



Re-Accredited by NAAC with 'A' Grade

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

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

**વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી**

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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**-: પરિપત્ર :-**

વાણિજ્ય વિદ્યાશાખા હેઠળની સંલગ્ન સ્નાતક કોલેજોના આચાર્યશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયમાં સેમે-૧ અને ૨ નાં અભ્યાસક્રમનાં નીચે મુજબ વિષયનાં અભ્યાસક્રમ એકેડેમિક કાઉન્સિલની તા.૩૦/૦૬/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક: ૭૭ થી અભ્યાસક્રમને જરૂરી સુધારા કરવા અભ્યાસક્રમસમિતિને રીફરબેક કરવામાં આવેલ જે અંગે કોમર્સ ઈન્કલુડીંગ બી.એ. વિષય ની અભ્યાસસમિતિની તા.૦૫/૦૮/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક:૧ અન્વયે નીચે મુજબ નાં અભ્યાસક્રમમાં જરૂરી સુધારા કરી નીચે મુજબ ભલામણ કરેલ છે જે એકેડેમિક કાઉન્સિલવતી માનનીય કુલપતિશ્રી ધ્વારા મંજૂર કરેલ છે. તેની જાણ સંબંધકર્તા શિક્ષકો અને વિદ્યાર્થીઓને કરવી, તદ્દઉપરાંત તેનો અમલ કરવો.

કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયની અભ્યાસસમિતિ તા.૦૫/૦૮/૨૦૨૦ની સભાનાં ઠરાવ ક્રમાંક:૧  
:: આથી ઠરાવવામાં આવે છે કે, શૈક્ષણિકવર્ષ ૨૦૨૦-૨૧ થી અમલમાં આવનાર કોમર્સ ઈન્કલુડીંગ બી.એ. વિષયમાં સેમે-૧ અને ૨ તથા એફ.વાય.બી.કોમ.એક્ષટર્નલનાં અભ્યાસક્રમનાં નીચે મુજબ વિષયનાં અભ્યાસક્રમ એકેડેમિક કાઉન્સિલની તા.૩૦/૬/૨૦૨૦ ની સભાનાં ઠરાવ ક્રમાંક: ૭૭ થી અભ્યાસક્રમને જરૂરી સુધારા કરવા અભ્યાસક્રમસમિતિને રીફરબેક કરવામાં આવેલ જે અભ્યાસક્રમમાં જરૂરી સુધારા કરી મંજૂર કરવામાં આવે છે અને તે મંજૂર કરવા વાણિજ્ય વિદ્યાશાખાને ભલામણ કરવામાં આવે છે.

**એફ.વાય.બી.કોમ. સેમ.-૧ અને ૨**

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| ૧. વાણિજ્ય સંચાલન                                | ૨. બેંકિંગ અને વીમાના મૂળતત્વો             |
| ૩. સેક્રેટરિયલ પ્રેક્ટીસ                         | ૪. સેલ્સમેનશીપ એન્ડ પબ્લિસીટી              |
| ૫. ફાઈનાન્સિયલ મેનેજમેન્ટ                        | ૬. ઓર્ગેનાઈઝેશન એન્ડ વર્કિંગ ઓફ કો-ઓપરેટિવ |
| ૭. કોમ્પ્યુટર એપ્લીકેશન                          | ૮. કોમ્પ્યુટર સાયન્સ                       |
| ૯. ઓફિસ મેનેજમેન્ટ                               | ૧૦. હ્યુમન રિસોર્સ મેનેજમેન્ટ (HRM ) ઓનર્સ |
| ૧૧. બિઝનેશ રેગ્યુલેટરી ફ્રેમવર્ક ( BRF ) - ઓનર્સ |  |

**એફ.વાય.બી.કોમ. (એક્ષટર્નલ)**

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| ૧. વાણિજ્ય સંચાલન         | ૨. બેંકિંગ અને વીમાના મૂળતત્વો             |
| ૩. સેક્રેટરિયલ પ્રેક્ટીસ  | ૪. સેલ્સમેનશીપ એન્ડ પબ્લિસીટી              |
| ૫. ફાઈનાન્સિયલ મેનેજમેન્ટ | ૬. ઓર્ગેનાઈઝેશન એન્ડ વર્કિંગ ઓફ કો-ઓપરેટિવ |

બિડાણ: ઉપર મુજબ

ક્રમાંક : એકે./પરિપત્ર/૭૧૩૯/૨૦૨૦

તા. ૨૮-૦૮-૨૦૨૦

ઈ.ચા. કુલસચિવ

પ્રતિ,

- ૧) વાણિજ્ય વિદ્યાશાખા હેઠળની તમામ સંલગ્ન સ્નાતક કોલેજોના આચાર્યશ્રીઓ.
- ૨) અધ્યક્ષશ્રી, વાણિજ્ય વિદ્યાશાખા
- ૩) પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.
- ૪) કો-ઓર્ડીનેટરશ્રી, એક્ષટર્નલ વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.

**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**F.Y.B.COM. SEM:I**

**COURSE CODE - CC -110A**

**BUSINESS ADMINISTRATION PAPER:1**

(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2020-21 AND ONWARDS)

**UNIT :1 ADMINISTRATION & MANAGEMENT 15%**

Meaning, Definitions, Characteristics of Administration & Management, Importance of Administration & Management, Difference between Administration & Management, Managerial Roles. Management thoughts of Taylor & Henry Fayol (preliminary concept). Management thoughts by Indian Authors C.K.Prahalad & Vijay Govindrajan (Preliminary Concept)

**UNIT :2 PLANNING 20%**

Meaning, Definitions, Types, Importance. Strategic Planning: Meaning, Concept, Decision Making: Meaning, Types, Process.

