☐ ☐ ☒	PSO3 ☐ ☐ ☐ ☒	PSO4 ☒ ☒ ☒ ☒	PSO5 ☐ ☐ ☒ ☒	PSO6 ☒ ☒ ☒ ☒	PSO7 ☒ ☒ ☒ ☒	PSO8 ☐ ☐ ☒ ☒		
Course content	Unit-I: Testing of hypothesis: - Statistical hypothesis (Simple & Composite) - Test of a statistical hypothesis - Null and Alternative hypothesis - Critical region - Two types of errors - Level of significance and power of the test									10%	05
	Unit-II: Small Sample test: Test based on χ^2, t and F distributions: - Test of population variance - Test of goodness of fit - Test of independence of attributes - Yate's correction - Test of single mean - Test of difference between two means (for dependent and independent samples) - Test of significance of sample correlation coefficient. - Confidence intervals for mean and variance for small samples. Fisher's Z-transformation: - Fisher's Z-transformation and its application - Test of two population variances.									50%	25
	Unit-III Analysis of variance: - One way classifications - two way classifications									20%	10
	Unit-IV: Indian official statistics: - Central Statistical Organization on (CSO) National Sample Survey (NSS) - National Council of Applied Economics and Research - Department of Commercial Intelligence and Statistics (D.C.I.S) - Indian Statistical Institution (I.S.I) - Principal Publications containing data on the topics such as population, agriculture and industry.									20%	10
References	- Goon A.M., Gupta M. K. & Dasgupta (1986): Fundamentals of Statistics Vol-II; Worls Press: Culcutta. - Gupta S. C. & Kapoor V. K. : Fundamentals of Mathematical Statistics; Sultan Chand & Sons. George Casella & Roger L. Berger (2024) : Statistical Inference; CRC Press: Taylor & Francis Group Unit I: Testing of Hypothesis Title: Statistical Inference										

Prachi

B.A./ B.COM. /B.SC./B.SC.COMP.SC. SEM 5 :TEXT : *Aspirations :English for Careers(OB)*

Course Code							
Course Title	Advanced Communication Skills in English -V						
Credit	2						
Teaching per Week	2 hours						
Minimum weeks per Semester	15(including class work, examination, preparation, holidays etc.)						
Effective From	June 2025						
Purpose of Course	To promote personal, social and professional communications effectively.						
Course Objective	This course aims to improve employability, equip students with industry-relevant skills, and foster personal and professional course, ultimately contributing to individual and societal advancement.						
Course Outcomes	After completing the course the students would be able to: CO1: develop employability skills leading to enhance job readiness. CO2: improve communication and team work, problem solving abilities, and increased career success. CO3:boost career prospects and job satisfaction.						
Mapping between COs with PSOs		PSO1	PSO2	PSO3	PSO4	PSO5	
	CO1						
	CO2						
	CO3						
Pre-requisite	Acquaintance with basic grammar and language skills						
Course Content	TEXTBOOK: <i>Aspirations :English for Careers(OB)</i> Unit 1: English for competitive examinations • Vocabulary • Tenses • Prepositions						

	Unit 2: A) English for Research Purposes • Research writing : Nature and Conventions • Research Proposal Format • Strategies for writing Effective Research Proposals • Format of Research Papers Unit 2: B) Content Writing • Writing Blogpost and Online Articles • Writing for Websites • Writing for Social media platforms Unit 2:C) English for Advertising • Writing Newspaper Advertisement • Writing Television and Radio Advertisements • Writing Internet Advertisements
Reference Books	1) Murphy, Raymond. <i>English Grammar in Use</i>. CUP 2) Quirk, Randolp, et.at. <i>A Comprehensive Grammar of the English Language</i>. Pearson Education Limited 3) Yule, George. <i>Explaining English Grammar</i>. OUP 4) Lester ,James D.AND James D. Lester, Jr. <i>Writing Research Papers: A Complete Guide</i>. Pearson Education Limited,2015. 5) Wallwork, Adrin. <i>English for Writing Research Papers</i>. Springer 6) Redish, Janice.<i>Letting Go of the Words: Writing Web Content that Works</i>. Morgan Kaufmann. 7) Schwab, Victor O . <i>How to write a good advertisement : A Short Course in Copywriting</i>. Martino Publishing
Teaching Methodology	Class work, Discussion, Self-Study, Assignment, Homework, Activity , Self- Assessment etc.
Evaluation Method	This course has 02 credits during the semester. The internal evaluation will be out of 25 marks, based on Unit Testmarks, class and home assignments and attendance marks; while the external evaluation will be out of 25 marks at the university examination.

Distribution of Marks for the University Examination as per NEP SOP

Q 1. Ten MCQs from Unit 1	10 Marks
Q 2. A. Theoretical questions from exercise to be answered in about 150 words from Unit 2 A (1/2)	05 Marks
B. Practical question from Unit 2 B (1/2) (to write a blog/online article / article for website/ content to be posted in social media platforms)	05 Marks
C. Practical questions from Unit 2 C (1/2) (Analyze a popular ad OR design classified newspaper ads/ design T.V. or Radio ads/design google ads/ design facebook adds)	05 Marks

Total 25 Mark