**UNIT :3 ORGANISATION 15%**

Concept and Procedure, Meaning of Centralization & Decentralization, Difference between Centralization & Decentralization, Advantages & Disadvantages, Span of Control.

**UNIT :4 DIRECTING, LEADERSHIP & CO-ORDINATION 25%**

**Directing:** Meaning and Principles.

**Leadership:** Meaning, Definitions, Characteristics, Types of Leadership.

**Co-Ordination:** Meaning, Definitions, Characteristics, Importance, Types of Co-ordination

**UNIT :5 ENTREPRENEURSHIP DEVELOPMENT 15%**

Meaning, Characteristics, Need for Entrepreneurship Development. Process of Entrepreneurship Development. Role of Start-Up in Entrepreneurship Development.

Contribution of Indian Entrepreneurs J.R.D. Tata, D.H.Ambani and K. Narayanmurti.

**UNIT :6 CASE STUDY**

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**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**F.Y.B.COM. SEM:II**

**COURSE CODE - CC -210A**

**BUSINESS ADMINISTRATION PAPER:2**

**(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2020-21 AND ONWARDS)**

- UNIT :1 MOTIVATION 20%**  
Meaning and Definitions, Tools of Motivation, Principles of Maslow and Herzberg.  
Theory X ,Y and Z.
- UNIT :2 COMMUNICATION 20%**  
Concept and Difference of Reporting and Communication, Network of  
Communication, Barriers to Effective Communication. Types of Communication.
- UNIT :3 THEORIES & MODELS OF BUSINESS COMMUNICATION 20%**  
Theories and Models of Business Communication, Barriers to and Improving Business  
Communication. Self -Development and Communication, Development of Positive  
Personal Attitudes.
- UNIT :4 CONTROL 20%**  
Meaning and Importance of Control. Methods: Break-Even Point (Theory only),  
Budgetary Control, Zero Based Budget, PERT, CPM Method.
- UNIT :5 EVENT MANAGEMENT 10%**  
Meaning, Nature, Scope, Significance, Components.
- UNIT :6 CASE STUDY 10%**

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**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**F.Y.B.COM. SEM:I**

**COURSE CODE - CE -125D**

**ELEMENTS OF BANKING & INSURANCE PAPER:1**

**(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2020-21 AND ONWARDS)**

**Objectives:** To impart to the students the elementary knowledge of terminology, Concept, Definitions, Procedures and Principles in Insurance.

**ELEMENTS OF INSURANCE**

**UNIT :1 INSURANCE**

**25%**

Meaning of Insurance, its Definitions, Importance of Insurance, Functions of Insurance, Principles of Insurance & their application in Life, Fire & Marine Insurance.

**UNIT :2 LIFE INSURANCE**

**25%**

Definition, Advantages of Life Insurance, Procedure of taking Life Insurance Policy, Brief Introduction of Mediclaim Policy, Whole life policy and endowment policy, Procedure for the settlement of claims, Nomination and Assignment, Annuity and its types.

**UNIT :3 MARINE INSURANCE**

**20%**

Definition, Procedure of taking Marine Insurance policy, Warranties in Marine Insurance, Types of Warranties, and Types of Marine policies.

**UNIT :4 FIRE INSURANCE**

**20%**

Definition, Procedure of taking Fire Insurance policy, Types of Fire Insurance Policies, 12 (Twelve) Perils in Fire Insurance- as per Insurance Regulatory Development Authority (IRDA).

**UNIT :5 PRIVATIZATION IN INSURANCE 10%**

Concept, Merits and Demerits of Privatization.

**NOTE:** Practical based assignment on –

- (A) Visit to any local Insurance company.
- (B) Visit to insurance clients (Questionnaire)

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**VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT**  
**F.Y.B.COM. SEM:II**

**COURSE CODE – CE -225D**

**ELEMENTS OF BANKING & INSURANCE PAPER:2**

(SYLLABUS EFFECTIVE FROM ACADEMIC YEAR 2020-21 AND ONWARDS)

**Objectives:** To impart to the students the elementary knowledge of terminology, Concept, Definitions, Procedures and Principles in Banking.

**ELEMENTS OF BANKING**

**UNIT :1 BANKING 25%**

Definition of Banking, Structure of Indian banking, Introduction of Reserve Bank of India and its Objectives, meaning of Scheduled and Non-Scheduled Banks, Scheduled Banks Duties to and advantages from Reserve Bank of India. Traditional and Non-traditional functions of modern commercial banks.

**UNIT :2 CO-OPERATIVE BANKS 25%**

Co-Operative Banks- State Co-Operative Banks, District Central Co-Operative Banks, Primary Co-Operative Credit Societies and Peoples Co-Operative Banks – three tire Structure, Functions, Weaknesses, Deference between Commercial and Co-Operative Banks.

**UNIT :3 CHEQUE 15%**

Cheque -its Meaning, Characteristics, Meaning and types of Crossing and Endorsement of Cheque (As per Banking Rules and Regulations), MICR Cheque.

**UNIT :4 REMITTANCES 15%**

Different means of Remittances: - Demand Draft, Letter of Credit and its Types. Credit Card. Debit Card, ATM (Automated Teller Machine), Cheque Deposit Machine & Cash Deposit Machine, Online Banking.

**UNIT :5 DIFFERENT TYPES OF BANK ACCOUNT 20%**

Meaning, Characteristics and Procedure to open the Current, Saving and Time Deposit Accounts, Introduction of Recurring and Non-Resident's Accounts.

**NOTE:** Practical Assignment based on-

(A) Visit to any Local Banks. (B) Visit to Bank Customers (Questionnaires)

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**VEER NARMAD SOUTH GUJARAT UNIVERSITY**

**FIRST YEAR B. COM**

**Semester - I Course code-CE 125 E**

**SECRETARIAL PRACTICE Paper I**

**(Syllabus In force from Academic Year 2020-21 onwards)**

**Course Contents**

**Unit –I Company Secretary: (20%)**

I Definition, II Qualifications (Statutory and Non-Statutory),  
III Appointment, IV Duties and Responsibilities, V Removal,  
VI Role and Importance, VII Basic Understanding of Secretarial Standards

**Unit-II Types of Companies: (30%)**

I. Definition and Types of Companies on basis of Incorporation, Number and Domicile; (According to Company Law 2013)

**On basis of Incorporation:**

- Statutory Companies and
- Registered Companies (Only meaning)

**On basis of Number:**

- Private Company:- Definition, Characteristics, Privileges, Restrictions
- Public Limited Company:- Definition, Characteristics, Advantages, Disadvantages

Difference between Private and Public Limited Companies

- One Person Company:- Meaning and characteristics

**On the basis of Domicile**

- Indian Company: (Only meaning)
- Domicile Company (Only meaning)

**Unit-III Company (30%)**

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- I. Formation and Incorporation of Companies (Public and Private Companies)
- II. Memorandum of Associations (meaning and clauses),
- III. Articles of Association (meaning and contents)
- IV. Prospectus (meaning and contents) and Statement in lieu of Prospectus (meaning and difference)

**Unit-IV: Co-operative Society (20%)**

- I. Meaning and Characteristics
- II. Secretarial Duties related to Formation and Registration of Co-Operative Society
- III. By-Laws of Co-Operatives Society (meaning, importance and contents)
- IV. Membership (conditions for membership and types)

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FIRST YEAR B. COM

Semester - II Course code-CE225 E

SECRETARIAL PRACTICE Paper II

(Syllabus In force from Academic Year 2020-21 onwards)

Course Contents

Unit -I Shares: (50%)

- I. Definition and Types of Shares
- II. Duties of Company Secretary related to Issue, Application, Allotment of Shares and Calls on Share
- III. Share Certificate and Share Warrant, Difference between Share Certificate and Share Warrant (with their Performa)
- IV. Transfer of shares, Transmission of shares (Meaning and difference)
- V. Buyback of Shares (meaning)

Unit II Company Meetings (50%)

- Types of Company Meetings (Statutory, Annual General, Board of Directors and Extraordinary),
- Conduct and Secretarial duties for Company Meetings, (including Performa of Notice and Agenda for different types of meetings)
- For Company and Meetings;
  - Notice, Agenda, Proxy, Quorum, Motion, Voting (types), Resolutions (Ordinary, Special and Resolution with Special Notice), (meaning and conditions) (including Performa for types of Resolutions)
  - Minutes (meaning, conditions and importance)
  - Directors Responsibility Statement (basic understanding)

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VEER NARMAD SOUTH GUJARAT UNIVERSITY

First Year B.Com Semester – 1 Course Code – CE 125 I

SALESMANSHIP AND PUBLICITY PAPER- I

(Syllabus effective from Academic Year 2020-21)


OBJECTIVE : TO HELP STUDENT UNDERSTAND THE  
CONCEPT OF SALESMANSHIP & ADVERTISING.

Unit 1: Salesmanship : Meaning, Definition, Main elements of salesmanship, Art or Science, Sales psychology, Advantages of salesmanship, Buying motives, Selling points. (30%)

Unit 2: Selling Process:- Different stages of Sales process (Peterson only), Attracting attention of customers, Welcoming or Approaching the prospect, Awakening the interest in the prospect, Creating desire, Securing action. Types of Objections and disposal of objections. (30%)

Unit 3: Advertising : Definition, Objectives, characteristics. Advantages and Disadvantages. Modern Trends in a advertising Meaning of publicity Difference between Advertising & publicity and Salesmanship & Advertising. (25%)

Unit 4: Case study (15%)

  
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VEER NARMAD SOUTH GUJARAT UNIVERSITY

First Year B.Com Semester – 2 Course Code – CE 225-I  
SALESMANSHIP AND PUBLICITY PAPER- II

(Syllabus effective from Academic Year 2020-21)

OBJECTIVE : TO HELP STUDENT UNDERSTAND THE  
CONCEPT OF SALESMANSHIP & ADVERTISING.

Unit 1: Types of Salesman : Meaning and types, Qualities of  
salesman. Selection and Appointment of Salesmanship,  
Training, Remuneration of Salesmanship, Power of salesman.  
(30%)

Unit 2: Advertising : Different media, Press publicity,  
Outdoor publicity, Radio and television publicity,  
Advertisement on internet, media selection decision. (30%)

Unit 3: Social responsibilities and advertising, advertising  
Agency, Advertising Budget, Construction and Design of  
Advertisement. (25%)

Unit 4: Case study (15%)

  
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સાલેમનશીપ અને પબ્લિસિટી  
સર્ક્યુલર નંબર 2  
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# SYLLABUS OF F.Y.B. COM (SEMESTER – I)

IN EFFECTIVE FROM 2020-21

## COMPUTER APPLICATION – I

(Computer Fundamental & Word Processing)

[25%]

### 1. Introduction

What is computer? – What is digital computer – Function of Digital computer – component of Computer – Function of Input device, Process device and output device – characteristics of computer-Generation of Computers - Types of Computers-Microcomputers, Minicomputers, Mainframes, Super Computers - Hardware, Software & Firmware

Functioning of CPU, Types of Microprocessor, Address, Control and Data Bus. –Main memories – Memory types: RAM, ROM, FLASH, PROM, EPROM, EEPROM - Secondary memories – Memory system hierarchy – Hard disk –Internal architecture of hard disk - Mechanism of storage data on hard disk-Floppy disk, Pen drive

[25%]


### 2. Operating System

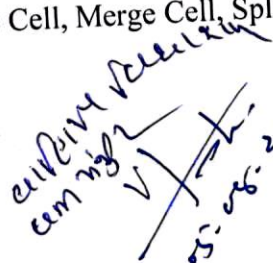
Need of an operating system –Types of an operating system – Multi user operating system – single user operating system –Function of operating system(brief). Search Facility of windows. File management commands: Rename, Delete, Cut, Copy , Paste – Windows explorer –Desktop properties – Folders – shortcuts – Menu. Close – minimize –maximize, restore – button. Recycle bin, Control Panel Date & Time - Display –Fonts – Mouse – Keyboard – Printer – Fonts – Sound & Audio device – Sound effect manager.

[25%]

### 3. Word Processing

Application and importance of Ms-Word. File Menu :Open, Close, Save, Save-As, Search file, Page Setup, Print Pre-view, Print. Edit Menu: Undo, Redo, cut, copy, paste, paste-special, select all, Find, Replace, Go to, Office clipboard View Menu :Normal, Outline, Page layout, Master document, Full screen, Toolbar, Ruler , Header & footer, Zoom. Insert Menu :Page number, date & time, Field, Symbol, Auto Text, Comment, Picture, Object, bookmark, hyperlink. Format Menu :Font, Paragraph, Bullets & Numbering, Tab, Columns, Change case, Drop cap, Style gallery. Tool Menu: Spelling & Grammar checking, Word count, Auto correct, Mail Merge, Macro, option. Table Menu :Insert Cell, Delete Cell, Merge Cell, Split Cell, Format Cells, Sort.

  
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#### 4. Presentation Software: (Power Point)

Getting started in PowerPoint - Creating a presentation - Creating & editing slides, different types of slides - Previewing a slide show, automating slide show - Applying effects - Adding: autosshapes, picture & graph, sound & video

**NOTE: Practical should be carried out based on Chapter 3 and Chapter 4.**

1. Computer Fundamentals - By P.K.Sinha (BPB Publication)
2. Fundamental of Computer - By V. Rajaraman
3. Fundamentals of computer - By Sukhvir singh ( Khanna Publisher)
4. PC Software - By R K Taxali (Tata McGraw Hill)
6. Teach Yourself word 2000 in 21 days - Heidi Steele
7. Mastering MS Word - BPB Publication
8. MS Office 2000 (Gujarati) - Venus Publication

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**SYLLABUS OF F.Y.B. COM (SEMESTER – II)**

**IN EFFECTIVE FROM 2020-21**

**COMPUTER APPLICATION – II**

**(Office Automation and Accounting Tools)**

**[60%]**

**1. Spread Sheet Package**

Concepts of Worksheet, applicability and importance of Ms-Excel. File Menu: New, Print Preview, Print. Edit Menu: Find, fill series, Paste Special, clear. Insert Menu: Auto Text, Worksheet, Chart, Function, Object. Format Menu: Auto Formatting, Conditional formatting, Style. Tool Menu: Protection, Goal Seek, Solver. Data Menu: Sort, Form, Subtotal, Validation, Text to column. Window Menu: Freeze Panes, Split window, arrange window.

**Functions:**

**Statistical Function:**

AVERAGE, AVERAGEA, COUNT, COUNTA, COUNTIF, MAX, MAXA, MIN, MINA, MEDIAN, MODE, VAR, VARP, STDEV, STDEVP

**Financial Function:**

FV, PV, IPMT, IRR, NPER, PMT, RATE

**String Functions:**

LEFT, RIGHT, MID, LEN, LOWER, UPPER, PROPER, REPLACE, FIND, SEARCH, FIXED, REPT, SUBSTITUTE, CHAR, CLEAN, CODE, CONCATENATE, EXACT, TEXT, VALUE, TRIM

**Logical Functions:**

AND, OR, NOT, IF, TRUE, FALSE, ISBLANK, ISERROR, ISLOGICAL, ISNUMBER, ISTEXT

**Date & Time Functions:**

DATE, DATEVALUE, DAY, DAYS360, HOUR, MINUTE, MONTH, NOW, SECOND, TIME, TIMEVALUE, TODAY, WEEKDAY, YEAR

**Lookup and reference:**

CHOOSE, VLOOKUP, HLOOKUP, ROW, ROWS, COL, COLS.

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## 2. Tally

- Create/Select/Shut Company
- Getting started with Tally, Gateway of Tally
- Master Preparation
- Voucher types, Voucher preparation and Voucher entry
- Take examples from Financial Accounts and make it practically solved

**NOTE:** Practical should be equal weightage for both the chapters (i.e Microsoft Excel and Tally).

### Reference Books:

1. Mastering MS Office – 2000 – By Gini Courter & Abette Mar.(BPB)
2. Teach your self – Excel 2000 in 21 days – BPB Techmedia Pub.
3. MS Office 2000 (Gujarati) - Venus Publication
4. Implementing Tally 7.2 – A.K. Nadhani and K.K. Nadhani
5. Tally Tutorials (Vol. I) Accounts - A.K. Nadhani
6. Tally 7.2 (Gujarati Version) – Venus Publication

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**Veer\_Narmad South Gujarat University**  
First Year B.Com.  
Semester - 1  
Course Code-CE 125 J  
**FINANCIAL MANAGEMENT PAPER 1**  
(Syllabus effective from Academic Year 2020-21)

Objective: The objective of this course is to help students understand the conceptual framework of financial management.

**COURSE INPUTS**

UNIT I	Financial Management: Financial goals; Profit v/s wealth Maximization.	(10%)
UNIT II	Financial functions - Investment, financing, and dividend decisions: Financial planning.	(20%)
UNIT III	Capital Budgeting: Nature of Investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, Internal rate of return profitability Index; NPV and IRR comparison.	(35%)
UNIT IV	Various Sources of Long Term Funds – Equity Shares, Preference Shares, Debentures and Bonds and Long term Loans.	(20%)
UNIT V.	Case Study	(15%)

**Suggested Readings**

1. Van Home J C: Financial Management! and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
3. Khan M.Y.and Jain P.K: Financial Management, Tart and Problems, Tala McOraw Hillf, New Delhi.
4. Prasanna Cbandra: Financial Management Theory and Praclice; Tala McGraw Hill, New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
6. Brigham E.F, Oapensci L.C., and Ehrhardt M.C: Financial Management - Theory and Praclice; Harcour College Publishers, Singapore.
7. Bhalla V.K.: Modem Working Capllal Management, Anmol Pub, Delhi.

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**Veer Narmad South Gujarat University**  
First Year B.Com.  
Semester - 2  
Course Code - CE 225 J  
**FINANCIAL MANAGEMENT PAPER-II**  
(Syllabus effective from Academic Year 2020-21)

Objective: The objective of this course is to help students understand the conceptual framework of financial management.

UNIT I Operating and Financial Leverage: Their measure; Effects on profit analyzing alternate financial plans, combined financial and operating leverage. (20%)

UNIT.II .Capital Structure: Theories and determinants. (10%)

UNIT.III Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M.Hypothesis, forms of dividends and stability in dividends, determinants. (20%)

UNIT. IV Management of Working Capital: Nature of working capital, Significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital -cash, receivables, and Inventories. (35%)

UNIT.V Case Study (15%)

**Suggested Readings**

1. Van Home J C: Financial Management! and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management: Prentice Hall of India, New Delhi.
3. Khan M.Y. and Jain P.K: Financial Management, Tart and Problems, Tala McOraw Hill, New Delhi.
4. Prasanna Cbandra: Financial Management Theory and Praclice; Tala McGraw Hill, New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
6. Brigham E.F, Oapenski L.C., and Ehrhardt M.C: Financial Management - Theory and-Praclice; Harcour College Publishers, Singapore.
7. Bhalla V.K.: Modern Working Capllal Management, Anmol Pub, Delhi.

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# VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

F.Y.B.Com - sem – 1

Theory and Practice of Co-Operation Paper – 1.  
(Organization & Working of Co-Operation Paper – 1)  
Year 2020 – 21 Onwards

## Objective :

The objective of this paper is to be acquire basic knowledge to the students with the nature and development of co-operatives

- Unit – 1. Co-operation : Meaning and definitions, Co-operative values, establishment, Management, and merits - demerits of a co-operative society. Pre-condition for the succession of co-operation Co-operative model rules by laws. (40%)
- Unit – 2. Origin of Co-operative movement-Revised principles of co-operation - The problems of co-operation. (40%)
- Unit – 3. Inspection and supervision of Co-operative Society. (10%)
- Unit – 4. Co-operative training – education and propaganda. (10%)

- References :** ૧. સહકાર સિધ્ધાંતો અને વ્યવહારો. - પોપ્યુલર પ્રકાશન - સુરત.  
૨. “સહકાર” - સી.જમનાદાસ. એન્ડ કું., અમદાવાદ  
૩. સહકાર દર્શન ભાગ ૧-૨-૩. - શ્રી જગદીશભાઈ મૂલાની, અમદાવાદ.  
૪. સહકાર પર્વ - શ્રી જગદીશભાઈ મૂલાની, અમદાવાદ.  
૫. સાંપ્રતમાં સહકારી પ્રવૃત્તિ - શ્રી જગદીશભાઈ મૂલાની, અમદાવાદ ગુર્જર સાહિત્ય ભવન.  
૬. સહકાર - મુખપત્ર (પાક્ષિક), ગુજરાત રાજ્ય સહકારી સંઘ - અમદાવાદ.  
૭. ગ્રામ સ્વરાજ (માસિક), ગુજરાત રાજ્ય સહકારી સંઘ - અમદાવાદ.  
8. Agarwal R.D., Co-operative Management Principle policies & Practice (1977)

- Bibliography.:** 1. Journals / Magazines : Co-operative Perspective, Vaikunth Mehta National Institute of Co-operative management, Pune (1998)  
2. Websites : <http://Co-operative on net.com>  
<http://yourarticle.com>  
<http://shodhganga.inflibnet.ac.in>

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# VEER NARMAD SOUTH GUJARAT UNIVERSITY, SURAT

F.Y.B.Com - sem – 2

Theory and Practice of Co-Operation Paper – 2.

(Organization & Working of Co-Operation Paper – 2)

Year 2020 – 21 Onwards

- Unit – 1 : Growth of co-operatives back ground under which the co-operative movement emerged – Objectives of co-operative activity – Place of co-operation in the economic system – scope & size of co-operation organization. . . . . (40%)
- Unit – 2 : Organization of different type of co-operative societies – Producers consumers Societies - credit and non credit co-operative organizations. Co-operative society for ready crops. – Milk producers co-operative societies. Sugarcane producers co-operative society, Single purpose and multi purpose societies. – Primary – Central – State and Federal Co-Operative Institutions – Single village and groups societies (45%)
- Unit – 3. : Co – operative and state co-operative planning and various assistants given by the states to the various societies. (15%)

**References :** ૧. સહકાર સિઘ્ધાંતો અને વ્યવહારો. - પોપ્પુલર પ્રકાશન - સુરત.

૨. “સહકાર” - સી.જમનાદાસ. એન્ડ કું., અમદાવાદ

૩. સહકાર દર્શન ભાગ ૧-૨-૩. - શ્રી જગદીશભાઈ મૂલાની, અમદાવાદ.

૪. સહકાર પર્વ - શ્રી જગદીશભાઈ મૂલાની, અમદાવાદ.

૫. સાંપ્રતમાં સહકારી પ્રવૃત્તિ - શ્રી જગદીશભાઈ મૂલાની, અમદાવાદ ગુર્જર સાહિત્ય ભવન.

૬. સહકાર - મુખપત્ર (પાક્ષિક), ગુજરાત રાજ્ય સહકારી સંઘ - અમદાવાદ.

૭. ગ્રામ સ્વરાજ (માસિક), ગુજરાત રાજ્ય સહકારી સંઘ - અમદાવાદ.

8. Agarwal R.D., Co-operative Management Principle policies & Practice (1977)

**Bibliography.:** 1. Journals / Magazines : Co-operative Perspective, Vaikunth Mehta National Institute of Co-operative management, Pune (1998)

2. Websites : <http://Co-operative on net.com>

<http://yourarticle.com>

<http://shodhganga.inflibnet.ac.in>

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**Veer Narmad South Gujarat University, Surat**

**Syllabus for FYBCOM Sem1 w.e.f. AY 2020-21**

**Subject: Computer Science-1**

- Unit-1 Computer Fundamentals** 30%
- Introduction
  - Characteristics
  - History - Generations
  - Types of computers
  - Devices (Input, Output & Storage Devices)
  - Applications of Computers in Business
  - Advantages of office automation
  - Types of software (System Software, Application Software)
- Unit-2 Word Processing** 30%
- Creating, navigating and editing word document
  - Page set up and page background
  - Formatting, navigating and viewing a document
  - Find and replace function
  - Working with table, inserting smart art and shapes
  - Page breaks and section breaks
  - Headers and footers, watermark, Hyperlinks and bookmarks
  - Table of content, footnotes, citations and bibliographies
  - Working with Mailmerge
  - Printing a document
- Unit-3 Presentation Package** 20%
- Creating, browsing and saving presentations
  - Editing and formatting presentations
    - Using slide layouts
    - Adding notes to the slides
    - Editing and formatting slides
    - Inserting objects in slides
    - Slide transition
    - Animation effects
    - Rehearsing timings & Slide show options
- Unit-4 Introduction to E-Commerce** 20%
- What is E-Commerce?
  - Types of E-Commerce: Business to Consumer, Business to - Business, Consumer to Business, Government to Business
  - M-Commerce

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# Veer Narmad South Gujarat University, Surat

Syllabus for FYBCOM Sem2 w.e.f. AY 2020-21

## Subject: Computer Science-2

- Unit-1 Spreadsheet Analysis** 40%
- Basics
    - Workbook, worksheet, row, column, cell
    - Working with data (Sorting, Filtering)
    - Formatting worksheet (including conditional formatting)
    - Charts
    - Goalseek
    - Pivot Tables
  - Functions
    - Mathematical, Financial, Statistical, Logical, Counting, Date and Time, Text Functions, Lookup and Reference, D Function, Total and Subtotal function
  - Data Analysis using Excel
  - Use of Built in data form in excel, Correlation and Regression using Add Ins, Macros
- Unit-2 Concepts of Internet** 20%
- Concepts of Internet & WWW
    - Types of Internet Services (E - Mail, Chatting, Conferencing , Internet Telephony )
    - Hardware – Modem, Router, Bluetooth, Fire-stick
    - Addressing: IP Addressing , DNS
    - Internet Connections using Hotspot, WiFi, Cable
  - Introduction of Web Browser and relevant terminologies :
    - URL, Address bar, Domain, Links, Navigation Buttons
    - Tabbed browsing, Bookmarks, HistoryPage set up and page background
- Unit-3 Concepts of Tally** 40%
- Tally-origin- General Features- Accounting Features-Inventory feature- Starting TALLY- Startup screen component-Processing icons – Multilingual feature of TALLY-Quit TALLY
  - Company creation –creating, selecting, deleting, shutting a company – altering company details- changing data directory – auto-selection of company
  - Pre-defined groups in TALLY- Primary groups-sub groups- a creation of user-defined primary groups – display- alteration of groups-Ledger Accounts-creations, display, alteration, deletion
  - Tally vouchers-Meaning-Payment Vouchers-Receipt vouchers-entering, deleting, cancelling, printing a voucher- Post-dated vouchers

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**F.Y.B.COM**  
**OFFICE MANAGEMENT**  
**TO BE IMPLEMENTED FROM 2020 -2021 Onwards**  
**(SEMESTER-1)**

**1. MODERN OFFICE AND ITS FUNCTION: INTRODUCTION –**

(20%)

- MEANING OF OFFICE
- OFFICE WORK
- OFFICE ACTIVITIES
- THE PURPOSE OF AN OFFICE
- OFFICE FUNCTIONS –
- IMPORTANCE OF OFFICE
- THE CHANGING OFFICE SCENE
- PAPER LESS OFFICE

**2. OFFICE MANAGEMENT:**

(20%)

- MANAGEMENT
- PRINCIPLES OF MANAGEMENT
- OFFICE MANAGEMENT
- ELEMENTS OF OFFICE MANAGEMENT
- FUNCTIONS OF OFFICE MANAGEMENT
- OFFICE MANAGER
- FUNCTIONAL OFFICE MANAGEMENT
- ADMINISTRATIVE OFFICE MANAGEMENT
- INFORMATION MANAGEMENT
- SCIENTIFIC OFFICE MANAGEMENT
- SCIENTIFIC MANAGEMENT IN OFFICE

**3. OFFICE ADMINISTRATION:**

(20%)

- ADMINISTRATIVE OFFICE MANAGEMENT –
- OBJECTIVES OF ADMINISTRATIVE OFFICE MANAGEMENT
- SCIENTIFIC OFFICE MANAGEMENT
- SCIENTIFIC MANAGEMENT IN OFFICE.

**4. OFFICE SPACE MANAGEMENT.:**

(20%)

- INTRODUCTION
- PRINCIPLES
- LOCATION OF OFFICE
- OFFICE BUILDING
- OFFICE LAYOUT
- PREPARING THE LAYOUT
- RELAYOUT
- LOCATION OF OFFICE
- OPEN AND PRIVATE OFFICE
- NEW TRENDS IN OFFICE LAYOUT.

**5. OFFICE SERVICES:**

(20%)

- INTRODUCTION.
- CENTRALISATION V/S DECENTRALISATION OF OFFICE SERVICES
- THE PROBLEM OF CHOICE
- DEPARTMENTATION OF OFFICE
- DEPARTMENTS OF MODERN OFFICE.

**REFERENCES:**

1. Office management by Dr. R.K.Chopra and Mrs Ankita Bhatia. By Himalaya publishing house. 16<sup>th</sup> revised edition.
2. Fundamentals of office methods and form design. By Bunker. L.
3. Office management by Denyer.J.C.
4. Office management by Louis .A.Allen.

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**OFFICE MANAGEMENT**  
**TO BE IMPLEMENTED FROM 2020 -2021 Onwards**  
**SEMISTER-2**

**1. OFFICE SYSTEMS AND PROCEDURES: (20%)**

- THE SYSTEM CONCEPT
- DEFINITIONS
- SYSTEMS ANALYSIS
- FLOW OF WORK
- ANALYSIS OF FLOW OF WORK
- ROLE OF OFFICE MANAGER IN SYSTEMS AND PROCEDURES
- SYSTEM ILLUSTRATED

**2. RECORD MANAGEMENT: (20%)**

- RECORDS: IMPORTANCE OF RECORDS
- RECORDS MANAGEMENT FILING
- ESSENTIALS OR CHARACTERISTICS OF A GOOD FILING SYSTEM
- CLASSIFICATION AND ARRANGEMENT OF FILES
- FILING EQUIPMENT
- METHODS OF FILING
- MODERN FILING DEVICES
- CENTRALISED v. DECENTRALISED FILING
- INDEXING
- TYPES OF INDEXING
- SELECTION OF SUITABLE INDEXING SYSTEM
- THE FILING ROUTINE
- THE FILING MANUAL
- RECORDS RETENTION
- EVALUATING THE RECORDS MANAGEMENT PROGRAMME
- MODERN TENDENCIES IN RECORDS MAKING

**3. OFFICE STATIONERY AND SUPPLIES: (20%)**

- STATIONERY
- IMPORTANCE OF STATIONERY
- NEED TO CONTROL OFFICE STATIONERY AND SUPPLIES
- HOW TO KEEP DOWN THE STATIONERY COST
- PROPER AND CAREFUL SELECTION
- STUDY PROCEDURES
- METHOD IMPROVEMENT
- WORK MEASUREMENT
- MOTION STUDY THEORY
- LAWS AND PRINCIPLES OF MOTION ECONOMY
- ADVANTAGES OF MOTION STUDY
- STEPS IN TIME AND LIMITATIONS OF TIME STUDY
- TIME AND MOTION STUDY
- SPECIAL CHARACTERISTICS OF OFFICE
- WORK ACTIVITY OR WORK SIMPLIFICATION
- STANDARDISATION
- ADVANTAGES
- LIMITATIONS
- WORK SIMPLIFICATION

**4. CONTROL OF OFFICE COSTS: (20%)**

- IS OFFICE WORK UNPRODUCTIVE?
- COST REDUCTION OR COST SAVING
- AREAS OF OFFICE ECONOMIES
- METHODS OF COST REDUCTION AND COST SAVING –
- DEVELOPING COST CONSCIOUSNESS
- ECONOMY IN PROCUREMENT AND USE CONTROL
- BUDGETARY CONTROL

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- TYPES OF BUDGETS
- OFFICE BUDGET
- ORGANISATION AND METHODS
- SUPERVISORY CONTROL

5. **OFFICE FORMS AND MANAGEMENT REPORTING:**

(20%)

- OFFICE FORMS
- FORMS DESIGNING
- FORM SETS CONTINUOUS STATIONARY
- REPORT WRITING
- TYPES OF REPORTS
- SPECIMEN OF REPORTS

**REFERENCES:**

1. Office management by Dr. R.K.Chopra and Mrs Ankita Bhatia. By Himalaya publishing house. 16<sup>th</sup> revised edition.
2. Fundamentals of office methods and form design. By Bunker. L.
3. Office management by Denyer.J.C.
4. Office management by Louis .A.Allen.

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**Veer Narmand South Gujarat University**

**F.Y. B.Com. (HONORS)**

**Semester-1**

**Human Resource Management**

**Syllabus to be effective from the Academic Year- 2020-21**

- 1) Human Resource Management :- Evolution of HRM, Personnel<sup>25%</sup>  
Management, Human Resource Development and Personnel  
Management, Training and Development, Scope of Human Resource
- 2) Job Requirement :- Job Analysis, Job Description, Job Specification,<sup>45%</sup>  
Employee Specification, Talent Analysis Management, HR Manager
- 3) Human Resource Planning Meaning, Importance, Process, Factors<sup>15%</sup>  
influencing to HRP, Limitation
- 4) Human Resource Development:- Meaning, Recruitment and Scientific<sup>25%</sup>  
Selection process, Steps of Recruitment, Source of Recruitment,  
Performance Management and Techniques of Appraisal, Managing  
and Recruiting diverse workforce, Retention, E- HRM, E-
- 5) Employee Training :- Needs, Importance, Methods, Executive<sup>10%</sup>  
Development, Training needs analysis.(TNA)
- 6) Employment Laws in India, Recent trends in shaping HR <sup>'10%</sup>

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**Veer Narmand South Gujarat University**

**F.Y. B.Com. (HONORS)**

**Semester-2**

**Human Resource Management**

*effect from  
2020-21*

- 1) Compensation Management 15%  
Definitions of Compensation Management, Challenges of Compensation Management, Factors influencing employee compensation, Components of Compensation, Theories of Compensation, Devising Compensation plans
- 2) Motivation :- Meaning, Theories, Pay for performance & Financial incentives, Positive employee relationship. 15%
- 3) Employee Morale Meaning, Definition, Factors affecting to Morale, Types 15%
- 4) Leadership :- Definition, Characteristics, Classification, Leadership styles, leadership theories, Factors affecting to choice of leadership theories, Safety, Health and Risk Management. 15%
- 5) Grievances and Grievance Handling :- Meaning, Causes, Need, Grievances redressal, Basic elements of Grievances Procedures. 15%
- 6) Industrial Unrest - Meaning, Forms, Types, Causes and effects, Statutory provisions for settlement and Industrial disputes, Types of Settlement of Industrial disputes. 25%

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## F. Y. B. Com. (Honors)

### Business Regulatory Framework

(Syllabus to be effective from the Academic Year 2020-21)

#### First Semester

Unit I : Law of Contract : Nature of Contract, Classification; Offer and Acceptance; Capacity of Parties to contract; Free consent; Consideration; Legality of Object; Agreement declared void; Performance of Contract; Discharge of contract, Remedies for breach of contract.

(60%)

Unit II : Special Contracts : Indemnity, Guarantee, Bailment and Pledge, Agency.

(20%)

Unit III : Limited Liability Partnership Act, 2008 : Introduction, Incorporation, Partners and their relations, financial disclosures, winding up and dissolution, differences with other forms of organisation.

(20%)

#### Second Semester

Unit 1 : Sale of Goods Act 1930 : Formation of contract of sale, Goods and their classification, price, conditions and warranties, transfer of property in goods, performance of contract of sales, Unpaid seller and his rights, sale by auction, hire purchase agreement.

(40%)

Unit 2 : Negotiable Instrument Act, 1881 : Definition of negotiable instruments, features, promisory notes, bills of exchange and cheque, holder and holder in due course, crossing of a cheque, types of crossing, negotiation, dishonour and discharge of negotiable instrument.

(40%)

Unit 3 : Intellectual Property Rights

Intellectual property rights in India – Introduction and Types. Patents : Meaning, salient features, remedies available to the patent owner. Copyrights : Meaning, term of copyright, what marks are protected, who owes the rights and duration, meaning of fair use. Trademark : meaning, concept, function of trademark.

(20%)

#### Suggested Readings

1. Singh Avtar : The Principles of Mercantile Law; Eastern Book Company, Lucknow.
2. Kuchal M.C. Business Law; Vikas Publishing House, New Delhi.
3. Kapoor, N.D. : Business Law, Sultan Chand & Sons, New Delhi.
4. Chandha P.R. : Business Law Galgotia, New Delhi.
5. Khergamwala J.S. The Negotiable Instruments Act , N.M. Tripathi Pvt. Ltd., Mumbai.

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